



BUDGET

For Fiscal Year Ending

June 30, 2026

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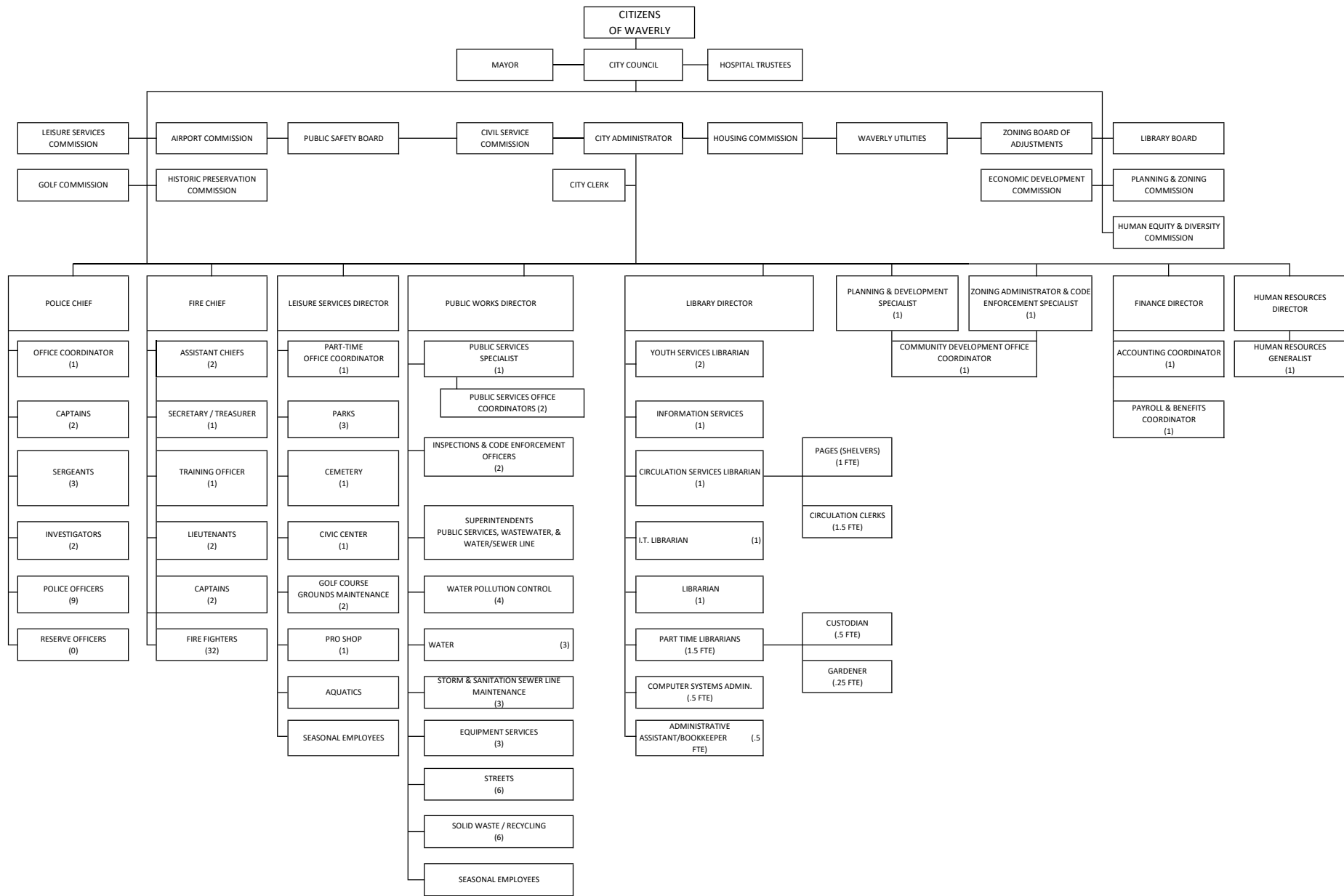
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CITY OF WAVERLY, IOWA

ORGANIZATIONAL FLOW CHART



CITY OF WAVERLY

100% Assessed Valuation

FY 14/15

Residential	490,306,472
Commercial	86,504,287
Industrial	21,207,934
Railroads	488,057
Utilities (No Gas/Elect)	1,929,248
Gas & Elect Utility Value	4,674,262
Less Military Exempt/Home	1,027,453
TOTAL CITY	\$ 604,082,807

Ag. Land	5,038,695
Ag. Buildings	448,794
Less Military Exemption	-
TOTAL AG LAND	\$ 5,487,489

Total - Grand TIF	49,649,672
Total - Downtown TIF	210,131
Total TIF	\$ 49,859,803

FY 15/16

Residential	501,968,410
Commercial	79,000,015
Industrial	20,529,319
Railroads	507,427
Utilities (No Gas/Elect)	1,570,652
Gas & Elect Utility Value	4,611,070
Less Military Exempt/Home	1,027,860
TOTAL CITY	\$ 607,159,033

Ag. Land	4,969,185
Ag. Buildings	444,882
Less Military Exemption	0
TOTAL AG LAND	\$ 5,414,067

Total - Grand TIF	50,384,577
Total - Downtown TIF	9,073,668
Waverly Unified Urban Renewal	\$ 59,458,245

FY 16/17

Residential	547,331,972
Commercial	63,599,141
Industrial	18,666,868
Multi-residential	11,839,187
Railroads	518,488
Utilities (No Gas/Elect)	1,389,219
Gas & Elect Utility Value	4,703,908
Less Military Exempt/Home	981,560
TOTAL CITY	\$ 647,067,223

Ag. Land	5,125,696
Ag. Buildings	364,192
Less Military Exemption	-
TOTAL AG LAND	\$ 5,489,888

Waverly Unified Urban Renewal \$ 69,092,942

FY 17/18

Residential	558,172,737
Commercial	78,448,996
Industrial	26,689,834
Multi-residential	12,181,181
Railroads	602,681
Utilities (No Gas/Elect)	1,259,129
Gas & Elect Utility Value	4,661,743
Less Military Exempt/Home	948,224
TOTAL CITY	\$ 681,068,077

Ag. Land	5,193,750
Ag. Buildings	355,640
Less Military Exemption	-
TOTAL AG LAND	\$ 5,549,390

Waverly Unified Urban Renewal \$ 49,601,692

CITY OF WAVERLY
100% Assessed Valuation

FY 18/19

Residential	568,135,143
Commercial	72,259,969
Industrial	28,709,019
Multi-residential	12,320,015
Railroads	732,085
Utilities (No Gas/Elect)	1,283,020
Gas & Elect Utility Value	4,501,684
Less Military Exempt/Home	922,296
TOTAL CITY	\$ 687,018,639

Ag. Land	4,193,740
Ag. Buildings	233,540
Less Military Exemption	-
TOTAL AG LAND	\$ 4,427,280

Waverly Unified Urban Renewal \$ 55,348,964

FY 19/20

Residential	578,528,153
Commercial	79,458,022
Industrial	24,927,882
Multi-residential	13,031,437
Railroads	945,859
Utilities (No Gas/Elect)	1,330,951
Gas & Elect Utility Value	4,566,808
Less Military Exempt/Home	898,220
TOTAL CITY	\$ 701,890,892

Ag. Land	4,148,736
Ag. Buildings	236,386
Less Military Exemption	-
TOTAL AG LAND	\$ 4,385,122

Waverly Unified Urban Renewal \$ 54,537,096

FY 20/21

Residential	606,866,495
Commercial	80,675,516
Industrial	24,925,419
Multi-residential	13,406,521
Railroads	973,267
Utilities (No Gas/Elect)	1,063,868
Gas & Elect Utility Value	4,619,064
Less Military Exempt/Home	872,292
TOTAL CITY	\$ 731,657,858

Ag. Land	2,664,986
Ag. Buildings	191,761
Less Military Exemption	-
TOTAL AG LAND	\$ 2,856,747

Waverly Unified Urban Renewal \$ 57,694,329

FY 21/22

Residential	619,373,173
Commercial	96,918,056
Industrial	17,066,174
Multi-residential	13,457,831
Railroads	1,094,642
Utilities (No Gas/Elect)	728,596
Gas & Elect Utility Value	4,578,884
Less Military Exempt/Home	824,140
TOTAL CITY	\$ 752,393,216

Ag. Land	2,665,596
Ag. Buildings	191,108
Less Military Exemption	-
TOTAL AG LAND	\$ 2,856,704

Waverly Unified Urban Renewal \$ 52,252,976

CITY OF WAVERLY

100% Assessed Valuation

FY 22/23

Residential	667,251,290
Commercial	106,603,979
Industrial	14,553,456
Multi-residential	15,545,625
Railroads	1,316,934
Utilities (No Gas/Elect)	440,330
Gas & Elect Utility Value	4,819,886
Less Military Exempt/Home	753,764
TOTAL CITY	\$ 809,777,736

Ag. Land	2,702,174
Ag. Buildings	222,795
Less Military Exemption	-
TOTAL AG LAND	\$ 2,924,969

Waverly Unified Urban Renewal \$ 49,906,610

FY 24/25

Residential	838,128,375
Commercial	119,561,288
Industrial	20,347,142
Multi-residential	0
Railroads	1,261,899
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	4,968,550
Less Military Exempt/Home	4,702,000
TOTAL CITY	\$ 979,565,254

Ag. Land	3,512,474
Ag. Buildings	237,147
Less Military Exemption	-
TOTAL AG LAND	\$ 3,749,621

Waverly Unified Urban Renewal \$ 52,177,775

FY 23/24

Residential	695,786,322
Commercial	108,555,862
Industrial	16,720,680
Multi-residential	0
Railroads	1,379,365
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	4,946,883
Less Military Exempt/Home	759,320
TOTAL CITY	\$ 826,629,792

Ag. Land	2,853,738
Ag. Buildings	222,068
Less Military Exemption	-
TOTAL AG LAND	\$ 3,075,806

Waverly Unified Urban Renewal \$ 47,441,676

FY 25/26

Residential	904,990,434
Commercial	148,482,328
Industrial	31,085,586
Multi-residential	0
Railroads	1,232,167
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	5,294,318
Less Military Exempt/Home	7,815,000
TOTAL CITY	\$ 1,083,269,833

Ag. Land	3,514,263
Ag. Buildings	270,316
Less Military Exemption	-
TOTAL AG LAND	\$ 3,784,579

Waverly Unified Urban Renewal \$ 29,671,002

CITY OF WAVERLY

Taxable Valuations

FY 14/15

Residential	266,342,319
Commercial	80,103,857
Industrial	19,496,036
Railroads	463,654
Utilities (No Gas/Elect)	1,929,248
Gas & Elect Utility Value	3,457,529
Less Military Exemp/Homestead	1,027,453
TOTAL CITY	\$ 370,765,190

Ag. Land	2,165,814
Ag. Buildings	194,557
Less Military Exemption	0
TOTAL AG LAND	\$ 2,360,371

Totals by Area	
Grand TIF	49,649,672
Downtown TIF	210,131
Total TIF	\$ 49,859,803

FY 15/16

Residential	279,024,260
Commercial	66,135,409
Industrial	17,118,136
Railroads	456,684
Utilities (No Gas/Elect)	1,570,652
Gas & Elect Utility Value	3,337,861
Less Military Exemp/Homestead	1,026,008
TOTAL CITY	\$ 366,616,994

Ag. Land	2,211,924
Ag. Buildings	198,655
Less Military Exemption	0
TOTAL AG LAND	\$ 2,410,579

Totals by Area	
Grand TIF	50,384,577
Downtown TIF	9,073,668
Total TIF	\$ 59,458,245

FY 16/17

Residential	303,690,366
Commercial	52,576,385
Industrial	15,375,094
Multi-Residential	9,319,918
Railroads	466,639
Utilities (No Gas/Elect)	1,389,219
Gas & Elect Utility Value	2,971,817
Less Military Exemp/Homestead	981,560
TOTAL CITY	\$ 384,807,878

Ag. Land	2,341,375
Ag. Buildings	167,743
Less Military Exemption	0
TOTAL AG LAND	\$ 2,509,118

Waverly Unified Urban Renewal	\$ 69,092,942
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FY 17/18

Residential	317,158,410
Commercial	67,041,095
Industrial	23,428,899
Multi-Residential	8,908,643
Railroads	542,413
Utilities (No Gas/Elect)	1,259,129
Gas & Elect Utility Value	2,858,190
Less Military Exemp/Homestead	948,224
TOTAL CITY	\$ 420,248,555

Ag. Land	2,466,992
Ag. Buildings	168,925
Less Military Exemption	0
TOTAL AG LAND	\$ 2,635,917

Waverly Unified Urban Renewal	\$ 49,601,692
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CITY OF WAVERLY
Taxable Valuations

FY 18/19

Residential	315,324,163
Commercial	60,826,798
Industrial	25,311,795
Multi-Residential	8,323,553
Railroads	658,877
Utilities (No Gas/Elect)	1,283,020
Gas & Elect Utility Value	2,727,564
Less Military Exemp/Homestead	922,296
TOTAL CITY	\$ 413,533,474

Ag. Land	2,283,425
Ag. Buildings	127,156
Less Military Exemption	0
TOTAL AG LAND	\$ 2,410,581

Waverly Unified Urban Renewal \$ 55,348,964

FY 20/21

Residential	331,748,177
Commercial	68,876,608
Industrial	21,491,620
Multi-Residential	7,985,426
Railroads	875,940
Utilities (No Gas/Elect)	1,063,868
Gas & Elect Utility Value	2,542,384
Less Military Exemp/Homestead	872,292
TOTAL CITY	\$ 433,711,731

Ag. Land	2,170,327
Ag. Buildings	156,231
Less Military Exemption	-
TOTAL AG LAND	\$ 2,326,558

Waverly Unified Urban Renewal 57,694,329

FY 19/20

Residential	327,111,135
Commercial	68,038,851
Industrial	21,530,521
Multi-Residential	8,346,667
Railroads	851,273
Utilities (No Gas/Elect)	1,330,951
Gas & Elect Utility Value	2,604,893
Less Military Exemp/Homestead	898,220
TOTAL CITY	\$ 428,916,071

Ag. Land	2,322,611
Ag. Buildings	132,594
Less Military Exemption	0
TOTAL AG LAND	\$ 2,455,205

Waverly Unified Urban Renewal 54,537,096

FY 21/22

Residential	347,101,635
Commercial	84,695,025
Industrial	13,729,194
Multi-Residential	7,329,188
Railroads	985,178
Utilities (No Gas/Elect)	718,024
Gas & Elect Utility Value	2,332,531
Less Military Exemp/Homestead	824,140
TOTAL CITY	\$ 456,066,635

Ag. Land	2,238,131
Ag. Buildings	160,561
Less Military Exemption	-
TOTAL AG LAND	\$ 2,398,692

Waverly Unified Urban Renewal 52,252,976

CITY OF WAVERLY

Taxable Valuations

FY 22/23

Residential	358,546,425
Commercial	93,913,769
Industrial	11,151,408
Multi-Residential	8,302,053
Railroads	1,185,241
Utilities (No Gas/Elect)	440,330
Gas & Elect Utility Value	2,631,717
Less Military Exemp/Homestead	753,764
TOTAL CITY	\$ 475,417,179

Ag. Land	2,404,533
Ag. Buildings	198,351
Less Military Exemption	-
TOTAL AG LAND	\$ 2,602,884

Waverly Unified Urban Renewal 49,906,610

FY 24/25

Residential	384,858,557
Commercial	90,014,650
Industrial	15,516,976
Multi-Residential	0
Railroads	1,123,769
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	1,649,249
Less Military Exemp/Homestead	4,702,000
TOTAL CITY	\$ 488,461,201

Ag. Land	2,519,058
Ag. Buildings	170,284
Less Military Exemption	-
TOTAL AG LAND	\$ 2,689,342

Waverly Unified Urban Renewal 47,619,694

FY 23/24

Residential	375,337,178
Commercial	83,617,130
Industrial	12,290,496
Multi-Residential	0
Railroads	1,231,761
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	2,656,139
Less Military Exemp/Homestead	759,320
TOTAL CITY	\$ 474,373,384

Ag. Land	2,614,378
Ag. Buildings	203,490
Less Military Exemption	-
TOTAL AG LAND	\$ 2,817,868

Waverly Unified Urban Renewal 47,441,676

FY 25/26

Residential	426,813,502
Commercial	116,103,798
Industrial	25,670,212
Multi-Residential	0
Railroads	1,097,308
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	2,189,881
Less Military Exemp/Homestead	7,815,000
TOTAL CITY	\$ 564,059,701

Ag. Land	2,593,231
Ag. Buildings	199,611
Less Military Exemption	-
TOTAL AG LAND	\$ 2,792,842

Waverly Unified Urban Renewal 29,671,002

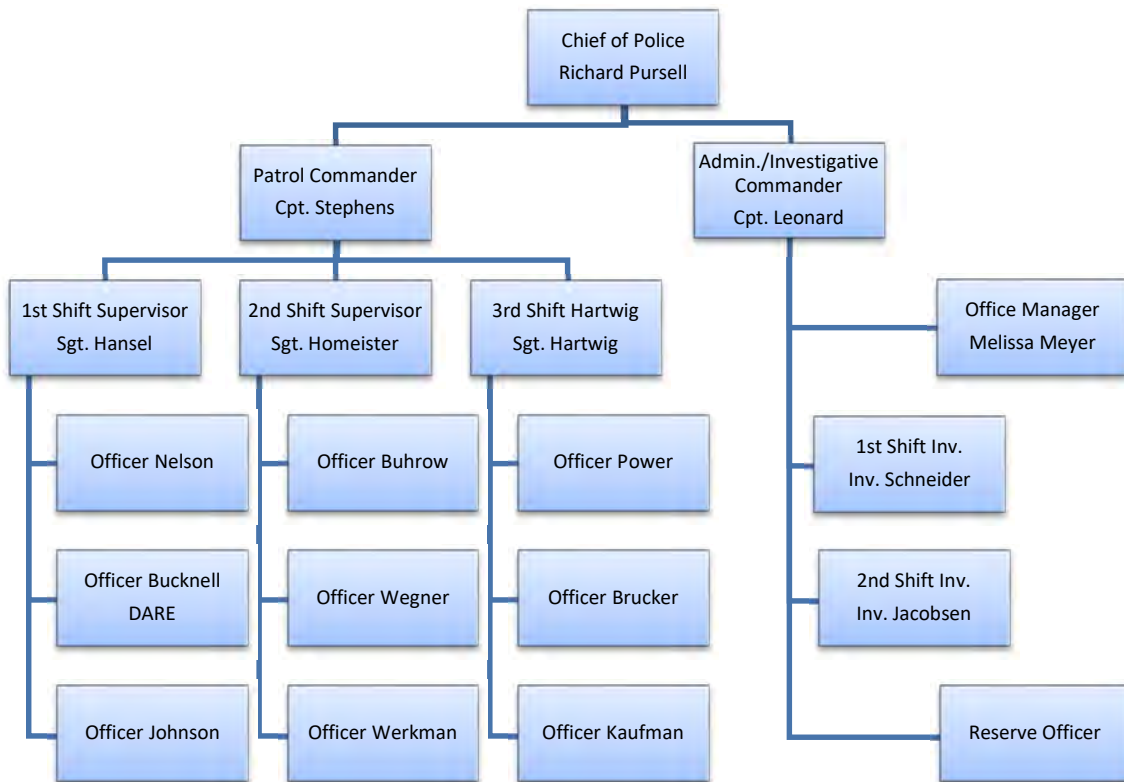
City of Waverly
Tax Rate Summary
for Fiscal Years Ending
in 2017 through 2026

	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2016-2017	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2017-2018	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2018-2019	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2019-2020	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2020-2021	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2021-2022	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2022-2023	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2023-2024	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2024-2025	<i>(Net of Gas & Elec. Values)</i> Fiscal Year 2025-2026	Percentage of Total Levy Rate
Taxable Valuation: Regular	381,837,913	417,392,217	410,807,762	426,311,178	431,593,058	453,734,105	472,785,462	471,717,245	486,811,952	561,869,820	
Taxable Valuation: Ag Land	2,507,266	2,634,065	2,408,729	2,455,205	2,326,558	2,398,692	2,602,884	2,817,649	2,689,342	2,792,842	
Tax Rate for General Fund	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.2350	\$7.9952	
Tax Amount - General Fund (Regular)	3,092,887	3,380,877	3,327,543	3,453,121	3,492,472	3,675,246	3,829,562	3,820,910	4,008,896	4,492,233	
Tax Amount - General Fund (Ag Land)	7,531	7,912	7,235	7,375	6,988	7,205	7,818	8,464	8,078	8,389	
Tax Amount - General Fund (TOTAL)	3,100,418	3,388,789	3,334,778	3,460,496	3,499,460	3,682,451	3,837,380	3,829,374	4,016,974	4,500,622	45.47%
Taxable Valuation: Regular	381,837,913	417,392,217	410,807,762	426,311,178	431,169,347	453,734,105	472,785,462	471,717,245	486,811,952	561,869,820	
Taxable Valuation: TIF	69,092,942	49,601,692	55,348,964	54,537,096	57,694,329	52,252,976	49,906,610	47,441,676	47,619,694	29,671,002	
Total Valuation/ Debt Service	450,930,855	466,993,909	466,156,726	480,848,274	488,863,676	505,987,081	522,692,072	519,158,921	534,431,646	591,540,822	
Tax Rate City - Employee Benefits	\$2.4610	\$2.3126	\$2.5124	\$2.3023	\$2.2768	\$2.5503	\$2.6114	\$3.1107	\$2.9946	\$2.9281	
Tax Amount- Employee Benefits	939,688	965,278	1,032,097	981,497	981,704	1,157,153	1,234,646	1,467,366	1,457,788	1,645,206	16.62%
											FY25 part of Combined General Fund
Tax Rate City - Op. & Maint of Civic Ctr	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.0000	\$0.0000	
Tax Amount- Op. & Maint of Civic Ctr	51,548	56,348	55,459	57,552	58,208	61,254	63,826	63,682	0	0	0.00%
Tax Rate City Insurance	\$0.2053	\$0.2142	\$0.2176	\$0.2145	\$0.2190	\$0.2190	\$0.2840	\$0.3099	\$0.4565	\$0.5151	
Tax Amount for City Insurance	78,391	89,389	89,408	91,439	94,443	99,386	134,252	146,176	222,249	289,425	2.92%
Tax Rate for Debt Service	\$2.4056	\$2.7301	\$2.7552	\$2.9418	\$4.2838	\$4.6039	\$4.4958	\$4.5630	\$4.6800	\$5.2063	
Tax Amount - Debt Service	1,086,586	1,274,949	1,284,341	1,414,559	2,094,189	2,330,020	2,349,914	2,368,901	2,501,151	3,079,727	31.12%
Tax Rate - Employee Benefit MFPRSI	\$0.7202	\$0.6874	\$0.7289	\$0.6784	\$0.6709	\$0.7219	\$0.7086	\$0.7501	\$0.7530	\$0.6800	
Tax Amount - Employee Benefit MFPRSI	274,984	286,899	299,442	289,214	289,276	327,533	334,997	353,849	365,689	382,083	3.86%
TOTAL TAX RATE	\$14.03	\$14.18	\$14.45	\$14.37	\$15.69	\$16.33	\$16.33	\$16.97	\$17.12	\$17.32	% Change 1.20%
TOTAL TAX AMOUNT	5,531,615	6,061,652	6,095,525	6,294,757	7,017,280	7,657,797	7,955,015	8,229,348	8,563,851	9,897,063	15.57%

WAVERLY POLICE DEPARTMENT

Mission Statement

The Waverly Police Department is a service oriented, public safety organization that is dedicated to serving the citizens of Waverly through the maintenance of order, preservation of civil rights and the impartial enforcement of laws. The Department will accomplish these mandates by requiring the highest professional standards of its officers while maintaining constant vigilance to balance its legislated powers with its constitutional responsibilities.



Budget FY 2025 – 2026

ACTIVITY: Waverly Police Department

ACTIVITY GOAL: To plan and evaluate the Divisions of the Department to provide protection to the citizens of Waverly through enforcement and intervention activities while encouraging interaction between the department and community. It is our goal to provide a safe community and respond to the needs of the citizens. To attain this goal, the Department will emphasize the four objectives below.

OBJECTIVES:

1. Community Relations, ***the objectives listed support the Strategic Plan goal of Enhanced Community Engagement and Communication.***
 - a.) To continue programs focused on building a strong relationship between the citizens and police department. In 2024 these programs allowed officers to speak to approximately 4,700 citizens – the highest since we started tracking these.
 - b.) Continue participating in the National Night Out in addition to developing and offering programs like the Lunch with the Law, Child Safety Day and Internet Safety for Kids.
 - c.) The Department will offer the Citizen's Police Academy again in 2026 to build off the success of the 2009 inaugural class. The Citizen's Police Academy helps bridge the gap between the public and their police department.
2. Equipment, ***within this year's budget we are purchasing equipment that supports the Sustaining Services we provide and updates Infrastructure.***
 - a.) Plan for the replacement of four (4) patrol vehicles with the Ford Police Interceptor Utility and their equipment within the 2027-28 budget. This project is listed within the 2025-26 Local Option Sales Tax Fund.
 - b.) Continue Haas lease agreements with Keltek for body worn cameras. This lease agreement can be found within the 2025-26 Other Capital Equipment (001-110-6727).
3. Training, ***training is an important conduit of providing Sustainable Services. This is done by maintaining In-Service Training through certified instructors.***
 - a.) Continue In-Service training by following our training program to ensure employees maintain proper certification in areas like firearms, defensive tactics and first aid. In-Service training is listed within the 2025-26 Training line item (001-110-6230).
 - b.) Continuing outside training opportunities as an investment in the future of the department as well as increasing staff capabilities. Outside training is listed within the 2025-26 Travel and Conference (001-110-6240).
4. Department Policy,
 - a.) Utilize the Lexipol Policy Manual & Daily Training Solutions to update policy and procedures to reflect legal issues and changes as needed. This service is listed within the 2025-26 Miscellaneous Contracts.

POLICE DEPARTMENT

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	REVENUES:						
001-110-4400	Federal Grants	0	0	0	0	0	STEP Grant
001-110-4440	State Grants	0	0	1,500	1,500	1,000	
001-110-4466	Local/Regional Grants	0	0	0	0	0	
001-110-4550	Charges-Witness Reviews	2,320	1,148	2,000	2,000	1,000	
001-110-4710	Reimbursements	1,392	2,068	1,000	1,000	1,000	
001-110-4720	Insurance Settlements	13,987	0	0	440	0	
001-110-4735	Sales/Fuel Tax Refunds	3,457	3,450	3,500	3,500	2,500	
001-110-4745	Sale of Assets	5,852	1,625	1,000	1,000	0	
001-110-4770	Court Fines	33,648	29,251	28,000	28,000	26,000	
001-110-4775	Parking Fines	7,550	5,580	5,000	5,000	9,000	
001-110-4776	Pecuniary Restitution	0	0	0	108	0	
001-190-4765	Animal Control/Shelter Fines	700	700	500	500	500	
	Transfer In:	152,800	148,920	222,200	222,200	15,800	
	DEPARTMENT REVENUES:	221,705	192,742	264,700	265,248	56,800	
	EXPENSES:						
001-110-6010	Salaries and Wages	1,390,029	1,591,747	1,689,832	1,689,832	1,766,586	
112-110-6110	FICA	23,022	26,357	27,529	27,529	28,904	
112-110-6130	IPERS	5,498	5,876	6,257	6,257	6,699	
112-110-6141	Pension-411	294,174	324,503	366,918	366,918	383,573	
112-110-6150	Group Insurance	260,273	253,961	379,056	379,056	468,018	
001-110-6160	Workers Compensation	21,929	22,906	23,191	23,191	22,900	
001-110-6181	Uniform Allowance-Safety	5,514	6,614	9,000	9,000	10,000	
	PERSONNEL COSTS:	2,000,438	2,231,964	2,501,783	2,501,783	2,686,680	
001-110-6210	Dues/Memberships	1,215	1,370	1,195	1,195	1,650	
001-110-6220	Subscriptions	0	2	0	0	0	
001-110-6230	Training	5,698	9,381	18,000	18,000	20,500	
001-110-6240	Travel and Conference	12,230	13,877	17,500	17,500	17,500	
001-110-6331	Vehicle Operation/Fuel	39,205	36,701	56,067	56,067	50,969	
001-110-6332	Repair/Maint. Vehicle	11,565	1,632	6,000	6,000	5,500	
001-110-6350	Operational Equip. Repair	4,772	860	3,000	3,000	3,000	
001-110-6373	Telecommunications	2,401	2,401	2,400	2,400	2,400	
001-110-6399	Repair/Maint Equip ES	16,891	16,065	12,000	12,000	12,000	
001-110-6402	Advertising/Recruitment	6,300	2,948	3,000	3,321	3,000	
001-110-6405	Court and Recording Fees	0	0	250	250	250	
001-110-6406	Forfeiture Funds	0	0	0	0	0	
001-110-6413	Payment to Other Agencies	101,988	101,436	105,718	105,718	113,504	
001-110-6414	Printing and Publishing	265	1,043	1,200	1,200	1,200	
001-110-6419	Technology Services/Exp	42	0	0	0	0	
001-190-6420	Animal Control Expenses	769	755	1,000	1,000	1,000	
001-110-6490	Consultant/Professional	5,283	3,196	3,500	3,500	3,500	
001-110-6499	Contract Services	12,910	12,062	17,196	17,196	16,850	
001-110-6504	Minor Equipment	33,046	15,823	1,400	1,400	1,500	
001-110-6507	Operating Supplies	10,441	10,467	12,602	12,602	13,102	
001-110-6508	Postage/Shipping	46	0	100	100	100	
001-110-6511	DARE Material	921	720	1,000	1,000	1,000	
	SERVICES & COMMODITIES:	265,988	230,740	263,128	263,449	268,525	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026
001-110-6710	Capital-Vehicles	115,866	80,996	176,000	174,000	0
001-110-6727	Capital-Equipment	23,057	20,663	46,200	46,200	15,800
	Capital Equipment Reserve	0	0	0	0	0
	CAPITAL EXPENDITURES:	138,923	101,659	222,200	220,200	15,800
	DEPARTMENT EXPENDITURES:	2,405,348	2,564,363	2,987,111	2,985,432	2,971,005
	NET DEPARTMENT OPERATIONS:	(2,183,644)	(2,371,621)	(2,722,411)	(2,720,184)	(2,914,205)

PERSONNEL:					
	Police Chief	1	1	1	1
	Asst. Police Chief	0	0	0	0
	Secretary	1	1	1	1
	Patrol Officer	10	10	10	9
	Captain	2	2	2	2
	Sergeant	2	2	2	3
	Investigator	1	1	1	1

**2025 - 26 Budget Account Detail Report
POLICE DEPARTMENT**

6181 Uniforms

Uniforms and Related Safety Equipment for Officers

	\$ 10,000	
Total	\$ 10,000	

6210 Dues / Memberships / Subscriptions

Bremer County Peace Officers (\$10 X 17 Officers)
Iowa Peace Officers' Association (\$30 x 17 Officers)
Iowa Police Executive Forum
Iowa Narcotics Officers Association (\$50 X 2 Officers)
MOCIC (Mid-States Organized Crime Information Center)
International Association of Chiefs of Police
Iowa D.A.R.E. Association
Three Rivers Chapter, IWLA (Firing Range)
Spokeo Records Membership

	\$ 170	
	\$ 510	
	\$ 125	
	\$ 100	
	\$ 150	
	\$ 200	
	\$ 100	
	\$ 115	
	\$ 180	
Total	\$ 1,650	

6230 Training

One day update seminars and schools, tuition reimbursement (\$1,200x6),
certification for Data Master, drug recognition, first aid, CPR, AED etc.
for 16 Officers and 1 Office Manager
Tuition reimbursement (\$5,000 X 2.5 Employees)

	\$ 8,000	
	\$ 12,500	
Total	\$ 20,500	

6240 Travel & Conference

ILEA Recertification (weapons, defensive tactics, field sobriety, etc)
Iowa Peace Officers Association (IPOA) Training Conference
Evidence-Based Interviewing and Interrogation
Advanced Interview & Interrogation School
International Association Chiefs of Police Conference
Iowa Law Enforcement Academy (training and meals)

	\$ 4,000	
	\$ 700	
	\$ 700	
	\$ 600	
	\$ 3,000	
	\$ 8,500	
Total	\$ 17,500	

6350 Repair / Maintenance Equipment

Repairing, maintaining and servicing
16 Portable Radios, 8 Mobile Radios, 5 Light Bars and Sirens

	\$ 3,000	
Total	\$ 3,000	

6399 Repair/Maintenance Equipment, ES

Repairing, maintaining and servicing 5 patrol vehicles and 3 unmarked vehicles

	\$ 12,000	
Total	\$ 12,000	

6413 Contributions to other Agencies

Contributions to Bremer / Waverly Law Enforcement Board (27% of \$266,073
and 50% of \$83,327)

	\$ 113,504	
Total	\$ 113,504	

6414 Printing

Printing traffic books, paper for Mobile Data Printers, warning tickets,
non-meter tickets, police citations, and complaint forms

	\$	1,200
Total	\$	1,200

6420 Animal Control

Transfer of animals to Cedar Bend Humane Society
Animal Welfare Licensing (IA Dept. of Agriculture)

	\$	925
	\$	75
Total	\$	1,000

6490 Consultant / Professional Fees

Civil Service exams, methamphetamine lab technician exams, MMPI,
and service work

	\$	3,500
Total	\$	3,500

6499 Miscellaneous Contracts

TASER Assurance Plan
Central Square Annual Maintenance
(Virtual Partner, Smart Import, Quick Voice/Command)
SWTraCS Import- MARS, ECCO, CIRF (Annual)
Arbitrator 360 Software Maintenance Agreement
Midwest Radar, calibration of radars
Lexipol Policy Manual & Daily Training Solutions
Susteen, Data Pilot Software Maintenance

	\$	2,300
	\$	1,720
	\$	800
	\$	520
	\$	210
	\$	10,300
	\$	1,000
Total	\$	16,850

6507 Operating Supplies / Materials

Clerical supplies / general operating materials
Ammunition

Duty 2,000 rds 9mm @1,000 p/case = 2 cases x \$389 p/case \$778
2,000 rds .223 cal. @200p/box=10 boxes x \$275 = \$2,750

Training

3,000 rounds 9mm @ 1,000 p/case = 3 cases x \$250 p/case = \$750
2,000 rounds .223 cal. \$500 p/case = 4 cases x \$256 p/case= \$1,024

Ammunition Total

Citizen's Police Academy
National Night Out

	\$	5,302
	\$	1,100
	\$	1,700
Total	\$	13,102

6710 Capital- Vehicles

Total	\$	-
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6727 Capital Equipment

Haas Keltek Getac Camera System Lease Agreement

	\$	15,800
Total	\$	15,800

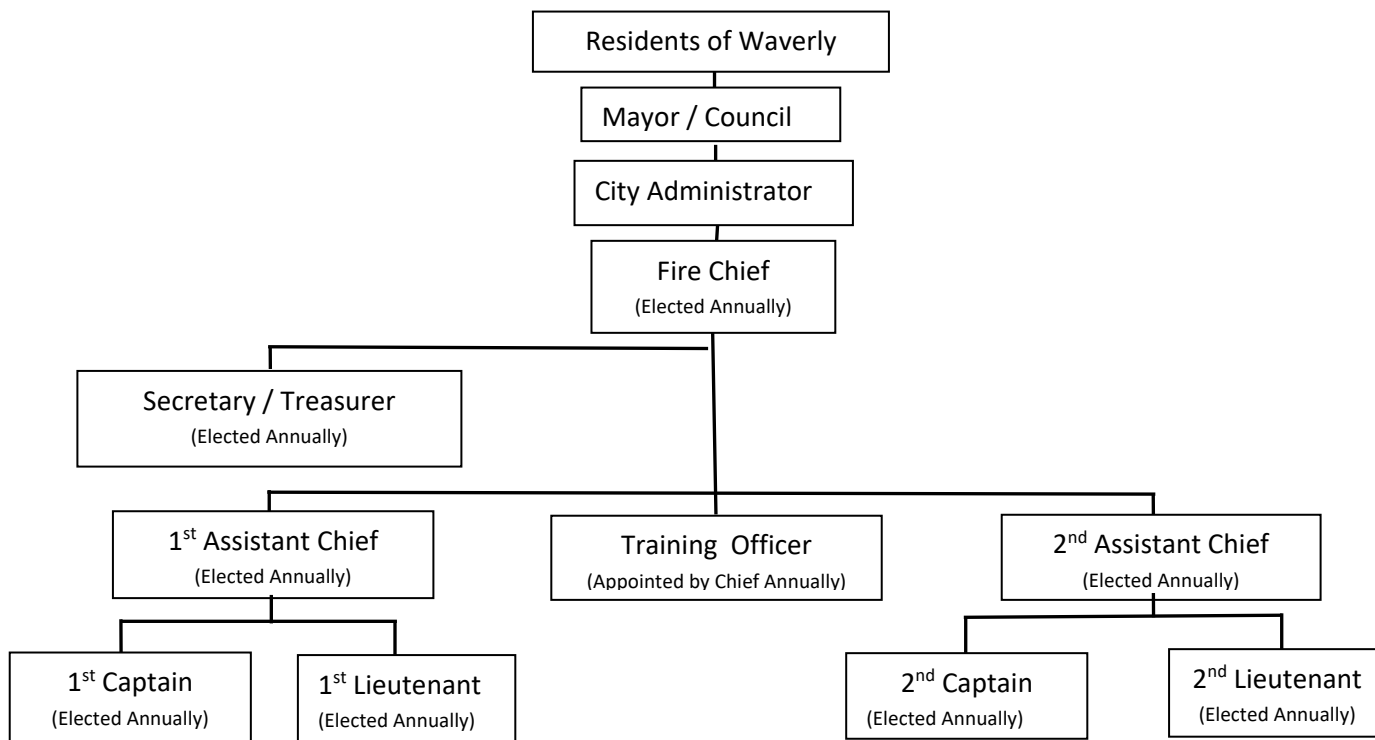
NOTES:

Fire Department Mission Statement

Our purpose is to preserve life and property in Waverly and the surrounding rural area as designated; mutual aid as requested in case of fire or emergency; and to promote through fire safety education, the prevention of such fire or other emergencies.

It is also our expectation to undertake these activities in the safest manner possible: through self-education; by participation in nationally training programs; by using modern, well-maintained equipment; and by following well established operational procedures and guidelines.

Waverly Fire Department Structure



FIRE DEPARTMENT

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
001-150-4475	Township Fire Protection	8,941	118,863	8,500	10,330	8,500	
001-150-4705	Donations	0	0	0	0	0	
001-150-4710	Reimbursements	32,543	2,685	0	0	0	
001-150-4720	Insurance Settlements	0	5,955	0	0	0	
001-150-4735	Sales/Fuel Tax Refunds	232	324	100	100	100	
	Transfers In: LOST	0	155,000	90,000	90,000	106,000	
DEPARTMENT REVENUES:		41,716	282,827	98,600	100,430	114,600	
EXPENSES:							
001-150-6010	Salaries and Wages-Full Time	71,646	49,394	56,434	56,434	57,773	
112-150-6110	FICA/Medicare-City	5,400	3,761	4,317	4,317	4,420	
112-150-6130	IPERS-City	3,406	989	2,105	2,105	2,725	
112-150-6150	Group Insurance	6,178	1,791	1,000	1,000	2,000	
001-150-6160	Workers Compensation	23,334	20,597	16,143	16,143	12,290	
001-150-6181	Uniform Allowance-Safety	7,275	11,415	11,979	11,979	12,399	
PERSONNEL COSTS:		117,239	87,947	91,978	91,978	91,607	
001-150-6210	Dues/Memberships	815	940	1,135	1,135	1,306	
001-150-6230	Training	1,278	5,382	6,350	6,350	6,700	
001-150-6240	Travel/Conference	303	0	0	0	0	
001-150-6310	Building Maint and Repair	5,938	6,560	9,550	9,550	11,750	
001-150-6331	Vehicle Operation/Fuel	3,278	3,525	3,500	3,500	4,000	
001-150-6350	Operational Equip Repair	6,327	16,405	15,615	15,615	17,275	
001-150-6371	Electric/Gas Utilities	23,074	21,215	25,000	25,000	25,000	
001-150-6373	Telecommunications	3,672	3,559	3,900	3,900	5,004	
001-150-6399	Repair/Maint Equip ES	5,393	13,486	4,000	4,000	5,000	
001-150-6402	Advertising/Recruitment	0	0	0	0	0	
001-150-6408	Property/Liability Insurance	0	0	600	0	0	
001-150-6409	Janitorial/Laundry	911	707	825	825	825	
001-150-6413	Payment to Other Agencies	0	0	0	0	0	
001-150-6419	Technology Services/Exp	0	0	350	350	350	
001-150-6490	Consultant/Professional	1,131	421	0	0	0	
001-150-6499	Contract Services	5,805	5,635	10,795	10,795	10,795	
001-150-6504	Minor Equipment	15,839	5,456	16,350	16,350	17,300	
001-150-6506	Office Supplies	0	0	250	250	250	
001-150-6507	Operating Supplies	1,812	2,077	3,740	3,740	4,000	
SERVICES & COMMODITIES:		75,576	85,367	101,960	101,360	109,555	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	
001-150-6710	Capital - Vehicles	0	213,877	0	0	0	
001-150-6727	Capital - Equipment	9,311	97,247	131,100	131,100	117,840	SCBA's, Fire gear
001-150-6750	Capital - Building Improvements	53,343	0	0	0	0	
301-910-6910	Transfer to Fire Equip/ Reserve	25,000	0	0	0	0	
	CAPITAL EXPENDITURES:	87,654	311,124	131,100	131,100	117,840	
	DEPARTMENT EXPENDITURES:	280,469	484,438	325,038	324,438	319,002	
	NET DEPARTMENT OPERATIONS:	(238,752)	(201,611)	(226,438)	(224,008)	(204,402)	

PERSONNEL:						
Bldg. Supervisor *	0.25	0.25	0.25	0.25	0.25	
Fire Chief	1	1	1	1	1	
Assistant Chiefs	2	2	2	2	2	
Captains	2	2	2	2	2	
Lieutenants	2	2	2	2	2	
Training Assistant	1	1	1	1	1	
Secretary/Treasurer	1	1	1	1	1	
Volunteers	28	28	28	28	28	

**2025 - 26 Budget Account Detail Report
FIRE DEPARTMENT**

6181	Uniforms and Safety		
	Boots (5)	\$	2,750
	Helmets (3)	\$	1,350
	Dress Shirts (5)	\$	1,500
	Individual SCBA Masks (7)	\$	2,100
	Name Tag / Badge / Label Pins (7)	\$	1,050
	Annual SCBA Fit Test (30)	\$	1,200
	Rescue Gloves (4)	\$	180
	Firefighting Gloves (4)	\$	280
	Nomex Hoods (6)	\$	570
	Hepatitis Shots (2)	\$	219
	Pagers (3)	\$	1,200
	Total	\$	12,399
6210	Dues / Memberships / Subscriptions		
	Fire Chief Association	\$	35
	Iowa Firefighter Association	\$	756
	NFPA	\$	145
	Mutual Aid	\$	360
	Bremer County Fire Association	\$	10
	Total	\$	1,306
6230	Training		
	Winter Fire School (reg, room, meals)	\$	1,600
	CITA Fire School	\$	450
	House Burn (Testing Fees, Instructor fees,	\$	510
	Smoke Machine Smoke	\$	165
	FFI Certification	\$	750
	FFII Certification	\$	750
	CPR/First Aid	\$	875
	Training Props	\$	1,600
	Total	\$	6,700
6310	Repair / Maintenance - Structures		
	Normal Repairs	\$	5,000
	Heat Pump Filters	\$	1,200
	Fuel for Generator	\$	800
	Annual Elevator Service	\$	700
	Annual Carpet Cleaning	\$	750
	Paint	\$	500
	Flags and Repair	\$	500
	Water discharge testing (estimate)	\$	300
	Water Softner	\$	2,000
	Total	\$	11,750
6499	Miscellaneous Contracts		
	Window Washing	\$	800
	DNR Permit for well	\$	400
	Exterminator service	\$	100
	E-Dispatch	\$	1,800
	Verizon Wireless card (monthly)	\$	600
	ESO Reporting software	\$	5,695
	Annual Elevator Certification	\$	400
	NFPA	\$	200
	Primary Systems	\$	800
	Total	\$	10,795

6504	Minor Equipment		
	Rescue Hand Tool Upgrade/Replacement	\$	2,000
	Replacement of damaged/obsolete hose Adapters/Appliances/	\$	5,000
	Replacement of damaged / lost firefighting hand tools	\$	1,000
	Hose Replacement	\$	800
	Boat Trailer	\$	2,500
	SCBA RIT bag	\$	5,000
	Command Board	\$	1,000
	Total	\$	17,300
6507	Operating Supplies / Materials		
	Basic Supplies	\$	500
	Batteries (pager, SCBA, Flashlights, etc.)	\$	2,000
	Cleaning Products / Truck Wash	\$	500
	Class A Foam	\$	600
	Fire Extinguisher Refills	\$	125
	Turnout Gear Cleaner	\$	200
	Softener Salt (80 lb bags)	\$	75
	Total	\$	4,000
6727	Other Capital Equipment		
	SCBAs	\$	105,840
	Fire Gear	\$	12,000
	Total	\$	117,840
6750	Capital- Building Improvements		
	Total	\$	-

NOTES:

AMBULANCE

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimate 2026-2027	Estimate 2027-2028	NOTES
REVENUES:									
001-160-4465	County Contribution	13,629	13,629	13,000	13,000	13,000	13,000	13,000	
001-160-4710	Reimbursements	0	0	0	0	0	0	0	
001-160-4735	Sales/Fuel Tax Refunds	2,587	2,629	1,500	1,500	1,500	1,200	1,200	
001-910-4830	Transfer In:	0	0	0	0	0	0	0	
	DEPARTMENT REVENUES:	16,216	16,258	14,500	14,500	14,500	14,200	14,200	
EXPENSES:									
		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimate 2026-2027	Estimate 2027-2028	NOTES
001-160-6331	Vehicle Operation/Fuel	34,661	31,665	30,000	30,000	30,000	25,000	25,000	
001-160-6332	Repair/Maint. Vehicle	0	0	10,000	10,000	10,000	10,000	10,000	
001-160-6399	Repair/Maint Equip ES	31,647	12,790	15,000	15,000	15,000	10,000	10,000	
001-160-6413	Payment to Other Agencies	0	0	0	0	0	0	0	
	SERVICES & COMMODITIES:	66,307	44,455	55,000	55,000	55,000	45,000	45,000	
001-160-6727	Capital - Equipment	3,770	0	0	0	0	0	0	
	Capital Equip Reserve Transfer Out	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
	CAPITAL EXPENDITURES:	78,770	75,000	75,000	75,000	75,000	75,000	75,000	
	DEPARTMENT EXPENDITURES:	145,077	119,455	130,000	130,000	130,000	120,000	120,000	
	NET DEPARTMENT OPERATIONS:	(128,861)	(103,196)	(115,500)	(115,500)	(115,500)	(105,800)	(105,800)	

NOTES:

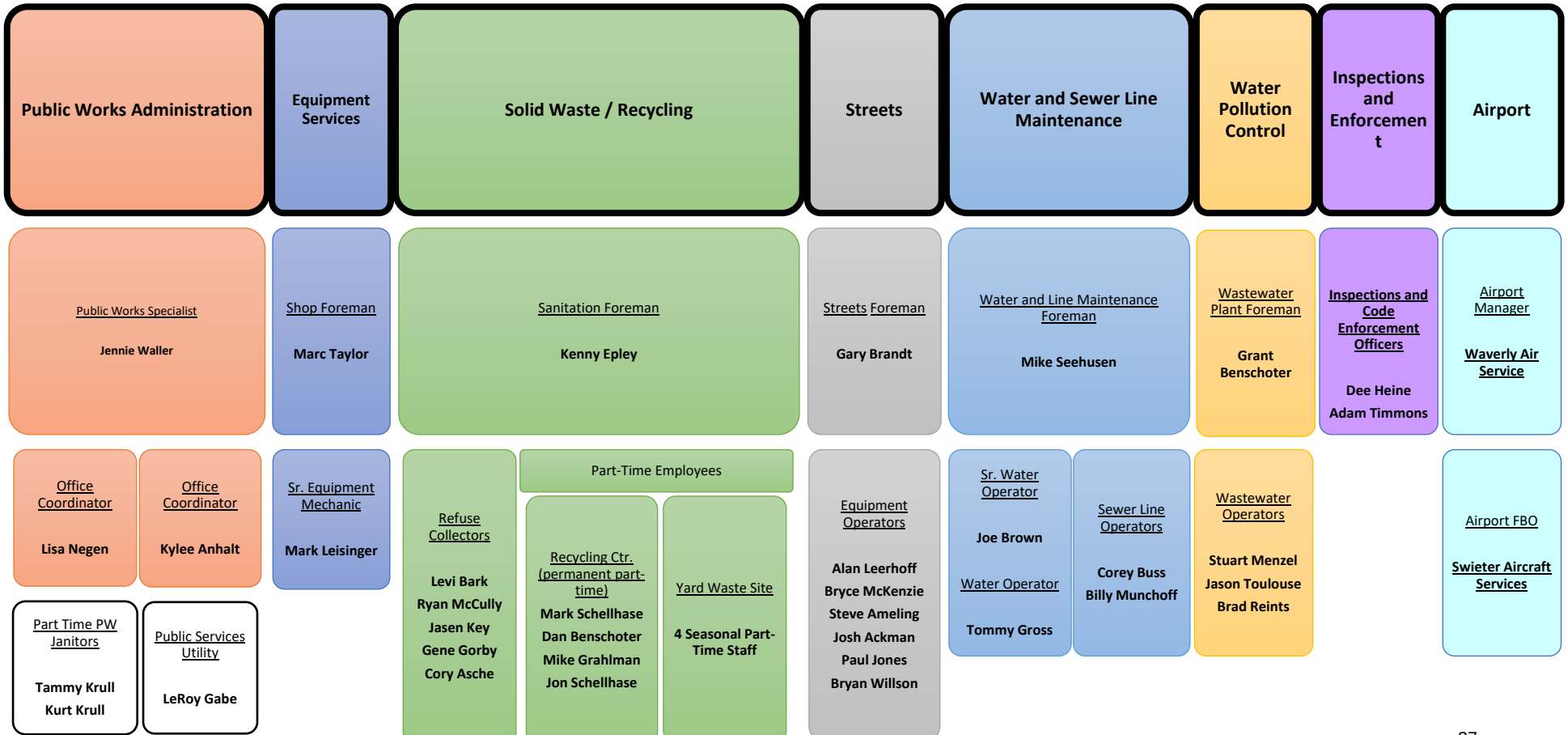
City of Waverly

Public Works Department

Updated 4/14/2025

Director of Public Works

Justin McGlaun



ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Public Works Administration

ACTIVITY GOAL: The Public Works Administration is responsible for the day-to-day operations of the Public Works divisions, as well as the planning and long-range assessment of the City's public infrastructure.

FY 2025-26 OBJECTIVES:

1. Continue public notifications, speaking to the public and groups and publishing a quarterly newsletter concerning various Public Works activities.
2. Annually publish an individual department report.
3. Management of city sponsored projects.

PUBLIC WORKS ADMINISTRATION

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-26	Estimated 2026-2027	Estimated 2027-2028	NOTES
REVENUES:								
001-295-4710 Reimbursements	0	0	0	0	0	0	0	
DEPARTMENT REVENUES:	0	0	0	0	0	0	0	
EXPENSES:								
001-295-6010 Salaries and Wages-Full Time	210,290	291,603	332,545	332,545	403,186	415,282	427,740	
112-295-6110 FICA/Medicare-City	15,560	21,554	25,247	25,247	30,596	31,514	32,459	
112-295-6130 IPERS-City	19,725	27,335	31,154	31,154	37,755	38,888	40,055	
112-295-6150 Group Insurance	30,637	44,659	78,208	78,208	102,276	78,208	78,208	
001-295-6160 Workers Compensation	1,114	3,117	1,872	1,872	795	2,000	0	
001-295-6181 Uniform Allowance-Safety	0	72	50	50	50	50	50	
PERSONNEL COSTS:	277,326	388,340	469,076	469,076	574,658	565,942	578,512	
001-295-6210 Dues/Memberships	0	0	125	125	495	95	95	memberships moved to eng.
001-295-6230 Training	0	0	650	650	650	650	650	
001-295-6240 Travel and Conference	0	0	250	250	250	250	250	
001-295-6373 Telecommunications	844	0	2,000	0	0	0	0	
001-295-6419 Technology Services/Exp	0	0	0	0	0	0	0	Moved to City Clerk budget
001-295-6499 Contract Services	0	0	1,680	1,380	1,300	1,300	1,300	1/5 Notification System
001-295-6504 Minor Equipment	0	0	1,750	500	500	500	500	
001-295-6506 Office Supplies	0	0	0	0	0	0	0	
001-295-6507 Operating Supplies	0	0	50	50	50	50	0	
SERVICE AND COMMODITIES:	844	0	6,505	2,955	3,245	2,845	2,795	
001-295-6721 Capital - Furniture/Fixtures	0	0	350	350	350	350	350	
001-295-6727 Capital - Equipment	260	0	0	0	0	0	0	
CAPITAL EXPENDITURES:	260	0	350	350	350	350	350	
001-295-6931 Less: Allocation to Water	70,575	77,553	70,238	70,238	88,887	0	0	22%
001-295-6932 Less: Allocation to Sewer	70,575	68,936	96,995	96,995	92,927	0	0	23%
001-295-6933 Less: Allocation to Solid Waste	70,575	63,191	70,238	70,238	88,887	0	0	22%
001-295-6935 Less: Allocation to Projects	0	0	0	0	0	0	0	
Less: Expenses Allocated from 112	65,697	66,077	95,572	95,572	114,320	148,609	150,722	22% to 600, 23% to 610, 22% to 670
ALLOCATIONS:	-277,422	-275,756	-333,044	-333,044	-385,021	-148,609	-150,722	
DEPARTMENT EXPENDITURES:	1,008	112,584	142,887	139,337	193,232	420,528	430,935	
NET DEPARTMENT OPERATIONS:	-1,008	-112,584	-142,887	-139,337	-193,232	-420,528	-430,935	

PERSONNEL:

Director of Public Works	1	1	1	1	1	1	1
Office Coordinator	1	1	1	2	2	2	2
Specialist	1	1	1	1	1	1	1

**2025-26 Budget Account Detail Report
Public Works Department
ADMINISTRATION**

001-295-

6181	Uniforms & Safety	\$	50.00
6210	Dues / Memberships / Subscriptions		
	American Public Works Agency	\$	400.00
	Waverly Newspaper	\$	95.00
	Notary Renewal (<u>Waller</u>)	\$	-
		\$	495.00
6230	Training		
	Continuing Education (2 @ \$100)	\$	200.00
	Professional Development Conferences (3 @ \$150)	\$	450.00
		\$	650.00
6240	Travel & Conference	\$	250.00
6373	Telecommunications (WU Telephone & Internet)	\$	-
6419	Technology Services / Exp		
	Server Maintenance & Software	\$	-
	Managed Services by Bergan KDV (\$810/month)	\$	-
		\$	-
6499	Contract Services		
	Sonic Wall Software Renewal (every 3 years)	\$	-
	Shorecare Support Renewal	\$	-
	Veeam Backup Renewal	\$	-
	Text Notification System	\$	1,300.00
		\$	1,300.00
6504	Minor Equipment	\$	500.00
6506	Office Supplies	\$	-
6507	Operating Supplies	\$	50.00
6721	Furniture & Fixtures	\$	350.00
6727	Capital - Equipment (computers)	\$	-

NOTES:

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Inspections and Code Enforcement

ACTIVITY GOAL: The primary goal of Inspections and Code Enforcement is to provide consistent inspections for water, sewer and excavation permits and curb, gutter, and driveway permits. Maintain appropriate records for all city projects.

FY 2025-26 OBJECTIVES:

1. Work to adopt Statewide Urban Design and Specifications (SUDAS) standards with design specifications for the City of Waverly.
2. Update GIS maps to include additional city information.
3. Digitalize past files and folders and organize as needed.

PUBLIC WORKS INSPECTION AND CODE ENFORCEMENT

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	NOTES
REVENUES:							
001-645-4710 Reimbursements	0	4	0	0	0	0	
001-645-4720 Insurance Settlements	0	0	0	0	0	0	
001-645-4735 Sales/Fuel Tax Refunds	134	197	240	240	210	240	800 gal @ \$0.30/gal
001-645-4800 Sale of Assets	11,000	0	0	0	0	0	Sale of Used Pickup Trucks
DEPARTMENT REVENUES:	11,134	201	240	240	210	240	
EXPENSES:							
001-645-6010 Salaries and Wages - Full Time	295,603	293,615	154,793	154,793	155,206	159,862	
112-645-6110 FICA/Medicare - City	21,479	21,165	11,732	11,732	11,763	12,116	
112-645-6130 IPERS - City	27,484	23,297	14,477	14,477	14,516	14,951	
112-645-6150 Group Insurance	62,960	65,377	45,517	45,517	54,024	45,517	
001-645-6160 Workers Compensation	3,111	6,273	2,367	2,367	1,600	2,367	
001-645-6181 Uniform Allowance-Safety	445	109	620	800	800	800	
PERSONNEL COSTS:	411,083	409,836	229,506	229,686	237,909	235,613	
001-645-6210 Dues/Memberships	738	862	100	100	0	0	
001-645-6230 Training	860	0	1,000	1,000	1,000	1,000	IDOT Recert. & PDHs
001-645-6240 Travel and Conference	225	532	500	500	500	500	
001-645-6331 Vehicle Operation/Fuel	1,876	1,925	2,816	2,640	2,560	2,560	
001-645-6332 Repair/Maint Vehicle	0	0	100	0	0	0	Removed 12/24
001-645-6350 Operational Equip Repair	0	50	50	50	50	50	
001-645-6373 Telecommunications	1,996	1,052	1,800	1,800	1,000	1,000	
001-645-6399 Repair/Maint ES	2,728	759	500	500	500	500	
001-645-6402 Advertising/Recruitment	0	0	0	0	0	0	
001-645-6419 Technology Services/Exp	0	0	0	0	0	0	
001-645-6499 Contract Services	0	5,600	48,000	62,557	48,000	48,000	External Engineer Consultant
001-645-6504 Minor Equipment	8	24	50	50	50	50	
001-645-6506 Office Supplies	710	343	680	400	400	400	
001-645-6507 Operating Supplies	55	130	150	150	150	160	
001-645-6508 Postage/Shipping	0	0	0	0	0	0	
SERVICES & COMMODITIES	9,196	11,278	55,746	69,747	54,210	54,220	
001-645-6710 Automotive Equipment	0	0	0	0	31,000	0	Replace Pick-up FY26
001-645-6721 Capital - Furniture/Fixtures	0	0	0	0	0	0	
001-645-6727 Capital - Equipment	320	1,425	0	0	0	0	Computer Repl thru Clerk's Off.
CAPITAL OUTLAYS:	320	1,425	0	0	31,000	0	

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	
001-645-6931 Less: Allocation to Water	129,107	50,806	40,705	45,141	48,163	43,050	20% starting in FY24
001-645-6932 Less: Allocation to Sewer	129,107	50,806	40,705	45,141	48,163	43,050	20% starting in FY24
001-645-6935 Less: Charged Against Projects	54,792	58,672	10,000	2,000	2,000	2,000	
Less: Expenses Allocated from 112	111,923	43,935	28,690	28,690	32,121	72,584	20% to Water, 20% to Sewer
ALLOCATIONS:	(424,929)	(204,219)	(120,100)	(120,973)	(130,447)	(160,684)	
DEPARTMENT EXPENDITURES:	(4,329)	218,320	165,152	178,460	192,672	129,149	
NET DEPARTMENT OPERATIONS:	15,463	(218,119)	(164,912)	(178,220)	(192,462)	(128,909)	

PERSONNEL:							
Inspection and Enforcement Officer	0	0	0	0	2	2	
Office Assistant	1	1	1	1	0	0	Moved from PW Admin in FY23
City Engineer	1	1	1	1	0	0	Moved from PW Admin in FY23
Engineering Tech	2	2	2	2	0	0	
Special Projects Engineer	0.00	0.00	0.00	0.00	0.00	0.00	

**2025-26 Budget Account Detail Report
Public Works Department
INSPECTIONS AND CODE ENFORCEMENT**

001-645-

6181	Uniforms & Safety Safety programs & 1st aid kit; safety shoes; City shirts / cold weather gear	\$ 800
6210	Dues / Memberships / Subscriptions	\$ -
6230	Training Eng. Techs	\$ 1,000
6240	Travel & Conference	\$ 500
6331	Vehicle Operation / Fuel	\$ 2,560
6332	Repair / Maintenance of Vehicles & Equipment (out)	\$ -
6350	Operational Equipment Repair	\$ 50
6373	Telecommunications WU Telephone & Internet	\$ 1,000
6399	Repair / Maintenance of Vehicles & Equipment (E.S.)	\$ 500
6499	Contract Services Engineering Services	\$ 48,000
6504	Minor Equipment Tape measures, etc.	\$ 50
6506	Office Supplies	\$ 400
6507	Operating Supplies Wood stakes, paint, etc.	\$ 150
6710	Automotive Equipment Pickup Truck Replacement (PW3) Transfer PW3 to Parks	\$ 40,000 \$ (9,000) \$ 31,000
6935	Allocation to Projects	\$ 2,000

NOTES:

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: General Infrastructure Maintenance

ACTIVITY GOAL: The primary goal of the General Infrastructure Maintenance Division is to inspect and maintain certain infrastructure.

FY 2025-26 OBJECTIVES:

1. Inspect and perform routine maintenance on the dam.
2. Inspect trail bridges.
3. USGS River Gage on Adams Parkway Bridge.
4. Street lighting and entrance signs.

GENERAL INFRASTRUCTURE MAINT.

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	NOTES
REVENUES:									
001-210-4134	Excavation Permits	20	952	200	800	800	800	800	
001-210-4135	Sidewalk/Driveway Permits	175	210	150	200	200	200	200	
001-210-4300	Interest Income (RUT)	0	0	0	0	0	0	0	Moved to RUT
001-210-4310	Rental Fees	0	50	0	0	0	0	0	Sidewalk Barricades
001-210-4445	State Highway Maintenance	0	0	0	0	0	0	0	Moved to RUT
001-210-4550	Charges-Public Services	5,512	13,489	18,000	22,000	18,000	18,000	18,000	Billed Street Repairs
001-210-4710	Reimbursements	50	0	0	0	0	0	0	
001-210-4720	Insurance Settlements	0	0	0	0	0			
001-210-4735	Sales/Fuel Tax Refunds	3,960	0	0	0	0	0	0	Moved to RUT
001-210-4745	Sale of Assets	0	0	0	0	0	0	0	
001-210-4476	Street Lights	250,467	301,669	310,000	310,000	310,000	310,000	310,000	Set by WU
	Transfer In:	0	0	0	0	0			LOST
DEPARTMENT REVENUES:		260,184	316,369	328,350	333,000	329,000	329,000	329,000	
EXPENSES:									
001-210-6010	Salaries and Wages-Full Time	0	0	0	0	0	0	0	
001-210-6110	FICA/Medicare-City	0	0	0	0	0	0	0	
001-210-6130	IPERS-City	0	0	0	0	0	0	0	
001-210-6160	Workers Compensation	0	0	0	0	0	0	0	
001-210-6181	Uniform Allowance-Safety	0	0	0	0	0	0	0	Moved to RUT
PERSONNEL COSTS:		0	0	0	0	0	0	0	
001-210-6210	Dues/Memberships	0	0	0	0	0	0	0	Moved to RUT
001-210-6230	Training	0	0	0	0	0	0	0	Moved to RUT
001-210-6240	Travel and Conference	0	0	0	0	0	0	0	Moved to RUT
001-210-6310	Building Maint & Repair	95	7	2,000	500	500	500	500	
001-210-6332	Repair/Maint Vehicle	0	0	0	0	0	0	0	
001-210-6350	Operational Equip Repair	4,545	69	4,500	4,500	4,500	4,500	4,500	Dam Maint., Abutment Htr FY21
001-210-6371	Electric/Gas Utilities	16,760	17,183	15,383	17,000	17,510	17,000	17,000	3% increase
001-210-6373	Telecommunications	1,513	943	0	0	0	0	0	Dam controls
001-210-6399	Repair/Maint. Equipment, E.S.	0	0	2,000	4,809	2,000	2,000	2,000	
001-210-6402	Advertising/Recruitment	0	0	0	0	0	0	0	
001-210-6403	Interdepart.Charges-Veg Mgmt	0	0	0	0	0	0	0	Moved to RUT
001-210-6408	Property/Liability Insurance	0	0	0	0	0	0	0	
001-210-6409	Janitorial/Laundry	0	0	0	0	0	0	0	Moved to RUT
001-210-6414	Printing & Publishing	1,285	1,332	1,195	1,350	1,350	1,350	1,350	Haz. Mit. Newsletter
001-210-6415	Rents/Leases Equipment	0	0	0	0	0	0	0	
001-210-6418	Taxes-Property	0	0	0	0	0	0	0	
001-210-6419	Technology Services/Exp	0	0	0	0	0	0	0	
001-210-6490	Consultant/Professional Fees	6,107	121	8,500	8,500	0	8,500	8,500	
001-210-6499	Contract Services	11,937	18,596	34,900	41,000	31,000	31,000	31,000	USGS River Gage/Dam Insp.

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2025-2026	Estimated 2026-2027	NOTES
	EXPENSES:								
001-210-6504	Minor Equipment	0	0	0	0	0	0	0	Moved to RUT
001-210-6505	Traffic Signal Parts	0	0	0	0	0	0	0	Moved to RUT
001-210-6506	Office Supplies	0	0	0	0	0	0	0	Moved to RUT
001-210-6507	Operating Supplies	2,399	79	3,680	1,000	1,000	1,000	1,000	
001-210-6508	Postage/Shipping	1,036	1,032	1,000	1,032	1,032	1,032	1,032	
001-230-6371	Street Lighting	300,477	261,179	310,000	310,000	310,000	310,000	310,000	Set by Waverly Utilities
	SERVICES & COMMODITIES:	346,155	300,539	383,158	389,691	368,892	376,882	376,882	
001-210-6727	Capital - Equipment	0	0	0	0	0	0	0	
001-210-6799	Capital - Other Improvements	0	0	0	0	0	0	0	
	CAPITAL OUTLAY:	0	0	0	0	0	0	0	
001-910-6910	Transfer to Airport	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
	DEPARTMENT EXPENDITURES:	356,155	310,539	393,158	399,691	378,892	386,882	386,882	
	NET DEPARTMENT OPERATIONS:	(95,971)	5,830	(64,808)	(66,691)	(49,892)	(57,882)	(57,882)	

**2025-26 Budget Account Detail Report
Public Works Department
GENERAL INFRASTRUCTURE MAINTENANCE**

001-210-

6310	Building Maintenance & Repair	\$ 500.00
6350	Operational Equipment Repair	\$ 4,500.00
6371	Electric Electricity for "Welcome" signs, sirens and traffic signals	\$ 17,510.00
6399	Repair/Maintenance Equipment/ES	\$ 2,000.00
6408	Property/Liability Insurance	\$ -
6414	Printing and Duplicating Hazard Mitigation Newsletter	\$ 1,350.00
6419	Technology Services	\$ -
6490	Consultant & Professional Fees 8 Rail Trail Bridge Inspections Cedar River Trail Bridge Inspection	\$ - \$ - \$ -
6499	Contract Services Fire Extinguisher Testing Maintenance of Dam (Torqueing of Bolts) River Gauge Annual Fee Invoiced Street Cut repairs by City's hired asphalt company Service of Dam Compressors (Labor by E.S.)	\$ - \$ - \$ 12,000.00 \$ 18,000.00 \$ 1,000.00 \$ 31,000.00
6501	Building / Grounds Maintenance & Supplies Ground Maintenance at new Public Services Weed Management (through Leisure Services)	\$ -
6507	Operating Supplies / Materials Operating Supplies/Materials Dam Air Compressor Supplies	\$ 1,000.00 \$ - \$ 1,000.00
6508	Postage Hazard Mitigation Newsletter	\$ 1,032.00
<u>230-6371</u>	Street Lighting	\$ 310,000.00
<u>910-6910</u>	Transfer to Airport	\$ 10,000.00

NOTES:

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Equipment Services

ACTIVITY GOAL: The primary goal of the Equipment Services Division is to repair and maintain all City vehicles and equipment, to improve service, and to maintain an acceptable purchase record keeping system.

FY 2025-26 OBJECTIVES:

1. Continue improving inventory accuracy using the existing fleet management system.
2. Improve the efficiency of the shop and decrease the downtime of vehicles being repaired.
3. Monitor fueling station tank levels and watch fuel trends.
4. Hire a third mechanic in preparation for future retirements.
5. Training to keep up with ever-changing technology.

EQUIPMENT SERVICES

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	NOTES
REVENUES:								
001-285-4550 Charges-Veh Maint Services	13,816	13,967	15,000	15,000	15,000	15,000	15,000	WU Vehicle Service
001-285-4710 Reimbursements	103	610	0	733	0	0	0	Airport windsock
001-285-4735 Sales/Fuel Tax Refunds	80	56	50	50	50	50	50	
001-285-4745 Sale of Assets	0	0	0	61	0	0	0	
DEPARTMENT REVENUES:	13,998	14,633	15,050	15,844	15,050	15,050	15,050	
EXPENSES:								
001-285-6010 Salaries and Wages - Full Time	136,037	159,400	163,791	163,791	167,134	172,148	177,312	
112-285-6110 FICA/Medicare - City	9,957	11,759	12,516	12,516	12,772	13,155	13,550	
112-285-6130 IPERS - City	12,825	15,010	15,445	15,445	15,760	16,233	16,720	
112-285-6150 Group Insurance	35,324	35,351	46,732	46,732	54,069	55,691	57,362	
001-285-6160 Workers Compensation	3,007	3,138	4,186	4,186	1,960	4,187	4,292	
001-285-6181 Uniform Allowance-Safety	1,700	1,629	1,395	1,649	1,609	1,609	1,609	
PERSONNEL COSTS:	198,851	226,287	244,065	244,319	253,304	263,023	270,845	
001-285-6210 Dues/Memberships	20	72	50	50	50	50	50	
001-285-6230 Training	65	40	250	250	250	250	250	
001-285-6240 Travel and Conference	0	20	100	100	100	100	100	
001-285-6310 Building Maint & Repair	1,520	1,796	1,500	1,500	1,500	1,500	1,500	
001-285-6330 Fuel Station Fuel	0	0	0	150,000	302,069	302,069	302,069	
001-285-6331 Vehicle Operation/Fuel	917	682	1,232	151,155	1,120	1,120	1,120	
001-285-6332 Repair/Maint Vehicle	203,794	193,796	165,000	165,000	165,000	165,000	165,000	
001-285-6350 Operational Equip Repair	326	188	500	500	500	500	500	
001-285-6371 Electric/Gas Utilities	0	6,973	8,517	8,517	8,683	8,773	8,773	3% increase WU
001-285-6373 Telecommunications	200	647	974	974	974	974	974	
001-285-6399 Repair/Maint Equip ES	444	271	400	400	400	400	400	
001-285-6402 Advertising/Recruitment	0	0	0	0	0	0	0	
001-285-6403 Interdepartmental Charges	0	0	1,100	0	0	0	0	removed mowing PSC
001-285-6409 Janitorial/Laundry	2,601	1,159	1,100	1,100	1,100	1,100	1,100	
001-285-6415 Rents/Leases Equipment	0	0	200	200	200	200	200	
001-285-6419 Technology Services/Exp	0	0	0	0	0	0	0	Moved to PWA #6419
001-285-6499 Contract Services	12,186	10,346	12,413	12,255	13,760	13,760	13,760	
001-285-6501 Chemicals/Grnds Supplies	709	526	1,000	1,000	1,000	1,000	1,000	
001-285-6504 Minor Equipment	3,800	1,884	2,000	2,000	2,000	2,000	2,000	
001-285-6506 Office Supplies	469	373	740	740	740	740	740	
001-285-6507 Operating Supplies	2,402	1,044	1,750	1,750	1,750	1,750	1,750	
001-285-6508 Postage/Shipping	0	0	50	50	50	50	50	
SERVICES & COMMODITIES:	229,454	219,816	198,876	497,541	501,246	501,336	501,336	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028
	EXPENSES:							
001-285-6710	Capital - Vehicles	0	0	0	0	0	0	0
001-285-6727	Capital - Equipment	16,003	1,183	0	0	0	5,000	5,000
001-285-6750	Building Improvements	0	0	0	0	0	0	0
	CAPITAL OUTLAY:	16,003	1,183	0	0	0	5,000	5,000
	SUBTOTAL:	444,308	447,286	442,941	741,860	754,550	769,359	777,181
001-285 6935	Allocation to Enterprise/RUT	40,000	40,000	40,000	40,000	40,000	40,000	40,000
001-285-6936	Allocation from Labor Charges	79,696	76,163	75,000	75,000	75,000	75,000	75,000
001-285-6937	Allocation from Part Charges	179,165	173,302	190,000	190,000	190,000	190,000	190,000
001-285-6938	Allocation from Fuel Charges	0	0	0	150,000	302,069	302,069	302,069
	ALLOCATIONS:	(298,861)	(289,466)	(305,000)	(455,000)	(607,069)	(607,069)	(607,069)
	DEPARTMENT EXPENDITURES:	145,446	157,820	137,941	286,860	147,481	162,290	170,112
	NET DEPARTMENT OPERATIONS	(131,448)	(143,187)	(122,891)	(271,016)	(132,431)	(147,240)	(155,062)
PERSONNEL:								
	Shop Foreman	1	1	1	1	1	1	1
	Senior Equipment Mechanic	1	1	1	1	1	1	1
	Equipment Mechanic							

**2025-26 Budget Account Detail Report
Public Works Department
EQUIPMENT SERVICES**

001-285-

6181	Uniforms & Safety	\$ 1,609.00
	Safety Shoes, Gloves, Cold Weather Gear, Rain Suits, Uniforms, Safety Glasses, Hearing Tests, etc.	
6210	Dues / Memberships / Subscriptions	
	Mechanic Membership Dues	\$ -
	Auto Auth Service Subscription	\$ 50.00
		\$ 50.00
6230	Training	\$ 250.00
	Continuing Ed (Snap on - Pro-Autotech)	
6240	Travel & Conference (Meals & Lodging)	\$ 100.00
6310	Repair / Maint. Structures	
	Repair/Maint. Structures	\$ 1,500.00
6330	Fuel Station Fuel and Expenses	\$ 302,069.00
6331	Vehicle Operation / Fuel	\$ 1,120.00
6332	Vehicle Maintenance Supplies	\$ 165,000.00
6350	Operational Equipment Repair	\$ 500.00
6371	Electric/Gas Utilities	
	Gas (Public Services - 20%)	\$ 3,000.00
	Electric (Public Services - 20%), 3% increase	\$ 5,683.00
		\$ 8,683.00
6373	Telecommunications	
	Waverly Utilities - Internet	\$ 974.00
6399	Repair / Maintenance of Equipment (E.S.)	\$ 400.00
	Repair and Maintenance of Equipment Services Pickup and Equipment In House	
6402	Advertising/Recruitment	\$ -
6403	Interdepartmental Charges	
	Mowing & Grounds Maintenance (Public Services 20%)	\$ -
6409	Laundry	
	Shop Towels & Mats	\$ 1,100.00
6415	Rents / Leases Equipment	\$ 200.00

001-285-

6499	Contract Services	
	Cummins QuickServ-Online Factory Repair Info	\$ 810.00
	Solvent Replacement (Parts Washer)	\$ 2,160.00
	Hoist Inspection - Annual	\$ 500.00
	Lift Inspection - Annual	\$ 550.00
	Mitchel Maintenance Software (for cars & pickups) - Annual	\$ 1,465.00
	RTA Fleet Management - Annual	\$ 4,453.00
	Cummins Software Update - Annual	\$ -
	Snap On Modis Software Update - Annual	\$ 997.00
	TPMS Software Update - Annual	\$ 375.00
	Copier Service Contract - 20%	\$ 217.00
	Fire Alarm Inspections/Service	\$ 183.00
	Allison Transmission Software	\$ -
	Cummins Engine Software	\$ 655.00
	Light Medium Truck (LMT) Update	\$ -
	UKG	\$ 60.00
	Fill-Rite	\$ 1,140.00
	Rite Env - Drums - Oil & Oil Filter Recycling	\$ 195.00
		\$ 13,760.00
6501	Chemical / Grounds Supplies	\$ 1,000.00
	Wasp killer, concrete cleaner & car wash, floor dry, degreaser disinfectant cleaner, vaccum repair, paper rolls & wipes, chair mat, coffee, etc.	
6504	Minor Equipment	\$ 2,000.00
	Hand Tools	
6506	Office Supplies	\$ 740.00
6507	Operating Supplies / Materials	
	Operating Supplies / Materials	\$ 1,750.00
6508	Postage	\$ 50.00
6710	Capital - Vehicles	\$ -
6727	Other Capital Equipment	
		\$ -
6935	Allocation to Enterprise / RUT	\$ 40,000.00
6936	Allocation from Labor Charges	\$ 75,000.00
6937	Allocation from Part Charges	\$ 190,000.00
6938	Allocation from Fuel Charges	\$ 302,069.00

NOTES:

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Streets - RUT

ACTIVITY GOAL: The primary goal of the Street Division is to maintain and repair existing City streets, assuring a safe and acceptable driving surface. The street department also performs vegetation management duties for the city of Waverly.

FY 2025-26 OBJECTIVES:

1. Continue to upgrade street signs to current standards.
2. Continue updating traffic signal hardware.
3. Alley concrete street approach replacements.
4. Replacement of traffic signal fixtures, LEDs, and other aging equipment.
5. Trim City trees in the right of way following the seven-district maintenance cycle.

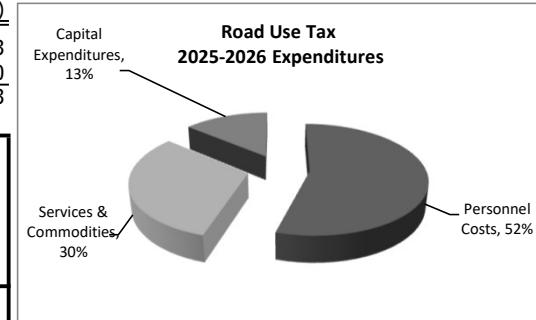
ROAD USE TAX FUND

		Actual	Actual	Budget	Projected	Approved	Estimated	Estimated	NOTES
	REVENUES:	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	
110-210-4300	Interest Income	9,245	12,670	7,000	7,000	7,000	7,000	4,000	
110-210-4430	State Receipts	1,430,331	1,468,179	1,370,250	1,430,000	1,440,400	1,450,800	1,461,200	
110-210-4445	State Highway Maintenance	31,105	0	15,552	15,552	15,552	15,552	15,552	FY25 - 10,400 x \$137.50
110-210-4710	Reimbursements	3,446	2,128	0	1,728	0	0	0	FY26 - 10,400 X \$138.50
110-210-4720	Insurance Settlements	74	0	0	0	0	0	0	FY27 - 10,400 X \$139.50
110-210-4735	Sales/Fuel Tax Refunds	534	4,398	5,500	5,000	780	780	780	FY28 - 10,400 X \$140.50
110-210-4745	Sale of Salvage	0	172	0	0	0	0	0	
110-210-4800	Sale of Real Property/Assests	0	15,951	0	0	0	0	0	
110-910-4830	Transfer Lost- Curb/gutter	0	0	25,000	25,000	25,000	0	0	
	TOTAL REVENUES:	1,474,736	1,503,498	1,423,302	1,484,280	1,488,732	1,474,132	1,481,532	
	EXPENSES:								
110-210,250,270-6010	Salaries and Wages - Full Time	445,605	448,412	535,975	535,975	565,480	582,444	599,917	1 part-time and 1 seasonal
110-210,250,270-6110	FICA/Medicare - City	32,688	33,063	40,983	40,983	43,199	44,495	45,830	
110-210,250,270-6130	IPERS - City	40,373	41,201	50,572	50,572	53,307	54,906	56,553	
110-210,250,270-6150	Group Insurance	101,122	99,984	152,620	152,620	229,202	221,888	228,545	
110-210,250,270-6160	Workers Compensation	25,410	24,557	23,035	23,035	19,300	27,700	27,700	
110-210,250,270,6170	Unemployment Compensation	0	0	0	1,651	2,000	2,000	2,000	
	PERSONNEL COSTS:	645,198	647,217	803,185	804,836	912,488	931,433	958,545	
110-210-6181	Uniforms & Safety	6,489	4,564	8,555	9,189	7,339	7,339	7,339	
110-210-6210	Dues/Memberships	20	207	315	315	315	315	315	
110-210-6230	Training	355	1,885	2,260	2,100	2,100	2,100	2,100	
110-210-6230	Training-Snow Removal	0	0	970	970	970	970	970	
110-210-6240	Travel & Conference	0	0	750	750	750	750	750	
110-210-6240	Travel & Conference	0	0	1,300	1,300	1,300	500	500	
110-210-6310	Building Maint & Repair	1,413	2,650	2,000	2,000	2,000	2,000	2,000	
110-210-6331	Vehicle Operation/Fuel	61,746	49,941	71,090	53,350	49,700	49,700	49,700	
110-210-6332	Repair/ Maint Vehicles	384	0	10,000	0	0	0	0	Removed 12/24
110-210-6350	Operational Equipment Repair	76	117	200	200	200	200	200	
110-210-6371	Electric/Gas Utilities	19,092	9,421	8,517	8,517	8,683	8,683	8,683	Split 20% with Solid Waste, Equip., Water, Sewer Line
110-210-6373	Telecommunications	1,415	1,796	3,374	3,374	3,374	3,374	3,374	
110-210-6399	Repair/Maint Equip ES	62,268	67,694	75,000	75,000	75,000	75,000	75,000	
110-210-6402	Advertising/Recruitment	300	0	0	0	0	0	0	
110-210-6403	Interdepartmental Charges	16,798	16,770	11,100	11,100	10,000	10,000	10,000	Equip Serv. Transfer
110-210-6408	Property/Liability Ins	11,413	13,475	17,575	18,323	19,130	19,937	20,743	
110-210-6409	Janitorial/Laundry	167	486	1,000	1,000	1,000	1,000	1,000	
110-210-6419	Technology Services/Exp	0	0	0	0	0	0	0	
110-210-6490	Consultant/Professional	4,997	9,212	8,500	8,500	33,200	9,000	9,000	Bridge inspections
110-210-6499	Contract Services	16,621	27,003	86,614	75,633	55,511	55,511	55,511	Street Repairs, Painting, Stump/Tree Removal
110-210-6501	Chemical/Grnds Supplies	605	147	3,000	3,000	3,000	500	500	
110-210-6504	Minor Equipment	1,549	3,944	9,275	9,275	2,500	2,500	2,500	
110-210-6506	Office Supplies	421	386	740	740	740	740	740	
110-210-6507	Operating Supplies	104,107	98,075	107,657	95,825	111,400	111,400	111,400	Salt pricing, traffic paint
110-210-6509	Street Signs	14,025	10,135	17,000	17,000	17,000	17,000	17,000	
110-210-6510	New Street Signs	554	1,698	1,500	1,700	1,700	1,700	1,700	
110-210-6597	Traffic Signal Parts	54,813	77,275	62,500	62,055	61,000	61,000	61,000	Moved from Gen.Infra.Rep.
110-210-6690	Street Maintenance Supplies	50,005	38,090	55,150	56,300	56,700	56,700	56,700	
	SERVICES & COMMODITIES:	429,632	434,968	565,942	517,516	524,612	497,919	498,725	
110-210-6710	Capital - Vehicles	0	0	0	0	0	0	0	
110-210-6723	Heavy Motorized Equipment	0	0	0	0	0	0	0	
110-210-6727	Capital - Equipment	220,406	240,131	215,000	224,445	212,000	200,000	200,000	Tandem axle and line painter, single axle next 3 years
110-210-6751	Capital Improvement	0	25,518	0	0	0	0	0	
110-210-6761	Street Improvements	330	8,127	20,000	20,000	20,000	20,000	20,000	
110-210-6763	Sidewalks/Curb	0	1,872	0	0	0	0	0	
110-210-6764	Railroad Crossing	0	0	0	0	0	0	0	
	CAPITAL EXPENDITURES:	220,736	275,647	235,000	244,445	232,000	220,000	220,000	

110-910-6910	Transfer to: Projects	50,000	50,000	50,000	50,000	50,000	50,000
110-910-6910	Transfer to Debt Service	0	3,237	22,348	22,260	21,803	21,924
110-910-6910	Transfer to: Veg Mgmt	67,463	67,988	0	0	0	0
	TRANSFERS:	117,463	121,225	72,348	72,260	71,803	71,924
	DEPT. EXPENDITURES:	1,413,029	1,479,057	1,676,475	1,639,057	1,740,903	1,721,276
	NET FUND OPERATIONS:	61,707	24,441	(253,173)	(154,777)	(252,171)	(247,144)
	Fund Balance (Target 20%)	1,151,621	1,176,062	922,889	1,021,285	769,113	521,970
	Equipment Reserve	0	0	0	0	0	0
	Total Cash Balance	1,151,621	1,176,062	922,889	1,021,285	769,113	521,970

Transfer for Seal Coat Program
Hoop building, generator, fuel station
5% of State RUT revenues- FY25 VM doesn't exist

PERSONNEL:							
Light Equipment Operator	4	4	4	5	5	5	5
Heavy Equipment Operator	1	1	0	0	0	0	0
Street Foreman	0.7	0.7	1.0	1.0	1.0	1.0	1.0
GIS Technician	0.0	0.0	0.0	0.0	0.00	0.00	0.00
Seasonal Help Equivalent	0.75	0.75	0.75	0.75	0.50	0.50	0.50
Part-time (50% Solid Waste)	0.00	0.00	0.00	0.00	0.50	0.50	0.50



**2025-26 Budget Account Detail Report
Public Works Department
STREETS - RUT**

110-210-

6181	Uniforms & Safety	\$ 7,339.00
	Safety shoes, gloves, cold weather gear, prescrip. safety glasses, uniforms, 1st aid kits, boots, hearing tests, etc.	
6210	Dues / Memberships / Subscriptions	
	Unity Point Membership DATA (Drug & Alcohol)	\$ 130.00
	ISA Membership	\$ 135.00
	IA Chapter Membership	\$ 50.00
		\$ 315.00
<u>210-6230</u>	Training	
	Pesticide Certificaiton	\$ -
	Safety Training (CPR, Defensive Driving, etc.)	\$ 500.00
	Streets and Roads Conference (3 @ \$200)	\$ 600.00
	Flagger; Streets & Roads; Workzone Safety Training	\$ 1,000.00
		\$ 2,100.00
<u>250-6230</u>	Training - Snow Removal	
	Snow Plow Operator Training (Driving & Class)	\$ 570.00
	Snow Removal Training	\$ 400.00
		\$ 970.00
<u>250-6240</u>	Travel & Conference	\$ 750.00
210-6240	Travel & Conference	\$ 1,300.00
6310	Building Maintenance & Repair	\$ 2,000.00
6331	Vehicle Operation / Fuel	\$ 49,700.00
6332	Repair / Maintenance of Vehicles & Equipment (out)	\$ -
6350	Operational Equipment Repair	\$ 200.00
6371	Electric / Gas Utilities	
	Gas (20%)	\$ 3,000.00
	Electricity, Water & Sewer (20%) 3% increase	\$ 5,683.00
		\$ 8,683.00
6373	Telecommunications	
	Waverly Utilities Internet	\$ 974.00
	Live View Traffic Signal Cameras	\$ 2,400.00
		\$ 3,374.00
6399	Repair / Maintenance of Equipment (E.S.)	\$ 75,000.00
6402	Advertising / Recruitment	\$ -

110-210-

6403 (1) Interdepartmental Charges	
Equipment Services Allocation	\$ 10,000.00
Parks Division Allocation - mowing & grounds maintenance at Public Services (20%)	\$ -
	\$ 10,000.00
 6408 Property / Liability Insurance	
Property / Liability Insurance	\$ 18,300.00
Cyber Liability Insurance	\$ 830.00
	\$ 19,130.00
 6409 Janitorial/Laundry	\$ 1,000.00
 6419 Technology Services / Exp.	\$ -
 6490 Consultant & Prof. Fees	
9 Vehicle Bridges/Culverts Inspections (every 2 years)	\$ -
Adams Parkway Bridge (every 2 years)	\$ 9,000.00
4th St SW Intersection Timing	\$ 17,500.00
10th Ave SW Speed Study	\$ 6,700.00
	\$ 33,200.00
 6499 Miscellaneous Contracts	
Miscellaneous Street Repairs	\$ 7,500.00
Waste Fuel Recovery from Dura Patcher	\$ 400.00
22nd Ave. NW Maintenance by Bremer County	\$ 2,000.00
Right-of-Way Mowing Contracts	\$ 1,800.00
Asphalt Street Patching (moved from 6761)	\$ 15,000.00
Asphalt Crack Sealing (moved from 6761)	\$ -
Copier Service Contract (20%)	\$ 217.00
Transparency	\$ 9,575.00
Stump & Tree Removal	\$ 17,500.00
Text Alert System	\$ 1,300.00
UKG	\$ 60.00
Fire Alarm Inspection and Service (20%)	\$ 159.00
	\$ 55,511.00
 6501 Chemical / Grounds Supplies	\$ 3,000.00
Miscellaneous Supplies	
 6504 Minor Equipment	\$ 2,500.00
(weed eater, shovels, rakes, brooms, etc.)	
 6506 Office Supplies	\$ 740.00

110-210-**6507 Operating Supplies & Materials**

Tree Maintenance	\$ 1,500.00
Traffic Paint / Glass Beads	\$ 15,000.00
Rock Salt	\$ 80,000.00
Sand (Ice)	\$ 700.00
Plow & Grader Blades	\$ 4,500.00
Miscellaneous	\$ 500.00
Gutter Broom Wires	\$ 2,200.00
Specialty Snow Plow Blade	\$ 3,500.00
Snow Fencing and Posts	\$ 2,000.00
Wooden Fence	\$ 1,500.00
	\$ 111,400.00

6509 Street Signs

Replacement Signs & Posts; New Signs & Posts; Cones and Barricades	\$ 17,000.00
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6510 New Street Signage & Posts**\$ 1,700.00****6597 Traffic Signals**

Traffic Signal Parts	\$ 9,000.00
Traffic Signal Repairs - Labor	\$ 12,000.00
Cabinet Replacement/Spare Controller	\$ 20,000.00
Lights, Lenses, Fixture Assemblies	\$ 20,000.00
Spare Traffic Signal Controller	\$ -
	\$ 61,000.00

6690 Street Maintenance Supplies

Asphalt Cold Patch	\$ 34,100.00
Hot Mix Asphalt	\$ -
Road Rock	\$ 7,150.00
Concrete Mix for Street & Alley Repair	\$ 1,000.00
Oil for Dura Patcher	\$ 11,000.00
Chips for Dura Patcher	\$ 2,450.00
Concrete & Asphalt Disposal	\$ 1,000.00
	\$ 56,700.00

6710 Capital - Vehicles**\$ -****6727 Other Capital Equipment**

Computer	\$ 2,000.00
Tandem Axle Chassis (split with Solid Waste)	\$ 140,000.00
Less Trade-In of A 138	\$ (45,000.00)
Vac Trailer from Waverly Utilities	\$ 11,000.00
Job Trailer Replacement	\$ 9,000.00
EZ-Liner Slide-In Paint Unit	\$ 95,000.00
	\$ 212,000.00

6751 Other Capital Improvements**\$ -****6761 Street Improvements****\$ 20,000.00**

Concrete Street Repairs

6910 Transfer to: Projects

Seal Coating	\$ 50,000.00
Debt Service	\$ 21,803.00
	\$ 71,803.00

NOTES:

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Airport

ACTIVITY GOAL: The primary goals of the Waverly Municipal Airport are to provide safe air transportation, maximum air transportation and supporting services for business and personal use, and maximum economic development within Waverly.

FY 2025-26 OBJECTIVES:

1. Submit for funding of north t-hangar taxilane and partial ramp concrete replacement.
2. Annually update the FAA Capital improvement Plan pre-application.

AIRPORT FUND

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	Notes
REVENUES:								
004-280-4300 Interest	0	0	0	0	0	0	0	
004-280-4310 Rental Fees-Hangar	53,710	61,550	67,860	67,860	67,860	67,860	69,600	increase hangar rent
004-280-4311 Rent-Air Monitoring Trailer	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
004-280-4312 Rent-Airport Land	14,860	15,190	13,385	13,385	12,774	13,385	13,385	
004-280-4400 Federal Grant	0	0	0	0	0	0	0	
004-280-4440 State Grant	0	0	0	0	0	0	0	
004-280-4710 Reimbursements	4,651	2,900	3,000	4,965	3,000	3,000	3,000	50% propane by Swieter
004-280-4715 Rebates	0	0	0	0	0	0	0	
004-280-4720 Insurance Settlements	0	0	0	5,435	0	0	0	
004-280-4735 Sales/Fuel Tax Refunds	0	0	0	0	0	0	0	
004-280-4745 Sale of Assets	0	0	0	0	0	0	0	
004-910-4830 Transfer from General	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Property Tax Support
TOTAL REVENUES:	84,721	91,140	95,745	103,145	95,134	95,745	97,485	
EXPENSES:								
004-280-6210 Dues/Memberships	100	125	125	125	125	125	125	IPAA
004-280-6240 Travel and Conference	0	0	400	0	200	200	200	
004-280-6310 Building Maint & Repair	4,696	1,657	3,500	6,992	4,500	4,500	4,500	
004-280-6311 Hangar Maint & Repair	210	1,805	500	500	500	500	500	
004-280-6320 Grounds Maintenance	5,010	3,115	3,500	3,500	3,500	3,500	3,500	
004-280-6350 Operational Equip Repair	0	0	200	9,142	200	200	200	
004-280-6371 Electric/Gas Utilities	16,106	13,082	12,695	12,695	12,896	12,896	12,896	propane, electric, refuse
004-280-6373 Telecommunications	315	403	370	370	370	370	370	
004-280-6399 Repair/Main Equip ES	0	0	0	0	0	0	0	
004-280-6402 Advertising/Recruitment	76	79	175	175	175	175	175	
004-280-6403 Interdepartmental Charges	0	0	0	0	0	0	0	
004-280-6408 Property/Liability Insurance	2,370	2,370	2,600	2,554	2,554	2,557	2,800	
004-280-6419 Technology Services/Exp	0	0	0	0	0	0	0	
004-280-6426 Airport Manager	54,000	57,333	60,000	60,000	62,000	64,000	66,000	
004-280-6499 Contract Services	1,813	2,122	1,880	1,880	1,880	1,900	1,900	
004-280-6504 Minor Equipment	0	0	100	100	100	100	100	
004-280-6506 Office Supplies	0	0	0	0	0	0	0	
004-280-6507 Operating Supplies	670	221	640	640	990	650	650	
004-280-6695 Refunds	195	0	0	0	0	0	0	
004-280-6727 Other Capital Equipment	0	0	0	0	0	0	0	
004-280-6751 Other Capital Improvements	0	6,989	0	0	0	12,000	0	FY24 Masonry, Shingled Roof, 240v FY26 Add Box Hangar Gutters
SERVICES & COMMODITIES:	85,562	89,301	86,685	98,673	89,990	103,673	93,916	
004-910-6910 Transfer to Projects	0	42,819	0	0	0	0	0	FY24 Taxilane, Taxiway
TRANSFERS:	0	42,819	0	0	0	0	0	
DEPARTMENT EXPENDITURES	85,562	132,120	86,685	98,673	89,990	103,673	93,916	
NET FUND OPERATIONS:	-841	-40,980	9,060	4,472	5,144	(7,928)	3,569	
Reserve Balance	89,704	48,724	57,784	53,195	58,339	50,411	53,980	

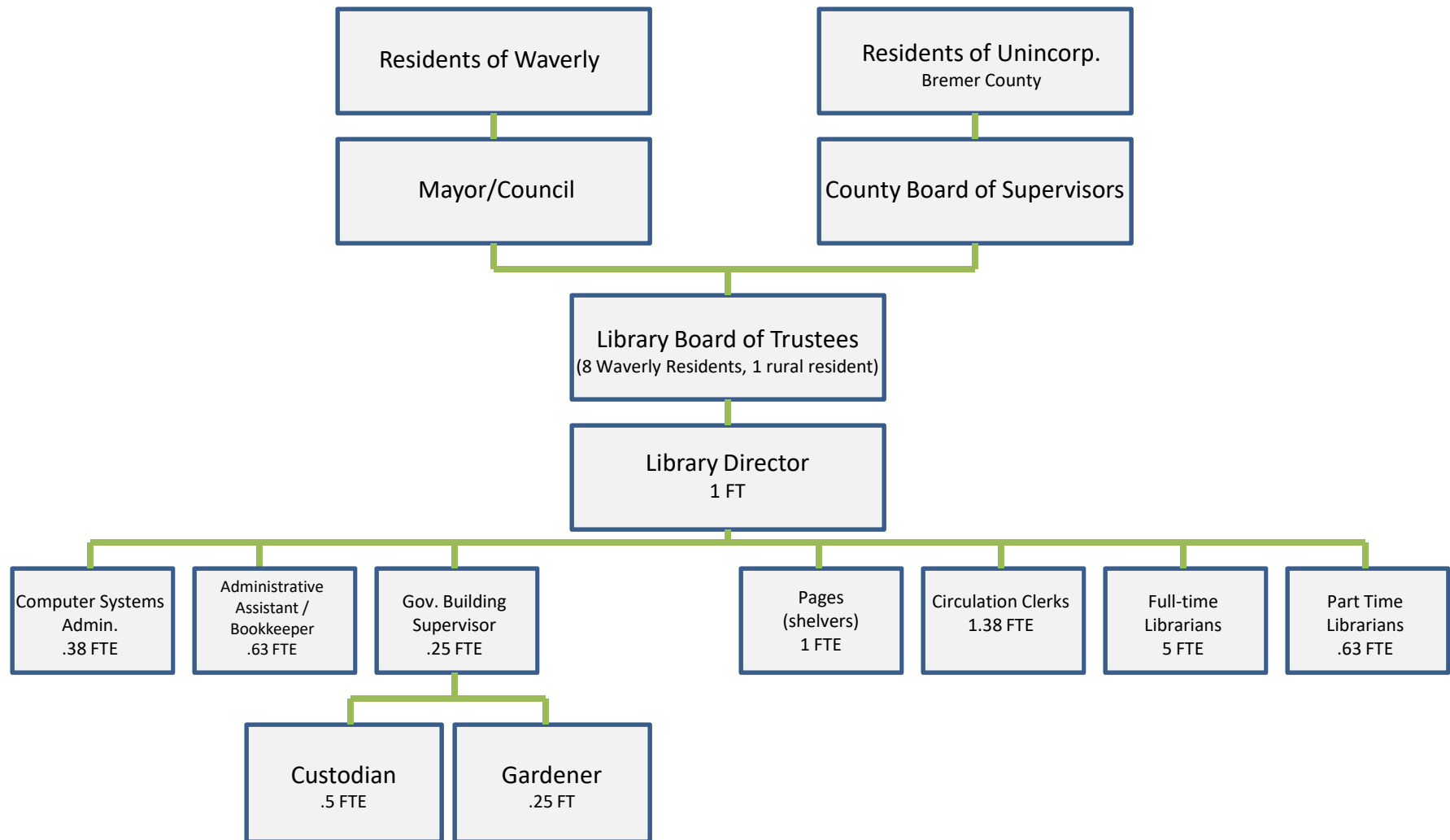
**2025-26 Budget Account Detail Report
Public Works Department
AIRPORT**

004-280-

6210	Dues, Memberships & Subscriptions		
	IPAA Dues	\$	125
6240	Travel & Conference		
	Annual Spring Airport Conference	\$	200
	CPR Training x2		
6310	Building Maintenance & Repair - Bulk Hangar	\$	4,500
6311	Hangar Maintenance & Repair - Single & Tee Hangars	\$	500
6320	Grounds Maintenance		
	FBO Snow Removal Allowance	\$	3,000
	Miscellaneous	\$	500
		\$	3,500
6350	Operational Equipment Repair	\$	200
6371	Electric / Propane Utilities / Garbage		
	Electricity (100% City) 3% increase	\$	6,896
	Propane (50% City) (50% FBO)	\$	6,000
	35-gallon refuse & 65-gallon recycling containers		varies
		\$	12,896
6373	Telecommunications	\$	370
6402	Advertising / Marketing	\$	175
6408	Insurance, General Liability	\$	2,554
6426	Airport FBO / Manager	\$	62,000
6499	Contract Services		
	Towels & Rugs (City Laundry)	\$	360
	Water (Crystal Water)	\$	1,200
	Fire Extinguisher Testing	\$	320
		\$	1,880
6504	Minor Equipment	\$	100
6507	Operating Supplies		
	Operating Supplies	\$	600
	Stormwater Permit (3-year permit)	\$	350
	Above-Ground Fuel Tank Registry	\$	40
		\$	990
6751	Other Capital Improvements	\$	-
6910	Transfer to Project	\$	-

NOTES:

Waverly Public Library



ACTIVITY COVER SHEET
BUDGET FY 2025-26

Activity: **Waverly Public Library**

Waverly Public Library
Your Window to Information, Recreation, and Community.

Core Values: Community, Inspiration, Opportunity, Excellence.

FY 2025-26 Goals & Objectives:

INVITING SPACES: Assess, drive, and explore intended uses of new spaces: teen space, quiet space, and renovated children's area.

RESOURCES & SERVICES:

- Outreach: Use the Library's bookmobile to deliver programs, internet access, books and information to all – especially those who cannot visit the library on a regular basis.
- Staff. Evaluate staff initiatives to align with available resources.

COMMUNICATION: Expand efforts to share information about the library with the community.

- Marketing Plan. Develop a message and a brand that is represented in all external communication. Set goals for various media and platforms.

QUALITY PROGRAMMING:

- Children's Early Literacy Programs. Continue the long tradition of early literacy programs for children at the Waverly Public Library such as *Toddler Storytime*, *Preschool Storytime*, & *Traveling Storytime*. Partnerships with Schools. Continue to get kids excited about reading in grade-school and middle-school through monthly *School Class Visits* and the annual *Summer Reading Program*.
- Teen Programs. Develop relationships with the teen community and provide a safe space for teens to gather & interact.
- Adult Programs. Provide learning opportunities and connections within the community by sponsoring book discussion groups, *Do It Yourself* programs, and *Keep on Learning*.

PUBLIC LIBRARY

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
005-410-4310	Rental Fees	20	0	0	0	0	
005-410-4400	Federal Grant	0	0	0	0	0	
005-410-4440	State Grant	0	0	0	0	0	
005-410-4470	County Contributions	66,414	66,118	66,118	65,232	65,323	
005-410-4550	Charges-Library Duplicating	4,784	3,313	3,900	3,900	4,000	
005-410-4710	Reimbursements	90	702	0	76	0	
005-410-4735	Sales/Fuel Tax Refunds	47	83	0	32	0	
005-410-4765	Library Fines	2,018	2,734	2,000	2,000	2,000	
005-910-4830	Transfer In from Restricted Contributions	20,000	30,008	20,000	20,000	20,000	
005-910-4830	Transfer In from General Fund	794,286	850,000	850,000	850,000	850,000	
DEPARTMENT REVENUES:		887,659	952,958	942,018	941,239	941,323	
		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
EXPENSES:							
005-410-6010	Salaries and Wages	617,458	600,701	564,869	587,286	606,481	Step + 2.75% COLA
112 -410-6110	FICA/Medicare - City	46,164	44,797	43,212	44,927	46,396	Clerks 55 hrs/wk
112 -410-6130	IPERS - City	55,573	55,358	51,507	53,624	57,252	PT librarian 25 hrs/wk
112 -410-6150	Group Insurance	91,734	97,709	124,263	109,549	126,344	
005-410-6160	Workers Compensation	1,114	441	1,200	1,200	475	
PERSONNEL COSTS:		812,042	799,006	785,051	796,586	836,948	
005-410-6210	Dues/Memberships	1,285	899	500	500	850	
005-410-6230	Training	668	0	0	0	0	
005-410-6240	Travel and Conference	4,827	5,555	0	20	3,500	
005-410-6310	Building Maint & Repair	3,698	9,934	7,500	7,500	7,500	
005-410-6320	Grounds Maintenance	761	612	1,000	1,000	1,000	
005-410-6331	Vehicle Operation/Fuel	493	1,021	2,500	2,500	2,500	
005-410-6350	Operational Equip Repair	295	3,453	2,500	2,500	3,500	
005-410-6371	Electric/Gas Utilities	58,599	49,528	63,000	63,000	64,000	
005-410-6373	Telecommunications	3,949	3,262	5,200	5,200	4,000	
005-410-6399	Repair/Maint Equip ES	75	1,461	0	0	1,500	Equipment Services (van, bookmobile)
005-410-6402	Advertising/Recruitment	279	0	0	0	0	
005-410-6408	Property/Liability Ins	9,131	13,540	14,000	14,659	16,000	
005-410-6414	Printing & Publishing	446	328	0	0	400	
005-410-6415	Rents/Leases Equipment	4,521	4,397	6,200	6,200	6,200	
005-410-6419	Technology Services/Exp	14,323	24,249	16,900	16,900	16,900	
005-410-6425	Duplication	0	0	0	0	0	
005-410-6490	Consultant/Professional	0	0	0	0	500	strategic planning
005-410-6499	Contract Services	33,728	38,205	35,484	22,238	16,484	Book Systems instead of SIRSI
005-410-6504	Minor Equipment	749	6,472	1,500	1,500	1,500	
005-410-6506	Office Supplies	2,364	3,830	5,000	5,000	5,000	
005-410-6507	Operating Supplies	6,491	6,221	7,000	7,000	7,000	
005-410-6508	Postage/Shipping	1,000	47	500	500	250	
005-410-6520	Library Books	59,684	63,965	63,000	60,000	63,000	
005-410-6522	Periodicals	4,994	4,887	5,750	5,750	5,000	
005-410-6523	Library Programs	10,067	10,971	2,000	2,000	2,000	
005-410-6524	Microforms	0	0	0	0	0	
005-410-6526	Media	47,141	41,636	44,423	33,500	38,500	
SERVICES & COMMODITIES:		269,567	294,472	283,957	257,466	267,084	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	EXPENSES:						
005-410-6721	Furniture and Fixtures	0	0	0	11,060	0	Refinishing Carnegie tables & chairs
005-410-6727	Capital - Equipment	17,202	0	0	0	0	
005-410-6750	Building Improvements	0	0	0	0	0	
	CAPITAL EXPENDITURES:	17,202	0	0	11,060	0	
005-411-6520	Library Books	889	0	0	0	0	
005-411-6524	Microforms	0	0	0	0	0	
005-411-6526	Media	0	0	0	0	0	
005-411-6699	Restricted Use Expenses	13,397	30,008	20,000	20,000	20,000	
	RESTRICTED:	14,286	30,008	20,000	20,000	20,000	
	DEPARTMENT EXPENDITURES:	1,113,097	1,123,487	1,089,008	1,085,112	1,124,032	
	NET DEPARTMENT OPERATIONS:	(225,438)	(170,528)	(146,990)	(143,873)	(182,709)	

PERSONNEL:					
	Director	1	1	1	1
	Reference/Information Services Librarian	1	1	1	1
	Youth Librarian	1	2	2	2
	Circ. Service Librarian	1	1	1	1
	Info Technology Librarian	1	1	1	1
	Bldg. Supervisor *	0.25	0.25	0.25	0.25
	Part-time Librarians	2.00	1.50	0.63	0.50
	Circulation Clerks	1.40	1.40	0.50	1.00
	Custodian	0.50	0.50	0.50	0.50
	Administrative Assistant	0.50	0.50	0.50	0.63
	Computer System Admin	0.50	0.50	0.38	0.38
	Pages	1.00	1.00	1.00	1.00
		11.2	11.7	9.8	10.3
					10.8

**2025-26 Budget Account Detail Report
WAVERLY PUBLIC LIBRARY**

6210 Dues / Memberships

Iowa Library Association	\$ 850
American Library Association	\$ -
Total	\$ 850

6240 Travel and Conference

Iowa Library Association Conference	\$ 1,500
Kids First Conference	\$ 500
American Library Association Conference	\$ 1,500
Total	\$ 3,500

6371 Utilities

Waverly Light & Power -- electric	\$ 43,000
city services -- water, sewer, solid waste	\$ 8,000
MidAmerican Energy -- gas	\$ 13,000
Total	\$ 64,000

6415 Rents/Leases of Equipment

Postage machine	\$ 650
Copy machine	\$ 5,550
Total	\$ 6,200

6419 Technology Services

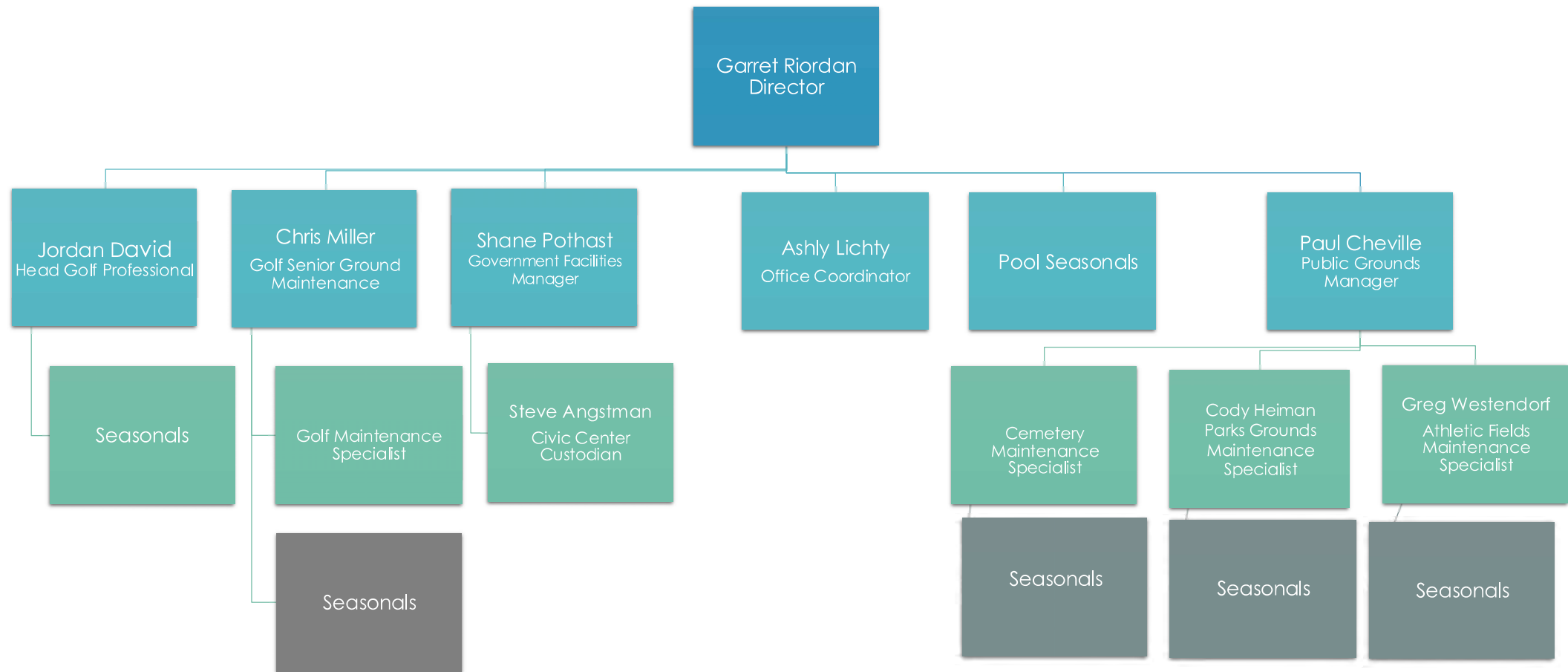
Security	\$ 3,120
Annual Licenses and support renewed	\$ 2,285
email	\$ 4,104
Computers	\$ 5,391
Toner, parts, and replacements	\$ 2,000
Total	\$ 16,900

6499 Contract Services

Johnson Controls, HVAC Maintenance	\$ 4,800
Book Systems Support, Library Automation System	\$ 4,500
Cataloging Contract (State Library of Iowa)	\$ 1,684
EZCAT cataloging	\$ 100
Window cleaning	\$ 1,900
Carpet cleaning	\$ 2,500
Fire alarm maintenance, regular checkups	\$ 500
Security alarm monitoring, 24x7	\$ 500
Total	\$ 16,484

NOTES:

Leisure Services Organization Chart



ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY: Leisure Services Administration

ACTIVITY GOAL: To plan, organize, direct, support, and evaluate the Divisions of the Leisure Services Department in an efficient manner to serve the Citizens of Waverly.

FY: 2025-2026 OBJECTIVES

1. To oversee the construction and completion of a new pool and splash pad.
2. To plan for the replacement of Kid's Kingdom playground.
3. To have a referendum vote for the Golf Course Club House in November, 2025.
4. To have in place a credit card option for the convenience of our citizens by June 2026.

LEISURE SERVICES ADMINISTRATION

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Notes
REVENUES:							
001-400-4550	Charges/Fees for Services	0	0	0	0	0	
001-400-4705	Donations	0	0	0	0	0	
001-400-4710	Reimbursements	0	0	0	0	0	
	Leisure Services Admin Total	0	0	0	0	0	
EXPENSES:							
001-400-6010	Salaries and Wages - Full Time	147,934	163,297	202,974	202,974	186,678	
112-400-6110	FICA/Medicare - City	11,096	12,325	15,362	15,362	14,171	
112-400-6130	IPERS - City	13,647	15,081	18,617	18,617	17,147	
112-400-6150	Group Insurance	12,054	7,535	10,511	10,511	10,028	
001-400-6160	Workers Compensation	1,524	1,017	1,636	1,861	150	
	PERSONNEL COSTS:	186,255	199,255	249,100	249,324	228,174	
001-400-6210	Dues/Memberships	746	1,110	1,110	1,110	1,300	
001-400-6220	Subscriptions	0	0	0	0	0	
001-400-6230	Training	325	0	270	270	300	CPO-CEU
001-400-6240	Travel and Conference	1,390	883	2,400	2,400	2,400	
001-400-6350	Operational Equip Repair	0	0	0	0	0	
001-400-6373	Telecommunications	1,996	1,052	984	984	984	
001-400-6414	Printing and Publishing	18	0	50	50	170	Canva Pro Software
001-400-6419	Technology Services	0	170	0	0	0	
001-400-6499	Contract Services	0	0	0	0	0	
001-400-6504	Minor Equipment	3,349	703	500	500	0	
001-400-6506	Office Supplies	298	429	500	500	500	
001-400-6507	Operating Supplies	81	5	0	0	0	
	SERVICES & COMMODITIES:	8,204	4,352	5,814	5,814	5,654	
001-400-6727	Capital - Equipment	0	0	0	0	0	
	CAPITAL EXPENDITURES:	0	0	0	0	0	
DEPARTMENT EXPENDITURES:		194,459	203,606	254,914	255,138	233,828	
NET DEPARTMENT OPERATIONS:		(194,459)	(203,606)	(254,914)	(255,138)	(233,828)	

PERSONNEL:					
	Director	1	1	1	1
	Office Coordinator	1	1	1	0
	Part Time Office Coordinator	0	0	0	2

**2025-2026 Budget Account Detail Report
LEISURE SERVICES - ADMINISTRATION**

6210 Dues / Memberships / Subscriptions

IPRA - Membership - Riordan, Lichty	\$	540
NRPA - Agency Membership	\$	700
Independent / Democrat	\$	60
Total	\$	1,300

6230 Training

CPO - CEU	\$	300
Total	\$	300

6240 Travel and Conference

IPRA Conference	\$	1,200
IPRA Fall Workshop	\$	800
Regional Meetings	\$	400
Total	\$	2,400

6373 Telecommunications

\$	984
Total	\$ 984

6414 Printing and Publishing

Shelters, Ball Diamonds	\$	50
Canva Pro	\$	120
Total	\$	170

6504 Minor Equipment

\$ -

6506 Office Supplies

Miscellaneous Supplies	\$	500
Total	\$	500

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY: Parks

ACTIVITY GOAL: To provide the citizens of Waverly with a high quality, efficiently maintained, and increasingly useful system of parks, play areas, and public lands.

FY 2025-2026 OBJECTIVES:

1. Update the basketball hoop and playground area at First Home Park by August 2025.
2. Apply for grants to help fund the staining of the Rail Trail Bridge and the Kohlman Park Amphitheater by September 2025.
3. Replace the Parks Division's ½ ton pickup (PK 546) with a suitable used truck from Public Services to be used for daily routine in the summer.
4. Replace the 6ft snowblower, 11ft batwing mower, and Pro Gator by June 2026.
5. Hire a Regular Part Time Parks Employee to help maintain the growing number of tasks and facilities.
6. Salvage older pool amenities that can be reused in the Parks system.
7. Work with administration and citizens in the design and development of Memorial Park/Kids Kingdom and swimming pool areas.

PARKS

		Actual	Actual	Budget	Projected	Approved	Notes
	REVENUES:	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
001-430-4190	Licenses-Trees	80	70	80	80	160	
001-430-4310	Leases - Flood Lots	174	87	0	0	0	
001-430-4440	State Grant	0	0	0	2,840	0	
001-430-4466	Local/Regional Grants	3,163	4,611	8,000	8,000	8,000	
001-430-4500	Fees-Running Races	250	175	150	150	175	
001-430-4501	Fees-Park Reservations	1,914	9,387	8,000	8,000	8,000	
001-430-4502	Fees-Park Shelter	8,339	4,192	4,500	4,500	4,500	
001-430-4503	Fees-Dog Obedience Class	0	0	0	0	0	
001-430-4705	Donations - Benches	4,987	13,358	0	8,660	5,000	
001-430-4707	Disc Golf Donations	3,268	0	0	0	0	
001-430-4708	Tree Donations	0	0	0	0	0	
001-430-4710	Reimbursements	3,818	1,984	0	0	0	
001-430-4720	Insurance Settlements	0	0	0	58,353	52,667	
001-430-4735	Sales/Fuel Tax Refunds	1,768	1,676	1,200	1,200	1,000	
001-430-4745	Sale of Assets	159	0	0	205	3,000	
001-430-4765	Vandalism Restitution	200	0	0	0	0	
001-430-4780	Abatements-Mowing	0	0	0	0	0	
	DEPARTMENT REVENUES:	28,121	35,541	21,930	91,988	82,502	
	EXPENSES:	Actual	Actual	Budget	Projected	Approved	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
001-430-6010	Salaries and Wages - Full Time	236,321	266,440	318,599	318,599	363,087	
112 -430-6110	FICA/Medicare - City	17,612	21,711	24,263	24,263	27,666	
112 -430-6130	IPERS - City	18,221	26,791	29,940	29,940	34,139	
112 -430-6150	Group Insurance	36,108	61,579	69,434	69,434	81,035	
112 -430-6170	Unemployment Compensation	4,888	10,000	10,000	10,000	10,000	
001-430-6160	Workers Comp	3,412	6,874	4,714	4,714	2,900	
001-430-6181	Uniform Allowance	3,989	2,909	5,815	5,815	6,105	
	PERSONNEL SERVICES:	320,552	396,304	462,765	462,765	524,932	
001-430-6210	Dues/Memberships/Subscriptions	855	935	1,115	1,115	1,120	
001-430-6230	Training	155	1,100	240	240	240	
001-430-6240	Travel & Conference	919	1,716	1,570	1,570	1,870	
001-430-6310	Building Maint & Repair	12,662	10,082	12,000	12,000	9,700	
001-430-6321	Beautification- Trees	0	0	0	0	0	
001-430-6331	Vehicle Operation/Fuel	22,740	20,512	25,918	26,600	26,350	
001-430-6332	Repairs/Maint Vehicle	1,464	214	3,900	3,900	3,700	
001-430-6350	Operational Equipment Repair	8,774	5,230	5,100	6,000	5,300	
001-430-6371	Electric/Gas Utilities	33,204	30,254	32,100	32,100	33,030	3% increase WU
001-430-6373	Telecommunications	645	1,132	2,200	2,600	3,220	

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	
EXPENSES:						
001-430-6399	13,736	25,146	12,000	12,000	12,000	
001-430-6409	0	466	700	700	950	Wet Mops
001-430-6413	0	0	1,500	1,500	3,000	Wartburg Tennis Courts
001-430-6419	0	23	0	0	0	Increase
001-430-6497	0	0	0	0	0	
001-430-6498	160	220	0	40	0	
001-430-6499	18,210	11,638	14,095	14,095	8,455	
001-430-6501	25,602	20,645	36,820	36,820	32,980	
001-430-6504	17,138	24,550	15,500	15,500	6,450	
001-430-6507	9,892	11,050	9,050	9,050	9,300	
001-430-6508	0	9	0	0	0	
SERVICES & COMMODITIES:	166,155	164,921	173,808	175,830	157,665	
001-430-6710	0	0	0	0	9,000	Truck from Public Services
001-430-6723	0	0	0	0	0	
001-430-6727	15,002	20,140	7,575	7,575	65,575	Batwing Mower, Utility Vehicle Replacement, Snowblower, Etc
001-430-6799	55,148	42,618	27,500	131,500	58,500	Parks Improvements
CAPITAL EXPENDITURES:	70,150	62,758	35,075	139,075	133,075	
001-430-6935	-8,500	-6,300	-6,423	-6,423	0	
DEPARTMENT EXPENDITURES:	548,357	617,683	665,225	771,247	815,672	
NET DEPARTMENT OPERATIONS:	(520,236)	(582,143)	(643,295)	(679,258)	(733,170)	
PERSONNEL:						
Public Grounds Manager	1	1	1	1	1	
Grounds Maint.	1	1	1	1	1	
Grounds Maint. - Athletic Fields	0	0	1	1	1	
Part Time	6	6	7	7	7	
Regular Part Time					1	

**2025-2026 Budget Account Detail Report
PARKS**

6181	Uniforms/Safety		
	Safety Shoes (3 x \$150)	\$	450
	Hearing Tests	\$	120
	Excavation/Trenching Training/Misc training opportunities	\$	300
	Uniforms for FT	\$	1,920
	T-Shirts for Seasonals	\$	600
	Safety Equipment:		
	Vests 2 @ \$20.00 each	\$	40
	Safety Glasses	\$	110
	Gloves	\$	175
	Rain Gear	\$	150
	Fire Extinguishers	\$	300
	Cold Weather Gear	\$	500
	Ear Protection - 4 boxes	\$	140
	First Aid Contracts	\$	900
	Athletic Fields:		
	Ball Diamond First Aid Safety	\$	400
	Total	\$	6,105
6210	Dues/Memberships/Subscriptions		
	ISA/IAA Membership - Paul Cheville	\$	185
	IPRA - Paul Cheville	\$	180
	IPRA - Cody Heiman	\$	180
	Iowa Sports Turf Managers Assoc.	\$	75
	Miracle League Membership	\$	500
	Total	\$	1,120
6230	Training		
	Pesticide Recertification - 3 employees, 2 certifications each	\$	240
	Total	\$	240
6240	Travel and Conference		
	IPRA Conference - 2 employees	\$	400
	Shade Tree Conference - 2 employees	\$	350
	Shade Tree Conference Travel - 2 employees	\$	300
	Turfgrass Conference - 2 employees	\$	520
	Turfgrass Conference Travel	\$	300
	Total	\$	1,870
6310	Repairs/Maintenance Structures		
	Parks:		
	Electrical, Plumbing, Structural Repairs (vandalism, old age)	\$	1,500
	Playground Repairs and Maintenance	\$	2,200
	Wood Stain for Rail Trail main bridge	\$	1,500

	Wood - Table Repairs	\$	400
	Paint - Shelters, buildings, tables	\$	300
	Wood Stain- Shelters	\$	300
	Parks Shop - replace washing machine (2008)	\$	1,000
	Athletic Fields:		
	Memorial Ball Diamond light bulbs and repairs	\$	2,500
	Total	\$	9,700
6331	Vehicle Operation/Fuel		
	Parks:		
	1-Ton Truck	\$	3,000
	3/4 Ton Truck	\$	2,500
	Mowers	\$	6,000
	Utility Tractors x 2	\$	1,000
	2 - 1/2 Ton Trucks	\$	5,000
	UTV - Ranger/Gator	\$	400
	Small Engines	\$	750
	Athletic Fields:		
	Mowers x 2	\$	5,100
	Groomer	\$	1,000
	Athletic Field 1/2 Ton Truck	\$	1,600
	Total	\$	26,350
6332	Repair/Maint Vehicle (non E.S.)		
	Parks:		
	1/2 ton pickup tires (PK600)	\$	1,200
	Trailer Tires (Flat Bed)	\$	1,000
	Tires, wipers, bulbs	\$	1,250
	Athletic Fields:		
	Tires, wipers, bulbs	\$	250
	Total	\$	3,700
6350	Operational Equip. Repair		
	Parks:		
	Tires, wipers, bulbs	\$	1,700
	Snow removal cutting edges and parts, brush bristles	\$	2,000
	Athletic Fields:		
	2 Zero Turn Mowers: oil, filters, blades, belts, tires	\$	1,000
	2 Utility Carts: oil, filters, tire repairs	\$	400
	Groomer: oil, filters, drag bolts, tire repairs	\$	200
	Total	\$	5,300
6371	Electric/Gas Utilities		
	Parks :	\$	26,780
	Parks Shop (412 1st Ave SE)		
	Visitor Center Restrooms		

	Amvets Shelter		
	Droste Shelter - Restroom		
	Lions Shelter		
	Kids Kingdom Shelter		
	South Riverside Shelter		
	Outlets at Fairgrounds		
	Ball Diamond Lights		
	Kohlmann Park		
	Prairie Park Shelter		
	Remove and install seasonal meters (11)	\$	1,100
	Athletic Fields:	\$	5,150
	Total	\$	33,030
6373	Telecommunications		
	Internet/phone	\$	1,500
	Internet Ball Diamonds	\$	900
	Security Cameras	\$	820
	Total	\$	3,220
6399	Repair & Maintenance Equipment (E.S.)		
	Parks:		
	Seals, bearings, parts, routine service	\$	10,000
	2009 Chevy routine pick-up truck		
	Utility Tractors (2)		
	Pick-up (F-150 4 X 4)		
	Land Pride 11' Mower		
	3/4 Ton Pick-Up (Dodge 4 X 4)		
	Debris Blower		
	Utility Vehicle		
	1 - Ton Chevy		
	F3990 72" Mower (Kubota) 2 mowers		
	Athletic Fields:		
	Utility Vehicle - Seals, bearings, parts, routine service	\$	2,000
	Groomer		
	Zero Turn Mowers		
	1/2 Ton Truck		
	Trailer		
	Total	\$	12,000
6409	Janitorial	\$	950
	Total	\$	950
6413	Contributions to Other Agencies		
	Wartburg College Tennis Court Contract	\$	3,000
	Total	\$	3,000
6419	Technology Services/Exp		

			\$ -
		Total	\$ -
6498	Refunds		
			\$ -
		Total	\$ -
6499	Miscellaneous Contracts		
	GIS	\$	1,000
	Port-a-Potties 6 @ \$25/week x 32 weeks	\$	4,800
	Athletic Fields:		
	Golf Cart rentals for ball diamonds	\$	800
	Soil Testing - annually	\$	350
	Port-a-Potties 1 pot @ \$35/week x 28 weeks	\$	980
	Backflow Preventer Inspection (4 athletic fields, 3 parks)	\$	525
	Total	\$	8,455
6501	Building & Grounds Maintenance and Supplies		
	Parks:		
	Concrete - misc. projects	\$	2,000
	Grass Seed (reseeding lots)	\$	500
	Rock and Gravel (pea gravel) - playgrounds/parking areas	\$	500
	Hort. Chemicals - broadleaf control for tier 1 parks	\$	1,500
	Fertilizer for tier 1 parks	\$	1,650
	Crabgrass control for tier 1 parks	\$	2,200
	Fertilizer and supplies for flowers	\$	500
	Fall Material for South Riverside Park - Rock is outdated	\$	2,000
	Fall material for play equipment - 3 loads of 90 cy each	\$	7,000
	Sidewalk salt for winter - 3 pallets	\$	1,400
	Athletic Fields:		
	Paint for flag football and diamonds	\$	3,000
	Chalk, diamond dry - supplies for dressing fields for games	\$	1,300
	Onsite field mix	\$	2,200
	CRP- Fertilizer - 4 applications and grub control (6.1 acres)	\$	3,700
	CRP Broadleaf control - 2 applications annually	\$	480
	CRP Chemical Trimming - fence lines	\$	300
	Memorial fields - fert., seed, weed control, infield lime (3.5 acres)	\$	1,000
	Kiwanis fields- fert., seed, weed control (1.5 acres)	\$	525
	Rubgy field - fert., seed, weed control (2 acres)	\$	525
	Infield lime	\$	300
	Grass Seed - bare spots and over seeding (all areas)	\$	400
	Total	\$	32,980
6504	Minor Equipment		
	Parks:		
	String Trimmer combination motor head	\$	500
	Motor driven hedge sheers	\$	400
	Memorial Benches/Plaques	\$	5,000

Athletic Fields:			
	Screen Drag - replacement	\$	550
	Total	\$	6,450
6507	Operating Supplies & Materials		
	Parks:		
	Dog bags	\$	1,000
	Garbage bags, rubber bands, misc.	\$	1,000
	Paper and cleaning products	\$	2,500
	Rakes, shovels, hand tools	\$	300
	Wrenches, sockets, tools	\$	200
	Oil dry, ink, clipboards	\$	200
	Athletic Fields:		
	Paper and cleaning products	\$	700
	Shop towels and maintenance items	\$	300
	Irrigation Parts - replacement heads and materials	\$	1,000
	Hand tools, rakes, shovels - trimming line, 2 cycle oil		
	Kiwanis/Exchange Park	\$	250
	Rugby Field	\$	250
	Cedar River Park	\$	1,000
	Memorial Park	\$	600
	Total	\$	9,300
6710	Vehicle		
	1/2 Ton Truck replacement - transfer from Public Services	\$	9,000
	Total	\$	9,000
6727	Capital - Equipment		
	Parks:		
	11ft Land Pride batwing mower replacement w/ trade in	\$	15,000
	Heavy Duty UTV replacement (2013 PK533) will go to Cemetery	\$	35,000
	60 inch Snow Blower front mount for utility tractor w trade in	\$	15,000
	Garbage receptacle lids - 5	\$	575
	Total	\$	65,575
6799	Capital- Other Improvements		
	Parks:		
	Parks and Playgrounds Improvements	\$	20,000
	Tennis Court Lighting	\$	25,000
	Kohlmann Park Amphitheater Stain (Last Stained Summer 2020)	\$	3,500
	Sand Volleyball Courts	\$	10,000
	Total	\$	58,500

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY: Harlington Cemetery

ACTIVITY GOAL: To implement improvements to Harlington Cemetery that will provide the citizens of Waverly and surrounding area with a well-organized and maintained cemetery for years to come.

FY 2025-2026 OBJECTIVES:

1. Replace the (2) 48in Zero-turn mowers by June 2026.
2. Replace one of the Cemetery's utility vehicles by June 2026.
3. Plant 5 new trees in the Cemetery by June 2026.
4. Continue to work towards opening up the new North sections that have been platted out.
5. Write specifications and bid documents for road construction in the new north sections.

CEMETERY

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
001-450-4190 Permits-Cemetery Foundations	1,150	1,800	1,100	1,100	1,200	
001-450-4300 Interest Income	2,042	19,588	12,700	12,700	14,500	
001-450-4310 Rental Fees	0	0	0	0	0	
001-450-4550 Charges-State Audit Fee	270	220	220	220	220	
001-450-4705 Donations	0	1,000	0	687	0	
001-450-4710 Reimbursements	1,000	0	0	0	0	
001-450-4735 Sales/Fuel Tax Refunds	388	433	500	575	575	
001-450-4740 Cemetery-Lots	18,580	18,705	22,000	22,000	20,000	
001-450-4741 Cemetery-Internments	33,425	33,980	35,000	35,000	33,000	
001-450-4745 Sale of Assets	0	0	0	0	0	
001-450-4800 Sale of Real Property	5,468	0	0	0	0	
DEPARTMENT REVENUES:	62,323	75,727	71,520	72,282	69,495	
EXPENSES:						
001-450-6010 Salaries and Wages - Full Time	74,492	80,385	103,288	103,288	107,465	
112-450-6110 FICA/Medicare - City	5,599	6,043	7,902	7,902	8,194	
112-450-6130 IPERS - City	5,612	6,520	9,750	9,750	10,111	
112-450-6150 Group Insurance	7,397	7,902	23,753	23,753	26,757	
112-450-6170 Unemployment Compensation	3,835	3,696	0	0	0	
001-450-6160 Workers Compensation	8,478	8,334	6,919	5,000	4,600	
001-450-6181 Uniforms & Safety	2,350	987	2,115	2,115	2,330	
PERSONNEL COSTS:	107,763	113,867	153,727	151,808	159,457	
001-450-6210 Dues/Memberships	241	291	350	350	350	
001-450-6230 Training	0	130	200	225	225	
001-450-6240 Travel and Conference	0	0	150	250	250	
001-450-6310 Building Maint & Repair	316	1,109	3,800	3,800	3,800	
001-450-6331 Vehicle Operation/Fuel	5,273	5,214	8,000	6,000	8,000	
001-450-6350 Operational Equip Repair	1,362	2,203	1,700	1,700	1,700	
001-450-6371 Electric/Gas Utilities	7,903	5,617	8,000	6,000	8,240	3% increase
001-450-6373 Telecommunications	0	527	1,000	1,000	1,000	
001-450-6399 Repair/Maint Equip ES	7,642	6,293	2,300	2,300	2,300	
001-450-6419 Technology Services/Exp	0	0	0	0	0	
001-450-6498 Refunds	1,155	0	0	60	0	
001-450-6499 Contract Services	8,732	10,351	16,400	16,400	16,400	Straighten Old Stones/Flower Contract
001-450-6501 Chemicals/Grnds Supplies	1,800	1,457	3,100	3,100	3,075	String Trimmer, Mulching Flap for zero turn
001-450-6504 Minor Equipment	1,738	2,442	850	850	375	
001-450-6506 Office Supplies	16	38	150	150	150	
001-450-6507 Operating Supplies	1,656	1,445	1,000	1,048	1,200	
SERVICES & COMMODITIES:	37,835	37,117	47,000	43,233	47,065	

001-450-6710	Vehicle	0	0	0	0	0	
001-450-6727	Capital - Equipment	40,295	0	10,000	10,000	14,500	(2) Zero-turn mower replacements
001-450-6799	Capital Improvements	5,272	2,072	15,800	15,800	0	
	CAPITAL EXPENDITURES:	45,567	2,072	25,800	25,800	14,500	
	DEPARTMENT EXPENDITURES:	191,165	153,057	226,527	220,840	221,022	
	NET DEPARTMENT OPERATIONS:	(128,842)	(77,330)	(155,007)	(148,558)	(151,527)	
PERSONNEL:							
	Grounds Maintenance	0	0	0	1	1	
	Permanent Part-Time	1	1	1	0	0	
	Part-Time	3	3	3	4	4	

**2025-2026 Budget Account Detail Report
CEMETERY**

6181 Uniforms/Safety Equipment

Safety Shoes	\$	150
Hearing Tests	\$	90
Safety Glasses	\$	75
Cold Weather gear	\$	250
First Aid Cabinet	\$	400
Gloves	\$	150
Uniforms Full Time	\$	640
High Visibility shirts for seasonals	\$	300
Rain gear	\$	100
Fire extinguishers	\$	75
Hearing protection	\$	100
Total	\$	2,330

6210 Dues/Memberships/Subscriptions

State Registration	\$	350
Total	\$	350

6230 Training

Shade Tree Conference	\$	225
Total	\$	225

6240 Travel and Conference

Travel	\$	250
Total	\$	250

6310 Repairs/Maintenance Structures

Paint/Lumber	\$	300
Vandalism/Misc. Repairs	\$	1,000
Cemetery Shop/Office Repairs	\$	2,500
Total	\$	3,800

6331 Vehicle Operation/Fuel

3 Mowers	\$	4,500
Generator for Winter Graves	\$	500
Truck and 1-Ton	\$	2,500
2 Utility Vehicles	\$	500
Total	\$	8,000

6350	Repair & Maintenance - Vehicles & Equipment (Non E.S.)		
	Zero Turn Mower	\$	300
	Gator Utility Vehicle	\$	200
	Kubota 48" Mowers (2)	\$	500
	Weed Trimmer String and Parts (repairs)	\$	400
	Jacobsen Utility Vehicle	\$	200
	Chainsaw repairs/parts	\$	100
	Total	\$	1,700
6371	Electric/Gas Utilities		
	Electric - Shop and garage building	\$	8,240
	Water - Cemetery Grounds	Total	\$ 8,240
	Electric - Office		
6373	Telecommunications		
	Internet	\$	1,000
	Total	\$	1,000
6399	Repair & Maintenance - Vehicles & Equipment (E.S.)		
	Jacobsen Utility Vehicle	\$	300
	Gator Utility Vehicle	\$	300
	Weed Trimmers	\$	100
	48" Mower x2	\$	300
	Zero Turn mower	\$	300
	1-Ton Truck	\$	500
	1/2 Ton Truck	\$	500
	Total	\$	2,300
6499	Miscellaneous Contracts		
	Straighten and Repair Old Stones	\$	10,000
	Memorial Day Flower Contract	\$	900
	Weed Control - 2x application for weeds and fertilizer	\$	5,500
	Total	\$	16,400
6501	Building Grounds Maintenance		
	Herbicide - non-selective and pre-emergent spot spray	\$	300
	Weed control - broadleaf weeds in large open areas	\$	300
	Seed graves and bare spots	\$	800
	Flower beds & landscape areas	\$	700
	Pre-emergent for office area and selected open areas	\$	525
	Fertilizer for office area and main road	\$	375
	Fertilizer for flowers	\$	75
	Total	\$	3,075

6504	Minor Equipment		
	String Trimmer	\$	250
	Mulching flap for JD zero turn	\$	125
	Total	\$	375
6506	Office Supplies		
	Printer Ink, supplies, notepads	\$	150
		\$	150
6507	Operating Supplies / Materials		
	Bathroom & Office - cleaning and paper supplies	\$	500
	LP gas for grave thawer	\$	150
	Hand tools	\$	300
	Shovels and Rakes	\$	250
	Total	\$	1,200
6710	Vehicle		
	Total		0
6727	Other Capital Equipment		
	2 - 48in Zero - Turn Mower replacement w/ trade in	\$	14,500
	Total	\$	14,500
6799	Capital Improvements		
	Total		0

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY: Golf Course

ACTIVITY GOAL: To maintain and improve the golf course in a manner which blends function with aesthetics and provides a pleasurable experience to challenge both the beginner and accomplished golfer while contributing to the natural beauty of our city.

FY 2025-26 OBJECTIVES:

1. Continue tree replacement plan utilizing monies from our tree campaign.
2. Finish the vinyl fence along hole 3 by May 2026.
3. Take down the structure on hole 12 by November 2025.
4. Work with staff and engineers on the design of a new golf maintenance facility building.

GOLF COURSE

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Notes
REVENUES:						
008-441-4466 Local/Regional Grants	0	0	0	0	0	
008-441-4500 Season Tickets	121,912	135,183	110,250	138,000	130,000	
008-441-4501 Daily Admissions	194,482	211,183	168,000	220,000	200,000	
008-441-4502 Handicap Fees	6,180	7,075	4,500	6,000	6,000	
008-441-4503 Season Trail Fees	5,546	5,851	5,250	5,250	5,250	
008-441-4705 Donations	0	6,174	0	0	0	
008-441-4706 Donations- Trees	4,940	430	0	0	0	
008-441-4710 Reimbursements	0	0	0	264	0	
008-441-4720 Insurance Settlements	0	2,791	0	151	0	
008-441-4735 Sales/Fuel Tax Refunds	1,076	1,105	800	1,562	1,600	
008-441-4745 Sale of Assets	0	0	0	0	0	
008-441-4800 Sale of Real Property	5,867	0	0	0	0	
008-441-4820 Bond Proceeds	175,000	0	0	0	255,000	
008-910-4830 Transfer from General	200,000	100,000	200,000	200,000	0	
008-910-4830 Transfer from Reserve	40,500	40,500	51,000	51,000	58,000	
TOTAL GOLF REVENUES:	755,504	510,292	539,800	622,227	655,850	
EXPENDITURES:						
008-441-6010 Salaries and Wages - Full Time	196,718	202,101	238,482	238,482	254,643	
112-441-6110 FICA/Medicare - City	14,590	14,987	18,216	18,216	19,425	
112-441-6130 IPERS - City	14,653	17,044	22,479	22,479	23,970	
112-441-6150 Group Insurance	37,398	36,447	46,689	46,689	53,996	
112-441-6170 Unemployment Compensation	3,200	3,306	4,000	4,000	4,000	
008-441-6160 Workers Compensation	2,511	3,557	2,235	2,235	1,500	
008-441-6181 Uniform Allowance	1,803	855	2,784	2,784	2,964	
PERSONNEL COSTS:	270,872	278,297	334,885	334,885	360,498	
008-441-6210 Dues/Memberships/Subscriptions	280	280	700	700	700	
008-441-6230 Training	0	90	90	135	135	
008-441-6240 Travel and Conference	486	0	870	870	870	
008-441-6310 Building Maintenance & Repair	220	2,885	1,225	1,225	675	
008-441-6320 Grounds Maintenance/Irrigation	18,193	5,022	8,000	10,000	13,300	Satellite Receivers
008-441-6321 Beautification-Tree Replacement	523	6,873	10,000	10,000	10,000	New Trees For Golf Course
008-441-6331 Vehicle Operational Fuel	20,184	21,246	18,832	18,832	19,960	More Fuel Usage
008-441-6350 Operational Equipment Repair	9,335	9,701	9,727	9,727	9,727	
008-441-6371 Electric/Gas Utilities	18,600	15,374	20,850	20,850	21,476	3% increase
008-441-6373 Telecommunications	0	0	0	0	0	
008-441-6399 Repair/Maintenance Equipment - ES	3,484	2,783	1,255	1,255	1,500	
008-441-6411 Legal Expense	7,559	0	0	0	0	
008-441-6415 Rents/Leases Equipment	1,435	496	1,160	1,160	2,460	Air Compressor/Utility Cart Rental/Stump Grinder
008-441-6419 Technology Services	0	15	0	0	0	
008-441-6490 Consultant/Professional	1,850	0	0	0	0	
008-441-6499 Contract Services	2,754	4,452	6,195	6,195	5,225	NSN Warranty Plan
008-441-6501 Chemicals/Grounds Supplies	40,594	52,897	49,646	49,646	50,646	
008-441-6504 Minor Equipment	1,164	3,814	1,845	1,845	2,200	Weed Trimmer/Cup Cutter
008-441-6506 Office Supplies	155	20	150	150	150	
008-441-6507 Operating Supplies	1,938	3,738	3,630	3,630	4,174	
SERVICES & COMMODITIES:	128,752	129,683	134,175	136,220	143,198	
008-441-6710 Capital - Vehicle	49,762	0	0	0	0	
008-441-6723 Capital-Heavy Motorized Equipment	0	0	0	0	0	
008-441-6727 Capital - Equipment	116,073	49,255	0	0	250,000	See Replacement Equip.below
008-441-6799 Capital - Other Improvements	0	0	0	0	10,000	Irrigation Building Repairs
CAPITAL EXPENDITURES:	165,835	49,255	0	0	260,000	
008-441-6801 Principal Payments	55,000	60,000	60,000	0	0	Replacement Equip. -
008-441-6851 Interest Payments	3,632	2,940	1,470	0	0	Tractor, Pull Behind Mower, Greens Mower,
008-441-6899 Bond Fees	0	0	0	0	0	Bunker Rake, Fareway Deep Tine Aerifier,
008-910-6910 Transfer to Debt- Principal/Interest Paym	0	0	0	61,470	70,143	Sweeper
LOAN PAYMENTS:	58,632	62,940	61,470	61,470	70,143	
GOLF EXPENDITURES:	624,092	520,176	530,530	532,575	833,839	
NET DEPARTMENT OPERATIONS:	131,411	(9,884)	9,271	89,652	(177,989)	

**2025-2026 Budget Account Detail Report
GOLF COURSE**

6181	Uniforms/Safety		
	Hearing Tests	\$	139
	Gloves/Boots	\$	30
	First Aid Supplies	\$	300
	Hearing/Eye Protection	\$	100
	Spray Suits	\$	118
	Safety Shoes- 2 pairs @ \$150	\$	300
	Hi-Vis Shirts	\$	750
	City Uniforms	\$	1,227
	Total	\$	2,964
6210	Dues/Memberships/Subscriptions		
	IGCSA Membership x2 @ \$150	\$	300
	GCSA Membership	\$	400
	Total	\$	700
6230	Training		
	Pesticide Training	\$	135
	Total	\$	135
6240	Travel and Conference		
	State Conference in Des Moines Registration	\$	520
	Lodging, Food, Parking	\$	350
	Total	\$	870
6310	Building Maintenance and Repair		
	Miscellaneous Repairs	\$	500
	Stain of Bridges	\$	175
	Total	\$	675
6320	Grounds Maintenance/Irrigation		
	Replacement Satellite Receivers	\$	5,300
	Repair/Maintenance of Fountains/Pumps	\$	2,500
	PVC Pipes/Fittings/Solvents	\$	1,500
	Replacement Irrigation Heads	\$	4,000
	Total	\$	13,300
6321	Beautification - Tree Replacement		
	Tree Plantings	\$	10,000
	Total	\$	10,000

6331	Vehicle Operational Fuel	
	Regular Unleaded	\$ 4,800
	Diesel Fuel	\$ 7,000
	Golf Carts	\$ 6,400
	Golf Truck/1 Ton	\$ 1,760
	Total	\$ 19,960
6350	Operational Equipment Repair	
	Fairway Mowers (2)	\$ 900
	Greens Mowers (3)	\$ 1,500
	Utility Mowers (2)	\$ 1,500
	Rough Mowers (2)	\$ 500
	Trucksters (3)	\$ 300
	Aerifiers (2)	\$ 1,500
	Small Equipment	\$ 300
	Grinders (2)	\$ 327
	Sprayers (2)	\$ 500
	Bunker Rake	\$ 200
	1070 Tractor	\$ 200
	10w-30 Oil, Univ Hyd Oil, Lapping Compound, Solvents, JD Hyd Oil	\$ 2,000
	Total	\$ 9,727
6371	Electric/Gas Utilities	
	Location 123864 - 700 10th Ave SW Pump House	\$ 7,519
	Location 124668 - 500 Industrial RD Pump	\$ 1,597
	Location 126090 - 725 4th Ave SW Turf	\$ 3,193
	Location 123863 - 428 8th Ave SW Hole 2	\$ 1,339
	Location 124182 - 705 8th Ave SW New Hole - Waterfall	\$ 2,781
	Location 124181 - 705 8th Ave SW Aeration - Hole #7	\$ 1,957
	Natural Gas for Turf Care Center	\$ 3,090
	Total	\$ 21,476
6373	Telecommunications	
		\$ -
	Total	\$ -
6399	Repair/Maintenance Equipment - E.S.	
	Public Works Equipment Repair & Supplies	\$ 1,500
	Total	\$ 1,500
6415	Rent/Leases Equipment	
	Stump Grinder	\$ 1,300
	Utility Cart Rental	\$ 650
	Air Compressor Rental	\$ 510
	Total	\$ 2,460

6499	Contract Services	
	Portable Restroom Service	\$ 1,920
	Hoist Inspection	\$ 155
	Fire Extinguisher Inspection	\$ 150
	NSN Warranty Plan (Irrigation System @ 12 months)	\$ 3,000
	Total	\$ 5,225
6501	Chemicals/Grounds Supplies	
	Sand Top Dressing	\$ 900
	Fertilizer	\$ 27,342
	Herbicides	\$ 4,991
	Fungicides	\$ 9,863
	Insecticides	\$ 1,780
	Miscellaneous Chemicals	\$ 1,200
	Sod/Seed	\$ 1,000
	Growth Regulators	\$ 370
	Tree Replacement	\$ 2,000
	Bunker Sand	\$ 1,200
	Total	\$ 50,646
6504	Minor Equipment	
	Cup Cutter	\$ 1,700
	Weed Eater	\$ 500
	Total	\$ 2,200
6506	Office Supplies	
	Printer Cartridges	\$ 150
		\$ 150
6507	Operating Supplies	
	Marking Paint - 1 case-Yellow, 4 cases-red, 4 cases-white	\$ 882
	OB Stakes (case of 12)	\$ 100
	Tee Markers	\$ 150
	Tee Towels (1 case)	\$ 150
	Shop Supplies	\$ 1,689
	Bunker Rakes	\$ 275
	Ball Washer Stands (2)	\$ 370
	Ball Washers (2)	\$ 378
	9 Gallon Trash Cans (2)	\$ 180
	Total	\$ 4,174
6710	Capital - Vehicles	\$ -
		\$ -

6727	Capital - Equipment		
	Tractor w/pull behind mower	\$	80,500
	Greens Mower	\$	44,500
	Greens Mower	\$	40,000
	Bunker Rake	\$	33,000
	Fareway Deep Tine Aerifier	\$	35,000
	Sweeper	\$	17,000
			<u>\$ 250,000</u>
 6799	 Capital - Other Improvements		
	Irrigation Building Repairs	\$	10,000
			<u>\$ 10,000</u>
 6910	 Loan Payment (Principal)		
	Loan Payment (Principal)	\$	60,000
		Total	<u>\$ 60,000</u>
 6910	 Loan Payment (Interest)		
	Loan Payment (Interest)	\$	10,143
			<u>\$ 10,143</u>

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY: Pro Shop

ACTIVITY GOAL: To provide a leisure time facility that provides programs for all ages and abilities with excellent customer service and value to all users.

FY: 2025-26 OBJECTIVES

1. Diminish or eliminate the subsidy in the fiscal year 2025-26.
2. Analyze the cost benefit of tournament participation as it relates to higher cart rental fees and new associated delivery fees by December 2025.
3. Analyze the financial benefits of operating on one level of our facility and specifically how it relates to seasonal wages by December 2025.

PRO SHOP

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
008-442-4083 Tips- CC	4,581	11,113	11,000	11,000	11,000	
008-442-4310 Rental Fees-Pro Shop	0	0	-	-	0	
008-442-4311 Rent-Carts	191,411	211,417	165,000	200,000	200,000	
008-442-4340 Rent- Golf Cart and Locker Storage	10,423	14,383	16,500	15,000	15,000	
008-442-4400 Federal Grant	0	0	0	0	0	
008-442-4440 State Grant	0	0	0	0	0	
008-442-4466 Local Grant	0	0	0	0	0	
008-442-4502 Golf Lessons	9,140	7,340	7,500	7,500	7,500	
008-442-4503 Program Revenue	0	0	0	0	0	
008-442-4704 Gift Certificates Sold	26,484	44,956	26,000	40,000	35,000	Offset in Expenses
008-442-4705 Donations- Youth Golf	400	2,506	0	132	0	
008-442-4706 Donations	2,145	0	0	0	0	
008-442-4710 Reimbursements	72	18,440	0	16	0	
008-442-4745 Sale of Salvage	0	233	0	0	0	
008-442-4750 Sales-Merchandise	99,983	100,609	75,000	90,000	90,000	
008-442-4755 Concessions	21,110	21,953	18,000	18,000	19,000	Candy Bars & Bottle pop/water
008-442-4756 Beverage Sales	57,844	133,914	120,000	135,000	130,000	
008-442-4757 Food Sales	9,700	28,226	28,000	28,000	28,000	
008-442-4758 Credit Card Fee	0	0	0	0	20,000	Offset in Expenses
008-442-4765 Fines	0	0	0	0	0	
008-442-4770 Court Fines	0	0	0	0	0	
008-442-4820 Bond Proceeds	0	0	0	0	0	
008-910-4830 Transfer from H/M	5,000	5,000	5,000	5,000	5,000	
TOTAL PRO SHOP REVENUE	438,293	600,090	472,000	549,648	560,500	
EXPENDITURES:						
008-442-6010 Salaries and Wages - Full Time	127,748	162,129	200,385	200,385	203,941	
008-442-6090 Tips- CC	4,136	11,108	11,000	11,000	11,000	
112-442-6110 FICA/Medicare - City	9,928	13,106	15,275	15,275	15,547	
112-442-6130 IPERS - City	9,812	13,398	18,849	18,849	19,184	
112-442-6150 Group Insurance	17,974	18,282	23,939	23,939	27,061	
112-442-6170 Unemployment Compensation	0	3,320	0	0	4,000	
008-442-6160 Workers Compensation	1,185	2,861	1,983	1,983	1,200	
008-442-6181 Uniform Allowance	1,188	579	1,300	1,300	1,000	Uniforms for Staff
PERSONNEL COSTS:	171,970	224,783	272,731	272,731	282,933	
008-442-6210 Dues/Memberships/Subscriptions	1,772	566	940	940	1,000	
008-442-6230 Training	100	1,166	2,400	2,400	2,400	Trade Show/Food Licenses
008-442-6310 Building Maint & Repair	8,137	10,281	10,000	10,000	10,000	
008-442-6331 Vehicle Operation/Fuel	0	0	0	0	0	
008-442-6350 Operational Equip Repair	0	0	2,000	2,000	2,000	
008-442-6371 Electric/Gas Utilities	10,213	20,611	24,000	24,000	24,720	3% increase
008-442-6373 Telecommunications	2,464	3,136	3,500	3,500	3,500	
008-442-6402 Advertising/Recruitment	6,158	4,390	6,800	6,800	6,800	
008-442-6409 Janitorial/Laundry	0	180	300	300	300	
008-442-6414 Printing and Publishing	1,485	244	400	400	400	
008-442-6415 Rental Equipment	27,200	28,640	28,000	37,000	35,000	Increase in # of rental carts
008-442-6416 Rents/Leases-Land & Bulidings	5,500	0	0	0	0	
008-442-6419 Technology Services/Exp	3,200	3,550	3,700	3,700	3,900	Golf Genius
008-442-6421 License/Permits	2,452	1,499	2,753	5,700	5,700	Food/Liquor Licenses/ Insurance
008-442-6424 Master Charge Processing Fee	14,334	33,533	10,000	14,000	20,000	Offset in Revenues
008-442-6428 Gift Certificates Redeemed	25,193	45,816	18,000	40,000	35,000	Offset in Revenues
008-442-6497 Contract Management	0	0	0	0	0	
008-442-6498 Refunds	0	0	0	0	0	
008-442-6499 Contract Services	13,611	15,831	13,090	13,090	13,480	Tee Snap Contract, POS, Security System
008-442-6503 Merchandise for Resale	78,662	68,357	60,000	60,000	70,000	
008-442-6504 Minor Equipment	8,035	87	500	500	1,350	Vacuum
008-442-6506 Office Supplies	0	0	1,000	1,000	1,000	
008-442-6507 Operating Supplies	4,150	5,372	3,500	3,500	3,500	
008-442-6508 Postage/Shipping	14	28	0	0	0	
008-442-6513 Concession Supplies	14,375	10,588	10,000	11,000	12,000	
008-442-6515 Beverage Supplies	21,665	42,078	42,000	48,000	48,000	
008-442-6518 Youth Golf Supplies	0	2,135	0	132	0	
008-442-6519 Food Supplies	9,653	19,465	22,000	22,000	22,000	
SERVICES & COMMODITIES:	258,372	317,553	264,883	309,962	322,050	
008-442-6727 Capital - Equipment	0	0	0	0	0	
CAPITAL EXPENDITURES:	0	0	0	0	0	
PRO SHOP EXPENDITURES:	430,342	542,336	537,614	582,693	604,983	
NET DEPARTMENT OPERATIONS:	7,951	57,754	(65,614)	(33,045)	(44,483)	

PERSONNEL:					
<i>Sr. Grounds Maintenance</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Ground Maintenance</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Part Time Golf</i>	<i>7</i>	<i>7</i>	<i>7</i>	<i>7</i>	<i>7</i>
<i>Head Golf Professional</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Part Time Pro Shop (FTE)</i>	<i>7</i>	<i>7</i>	<i>7</i>	<i>7</i>	<i>11</i>

GOLF FUND SUMMARY

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026
REVENUES:					
Golf Course	755,504	510,292	539,800	622,227	655,850
Pro Shop	438,293	600,090	472,000	549,648	560,500
DEPT. REVENUE:	1,193,796	1,110,382	1,011,800	1,171,874	1,216,350
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026
EXPENDITURES:					
Golf Course	624,092	520,176	530,530	532,575	833,839
Pro Shop	430,342	542,336	537,614	582,693	604,983
DEPT. EXPENDITURES:	1,054,434	1,062,512	1,068,143	1,115,267	1,438,822
NET FUND OPERATIONS:	139,362	47,870	-56,343	56,607	-222,472

NOTES _____

GOLF RESERVE

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026
REVENUES:					
009-441-4500 Golf Charges % of Season Tickets & Daily	30,457	33,394	26,000	30,000	30,000
009-441-4502 Trail Charges % of Season Trail Fees	16,638	17,564	18,000	18,000	18,000
009-441-4503 Nontax Charges % of Cart Rent	10,074	11,127	7,000	10,000	10,000
TOTAL RESERVE REVENUES	57,170	62,085	51,000	58,000	58,000
009-910-6910 Transfer to Golf/General	40,500	40,500	51,000	58,000	58,000
TOTAL RESERVE EXPENDITURES:	40,500	40,500	51,000	58,000	58,000
NET DEPARTMENT OPERATIONS	16,670	21,585	0	0	0

NOTES _____

2025-2026 Budget Account Detail Report
PRO SHOP

6181	Uniform Allowances		
	Uniforms for Staff		\$ 1,000
		Total	\$ 1,000
6210	Dues/Memberships/Subscriptions		
	USGA		\$ 175
	IGA		\$ 250
	PGA		\$ 575
		Total	\$ 1,000
6230	Training		
	Trade Show		\$ 2,000
	Serve Safe Food Manager (2)		\$ 400
		Total	\$ 2,400
6310	Building Maintenance & Repair		
			\$ 10,000
		Total	\$ 10,000
6350	Operational Equipment Repair		
			\$ 2,000
		Total	\$ 2,000
6371	Electric/Gas Utilities		
			\$ 24,720
		Total	\$ 24,720
6373	Telecommunications		
	Phone/Internet		\$ 3,500
		Total	\$ 3,500
6402	Advertising		
	Newspaper, Cart Signs		\$ 6,800
		Total	\$ 6,800
6409	Janitorial/Laundry		
			\$ 300
		Total	\$ 300
6414	Printing and Publishing		
	Miscellaneous		\$ 400
		Total	\$ 400
6415	Rental Equipment		
	Golf Carts		\$ 35,000
		Total	\$ 35,000

6419	Technology Services		
	Golf Genius	\$	3,900
	Total	\$	3,900
6421	License / Permits		
	Concessions	\$	300
	Dram Insurance	\$	3,750
	Class C Liquor License	\$	1,200
	ASCAP	\$	450
	Total	\$	5,700
6424	Master Card Processing Fee		
		\$	20,000
	Total	\$	20,000
6428	Gift Certificates Redeemed		
	Gift Certificates Redeemed	\$	35,000
		\$	35,000
6498	Refunds		
	Total	\$	-
6499	Contract Services		
	IGA Handicap Fees	\$	4,500
	POS System	\$	6,400
	Bar/Kitchen Towels	\$	520
	Water Softener	\$	850
	Grease Trap	\$	190
	Pest Control	\$	720
	Fire Extinguisher Inspection	\$	300
	Total	\$	13,480
6503	Merchandise for Resale		
		\$	70,000
	Total	\$	70,000
6504	Minor Equipment		
	Vacuum, Kitchen Equipment, Hot Dog Machine	\$	1,000
	Pull Carts	\$	350
	Total	\$	1,350
6506	Office Supplies		
	Printer Ink, Office Supplies	\$	1,000
	Total	\$	1,000
6507	Operating Supplies		
		\$	3,500
	Total	\$	3,500

6513	Concession Supplies		<u>\$ 12,000</u>
		Total	\$ 12,000
6515	Beverage Supplies		<u>\$ 48,000</u>
		Total	\$ 48,000
6518	Youth Golf Supplies		<u>\$ -</u>
		Total	\$ -
6519	Food Supplies		<u>\$ 22,000</u>
		Total	\$ 22,000

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY: Civic Center

ACTIVITY GOAL: To improve equipment, structures, and services to the Civic Center that will not only provide an efficient and safe place for our public, but also to our government officials and employees to utilize.

FY 2025-2026 OBJECTIVES:

1. Continue parking lot replacement by removing and replacing 8 -12 parking lot panels by June 2026.
2. Raise cooling tower to pump level by November 2025.
3. Seal all windows and tuckpoint building by November 2025.

CIVIC CENTER

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Notes
REVENUES:							
001-460-4310	Rental Fees-Civic Center	5,160	6,740	5,000	5,000	5,500	
001-460-4400	Federal Grant	0	0	0	0	0	
001-460-4440	State Grant	0	0	0	0	0	
001-460-4710	Reimbursements	0	0	0	0	0	
001-460-4720	Insurance Settlements	0	0	0	0	0	
001-460-4745	Sale of Assets	0	0	0	0	0	
	Civic Center Revenue Total:	5,160	6,740	5,000	5,000	5,500	
		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
EXPENSES:							
001-460-6010	Salaries and Wages - Full Time	26,876	55,830	63,153	63,153	67,065	
112 -460-6110	FICA/Medicare - City	1,994	4,131	4,804	4,804	5,103	
112 -460-6130	IPERS - City	2,520	5,229	5,928	5,928	6,297	
112 -460-6150	Group Insurance	4,505	9,449	12,572	12,572	13,535	
112 -460-6170	Unemployment Compensation	0	0	0	0	0	
001-460-6160	Workers Compensation	670	2,676	1,945	1,945	900	
001-460-6181	Uniform Allowance	766	947	1,100	1,100	1,190	
	PERSONNEL SERVICES:	37,331	78,263	89,502	89,502	94,090	
001-460-6210	Dues/Memberships	0	0	0	0	0	
001-460-6230	Training	0	0	0	0	0	
001-460-6310	Building Maint & Repair	9,037	699	2,000	7,681	2,000	
001-460-6350	Operational Equip Repair	1,502	9,397	2,500	2,500	2,500	
001-460-6371	Electric/Gas Utilities	29,649	41,502	30,000	30,000	30,900	3% increase
001-460-6373	Telecommunications	0	0	0	0	0	
001-460-6399	Repair/Maint Equip ES	0	0	0	0	0	
001-460-6402	Advertising/Recruitment	142	0	0	0	0	
001-460-6409	Janitorial/Laundry	1,968	2,150	3,000	3,000	3,000	
001-460-6419	Technology Services/Exp	0	0	0	0	0	
001-460-6421	License/Permits/Inspect	135	40	40	40	40	
001-460-6498	Refunds	0	100	0	0	0	
001-460-6499	Contract Services	2,923	2,946	5,255	5,255	5,480	
001-460-6501	Chemicals/Grnds Supplies	28	26	200	200	200	
001-460-6504	Minor Equipment	593	33	0	427	300	
001-460-6507	Operating Supplies	3,177	3,309	4,000	4,000	4,000	
	SERVICES & COMMODITIES	49,152	60,202	46,995	53,103	48,420	

CIVIC CENTER

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
001-460-6721	Furniture/Fixtures	0	0	0	0	0	
001-460-6727	Capital - Equipment	0	0	0	0	12,000	Raise Cooling Tower
001-460-6750	Building Improvements	0	9,842	0	0	0	
001-460-6799	Capital - Other Improvements	0	18,480	0	0	0	
	CAPITAL OUTLAYS:	0	28,322	0	0	12,000	
	DEPARTMENT EXPENDITURES:	86,483	166,787	136,497	142,604	154,510	
	NET DEPARTMENT OPERATIONS:	(81,323)	(160,047)	(131,497)	(137,604)	(149,010)	

PERSONNEL:						
	Facilities Manager	0.25	0.25	0.25	0.25	0.25
	Part Time	0.50	0.50	0.50	0.50	0.50

**2025-2026 Budget Account Detail Report
CIVIC CENTER**

6181	Uniforms/Safety		
	Safety Shoes	\$	150
	Uniforms	\$	1,000
	Hearing Tests	\$	40
		\$	1,190
6210	Dues/Memberships		
		\$	-
	Total	\$	-
6230	Training		
		\$	-
	Total	\$	-
6310	Building Maint & Repair		
	Misc.	\$	2,000
	Total	\$	2,000
6350	Repair Maintenance Equipment		
	HVAC, boiler maint. , air filters	\$	2,500
	Total	\$	2,500
6371	Utilities		
		\$	30,900
		\$	30,900
6373	Telecommunications		
		\$	-
		\$	-
6399	Repair Maintenance Equipment ES		
		\$	-
		\$	-
6402	Advertising/Recruitment		
		\$	-
		\$	-
6409	Janitorial/Laundry		
	Mops/Towels/Mats	\$	3,000
		\$	3,000
6419	Technology Services/Exp		
		\$	-

			<u>\$ -</u>
6421	License/Permits/Inspect		
	Boiler Certification		\$ 40
		Total	<u>\$ 40</u>
6498	Refunds		
			\$ -
		Total	<u>\$ -</u>
6499	Contract Services		
	Carpets		\$ 2,000
	Window Cleaning		\$ 1,800
	Exterminating		\$ 650
	Fire Alarm Maintenance		\$ 400
	Panic Button Alarm Maintenance		\$ 300
	Fire Extinguisher Maintenance		\$ 180
	Backflow Testing		\$ 150
		Total	<u>\$ 5,480</u>
6501	Chemicals/Grnds Supplies		
	Fertilizer, Weed Control		\$ 200
		Total	<u>\$ 200</u>
6504	Minor Equipment		
	Vaccum		\$ 300
		Total	<u>\$ 300</u>
6507	Operating Supplies / Materials		
	Cleaning Supplies, Towels, Restroom Supplies, Light Bulbs, salt for water softener, Misc.		\$ 4,000
		Total	<u>\$ 4,000</u>
6721	Furniture/Fixtures		
			\$ -
		Total	<u>\$ -</u>
6727	Capital - Equipment		
	Raise Cooling Tower		\$ 12,000
		Total	<u>\$ 12,000</u>
6750	Building Improvements		
		Total	<u>\$ -</u>
6799	Capital- Other Improvements		
		Total	<u>\$ -</u>

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY: Aquatics

ACTIVITY GOAL: To provide the residents of Waverly with a safe, sanitary, attractive, and fun aquatic facility.

FY: 2025-26 OBJECTIVES:

1. To have a new aquatic facility open by June 1, 2026.
2. Reassess the sharing of lifeguards between the City of Waverly and The W by September 2026.
3. Have a new pool manual by April 2026.

SWIMMING POOL

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	
REVENUES:						
001-470-4400 Federal Grant	0	0	0	0	0	
001-470-4440 State Grant	0	0	0	0	0	
001-470-4500 Pool-Season Tickets	19,397	505	0	0	20,000	
001-470-4501 Pool-Daily Admissions	24,299	13,334	0	0	10,000	
001-470-4502 Pool-Learn to Swim Class	0	0	0	0	0	
001-470-4503 Pool-Party Fees	700	67	0	0	200	
001-470-4550 Charges/Fees For Services	240	0	0	0	0	
001-470-4710 Reimbursements	1,517	4,958	0	0	1,250	1/2 Guard Suits/Shirts
001-470-4760 Pool-Concessions	11,794	5,498	0	0	5,000	
DEPARTMENT REVENUES:	57,947	24,362	0	0	36,450	
EXPENSES:						
001-470-6010 Salaries and Wages - Full Time	73,533	47,647	0	0	38,454	
112-470-6110 FICA/Medicare - City	5,625	3,645	0	0	2,942	
112-470-6130 IPERS - City	0	0	0	0	500	
112-470-6150 Group Insurance	0	0	0	0	0	
001-470-6160 Workers Compensation	8,218	4,322	0	0	2,400	
001-470-6181 Uniform Allowance	3,052	35	0	0	2,450	
PERSONNEL SERVICES:	90,428	55,650	0	0	46,746	
001-470-6230 Training	250	495	0	0	1,800	
001-470-6310 Building Maint & Repair	694	53	0	0	1,000	
001-470-6350 Operational Equip Repair	6,403	203	0	0	1,000	
001-470-6371 Electric/Gas Utilities	20,887	16,471	0	0	12,360	3% increase
001-470-6373 Telecommunications	339	286	0	0	350	
001-470-6414 Printing and Publishing	0	0	0	0	250	
001-470-6419 Technology Services/Exp	0	0	0	0	0	
001-470-6421 License/Permits/Inspection	1,228	972	0	0	1,375	
001-470-6498 Refunds	150	135	0	0	0	
001-470-6499 Contract Services	23	0	0	0	400	
001-470-6501 Chemicals/Grnds Supplies	0	0	0	0	0	
001-470-6503 Merchandise for Resale	8,225	3,065	0	0	4,000	
001-470-6504 Minor Equipment	2,730	4,372	0	0	12,000	Vacuum, 2 Wheel cart ,etc.
001-470-6505 Other Equipment	0	0	0	0	0	
001-470-6506 Office Supplies	0	18	0	0	250	
001-470-6507 Operating Supplies	18,412	11,485	0	0	14,450	
SERVICES & COMMODITIES	59,341	37,556	0	0	49,235	
001-470-6727 Capital Equipment	0	0	0	0	0	
001-470-6750 Building Improvements	0	0	0	0	0	
CAPITAL EXPENDITURES:	0	0	0	0	0	
DEPARTMENT EXPENDITURES:	149,768	93,206	0	0	95,981	
NET DEPARTMENT OPERATIONS:	(91,822)	(68,845)	0	0	(59,531)	

PERSONNEL:					
	<u>Total Hours</u>	<u>Total Hours</u>	<u>Total Hours</u>	<u>Total Hours</u>	<u>Total Hours</u>
Maintenance	100	0	0	0	100
Manager	890	0	0	0	890
Life Guard	3,920	0	0	0	3,920
Cashier/Concessions	1,500	0	0	0	1,500
	6,000	6,410	0	0	6,410

2025-2026 Budget Account Detail Report
AQUATICS

6181	Uniforms/Safety		
	1/2 of Guard Uniforms	\$	1,600
	1/2 T-Shirts	\$	850
	Total	\$	2,450
6230	Training		
	LG Instructor Class/Pool Manager Workshop	\$	200
	Reimburse for Certifications	\$	1,600
	Total	\$	1,800
6310	Building Maintenance and Repair		
		\$	1,000
	Total	\$	1,000
6350	Operational Equipment Repair		
		\$	1,000
	Total	\$	1,000
6371	Utilities		
		\$	12,360
	Total	\$	12,360
6373	Telecommunications		
		\$	350
	Total	\$	350
6414	Printing & Publishing		
	Punch Cards/Season Passes	\$	250
	Total	\$	250
6421	Licenses / Permits / Inspections		
	Pool Inspection	\$	550
	Pool License	\$	200
	Concession Permits	\$	175
	ASCAP	\$	450
	Total	\$	1,375
6498	Refunds		
		\$	-
	Total	\$	-

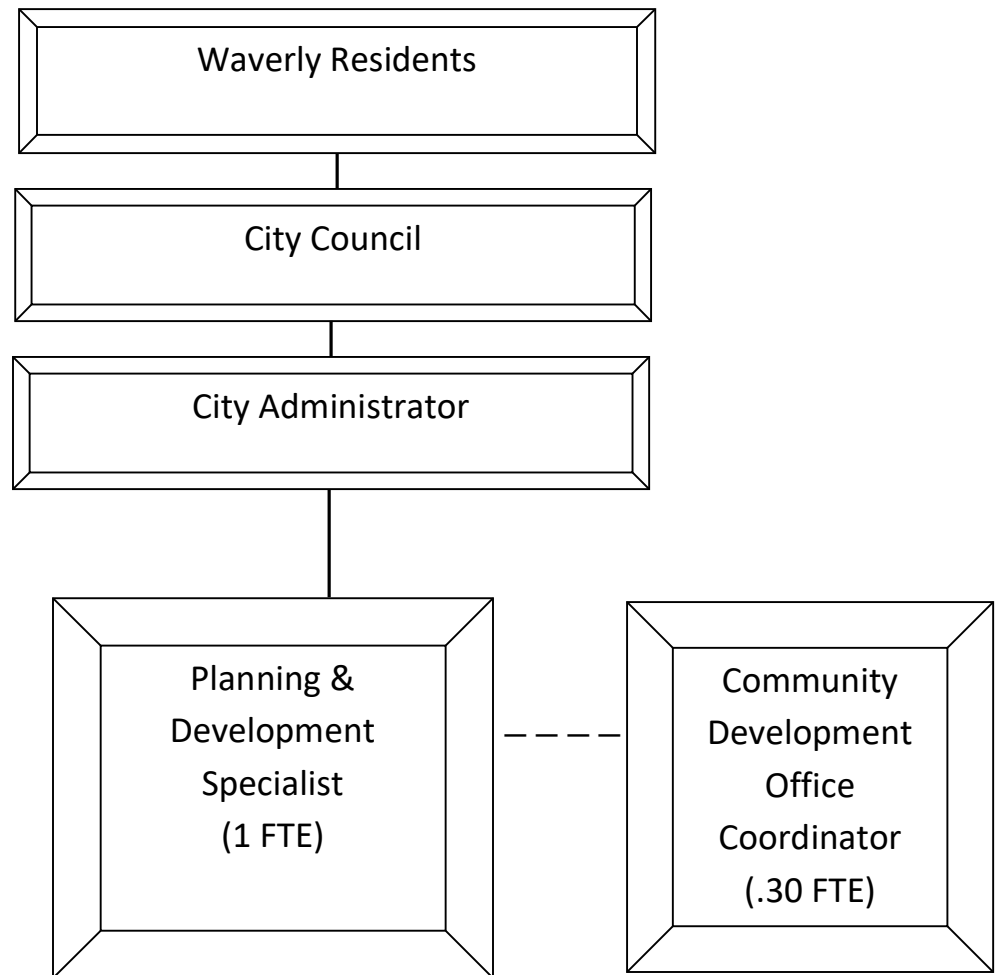
6499	Miscellaneous Contracts		
	Fire Extinguisher Inspection	\$	50
	Back Flow Preventer Inspection	\$	150
	Red Cross Certification	\$	200
	Total	\$	400
6501	Chemicals/Grnds Supplies		
		\$	-
	Total	\$	-
6503	Merchandise for Resale		
	Concessions	\$	4,000
	Total	\$	4,000
6504	Minor Equipment		
	Pool Vacuum	\$	7,000
	Misc. Equipment	\$	5,000
	Total	\$	12,000
6506	Office Supplies		
	Pens, Scissors, Calculator, Tape, Etc.	\$	250
		\$	250
6507	Operating Supplies / Materials		
	Chlorine	\$	8,000
	HCL	\$	3,700
	CA	\$	1,000
	First Aid Supplies	\$	750
	Cleaning Supplies	\$	1,000
	Total	\$	14,450
6750	Building Improvements		
		\$	-
	Total	\$	-

NOTES:

Waverly Economic Development Mission Statement

Waverly Economic Development seeks to develop and sustain a diverse and vital local economy by supporting activities that lead to business retention, job creation, workforce recruitment, housing availability and capital investment in Waverly, Bremer County and surrounding communities.

Economic Development Organizational Chart



Economic Development Goals and Objectives for FY 2025 – 2026

Priorities

The Economic Development Strategic Plan is organized around five priority areas of focus for the coming years. Each area of focus is relational and critical in achieving ongoing economic development success in Waverly.



Goals and Strategies

Priority: Business Development

Waverly Economic Development will continue its focus on business development by leading new business attraction and development efforts and supporting the retention and expansion of existing businesses.

Goal 1: Efforts to assist new and existing businesses in Waverly result in a net gain in the number of businesses each year.

Strategy 1.1 ~ Engage in business retention and expansion activities.

Strategy 1.2 ~ Engage in business attraction efforts.

Strategy 1.3 ~ Cultivate and support the growth of small business operations and entrepreneurs.

Actions:

- Conduct business visits with business owners, developers, builders, community leaders, residents and other stakeholders throughout the year
- Facilitate new private investment through business recruitment efforts
- Maintain an up-to-date web presence including job postings, property listings, and site selection resources

Priority: Workforce

To support business growth and retention, Waverly Economic Development will seek to attract and grow a workforce that meets the needs of local employers while providing a consumer population that strengthens all businesses.

Goal 2: Talent attraction efforts and workforce development initiatives support a population growth of 1% per year.

Strategy 2.1 ~ Implement and maintain programs to attract new people to Waverly.

Strategy 2.2 ~ Partner with educators and businesses to connect and inform local students about the potential of local job opportunities.

Actions:

- Continue to champion and administer the Waverly Welcome Home community marketing brand and campaign initiative to attract workforce, new residents and visitors to Waverly
- Continue to explore options for integrating tourism marketing messaging into the WWH platform
- Continue the WWH digital marketing campaign with fresh assets and messaging.
- Facilitate opportunities for local industry and education partners to collaborate on career exploration and work-based learning opportunities

Priority: Housing

To prepare for a growing population and workforce, housing that meets the needs of current and potential households is critical. Waverly Economic Development will play a key role in sponsoring and encouraging diverse and attainable housing development.

Goal 3: Efforts to encourage new and rehabilitated housing will result in the addition of at least 35 livable units per year on average in Waverly.

Strategy 3.1 ~ Serve as catalyst and liaison for housing development and rehabilitation in Waverly.

Actions:

- Utilize the updated Housing Needs Analysis to market to developers and builders
- Provide support for Workforce Housing Tax Credit development applications
- Explore City Council's readiness to facilitate housing development on the former Irving School site

Priority: Child Care

Waverly's workforce availability is hampered by a lack of appropriate childcare. To address this critical barrier, Waverly Economic Development will work with partners to increase the number of affordable childcare slots and afterhours care opportunities.

Goal 4: Support an increase in the number and type of childcare slots in Waverly.

Strategy 4.1 ~ Assist existing childcare providers with expansions by connecting them to appropriate resources.

Actions:

- Continue to be informed of the needs and challenges of the childcare industry
- Connect childcare providers to resources and support programs as we become aware of them

Priority: Placemaking

Ensuring that Waverly remains an attractive and vibrant place to live, work and do business is foundational for economic development efforts. Waverly Economic Development will promote and support its partners working to increase recreation and entertainment opportunities in the community.

Goal 5: Advocacy and marketing result in the completion of community placemaking projects; as well as resident attraction and retention, and increased tourism to the area.

Strategy 5.1 ~ Remain engaged and active in the planning and development of community amenities.

Actions:

- Advocate for amenities that support the retention and attraction of workforce and new residents to Waverly. Play an active role where appropriate and valuable.

ECONOMIC DEVELOPMENT

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	REVENUES:						
001-520-4420	WU Contribution	53,060	64,582	54,000	54,000	54,000	
001-520-4440	State Grant	0	0	0	0	0	
001-520-4705	Donations- City Partners	5,000	5,500	5,500	5,500	5,500	
001-520-4710	Reimbursements	252	0	0	0	0	
001-520-4735	Sales/Fuel Tax Refunds	0	13	0	9	0	
	DEPARTMENT REVENUES:	58,312	70,095	59,500	59,509	59,500	
	EXPENSES:						
001-520-6010	Salaries and Wages - Full Time	130,208	125,119	100,095	100,095	103,891	
112-520-6110	FICA/Medicare - City	9,470	9,255	7,602	7,602	7,893	
112-520-6130	IPERS - City	12,195	11,722	9,381	9,381	9,739	
112-520-6150	Group Insurance	28,793	22,546	30,755	30,755	27,092	
001-520-6160	Workers Compensation	712	0	293	317	160	
001-520-6181	Uniform Allowance	74	47	75	75	75	
	PERSONNEL COSTS:	181,453	168,689	148,201	148,225	148,850	
001-520-6210	Dues/Memberships	2,733	498	3,475	3,475	3,365	
001-520-6230	Training	0	300	1,950	1,950	1,500	
001-520-6240	Travel and Conference	252	654	3,550	2,550	1,700	
001-520-6331	Vehicle Operation/Fuel	0	134	500	250	500	
001-520-6373	Telecommunications	1,996	1,052	2,200	1,700	2,200	
001-520-6402	Advertising/Recruitment	19,845	1,346	0	120	0	Budgeted in H/M Tax
001-520-6419	Technology Services/Exp	0	0	0	0	0	
001-520-6499	Contract Services	155	0	20,500	18,500	2,000	
001-520-6504	Minor Equipment	0	0	0	0	0	
001-520-6506	Office Supplies	221	18	600	600	350	
001-520-6507	Operating Supplies	300	0	2,175	2,000	620	
001-520-6508	Postage/Shipping	0	0	100	100	100	
	SERVICES & COMMODITIES:	25,503	4,003	35,050	31,245	12,335	
001-540-6727	Capital - Equipment/furniture	0	0	1,000	1,000	1,000	
	CAPITAL EXPENDITURES:	0	0	1,000	1,000	1,000	
	DEPARTMENT EXPENDITURES:	206,956	172,692	184,251	180,470	162,185	
	NET DEPARTMENT OPERATIONS:	(148,644)	(102,597)	(124,751)	(120,961)	(102,685)	

PERSONNEL:						
	Comm. Dev. Director	0.60	0.60	0.60	0.60	0.00
	Planning and Development Specialist	1	1	1	1	1
	Zoning Administrator/Code Enforcement	1	1	1	1	0
	Office Coordinator	1	1	1	1	0.30

2025-26 Budget Account Detail Report - Economic Development

Personnel Costs

6010 Wages

Planning and Development Specialist (1.0 FTE)	\$ 81,431
Longevity	\$ 1,100
Phone reimb	\$ 720
Office Coordinator (.30 FTE)	\$ 20,640
Longevity	\$ -
Phone reimb	\$ -
Total	\$ 103,891

6110 FICA

\$ 7,893

6130 IPERS

\$ 9,739

6150 INSURANCE

\$ 27,092

6160 WORKERS COMPENSATION

\$ 160

6181 Uniform Allowance

\$ 75

Total \$ 44,959

Personnel Total

\$ 148,850

Expenditures

6210 Dues / Memberships/Subscriptions

PDI	\$ 375
IDM UNI	\$ 500
CVRP	\$ 2,400
Independent/Democrat Subscription	\$ 60
Notary Application	\$ 30
Total	\$ 3,365

6230 Training

ED Training and Seminars	\$ 1,500
Total	\$ 1,500

6240 Travel and Conference

ED Industry Meetings/Workshops/Travel	\$ 1,700
ED IEDA Seminars/Visits/Joint Marketing Travel	\$ 1,000
Total	\$ 1,700

6331 Vehicle Operation/Fuel

Allocation of city usage	\$ 500
Total	\$ 500

6373 Telecommunications

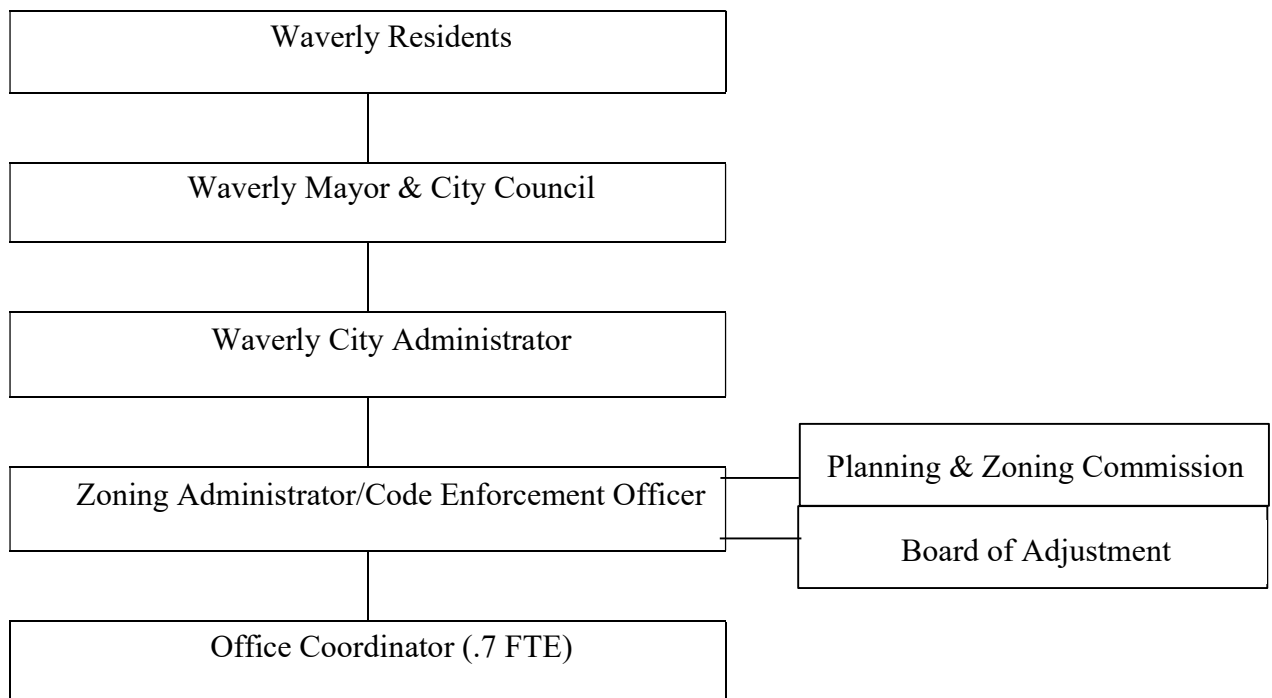
Waverly Utilities Telecom and Electric Allocation	\$ 2,200
Total	\$ 2,200

6402 Advertising - From Hotel/Motel Tax		
WWH Website Hosting/Maintenance/Domain Purchase	\$	4,000
WWH Digital Marketing/Website Updates	\$	50,000
Home Show/Other Marketing Opportunities	\$	2,000
Photography for Website & Digital Marketing	\$	1,000
Day of Caring Video/Photo Shoot	\$	1,000
Swag for/Heritage Days/Home Show/Other	\$	1,000
New Industry Recruit/Project Proposals & Maps	\$	500
Ad in Waverly Newspapers Progress Edition	\$	500
Total	\$	60,000
 6499 Contract Services		
SpinuTech Website Support	\$	2,000
Total	\$	2,000
 6506 Office Supplies		
ED General Office Supplies	\$	250
Printing Costs	\$	100
Total	\$	350
 6507 Operating Supplies		
Office Equipment & Misc. Supplies	\$	500
Canva Subscription	\$	120
Total	\$	620
 6508 Postage/Shipping		
ED Special Mailings	\$	100
Total	\$	100
 Services and Commodities Total	\$	72,335
 6727 Capital - Equipment		
Office Equipment	\$	1,000
Total	\$	1,000
 Budget Total	\$	222,185
Minus Advertising (H/M Tax)	\$	60,000
Adjusted Budget Total	\$	162,185
 ED WU contribution	\$	54,000
Veridian Credit Union Contribution	\$	5,500
 Net Budget Total	\$	102,685

NOTES:

Community Development Department Purpose and Organizational Chart

The Community Development Department is responsible for ensuring the efficient and orderly growth and development of the community by coordinating long-range and short-range planning for the community. The Department reviews building permits and subdivision development plans for zoning compliance, site plan compliance and floodplain regulations. Staff will provide municipal code enforcement, especially regarding nuisances, to promote the general health, safety, and welfare of the citizens of Waverly. Staff will provide enforcement for the City Rental Code, including registering properties and providing code enforcement.



ACTIVITY COVER SHEET

Budget Year 2025-2026

Activity

Community Development/Planning and Zoning/Code Enforcement

Goals and Objectives

1. Review and amend ordinances when necessary to improve zoning districts to better describe zoning district uses and provide a variety of housing options to make Waverly an attractive place to live.
2. Review and amend City zoning ordinances in need of changes to reflect the wants and needs of Waverly residents and to offer better clarity.
3. Review subdivision plats, building permits, site plans, drainage plans, floodplain permits, sign permits, parking lot permits and other items to facilitate orderly and efficient growth for the city.
4. Review existing and future roadway corridors and developments with Planning and Zoning Commission to identify areas of improvement to accomplish the wants and needs of current and future residents.
5. Identify and explore future land uses.
6. Review and update the Zoning Map and Future Land Use Map and identify areas that need to be rezoned.
7. Participate in National and Statewide association meetings and seminars, including the Iowa Planning Association, American Planning Association, Iowa Association of Code Enforcement, American Association of Code Enforcement, and other similar associations, in order to become actively engaged in productive planning and code enforcement communication forums to better assist Waverly residents in understanding trends and issues.
8. Participate in meetings and seminars to stay up to date on floodplain regulations.
9. Work with the Planning and Zoning Commission on continuing education topics that can lead to constructive and informative recommendations made to the City Council.
10. Work with the Board of Adjustment on continuing education topics that can lead to constructive and informative decision making.
11. Provide staff support, prepare agendas and act as secretary for Planning and Zoning Commission and Board of Adjustment.

12. Continue to provide code enforcement throughout the city.
13. Continue to enforce the Waverly Rental Code through registration and enforcement.
14. Assist the public and decision makers to understand implications of FEMA FIRM map revisions and general floodplain development standards.
15. Review and improve processes for permit applications and fees.
16. Digitizing historical permits into GIS.

COMMUNITY DEVELOPMENT/ZONING

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
001-540-4110	Rental Application Fees	581	1,240	300	1,080	329	
001-540-4120	Sign Permit Fees	930	813	1,000	1,000	1,000	
001-540-4122	Building Inspection Fees	16,375	15,107	15,000	15,000	15,000	
001-540-4132	Zoning and Subdivision Fees	1,720	2,540	1,500	1,500	1,500	
001-540-4165	Rental Inspection Fees	0	0	200	200	200	
001-540-4710	Reimbursements	0	17	0	0	0	
001-540-4735	Sales/Fuel Tax Refunds	0	2	0	0	0	
001-540-4780	Abatements	706	3,182	0	1,788	0	
DEPARTMENT REVENUES:		20,312	22,900	18,000	20,568	18,029	
EXPENSES:							
001-540-6010	Salaries and Wages - Full Time	116,719	149,463	125,350	125,350	120,756	
112-540-6110	FICA/Medicare - City	8,138	10,678	9,479	9,479	9,128	
112-540-6130	IPERS - City	10,554	14,005	11,697	11,697	11,263	
112-540-6150	Group Insurance	26,101	23,044	30,755	30,755	27,152	
001-540-6160	Workers Compensation	3,111	716	1,274	1,274	155	
001-540-6181	Uniform Allowance	87	47	100	100	100	
PERSONNEL COSTS:		164,711	197,952	178,654	178,654	168,554	
001-540-6210	Dues/Memberships	146	386	1,160	1,160	1,225	
001-540-6230	Training	0	795	2,300	2,300	2,150	
001-540-6240	Travel and Conference	0	0	3,550	3,375	3,550	
001-540-6331	Vehicle Operation/Fuel	0	19	500	250	500	
001-540-6373	Telecommunications	1,996	1,052	2,000	1,500	3,000	biweekly pmts of \$50
001-540-6404	Rental Housing Costs/Code Enf	2,646	269	10,000	5,000	10,000	
001-540-6405	Recording Fees	44	17	250	250	250	
001-540-6414	Printing & Publishing	0	0	500	500	500	
001-540-6419	Technology Services/Exp	0	0	0	0	0	
001-540-6498	Refunds	0	10	0	0	0	
001-540-6499	Contract Services	0	0	1,340	1,340	1,340	
001-540-6504	Minor Equipment	0	0	0	0	0	
001-540-6506	Office Supplies	7	112	1,000	1,000	1,000	
001-540-6507	Operating Supplies	397	812	1,312	1,000	1,000	
001-540-6508	Postage/Shipping	0	0	200	200	200	
SERVICES & COMMODITIES:		5,237	3,472	24,112	17,875	24,715	
001-540-6727	Capital - Equipment/furniture	2,959	0	1,000	1,000	1,000	
CAPITAL EXPENDITURES:		2,959	0	1,000	1,000	1,000	
DEPARTMENT EXPENDITURES:		172,907	201,424	203,766	197,529	194,269	
NET DEPARTMENT OPERATIONS:		(152,595)	(178,525)	(185,766)	(176,962)	(176,240)	

PERSONNEL:					
Zoning Administrator/Code Enforcement	1	1	1	1	1.00
Office Coordinator	1	1	1	1	0.70

2025-26 Budget Account Detail Report - CD/Zoning

Personnel Costs

6010 Wages

Zoning Administrator/Code Enforcement	\$ 71,253
Longevity	\$ 550
phone reimb	\$ 720
Office Coordinator	\$ 47,029
Longevity	-
phone reimb	\$ 720
OT	\$ 484
Total	\$ 120,756

6110 FICA	\$ 9,128
6130 IPERS	\$ 11,263
6150 INSURANCE	\$ 27,152
6160 WORKERS COMPENSATION	\$ 155
6181 Uniform Allowance	\$ 100
Total	\$ 47,798

Personnel Total **\$ 168,554**

Expenditures

6210 Dues / Memberships/Subscriptions

lowACE(includes AACE)	\$ 75
APA	\$ 500
Misc Subscriptions	\$ 170
National/State/Local Memberships	\$ 450
Notary Application	\$ 30
Total	\$ 1,225

6230 Training

lowACE Spring Conference	\$ 350
lowACE Fall Conference	\$ 350
APA Conference Registration	\$ 400
State/Midwest Planning, Zoning, Flood Plain Conf	\$ 500
Events and/or Registration Fees (Includes fees for Commissioners & Council Liaisons)	\$ 550
Total	\$ 2,150

6240 Travel and Conference

APA Conference	\$ 750
lowACE Spring Conference	\$ 400
lowACE Fall Conference	\$ 400
State/Midwest Planning/Zoning Conf & Events	\$ 2,000
Total	\$ 3,550

6331 Vehicle Operation/Fuel		
Allocation of city usage		\$ 500
	Total	\$ 500
6373 Telecommunications		
Telephone and Internet		\$ 3,000
	Total	\$ 3,000
6404 Code Enforcement		
Enforcement Expenses		\$ 10,000
	Total	\$ 10,000
6405 Recording Fees		
Recording Fees		\$ 250
	Total	\$ 250
6414 Printing and Publication		
Printing and Publication costs		\$ 500
	Total	\$ 500
6499 Contract Services		
GIS		\$ 1,000
Spinutech		\$ 340
	Total	\$ 1,340
6506 Office Supplies		
General Office Supplies		\$ 1,000
	Total	\$ 1,000
6507 Operating Supplies		
Software Contracts & misc. supplies		\$ 1,000
	Total	\$ 1,000
6508 Postage/Shipping		
Special Mailings		\$ 200
	Total	\$ 200
Services and Commodities Total		\$ 24,715
6727 Capital - Equipment		
Office Equipment		\$ 1,000
	Total	\$ 1,000
Budget Total		\$ 194,269
Fees Collected for Building Permits, etc.		\$ (18,029)
Net Budget Total		\$ 212,298

NOTES:

LEGAL SERVICES/ATTORNEY

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
001-640-4710 Reimbursements	147	0	0	0	0	
DEPARTMENT REVENUES:	147	0	0	0	0	
EXPENSES:						
001-640-6010 Salaries and Wages - Full Time	67,315	64,501	0	2,641	0	
112-640-6110 FICA/Medicare - City	4,874	4,829	0	201	0	
112-640-6130 IPERS - City	6,320	6,056	0	199	0	
112-640-6150 Group Insurance	12,077	7,330	0	0	0	
001-640-6160 Workers Comp	3,111	4,673	0	0	0	
PERSONNEL COSTS:	93,697	93,697	87,390	3,042	0	
001-640-6210 Dues/Memberships	970	1,025	0	0	0	
001-640-6240 Travel and Conference	2,326	1,031	0	0	0	
001-640-6402 Advertising Expense	0	0	0	0	0	
001-640-6405 Court and Recording Fees	44	407	1,000	1,000	1,500	
001-640-6411 Legal Expense	29,493	33,696	57,500	57,500	63,000	
001-640-6419 Technology Services/Exp	0	0	0	0	0	
001-640-6490 Consultant/Professional	0	0	0	0	0	
001-640-6499 Contract Services	72	2,075	0	0	0	
001-640-6506 Office Supplies	16	27	0	0	0	
001-640-6507 Operating Supplies	575	617	0	0	0	
SERVICES & COMMODITIES:	33,496	38,878	58,500	58,500	64,500	
001-640-6727 Capital - Equipment	786	0	0	0	0	
CAPITAL EXPENDITURES:	786	0	0	0	0	
001-640-6931 Less: Allocation to Water	7,069	0	0	0	0	FY24 & FY25 no allocations
001-640-6932 Less: Allocation to Sewer	7,069	0	0	0	0	FY24 & FY25 no allocations
001-640-6933 Less: Allocation to Solid Waste	5,301	0	0	0	0	FY24 & FY25 no allocations
001-640-6935 Project Fund	1,756	0	0	0	0	
Less: Expenses Allocated from 112	4,024	0	0	0	0	FY24 & FY25 no allocations
ALLOCATIONS:	(25,219)	0	0	0	0	
DEPARTMENT EXPENDITURES:	84,680	120,166	93,821	61,542	64,500	
NET DEPARTMENT OPERATIONS:	(84,533)	(120,166)	(93,821)	(61,542)	(64,500)	
PERSONNEL:						
City Attorney	0.40	0.40	0.40	0.40	0.00	
Office Coordinator	0.33	0.33	0.33	0.33	0.00	

2025-26 Legal Budget Account

Personnel Costs		
6110	Wages/Legal Fees	\$ -
	Contract Attorney for Magis cases/Consult	
	Total	\$ -
6110	FICA/UNEMP	\$ -
6130	IPERS	\$ -
6150	INSURANCE	\$ -
6160	WORKERS COMPENSATION	\$ -
	Total	\$ -
Personnel Total		\$ -
Expenditures		
6210	Dues / Memberships	
	Total	
6240	Travel and Conference	
	Total	
6402	Advertising Expense	
	Proof of Publication	\$ -
	Total	\$ -
6405	Court Service & Recording Fees	
	misc. fees	\$ 1,500
	Total	\$ 1,500
6411	Legal Expense (Outside)	
	Urban Renewal	\$ 2,500
	Union Negotiations and Arbitration	\$ 5,000
	Bond Legal Assistance	\$ 2,500
	Misc. Legal Services	\$ 53,000
	Total	\$ 63,000
6490	Consultant/Professional	
	Total	
6499	Contract Services	
	Total	
6506	Office Supplies	
	Office Supplies	\$ -
	Total	\$ -
6507	Operating Supplies	
	Total	
6727	Capital Equipment	
	Total	
Budget Total		\$ 64,500

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-2026

ACTIVITY:

MAYOR, COUNCIL, AND CITY ADMINISTRATOR

FY 2025-2026 Objectives:

1. Protect and preserve the rights, privileges, and property of the city or of its citizens, and to preserve and protect the peace, safety, health, welfare, comfort, and convenience of its citizens.
2. Annually prepare a budget for the ensuing fiscal year, including separate appropriations for each activity of city government, in compliance with the Code of Iowa.
3. Appropriate all funds through the adoption of the annual budget.
4. Approve all assessments for the cost of any public works improvement or repair, including any such cost involving a street, sidewalk or sewer, which may be specially assessed.
5. Adopt policies governing the purchases of goods and services for the city. Such policies shall be implemented through procedures established by the city administrator.
6. Support the Mayor and Council by offering leadership, procedural and management training and educational opportunities;
7. Analyze changing service demands and recommend organizational changes as needed across the various departments and services;
8. Work to expand employment opportunities and public and private investment in the community, ultimately growing the tax base.

MAYOR/COUNCIL/CITY ADMINISTRATOR

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	EXPENSES:						
001-610-6010	Salaries - Mayor/Council/Administrator	166,792	180,070	184,798	184,798	189,669	
112-610-6110	FICA/Medicare - City	12,016	12,953	14,082	14,082	14,455	
112-610-6130	IPERS - City	14,218	15,326	16,027	16,027	16,487	
112-610-6150	Group Insurance	17,695	18,374	22,602	22,602	27,003	
001-610-6160	Workers Compensation	40	736	232	232	160	
	PERSONNEL COSTS:	210,761	227,458	237,741	237,741	247,774	
001-610-6210	Dues/Memberships	11,707	13,005	12,213	12,213	12,658	
001-610-6240	Travel & Conference	6,275	11,241	7,825	7,825	5,625	
001-610-6373	Telecommunications	0	0	0	0	0	
001-610-6419	Technology Services/Exp	0	0	0	0	0	
001-610-6490	Consultant/Professional	0	0	6,400	6,400	0	Leadership Development
001-610-6499	Contract Services	0	0	0	0	0	
001-610-6504	Minor Equipment	0	0	0	0	0	
001-610-6506	Office Supplies	867	676	1,000	1,000	1,250	
001-610-6507	Operating Supplies	1,233	592	1,500	1,500	750	
001-610-6727	Capital-Equipment	0	0	0	0	0	
	SERVICES & COMMODITIES:	20,083	25,514	28,938	28,938	20,283	
001-610-6931	Allocation to Water	11,094	24,775	21,397	21,397	18,910	9%
001-610-6932	Allocation to Sewer	11,094	22,711	27,816	27,816	21,011	10%
001-610-6933	Allocation to Solid Waste	7,396	20,646	19,257	19,257	18,910	9%
	Less: Expenses Allocated from 112	6,512	15,395	16,868	16,868	16,225	FY 24=9% to Water, 10% to Sewer, 9% to SW
	Allocations:	(36,094)	(83,527)	(85,338)	(85,338)	(75,056)	
	DEPARTMENT EXPENDITURES:	194,749	169,445	181,341	181,341	193,001	
	NET DEPARTMENT OPERATIONS:	(194,749)	(169,445)	(181,341)	(181,341)	(193,001)	

PERSONNEL:						
	Mayor	1	1	1	1	1
	Council Members	7	7	7	7	7
	City Administrator	1	1	1	1	1

2025-26 Budget Account Detail Report
Mayor / Council / Administrator

6210	Dues / Memberships / Subscriptions		
	INRCOG (Iowa Northern Council of Governments)	\$	5,781
	Iowa League of Cities	\$	5,150
	Iowa City / County Managers Association	\$	450
	ICMA (International City Managers Association)	\$	1,077
	Iowa Northeast Regional League	\$	50
	2025 Iowa Code set	\$	150
	Mayor Association Dues	\$	-
	Total	\$	12,658
6240	Travel and Conference		
	ICMA (International City Managers Association) Austin, TX	\$	3,000
	Iowa League of Cities Annual Conference	\$	550
	Municipal Leadership Academy	\$	1,000
	Legislative Day	\$	-
	IMMI (Iowa Municipal Managers Institute)	\$	750
	Budget Workshop (\$50 per person)	\$	50
	Miscellaneous	\$	275
	Total	\$	5,625
6490	Consultant & Professional Fees		
	Outside Consultants / Mayor & Council Retreat	\$	-
	(Facilitator - Strategic Planning, etc.)	Total	\$ -
6504	Minor Equipment		
	Computer equipment and related items	\$	-
		\$	-
6506	Office Supplies		
	Office Supplies (1st Draft of Budget Binders, Final Budget Books, Budget Meeting Refreshments, ect.)	\$	1,250
	Total	\$	1,250
6507	Operating Supplies		
	Misc-Funeral/Retirements	\$	750
	Flowers for funerals, retirement costs, plaques	Total	\$ 750
6727	Capital Equipment		

NOTES:

ACTIVITY COVER SHEET

BUDGET FY 2025-26

ACTIVITY:

City Clerk

ACTIVITY GOAL:

To provide assistance to the City Administrator, Mayor and City Council while delivering customer service to the public as needed.

FY 2025-26 OBJECTIVES:

1. Maintain all City records (paper and electronic) and follow the Iowa League of Cities Record Retention Manual so that recent and historical documents can be referred to on occasion and be made available for open record requests;
2. Remain serving as the staff liaison for the Human Equity and Diversity Commission to help in achieving the goals set by the commission and city council;
3. Coordinate agenda items received from various departments to ensure agenda is delivered to Mayor and Council in an orderly and timely fashion;
4. Keep records and minutes of all City Council meetings;
5. Maintain and keep all municipal ordinances.

CITY CLERK

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
001-620-4400	Federal Grant	0	0	0	0	0	
001-620-4440	State Grant	0	0	0	0	0	
001-620-4550	Charges-Copies	20	5	10	10	10	
001-620-4710	Reimbursements	0	367	50	151	300	
001-620-4720	Insurance Settlements	0	0	0	0	0	
001-620-4735	Sales/Fuel Tax Refunds	10	20	5	5	10	
001-620-4800	Sale Property/Assets	0	0	0	0	0	
001- 950 -4085	Hotel-Motel Tax Allocation	220,506	225,159	250,000	250,000	250,000	
001- 950 -4420	Fed Payment in Lieu of Taxes	167,766	205,487	185,000	185,000	185,000	
001- 910 -4830	Transfer In from Reserve:	0	0	5,000	5,000	0	
DEPARTMENT REVENUES:		388,301	431,038	440,065	440,166	435,320	
		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
EXPENSES:							
001-620-6010	Salaries and Wages - Full Time	138,401	147,096	153,559	153,559	87,323	
112 -620-6110	FICA/Medicare - City	10,120	10,653	11,637	11,637	6,625	
112 -620-6130	IPERS - City	12,941	13,750	14,190	14,190	8,175	
112 -620-6150	Group Insurance	24,027	25,689	32,032	32,032	9,212	
001-620-6160	Workers Compensation	450	1,324	194	194	75	
001-620-6181	Uniform Allowance	115	47	0	11	75	First Aid Supplies
PERSONNEL COSTS:		186,054	198,560	211,612	211,623	111,485	
001-620-6210	Dues/Memberships	350	133	467	467	392	
001-620-6230	Training	4,926	7,502	12,200	12,200	0	FY26 Safety Training moved to Fin./HR
001-620-6240	Travel and Conference	1,224	3,091	3,000	3,000	2,300	
001-620-6331	Vehicle Operation/Fuel	106	186	300	300	200	
001-620-6332	Repair/Maint Vehicle	0	0	500	500	0	
001-620-6373	Telecommunications	1,996	1,052	11,000	11,000	1,800	Waverly Utilities
001-620-6399	Repair/Maint Equip ES	271	378	750	750	1,250	
001-620-6402	Advertising Expense	0	0	500	500	0	
001-620-6414	Publishing/Minutes Etc	18,157	15,598	19,000	19,000	19,000	Code revisions
001-620-6419	Technology Services/Exp	62,864	111,650	83,040	83,040	0	FY26 RSPN contract moved to Fin./HR
001-620-6499	Contract Services	34,013	49,051	76,010	76,010	36,427	Zoom and iCompass
001-620-6504	Minor Equipment	105	0	500	500	100	Handheld Recording Device for Mtgs.
001-620-6506	Office Supplies	2,179	1,570	2,500	2,500	2,500	
001-620-6507	Operating Supplies	46	16	450	450	100	
001-620-6508	Postage/Shipping	4,083	2,410	2,500	2,500	0	FY26 moved to Fin./HR
001-620-6689	Employee Recognition Program	750	1,343	5,000	5,000	0	FY26 moved to Fin./HR
001-620-6695	Reimbursement	0	81	0	0	85	
001- 630 -6413	City Elections	0	5,424	250	250	10,000	ballot fees publication & referendum mailings
SERVICES & COMMODITIES:		131,071	199,487	217,967	217,967	74,154	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	
	EXPENSES:						
001-620-6710	Automotive Equipment	0	0	0	0	0	
001-620-6727	Capital - Equipment	41,145	40,390	36,250	36,250	0	
001- 910 -6910	Transfer to Reserve	10,000	4,000	5,000	5,000	5,000	FY26 computer expenses moved to Fin./HR To reserves for future vehicle purchase
	CAPITAL EXPENDITURES:	51,145	44,390	41,250	41,250	5,000	
001-620-6931	Allocation to Water	21,590	45,432	39,577	39,578	14,546	9%
001-620-6932	Allocation to Sewer	21,590	41,646	51,450	51,452	16,163	10%
001-620-6933	Allocation to Solid Waste	14,393	37,860	35,619	35,620	14,546	9%
	Less: Expenses Allocated from 112	7,042	16,530	18,515	18,515	6,723	9% Water, 10% Sewer, 9% SW
	Allocations:	(64,616)	(141,469)	(145,161)	(145,165)	(51,979)	
001- 910 -6910	Transfer to Hotel-Motel Tax- 1/2 Allocation	110,253	112,580	125,000	125,000	125,000	
	DEPARTMENT EXPENDITURES:	413,908	413,548	450,668	450,675	263,660	
	NET DEPARTMENT OPERATIONS:	(25,606)	17,491	(10,603)	(10,509)	171,660	
PERSONNEL:							
	City Clerk	1	1	1	1	1	

**2025 - 26 Budget Account Detail Report
CITY CLERK**

6210 Dues / Memberships / Subscriptions

Waterloo Courier	\$	-
IMFOA Membership	\$	75
Zoom Subscription \$15.99 per month X 12 months	\$	192
Other subscriptions	\$	125
Notary Renewal (Every 3 years)	\$	-
Total	\$	392

6240 Travel and Conference

IMFOA (Spring and Fall \$400 each)	\$	1,000
Municipal Leadership Academy	\$	-
IA Municipal Professionals Institute/Academy	\$	1,000
Budget Workshop	\$	200
City Clerk Certification	\$	100
Total	\$	2,300

6373 Telecommunications

Waverly Utilities	\$	1,800
	\$	1,800

6402 Advertising

Recruitment, etc.	\$	-
	\$	-

6414 Publishing / Minutes, Public Hearings, Ordinances (Legal Req.)

\$	19,000
\$	19,000

6499 Contract Services

iCompass Agenda Management + 5% annually per cont.	\$	31,427
Simmering & Cory for Codification Services - residual services	\$	5,000
Total	\$	36,427

6506 Office Supplies

	\$	2,500
Total	\$	2,500

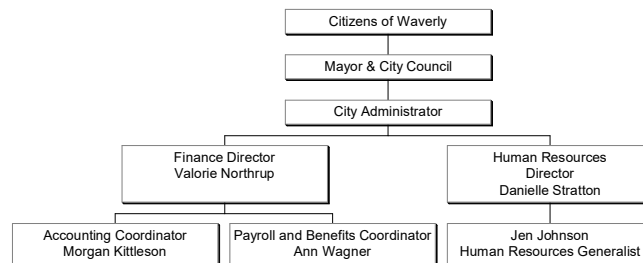
6727 Capital Equipment

\$ -

NOTES:



Finance-Human Resources



City of Waverly
2025-2026 Budget
ACTIVITY COVER SHEET

ACTIVITY:

Financial Administration & Human Resource Department

Fiscal Year 2026 OBJECTIVES:

1. Continue monitoring cash transactions throughout the city.
2. Strengthen citizen understanding of city budget and financial condition.
3. Furnish timely, concise, and clear financial information to the proper city officials and all citizens of the City of Waverly.
4. Manage long-term debt issuances and obligation activities.
5. Continue the implementation of a new Finance system.
6. Evaluate the current benefits packages focusing on equity, and a balanced approach to cost management.
7. Scan and organize accounts payable and receivables, and financial documents into Laserfiche.
8. Continue to migrate personnel filing system to Human Resources software (UKG).
9. Continuing utilization and optimization of Human Resource and Payroll software system (UKG).
10. Expand and improve City safety programs, occupational health programs and employee engagement.
11. Continue to improve IT Infrastructure.

ACCOUNTING/FINANCIAL ADMINISTRATION

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
001-622-4500	Charges/Fees for Services	0	0	0	0	0	
001-622-4710	Reimbursements	0	0	0	0	0	
001-622-4735	Sales/Fuel Tax Refunds	0	0	0	0	0	
001- 950 -4300	Interest Income	26,884	36,855	10,000	10,000	15,000	
	DEPARTMENT REVENUES:	26,884	36,855	10,000	10,000	15,000	
EXPENSES:							
001-622-6010	Salaries & Wages	329,181	310,074	339,874	339,874	424,988	
112 -622-6110	FICA/Medicare - City	24,245	22,923	25,890	25,890	32,346	
112 -622-6130	IPERS - City	27,099	29,135	31,778	31,778	39,745	
112 -622-6150	Group Insurance	65,716	60,647	77,590	77,590	144,133	
001-622-6160	Workers Compensation	450	1,324	446	446	360	
001-622-6181	Uniform Allowance	71	47	100	100	100	
	PERSONNEL COSTS:	446,763	424,151	475,678	475,678	641,672	
001-622-6210	Dues/Memberships	499	494	850	850	923	
001-622-6230	Training/Safety Training	195	220	1,500	1,500	6,600	FY26 Safety training moved from Clerk's budget
001-622-6240	Travel and Conference	6,743	896	5,500	5,500	6,675	
001-622-6331	Vehicle Operation/Fuel	0	0	100	100	0	
001-622-6350	Operational Equip Repair	0	0	0	0	0	
001-622-6371	Electric/Gas Utilities	0	0	0	0	0	
001-622-6373	Telecommunications	1,996	1,711	3,000	3,000	3,000	
001-622-6414	Printing and Publishing	136	131	200	200	200	
001-622-6419	Technology Services/Exp	0	0	0	0	83,040	FY26 RSPN contract moved from Clerk's budget
001-622-6490	Consultant/Professional	85,895	83,190	91,595	91,595	97,300	
001-622-6499	Contract Services	24,494	47,795	61,585	61,585	135,010	IT contracts moved from Clerk's budget
001-622-6504	Minor Equipment	2,305	0	1,200	1,200	1,000	
001-622-6506	Office Supplies	2,164	1,793	3,000	3,000	3,000	
001-622-6507	Operating Supplies	19	156	200	200	200	
001-622-6508	Postage/Shipping	157	0	100	100	7,000	FY26 City's postage moved from Clerk's budget
001-622-6689	Employee Recognition Program	0	0	0	0	5,000	FY26 moved from Clerk's budget
	SERVICES & COMMODITIES:	124,602	136,385	168,830	168,830	348,948	
001-622-6721	Furniture & Fixtures	0	0	0	0	0	
001-622-6727	Capital - Equipment	17,530	0	0	0	31,250	FY26 Computer items moved from Clerk's budget
	CAPITAL EXPENDITURES:	17,530	0	0	0	31,250	
001-622-6931	Allocation to Water	25,528	40,305	50,925	50,925	72,508	9%
001-622-6932	Allocation to Sewer	25,528	35,826	66,202	66,202	80,565	10%
001-622-6933	Allocation to Solid Waste	19,146	44,783	45,832	45,832	72,508	9%
	Less: Expenses Allocated from 112	14,713	30,431	43,283	43,283	60,543	9% to Water, 10% to Sewer, 9% to SW
	ALLOCATIONS:	(84,915)	(151,345)	(206,243)	(206,243)	(286,124)	
	DEPARTMENT EXPENDITURES:	503,979	409,191	438,265	438,265	735,746	
	NET DEPARTMENT OPERATIONS:	(477,095)	(372,336)	(428,265)	(428,265)	(720,746)	
PERSONNEL:							
	Finance Director	1	1	1	1	1	
	H/R Director	1	1	1	1	1	
	Accounting Coordinator	1	1	1	1	1	
	Payroll & Benefits Coordinator	1	1	1	1	1	
	H/R Generalist	0	0	0	0	1	
	Office Coordinator	0	0	0	0	0	

**2025-2026 Budget Account Detail Report
FINANCE & HUMAN RESOURCES**

6210	Dues and Memberships		
	Cedar Valley SHRM	\$	80
	National SHRM	\$	300
	IAPRLA - State of Iowa	\$	215
	GFOA- Val	\$	190
	IMFOA- Val	\$	75
	Notary- Val (8/26) and Jen (10/25) (3 years)	\$	63
	Total	\$	923
6230	Training		
	HR and Payroll seminars	\$	1,000
	Safety Trainings	\$	4,000
	GFOA	\$	100
	League of Cities Wkshps	\$	1,500
	Total	\$	6,600
6240	Travel & Conference		
	SHRM	\$	3,000
	NPELRA	\$	1,800
	IA Municipal Professionals Institute/Academy (Val)	\$	1,000
	Budget Wkshps	\$	75
	IMFOA	\$	800
	GFOA	\$	-
	Total	\$	6,675
6373	Telecommunications		
	Waverly Utilities and Accounting cell phone	\$	3,000
	Total	\$	3,000
6414	Printing/Publishing		
	ACFR covers/tabs	\$	200
	Total	\$	200
6419	Technology Services		
	RSPN Technology Services- per contract (\$6,920/mo)	\$	83,040
	Total	\$	83,040
6490	Consultant & Professional Fees		
	Annual Audit	\$	84,000
	GASB/Single Audit	\$	10,000
	HUB International (GASB 75) every 2 years	\$	-
	Audit Legal Reviews	\$	1,000
	State Fees	\$	1,000
	CAFR Certification	\$	600
	Insurance Strategies- 509A	\$	700
	363 Evaluations	\$	-
	Total	\$	97,300

6499	Contract Services		
	Financial Software Company	\$	30,000
	UKG HR	\$	30,000
	UKG Payroll	\$	10,200
	UKG ACA	\$	1,100
	Pitney Bowes	\$	4,100
	EAP	\$	3,000
	Shred-IT	\$	850
	First Bank	\$	60
	iSolved	\$	600
	Background Check	\$	3,500
	Color Copier Contract	\$	2,500
	B/W Copier Contract	\$	750
	LaserFische Cloud Agreement - Oakland Corp.	\$	9,450
	Adobe	\$	3,700
	Spinutech Overage Hours \$170/hr	\$	1,000
	RSPN - Microsoft Business Standard 51 users X \$12.50/mo. =		
	\$637.50/mo. = \$7,650 Plus \$350 in case additional users are added	\$	8,000
	RSPN - Microsoft Defender 85 users X \$2/mo = \$2,040 Plus \$60 in		
	case of additional users	\$	2,100
	RSPN - Microsoft Exchange Online @ \$88/mo = \$1200	\$	1,200
	WIFI Access Points for Parks, Golf, Pool & Ball Diamonds 4 X		
	\$60/mo = \$240/mo X 12 = \$2,880	\$	2,900
	Server Infrastructure Updates	\$	20,000
	Total	\$	135,010
6504	Minor Equipment		
		\$	1,000
	Total	\$	1,000
6506	Office supplies		
		\$	3,000
	Total	\$	3,000
6507	Operating Supplies		
		\$	200
	Total	\$	200
6508	Postage		
	Citywide Postage	\$	7,000
	Total	\$	7,000
6689	Employee Recognition		
	In-house training and recognition	\$	5,000
	Total	\$	5,000
6727	Capital Equipment		
	Purchase of Computers & Equipment	\$	31,250
	Total	\$	31,250

NOTES:

HEALTH & SOCIAL SERVICES
OTHER CULTURE & RECREATION

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
001-499-4175 Permits-Block Party	140	140	70	70	70	
001-499-4176 Permits-Athletic Event	0	0	0	0	0	
001-499-4177 Permits-Special Events	375	375	200	200	200	
001-499-4440 State Grants	0	0	0	0	0	
001-499-4700 Public Source	0	0	0	0	0	
001-499-4705 Donations	0	0	0	0	0	
001-499-4706 Donations-Posters Hist. Preservation	164	240	0	0	0	
DEPARTMENT REVENUES:	679	755	270	270	270	
EXPENSES:						
001-360-6413 Donation-Regional Transit	10,394	10,394	10,394	10,394	10,394	
001-499-6413 Payment to Other Agencies-Sister City	900	0	900	900	900	
001-499-6413 Payment to Other Agencies- NEICAC	0	10,394	10,394	10,394	10,394	
001-499-6413 Senior Center	10,000	10,000	12,000	12,000	12,000	
001-499-6413 Heritage Days	6,000	6,000	6,000	6,000	8,000	
001-499-6413 Human Equity and Diversity Commission	1,965	1,894	4,950	4,950	5,000	
001-499-6498 Refunds	0	0	0	0	0	
001-499-6499 Contract Payments	0	0	0	0	0	
001-499-6507 Operating Supplies - Historical Preservation	748	753	1,250	1,250	1,250	
DEPARTMENT EXPENDITURES:	30,007	39,435	45,888	45,888	47,938	
NET DEPARTMENT OPERATIONS:	(29,328)	(38,680)	(45,618)	(45,618)	(47,668)	

OTHER COMM & ECONOMIC DEV

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
Revenues	0	0	0	0	0	
DEPARTMENT REVENUES:	0	0	0	0	0	
EXPENSES:						
001-599-6413 Grow Cedar Valley	5,500	2,500	2,500	2,500	2,500	FY23 5th of 5 Yrs -\$5,500
001-599-6507 Operating Supplies	0	0	0	0	0	
DEPARTMENT EXPENDITURES:	5,500	2,500	2,500	2,500	2,500	
NET DEPARTMENT OPERATIONS:	(5,500)	(2,500)	(2,500)	(2,500)	(2,500)	

UNIFIED TIF

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
125-520-4050 TIF Revenues	1,216,804	1,126,184	1,126,000	1,126,000	837,001	TIF Certification
125-950-4003 TIF Revenues - Agricultural	253	240	0	0	0	
125-950-4464 Com/Ind Prop Tax Replace	2,464	0	0	0	0	
125-950-4300 Interest Income	7,696	11,491	5,000	5,000	5,000	
125-910-4830 Transfer In	0	0	0	0	0	
TOTAL REVENUES:	1,227,216	1,137,915	1,131,000	1,131,000	842,001	
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	
EXPENSES:						
125-520-6414 Printing-Publishing	0	0	0	0	0	2014A,2018A Bonds
125-520-6418 Tax Rebates	2,631	0	0	0	2,000	
125-910-6910 Transfer: Projects	0	0	0	0	0	
125-910-6911 Transfer Out to Debt Service	1,128,685	1,122,265	1,124,085	1,730,081	833,755	
FUND EXPENDITURES:	1,131,316	1,122,265	1,124,085	1,730,081	835,755	
NET FUND OPERATIONS:	95,901	15,650	6,915	(599,081)	6,246	
Cash Balance 6/30	603,232	618,882	625,797	19,801	26,047	

WEST WAVERLY TIF

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	
REVENUES:						
127-520-4050 TIF Revenues	0	6,878	102,439	102,439	0	
127-950-4003 TIF Revenues - Agricultural	0	0	0	0	0	
127-950-4464 Com/Ind Prop Tax Replace	0	0	0	0	0	
127-950-4300 Interest Income	0	44	1,300	1,300	0	
127-910-4830 Transfer In	0	0	0	0	0	
TOTAL REVENUES:	0	6,922	103,739	103,739	0	
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	
EXPENSES:						
127-520-6414 Printing-Publishing	0	0	0	0	0	1859 Ventures- DA terminated FY25
127-520-6418 Tax Rebates	0	0	123,412	0	0	
127-910-6910 Transfer: Projects	0	0	0	0	0	
127-910-6911 Transfer Out to Debt Service	0	0	0	0	0	
FUND EXPENDITURES:	0	0	123,412	0	0	
NET FUND OPERATIONS:	0	6,922	(19,673)	103,739	0	
Cash Balance 6/30	0	6,922	-12,751	110,661	110,661	

CABLE TV FRANCHISE FUND

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
169-950-4065 Cable Franchise Fees	45,409	42,878	50,000	50,000	50,000	
169-950-4466 Local Grants (WU)	0	0	0	0	0	
TOTAL REVENUES:	45,409	42,878	50,000	50,000	50,000	
EXPENSES:						
169-699-6419 Technology Services/Exp	0	0	2,060	2,060	2,060	Tightrope Contract
169-699-6497 Monthly Streaming Expense	0	0	0	0	0	Through Waverly Utilities
169-699-6499 Contract Services	27,000	27,000	27,000	27,000	27,000	Programming Costs
169-699-6504 Minor Equipment	11,288	0	1,200	1,200	3,300	Desktop Computer, Monitors
169-699-6507 Operating Supplies	0	0	0	0	0	
169-699-6727 Capital Equipment	0	0	14,750	14,750	0	
169-699-6799 Web Page Hosting	5,353	5,623	5,750	5,750	4,560	Spinutech Contract
FUND EXPENDITURES:	43,641	32,623	50,760	50,760	36,920	
NET FUND OPERATIONS:	1,769	10,255	(760)	(760)	13,080	
Cash Balance 6/30	108,260	118,515	117,755	117,755	130,835	

LOCAL OPTION SALES TAX FUND

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
121-950-4090 Sales Tax Revenue	1,313,616	1,377,139	1,200,000	1,300,000	1,300,000	
121-950-4300 Interest Revenues	10,714	16,113	5,000	10,000	10,000	
121-910-4830 Transfer In -LOST	0	0	0	0	0	
TOTAL REVENUES:	1,324,329	1,393,252	1,205,000	1,310,000	1,310,000	
EXPENSES:						
121-910-6910 Cedar Lane 2nd Ave NE-Brown Ln	0	0	0	0	0	
121-910-6910 Transfer to Police Vehicle-Equip	95,800	109,800	147,200	147,200	15,800	Equipment/Vehicle #001
121-910-6910 Transfer to Police Vehicle-Minor Equip Reserve	30,017	55,017	5,017	5,017	85,017	Equipment/Vehicle #002
121-910-6910 Transfer to Ambulance Reserve	75,000	75,000	75,000	75,000	75,000	
121-910-6910 Transfer to Fire Reserve	0	25,000	25,000	25,000	25,000	
121-910-6910 Transfer to Fire Department	0	155,000	90,000	90,000	106,000	SCBA's
121-910-6910 Transfer to LOST Sinking Fund #122	212,454	211,055	215,469	215,469	208,800	
121-910-6910 Transfer to D/S CRPkwy E Bonds	626,310	620,010	619,440	619,440	618,420	
121-910-6910 Transfer to Alley Recon #309	0	66,000	75,000	75,000	75,000	
121-910-6910 Transfer to Drainage #361	25,000	25,000	25,000	25,000	25,000	
121-910-6910 Transfer to Curb Improvements #110	0	0	25,000	25,000	25,000	
121-910-6910 Transfer to Adams Pkwy Bridge	40,000	0	0	0	0	
121-910-6910 Transfer to Projects	140,000	100,000	0	0	0	
121-910-6910 Transfer to Seal Coat CIF #306	150,000	150,000	150,000	150,000	150,000	
121-910-6910 Transfer Out-	0	0	0	0	0	
FUND EXPENDITURES:	1,394,581	1,591,882	1,452,126	1,452,126	1,409,037	
NET FUND OPERATIONS:	-70,252	-198,630	-247,126	-142,126	-99,037	
Cash Balance 6/30	847,660	649,030	401,904	506,904	407,867	
Less Assigned Debt Coverage- Ball Diamond Bonds	0	0	0	0	150,000	
Available Fund Balance	847,660	649,030	401,904	506,904	257,867	

**City of Waverly
LOST Financing**

Year	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	24-25	25-26	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Projected	Approved	
Revenue	937,481	1,003,205	936,872	978,192	1,133,293	1,336,831	1,430,713	1,313,616	1,377,139	1,200,000	1,300,000	1,300,000	
Interest	842	678	1,414	3,017	5,995	5,474	6,327	10,714	16,113	5,000	10,000	10,000	
Transfer In	0	25,082	0	0	0	0	0	0	0	0	0	0	
	938,323	1,028,965	938,286	981,209	1,139,288	1,342,305	1,437,040	1,324,330	1,393,252	1,205,000	1,310,000	1,310,000	
Expenses													
1 Public Safety													
Fire Station/Truck Bonds	383,335	379,925	381,035	386,225	0	0	0	0	0	0	0	0	
Police Vehicle Reserve/G/F	6,330	36,217	44,950	36,439	64,065	51,584	90,617	125,817	164,817	152,217	152,217	100,817	\$15,800 to G/F; \$85,017 to Res.
Fire Capital Equipment	21,932	0	0	0	0	0	0	0	180,000	115,000	115,000	131,000	\$25,000 to Res. \$106,000 to G/F
Ambulance	55,000	65,000	66,000	66,000	66,000	66,000	89,559	75,000	75,000	75,000	75,000	75,000	To Reserve
Pedestrian Crossing Signals	0	0	0	0	0	0	29,000	0	0	0	0	0	
2 Streets													
Cedar River Parkway E 2018A Bonds 60%	0	0	0	300,450	640,320	634,919	629,250	626,310	620,010	619,440	619,440	618,420	
Dry Run	0	0	0	0	0	0	0	0	0	0	0	0	
Waverly Dam	4,908	0	0	0	0	0	0	0	0	0	0	0	
Alley Reconstruction/Sidewalk	0	0	75,000	75,000	75,000	0	0	0	66,000	75,000	75,000	75,000	
12th St NW 5th Ave to R'wood Blvd	0	0	0	0	0	0	0	0	0	0	0	0	
16th St SW Bremer to 4th Ave SW	0	0	0	0	0	0	0	0	0	0	0	0	
4th St NW Bremer to 5th Ave NW	0	0	0	0	0	0	0	0	0	0	0	0	
2nd Ave SW (4th St to 10th St) +\$250k FA #455	80,000	3,422	0	0	0	0	0	0	0	0	0	0	
Babcock Woods Trail Ext	0	38,789	0	0	0	0	0	0	0	0	0	0	
16th St SW	35,000	99,834	0	0	0	0	0	0	0	0	0	0	
Cedar Lane - 2nd Avenue NE to Brown Ln #310	0	76,120	0	0	0	0	0	0	0	0	0	0	
2nd St NW Storm, & Roadway #473	250,000	115,008	0	0	0	0	0	0	0	0	0	0	
Adams Pkwy Bridge Deck Repair	0	0	0	345,000	90,966	0	0	40,000	0	0	0	0	
#301 Capital Improvements	0	0	0	0	0	0	225,000	140,000	0	0	0	0	
3 Seal Coat Trans	90,000	0	50,000	75,000	100,000	125,000	150,000	150,000	150,000	150,000	150,000	150,000	
4 Curb & Gutter #110	1,740	795	0	0	0	0	0	0	0	25,000	25,000	25,000	
5 Storm Drainage Improvements #361	0	25,000	0	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
6 Parks Building #372	0	0	0	0	0	0	0	0	100,000	0	0	0	
7 Cedar River Park Ball Diamonds 2023 LOST Bond	0	0	0	0	0	0	0	212,454	211,055	215,469	215,469	208,800	
	928,245	840,111	616,985	1,284,114	1,061,351	902,503	1,238,426	1,394,581	1,591,882	1,452,126	1,452,126	1,409,037	
Balance	-5,691	183,163	504,464	201,559	279,496	719,298	917,912	847,661	649,031	401,905	506,905	407,868	

HOTEL MOTEL TAX FUND

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	REVENUES:						
013-910-4830	Transfer from General- 1/2 Alloc.	110,253	112,580	125,000	125,000	125,000	
013-950-4300	Interest Income	927	1,715	500	1,000	500	
013-950-4705	Donations	0	0	0	0	0	
	TOTAL REVENUES:	111,180	114,295	125,500	126,000	125,500	
	EXPENSES:						
013-599-6402	Advertising/Recruitment	58,775	9,412	61,000	61,000	60,000	Workforce Recruitment / WWH
013-599-6418	Rebates	0	0	36,000	0	0	
013-599-6422	Donations	0	0	0	0	0	
013-599-6423	Chamber Contribution	45,000	45,000	35,000	35,000	35,000	
013-599-6499	Contract Services	1,260	1,000	2,000	2,000	1,000	WCF Symphony \$1,000
013-599-6507	Holiday Lights	6,245	4,759	5,500	5,500	5,500	
013-599-6597	Downtown Plants/Flowers	3,494	3,103	3,500	3,500	3,500	
013-910-6910	Transfer to Pro Shop	5,000	5,000	5,000	5,000	5,000	
	FUND EXPENDITURES:	119,774	68,274	148,000	112,000	110,000	
	NET FUND OPERATIONS:	(8,594)	46,021	(22,500)	14,000	15,500	
	Cash Balance 6/30	114,134	160,155	137,655	174,155	189,655	

Debt Service STIF Fund

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026
	REVENUES:					
168-710-4091	Sales Tax Increment Revenue	580,261	579,005	578,300	580,308	95,971
168-710-4300	Interest Income	6,481	9,603	1,800	8,000	1,800
	TOTAL REVENUES:	586,742	588,608	580,100	588,308	97,771
	EXPENSES:					
168-910-6910	Transfer to Debt Service	580,000	579,800	578,800	578,800	582,550
	TOTAL EXPENDITURES:	580,000	579,800	578,800	578,800	582,550
	NET FUND OPERATIONS:	6,742	8,808	1,300	9,508	(484,779)
	Cash Balance 6/30	538,793	547,600	548,900	557,108	72,329

PERPETUAL CARE FUND

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	REVENUES:						
500-450-4300	Interest	0	19,588	12,700	12,700	14,500	
500-450-4705	Donations-Perpetual Care	4,735	4,765	5,500	5,500	5,500	
	TOTAL REVENUES:	4,735	24,353	18,200	18,200	20,000	
		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	EXPENSES:						
001-450-4300	Transfer Out to Cemetery Int.	2,042	19,588	12,700	12,700	14,500	
	FUND EXPENDITURES:	2,042	19,588	12,700	12,700	14,500	
	NET FUND OPERATIONS:	2,693	4,765	5,500	5,500	5,500	
	Cash Balances 6/30	537,691	542,456	547,956	547,956	553,456	

EMPLOYEE BENEFITS

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
112-950-4000	REVENUES:						
112-950-4060	Property Taxes-Current	1,575,640	1,878,433	1,823,467	1,823,467	2,027,289	
112-950-4464	Utility Excise Tax	0	0	6,177	6,177	7,900	
112-950-4710	Comm/Ind Prop Tax Replacement	34,657	49,538	78,961	78,961	65,893	
112-910-4830	Reimbursements	0	207	0	0	0	
	Transfer In /GF	0	0	0	0	0	
	TOTAL REVENUES:	1,610,298	1,928,178	1,908,605	1,908,605	2,101,082	
112-110-6110	EXPENSES:						
112-110-6130	FICA/MEDICARE - CITY	23,022	26,357	27,529	27,529	28,904	
112-110-6141	IPERS - CITY	5,498	5,876	6,257	6,257	6,699	
112-110-6150	Pension-411	294,174	324,503	366,918	366,918	383,573	
	Group Insurance	260,273	253,961	379,056	379,056	468,018	
	Police Total	582,967	610,697	779,760	779,760	887,194	
112-150-6110	FICA/MEDICARE - CITY	5,400	3,761	4,317	4,317	4,420	
112-150-6130	IPERS - CITY	2,616	989	2,105	2,105	2,725	
112-150-6150	Group Insurance	6,178	1,791	1,000	1,000	2,000	
	Fire Total	14,194	6,541	7,422	7,422	9,145	
112-285-6110	FICA/MEDICARE - CITY	9,957	11,759	12,516	12,516	12,772	
112-285-6130	IPERS - CITY	12,825	15,010	15,445	15,445	15,760	
112-285-6150	Group Insurance	35,324	35,351	46,732	46,732	54,069	
	Equipment Services Total	58,107	62,120	74,693	74,693	82,601	
112-295-6110	FICA/MEDICARE - CITY	15,560	21,554	25,247	25,247	30,596	
112-295-6130	IPERS - CITY	19,725	27,335	31,154	31,154	37,755	
112-295-6150	Group Insurance	30,637	44,659	78,208	78,208	102,276	
	PERSONNEL COSTS:	65,922	93,548	134,609	134,609	170,627	
112-295-6931	Less: Allocation to Water	21,899	24,439	28,268	28,268	37,538	22%
112-295-6932	Less: Allocation to Sewer	21,899	21,724	39,037	39,037	39,244	23%
112-295-6933	Less: Allocation to Solid Waste	21,899	19,914	28,268	28,268	37,538	22%
		(65,697)	(66,077)	(95,572)	(95,572)	(114,320)	
	Public Works Admin Total	225	27,470	39,036	39,036	56,307	
112-400-6110	FICA/MEDICARE - CITY	11,096	12,325	15,362	15,362	14,171	
112-400-6130	IPERS - CITY	13,647	15,081	18,617	18,617	17,147	
112-400-6150	Group Insurance	12,054	7,535	10,511	10,511	10,028	
	Leisure Services Admin Total	36,797	34,941	44,490	44,490	41,346	
112-410-6110	FICA/MEDICARE - CITY	46,164	44,797	43,212	43,212	46,396	
112-410-6130	IPERS - CITY	55,573	55,358	51,507	51,507	57,252	
112-410-6150	Group Insurance	91,734	97,709	124,263	124,263	126,344	
	Library Total	193,471	197,864	218,982	218,982	229,992	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
112-430-6110	FICA/MEDICARE - CITY	17,612	19,906	24,263	24,263	27,666	
112-430-6130	IPERS - CITY	18,221	20,808	29,940	29,940	34,139	
112-430-6150	Group Insurance	36,108	36,671	69,434	69,434	81,035	
112-430-6170	Unemployment Compensation	4,888	1,780	10,000	10,000	10,000	
	Parks Total	76,830	79,164	133,637	133,637	152,840	
112-435-6110	FICA/MEDICARE - CITY	9,071	7,709	0	0	0	
112-435-6130	IPERS - CITY	10,304	7,794	0	0	0	
112-435-6150	Group Insurance	23,489	19,819	0	0	0	
	Vegetation Management Total	42,864	35,322	0	0	0	
112-441-6110	FICA/MEDICARE - CITY	14,590	14,987	18,216	18,216	19,425	
112-441-6130	IPERS - CITY	14,653	17,044	22,479	22,479	23,970	
112-441-6150	Group Insurance	37,398	36,447	46,689	46,689	53,996	
112-441-6170	Unemployment Compensation	3,200	3,306	4,000	4,000	4,000	
	Golf Course Total	69,840	71,784	91,384	91,384	101,391	
112-442-6110	FICA/MEDICARE - CITY	9,928	13,106	15,275	15,275	15,547	
112-442-6130	IPERS - CITY	9,812	13,398	18,849	18,849	19,184	
112-442-6150	Group Insurance	17,974	18,282	23,939	23,939	27,061	
112-442-6170	Unemployment Compensation	0	3,320	0	0	4,000	
	Pro Shop Total	37,713	48,106	58,063	58,063	65,792	
112-450-6110	FICA/MEDICARE - CITY	5,599	6,043	7,902	7,902	8,194	
112-450-6130	IPERS - CITY	5,612	6,520	9,750	9,750	10,111	
112-450-6150	Group Insurance	7,397	7,902	23,753	23,753	26,757	
112-450-6170	Unemployment Compensation	3,835	3,696	0	0	0	
	Cemetery Total	22,443	24,161	41,405	41,405	45,062	
112-460-6110	FICA/MEDICARE - CITY	1,994	4,131	4,804	4,804	5,103	
112-460-6130	IPERS - CITY	2,520	5,229	5,928	5,928	6,297	
112-460-6150	Group Insurance	4,505	9,449	12,572	12,572	13,535	
112-460-6170	Unemployment Compensation	0	0	0	0	0	
	Civic Center Total	9,019	18,810	23,304	23,304	24,935	
112-470-6110	FICA/MEDICARE - CITY	5,625	3,645	0	0	2,942	
112-470-6130	IPERS - CITY	0	0	0	0	500	
112-470-6150	Group Insurance	0	0	0	0	0	
	Swimming Pool Total	5,625	3,645	0	0	3,442	
112-520-6110	FICA/MEDICARE - CITY	9,470	9,255	7,602	7,602	7,893	
112-520-6130	IPERS - CITY	12,195	11,722	9,381	9,381	9,739	
112-520-6150	Group Insurance	28,793	22,546	30,755	30,755	27,092	
112-520-6170	Unemployment Compensation	0	1,442	0	0	0	
	Economic DevTotal	50,459	44,965	47,738	47,738	44,724	
112-540-6110	FICA/MEDICARE - CITY	8,138	10,678	9,479	9,479	9,128	
112-540-6130	IPERS - CITY	10,554	14,005	11,697	11,697	11,263	
112-540-6150	Group Insurance	26,101	23,044	30,755	30,755	27,152	
112-540-6170	Unemployment Compensation	0	1,442	0	0	0	
	Planning & Zoning Total	44,794	49,169	51,931	51,931	47,543	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
112-610-6110	FICA/MEDICARE - CITY	12,016	12,953	14,082	14,082	14,455	
112-610-6130	IPERS - CITY	14,218	15,326	16,027	16,027	16,487	
112-610-6150	Group Insurance	17,695	18,374	22,602	22,602	27,003	
	PERSONNEL COSTS:	43,928	46,652	52,711	52,711	57,945	
112-610-6931	Less: Allocation to Water	2,442	5,598	5,271	5,271	5,215	9%
112-610-6932	Less: Allocation to Sewer	2,442	5,132	6,852	6,852	5,795	10%
112-610-6933	Less: Allocation to Solid Waste	1,628	4,665	4,744	4,744	5,215	9%
		(6,512)	(15,395)	(16,868)	(16,868)	(16,225)	
	Mayor/Council/Admin Total	37,417	31,257	35,843	35,843	41,720	
112-620-6110	FICA/MEDICARE - CITY	10,120	10,653	11,637	11,637	6,625	
112-620-6130	IPERS - CITY	12,941	13,750	14,190	14,190	8,175	
112-620-6150	Group Insurance	24,027	25,689	32,032	32,032	9,212	
	PERSONNEL COSTS:	47,088	50,092	57,859	57,859	24,012	
112-620-6931	Less: Allocation to Water	2,641	6,011	5,786	5,786	2,161	9%
112-620-6932	Less: Allocation to Sewer	2,641	5,510	7,522	7,522	2,401	10%
112-620-6933	Less: Allocation to Solid Waste	1,761	5,009	5,207	5,207	2,161	9%
		(7,042)	(16,530)	(18,515)	(18,515)	(6,723)	
	City Clerk Total	40,045	33,562	39,344	39,344	17,289	
112-622-6110	FICA/MEDICARE - CITY	24,245	22,923	25,890	25,890	32,346	
112-622-6130	IPERS - CITY	27,099	29,135	31,778	31,778	39,745	
112-622-6150	Group Insurance	65,716	60,647	77,590	77,590	144,133	
112-622-6170	Unemployment Compensation	1,041	0	0	0	0	
	PERSONNEL COSTS:	118,101	112,705	135,258	135,258	216,224	
112-622-6931	Less: Allocation to Water	5,350	10,144	13,526	13,526	19,460	9%
112-622-6932	Less: Allocation to Sewer	5,350	9,016	17,584	17,584	21,622	10%
112-622-6933	Less: Allocation to Solid Waste	4,013	11,271	12,173	12,173	19,460	9%
		(14,713)	(30,431)	(43,283)	(43,283)	(60,543)	
	Financial Admin Total	103,388	82,275	91,975	91,975	155,681	
112-640-6110	FICA/MEDICARE - CITY	4,874	4,829	0	0	0	
112-640-6130	IPERS - CITY	6,320	6,056	0	0	0	
112-640-6150	Group Insurance	12,077	7,330	0	0	0	
112-640-6170	Unemployment Compensations	0	1,442	0	0	0	
	PERSONNEL COSTS:	23,271	19,657	0	0	0	
112-640-6931	Less: Allocation to Water	1,463	0	0	0	0	8% ended FY23
112-640-6932	Less: Allocation to Sewer	1,463	0	0	0	0	8% ended FY23
112-640-6933	Less: Allocation to Solid Waste	1,098	0	0	0	0	6% ended FY23
		(4,024)	0	0	0	0	
	Legal/Attorney Total	19,247	19,657	0	0	0	
112-645-6110	FICA/MEDICARE - CITY	21,479	21,165	11,732	11,732	11,763	
112-645-6130	IPERS - CITY	27,484	23,297	14,477	14,477	14,516	
112-645-6150	Group Insurance	62,960	65,377	45,517	45,517	54,024	
	PERSONNEL COSTS:	111,923	109,838	71,726	71,726	80,303	
112-645-6931	Less: Allocation to Water	55,962	21,968	14,345	14,345	16,061	20%
112-645-6932	Less: Allocation to Sewer	55,962	21,968	14,345	14,345	16,061	20%
		(111,923)	(43,935)	(28,690)	(28,690)	(32,121)	
	Inspections & Code Enf. Total	(0)	65,903	43,036	43,036	48,182	
	TOTAL EXPENDITURES:	1,445,444	1,547,413	1,822,039	1,822,039	2,055,186	
	NET FUND OPERATIONS:	164,854	380,765	86,566	86,566	45,896	
	Cash Balance 6/30	468,431	849,196	935,762	935,762	981,658	

Restricted Funds

DARE

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
002-110-4705	REVENUES:					
Donations-Dare Program	0	500	100	100	100	
TOTAL REVENUES:	0	500	100	100	100	
002-110-6507	EXPENDITURES:					
Dare Material	712	0	500	500	500	
TOTAL EXPENDITURES:	712	0	500	500	500	
NET DARE OPERATIONS:	-712	500	-400	-400	-400	
Cash Balance 6/30	2,343	2,843	2,443	2,443	2,043	

SHOP W/COP

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
002-110-4706	REVENUES:					
Donations - Shop With Cops	2,000	2,100	2,000	2,000	2,000	
TOTAL REVENUES:	2,000	2,100	2,000	2,000	2,000	
002-110-6597	EXPENDITURES:					
Shop w/Cop expenses	4,620	2,305	1,500	1,500	1,800	
TOTAL EXPENDITURES:	4,620	2,305	1,500	1,500	1,800	
NET SHOP/COP OPERATIONS:	-2,620	-205	500	500	200	
Cash Balance 6/30	5,655	5,450	5,950	5,950	6,150	

TRI COUNTY

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
002-110-4440	REVENUES:					
State Grant	0	0	0	0	0	
002-110-4710	0	0	0	241	0	
002-110-4465	2,959	7,210	2,000	3,278	1,000	
TOTAL REVENUES:	2,959	7,210	2,000	3,519	1,000	
002-110-6404	EXPENDITURES:					
WPD Confidential Expenditures	0	500	500	500	500	
002-110-6230-6406	1,093	1,157	1,500	6,797	1,500	
TOTAL EXPENDITURES:	1,093	1,657	2,000	7,297	2,000	
NET TRI COUNTY OPERATIONS:	1,866	5,553	0	-3,778	-1,000	
Cash Balance 6/30	10,657	16,210	16,210	12,432	11,432	

POLICE DOG

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
002-110-4707	REVENUES:					
	0	0	0	0	0	
	TOTAL REVENUES:					
	0	0	0	0	0	
002-110-6420	EXPENDITURES:					
	0	0	0	0	0	
	TOTAL EXPENDITURES:					
	0	0	0	0	0	
	NET POLICE DOG OPERATIONS:					
	0	0	0	0	0	
Cash Balance 6/30	945	945	945	945	945	

MINOR EQUIPMENT

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
002-110-4440	REVENUES:					
	0	0	0	0	0	
002-910-4830	Transfer In from LOST					LOST, GETAC Body Cams
	0	0	5,017	5,017	5,017	
	TOTAL REVENUES:					
	0	0	5,017	5,017	5,017	
002-110-6910	EXPENDITURES:					
	11,500	8,000	0	0	0	
	TOTAL EXPENDITURES:					
	11,500	8,000	0	0	0	
	NET EQUIPMENT OPERATIONS:					
	-11,500	-8,000	5,017	5,017	5,017	
Cash Balance 6/30	13,462	5,462	10,479	10,479	15,496	

COMMUNITY GARDENS

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	REVENUES:						
002-430-4706	Donations - Community Gardens	890	710	500	500	700	
002-910-4830	Transfer In	0	700	700	700	300	
	TOTAL REVENUES:	890	1,410	1,200	1,200	1,000	
	EXPENDITURES:						
002-430-6507	Expenditures - Comm Gardens	688	703	1,000	1,000	1,000	
	TOTAL EXPENDITURES:	688	703	1,000	1,000	1,000	
	NET GARDENS OPERATIONS:	202	707	200	200	0	
	Cash Balance 6/30	67	774	974	974	974	

DOG PARK

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
	REVENUES:						
002-430-4707	Donations - Dog Park	0	120	0	0	0	
002-430-4720	Insurance Settlements	0	0	0	0	0	
	TOTAL REVENUES:	0	120	0	0	0	
	EXPENDITURES:						
002-430-6599	Proj Supplies - Dog Park	2,093	0	400	400	500	
002-430-6799	Capital - Other Improvement	0	0	0	0	0	
	TOTAL EXPENDITURES:	2,093	0	400	400	500	
	NET DOG PARK OPERATIONS:	-2,093	120	-400	-400	-500	
	Cash Balance 6/30	1,423	1,543	1,143	1,143	643	

EQUIPMENT RESERVE

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
002-910-4830	REVENUES:					
	Transfers in:					
	Police	30,017	55,017	0	80,000	Equipment/Vehicle
	Fire	25,000	25,000	25,000	25,000	
	Ambulance	75,000	75,000	75,000	75,000	
	Administration Vehicles	7,500	2,500	5,000	5,000	
	Administration Copier	2,500	1,500	0	0	
	TOTAL REVENUES:	140,017	159,017	105,000	185,000	
	EXPENDITURES:					
002-910-6910	Transfers out:					
	Police	20,500	31,120	75,000	0	
	Fire	0	0	0	0	
	Ambulance	0	0	0	0	
	Administration Vehicles	0	0	0	0	
	Administration Copier	0	0	5,000	0	
	TOTAL EXPENDITURES:	20,500	31,120	80,000	0	
	NET EQUIPMENT RESERVE:	119,517	127,897	25,000	185,000	
	Cash Balance 6/30	276,292	404,189	429,189	614,189	
	Police	60,592	84,489	9,489	89,489	
	Fire	100,000	125,000	150,000	175,000	
	Ambulance	75,000	150,000	225,000	300,000	
	Administration Vehicles	25,000	27,500	32,500	37,500	
	Administration Copier	15,700	17,200	12,200	12,200	
	Cash Balance by Department	276,292	404,189	429,189	614,189	

MUNICIPAL BAND

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
007-420-4466 Local Grant	0	0	0	2,250	0	
007-420-4705 Donations - Municipal Band	2,775	1,500	1,000	1,000	1,100	
007-420-4710 Reimbursements	0	290	290	290	0	
007-910-4830 Transfer In	1,550	2,000	2,000	2,000	2,000	
TOTAL REVENUES:	4,325	3,790	3,290	3,290	3,100	
EXPENDITURES:						
007-420-6490 Consultant/Professional	2,300	2,300	2,300	2,300	2,300	Conductor/Librarian Music License/Shirts
007-420-6507 Operating Supplies	944	842	800	800	800	
TOTAL EXPENDITURES:	3,244	3,142	3,100	3,100	3,100	
NET BAND OPERATIONS:	1,081	648	190	190	0	
Cash Balance 6/30	710	1,358	1,548	1,548	1,548	

TREES FOREVER

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:						
011-510-4440 State Grant	6,464	1,537	3,000	3,000	3,000	
011-510-4727 Trees Forever Revenue	6,410	31,337	15,000	15,000	15,000	
TOTAL REVENUES:	12,874	32,874	18,000	18,000	18,000	
EXPENDITURES:						
011-510-6507 Operating Supplies	18,301	19,802	18,000	18,000	18,000	
TOTAL EXPENDITURES:	18,301	19,802	18,000	18,000	18,000	
NET TREES OPERATIONS:	-5,427	13,072	0	0	0	
Cash Balance 6/30	8,583	21,655	21,655	21,655	21,655	

NATIONAL NIGHT OUT

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026
REVENUES:						
003-499-4705	Donations	2,400	600	1,000	1,175	1,000
	TOTAL REVENUES:	2,400	600	1,000	1,175	1,000
EXPENDITURES:						
003-499-6507	Operating Supplies	3,251	1,654	1,500	1,500	1,000
	TOTAL EXPENDITURES:	3,251	1,654	1,500	1,500	1,000
NET NNO OPERATIONS:		-851	-1,054	-500	-325	0
Cash Balance 6/30		1,734	680	180	355	355

NOTES

DEBT SERVICE FUND

		Actual	Actual	Budgeted	Projected	Approved	NOTES
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
REVENUES:							
200-950-4000	Property Taxes	2,358,121	2,423,165	2,501,151	2,501,151	3,079,727	
200-950-4464	State Backfill	51,858	64,403	86,927	86,927	96,664	
200-950-4060	Utility Excise Tax	0	0	7,717	7,717	11,404	
200-710-4300	Interest Income	6,393	8,682	4,000	6,000	4,000	
200-710-4600	Special Assessments	0	0	0	0	0	
200-710-4820	Proceeds from Bond Sale	0	0	0	0	0	
200-910-4830	LOSST Sinking Fund	0	237,496	215,469	216,075	208,800	
200-910-4830	Transfer In	1,206,310	1,261,714	1,447,121	1,508,591	1,514,319	
200-910-4831	Transfer In - From TIF	1,128,685	1,122,265	1,124,085	1,730,081	833,830	
TOTAL REVENUES:		4,751,367	5,117,725	5,386,470	6,056,542	5,748,744	
EXPENDITURES:							
200-710-6801	2019 GO Bond	330,000	340,000	350,000	350,000	365,000	DS Final Pymt 2029
200-710-6851	2019 Interest	65,172	56,925	48,425	48,425	39,675	DS
200-710-6899	2019 Bond Fees	600	600	600	600	600	DS
200-714-6801	2020A GO Bonds	515,000	525,000	530,000	530,000	540,000	DS Final Pymt 2030
200-714-6851	2020A Interest	87,200	76,900	66,400	66,400	55,800	DS Final Pymt 2030
200-714-6899	2020A Bond Fees	600	600	600	600	600	DS Final Pymt 2030
200-715-6801	2020B GO Bonds (Taxable)	65,000	70,000	70,000	70,000	70,000	DS Final Pymt 2030
200-715-6851	2020B Interest	7,900	7,250	6,550	6,550	5,675	DS Final Pymt 2030
200-715-6899	2020B Bond Fees	600	600	600	600	600	DS Final Pymt 2030
200-718-6801	2014A GO Bonds (DR, Side,)	705,000	725,000	370,000	790,000	385,000	DS/TIF 2024/2029
200-718-6851	2014A Interest	102,300	81,150	59,400	53,870	35,700	DS/TIF 2024/2029
200-718-6899	2014A Bond Fees	525	525	750	750	750	DS/TIF 2024/2029
200-719-6801	2015B GO Taxable Bonds	280,000	380,000	300,000	300,000	310,000	DS Final Pymt 2027
200-719-6851	2015B Interest	50,700	45,950	27,900	27,900	18,900	DS Final Pymt 2027
200-719-6899	2015B Bond Fees	525	600	600	600	600	DS Final Pymt 2027
200-720-6801	2015B Principal - TIF/STIF	590,000	525,000	640,000	640,000	565,000	TIF/STIF 2025/2026
200-720-6851	2015B Interest - TIF/STIF	84,350	54,300	36,150	36,150	16,950	TIF/STIF 2025/2026
200-720-6899	2015B Bond Fees	600	600	600	600	600	TIF/STIF 2025/2026
200-721-6801	2017A GO Bond Principal	170,000	170,000	175,000	360,000	0	TIF Final Pymt 2026
200-721-6851	2017A GO Bond Interest	14,000	10,600	7,200	5,576	0	TIF Final Pymt 2026
200-721-6899	2017A GO Bond Fees	500	500	600	600	0	TIF Final Pymt 2026
200-722-6801	2017B Taxable Principal	70,000	70,000	70,000	70,000	80,000	DS Final Pymt 2026
200-722-6851	2017B Bond Interest	7,625	5,875	4,125	4,125	2,200	DS Final Pymt 2026
200-722-6899	2017B Bond Fees	500	500	600	600	600	DS Final Pymt 2026
200-723-6801	2018A Bond Principal (CRPkwyE)	850,000	865,000	890,000	890,000	915,000	LOST/TIF 2029
200-723-6851	2018A Bond Interest	193,350	167,850	141,900	141,900	115,200	LOST/TIF 2029
200-723-6899	2018A Bond Fees	430	430	600	600	600	LOST/TIF 2029
200-724-6801	2018A Bond Principal (20th St Phase 1)	160,000	160,000	165,000	165,000	170,000	DS Final Pymt 2028
200-724-6851	2018A Bond Interest	30,600	25,800	21,000	21,000	16,050	DS Final Pymt 2028
200-724-6899	2018A Bond Fees	150	150	300	300	300	DS Final Pymt 2028
200-725-6801	2018A Bond Principal (S Riverside Park)	20,000	25,000	25,000	25,000	25,000	DS Final Pymt 2028
200-725-6851	2018A Bond Interest	4,350	3,750	3,000	3,000	2,250	DS Final Pymt 2028
200-725-6899	2018A Bond Fees	20	20	100	100	100	DS Final Pymt 2028
200-726-6801	2021 Bond Principal (1st, Bremer, Cdr Ln)	240,000	240,000	245,000	245,000	250,000	DS Final Pymt 2031
200-726-6851	2021 Bond Interest	45,900	41,100	36,300	36,300	31,400	DS Final Pymt 2031
200-726-6899	2021 Bond Fees	600	600	600	600	600	DS Final Pymt 2031
200-727-6801	2023 LOST Taxable Bond Principal (Ball Diamonds)	0	150,000	150,000	150,000	150,000	LOST Final Pymt 2030
200-727-6851	2023 LOST Bond Interest	0	86,896	65,475	65,475	58,200	LOST Final Pymt 2030
200-727-6899	2023 LOST Bond Fees	300	600	600	600	600	LOST Final Pymt 2030
200-728-6801	2023 GO Bond Principal (Library, Park Bldg, Trail Bridge)	0	0	260,000	260,000	275,000	DS Final Pymt 2034
200-728-6851	2023 Bond Interest	0	123,100	126,000	126,000	115,600	DS Final Pymt 2034
200-728-6899	2023 Bond Fees	0	150	600	600	600	DS Final Pymt 2034
200-729-6801	2023 GO Bond Principal (Water Projects)	0	0	115,000	115,000	115,000	Water Final Pymt 2034
200-729-6851	2023 Bond Interest	0	47,400	54,000	54,000	49,400	Water Final Pymt 2034
200-729-6899	2023 Bond Fees	0	150	600	600	600	Water Final Pymt 2034
200-730-6801	2024 GO Bond Principal (Fueling Station and Trail Bridges)	0	0	140,000	160,000	145,000	DS Final Pymt 2034
200-730-6851	2024 Bond Interest	0	0	88,250	65,893	64,200	DS Final Pymt 2034
200-730-6899	2024 Bond Fees	0	0	600	600	600	DS Final Pymt 2034
200-731-6801	2022 GO Capital Loan Note (Golf Equip)	0	0	0	60,000	0	DS Final Pymt 2025
200-731-6851	2022 Loan Note Interest	0	0	0	1,470	0	DS Final Pymt 2025
200-732-6801	2025A GO Bond Principal (Golf Equip)	0	0	0	0	60,000	DS Final Pymt 2028
200-732-6851	2025A Bond Interest	0	0	0	0	10,143	DS Final Pymt 2028
200-733-6801	2025A GO Bond Principal (Boat Ramp, Pkng Lots, H2O Bldg)	0	0	0	0	85,000	DS Final Pymt 2035
200-733-6851	2025A Bond Interest	0	0	0	0	40,176	DS Final Pymt 2035
200-733-6899	2025A Bond Fees	0	0	0	0	600	DS Final Pymt 2035
200-734-6801	2025A GO Bond Principal (Pool)	0	0	0	0	100,000	DS Final Pymt 2040
200-734-6851	2025A Bond Interest	0	0	0	0	356,011	DS Final Pymt 2040
200-734-6899	2025A Bond Fees	0	0	0	0	600	DS Final Pymt 2040
TOTAL EXPENDITURES:		4,694,397	5,086,471	5,296,025	5,952,984	5,648,080	
NET FUND OPERATIONS:		56,970	31,254	90,445	103,557	100,664	
Ending Fund Balance		41,722	72,976	163,421	176,533	277,197	

Total Debt Service/General Obligation Bonds

Project	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY2026 TOTALS
2014A GO (Dry Run, Side,20th)																							
Principal 200 718 6801	325,000	340,000	360,000	355,000	355,000	365,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest 200 718 6851	49,200	42,700	35,900	28,700	21,600	10,950		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Costs	374,200	382,700	395,900	383,700	376,600	375,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014A GO TIF (4 Projects)																							
Principal 200 718 6801	320,000	325,000	335,000	340,000	350,000	360,000	790,000	385,000	395,000	410,000	0	0	0	0	0	0	0	0	0	0	0	0	1,190,000
Interest 200 718 6851	107,100	100,700	94,200	87,500	80,700	70,200	53,870	35,700	24,150	12,300	0	0	0	0	0	0	0	0	0	0	0	0	72,150
Total Costs	427,100	425,700	429,200	427,500	430,700	430,200	843,870	420,700	419,150	422,300	0	0	0	0	0	0	0	0	0	0	0	0	1,262,150
2015B GO STIF Dry Run																							
Principal 200 720 6801	370,000	450,000	475,000	485,000	505,000	525,000	545,000	565,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	565,000
Interest 200 720 6851	129,050	121,650	108,150	93,900	74,500	54,300	33,300	16,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,950
Total Costs	499,050	571,650	583,150	578,900	579,500	579,300	578,300	581,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	581,950
2015B GO Dry Run & Sidewalk																							
Principal 200 719 6801	250,000	250,000	260,000	265,000	280,000	290,000	300,000	310,000	320,000	0	0	0	0	0	0	0	0	0	0	0	0	0	630,000
Interest 200 719 6851	81,600	76,600	69,100	61,300	50,700	39,500	27,900	18,900	9,600	0	0	0	0	0	0	0	0	0	0	0	0	0	28,500
Total Costs	331,600	326,600	329,100	326,300	330,700	329,500	327,900	328,900	329,600	0	0	0	0	0	0	0	0	0	0	0	0	0	658,500
2015B GO TIF DR 4th St & Airport																							
Principal 200 719 6801	75,000	80,000	80,000	80,000	85,000	90,000	95,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest 200 719 6851	19,350	17,850	15,450	13,050	9,850	6,450	2,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Costs	94,350	97,850	95,450	93,050	94,850	96,450	97,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2017A CRPkwy E, Various Projects Fund 342 TIF																							
Principal 200 721 6801	155,000	160,000	165,000	165,000	170,000	170,000	360,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest 200 721 6851	26,900	23,800	20,600	17,300	14,000	10,600	5,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Costs	181,900	183,800	185,600	182,300	184,000	180,600	365,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2017B Taxable- Champions Ridge																							
Principal 200 722 6801	65,000	65,000	65,000	65,000	70,000	70,000	70,000	80,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,000
Interest 200 722 6851	12,630	11,525	10,420	9,023	7,625	5,875	4,125	2,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,200
Total Costs	77,630	76,525	75,420	74,023	77,625	75,875	74,125	82,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82,200
2018A GO LOST 60% CRPkyE																							
Principal 200 723 6801	156,000	480,000	489,000	498,000	510,000	519,000	534,000	549,000	570,000	588,000	597,000	0	0	0	0	0	0	0	0	0	0	0	2,304,000
Interest 200 723 6851	143,655	160,020	145,620	130,950	116,010	100,710	85,140	69,120	52,650	35,550	17,910	0	0	0	0	0	0	0	0	0	0	0	175,230
Total Costs	299,655	640,020	634,620	628,950	626,010	619,710	619,140	618,120	622,650	623,550	614,910	0	0	0	0	0	0	0	0	0	0	0	2,479,230
2018A GO TIF 40% CRPkyE																							
Principal 200 723 6801	104,000	320,000	326,000	332,000	340,000	346,000	356,000	366,000	380,000	392,000	398,000	0	0	0	0	0	0	0	0	0	0	0	1,536,000
Interest 200 723 6851	95,770	106,680	97,080	87,300	77,340	67,140	56,760	46,080	35,100	23,700	11,940	0	0	0	0	0	0	0	0	0	0	0	116,820
Total Costs	199,770	426,680	423,080	419,300	417,340	413,140	412,760	412,080	415,100	415,700	409,940	0	0	0	0	0	0	0	0	0	0	0	1,652,820
2018A GO 20th St NW-RR Phase I																							
Principal 200 724 6801	150,000	150,000	150,000	155,000	160,000	160,000	165,000	170,000	180,000	185,000	0	0	0	0	0	0	0	0	0	0	0	0	535,000
Interest 200 724 6851	42,520	44,250	39,750	35,250	30,600	25,800	21,000	16,050	10,950	5,550	0	0	0	0	0	0	0	0	0	0	0	0	32,550
Total Costs	192,520	194,250	189,750	190,250	190,600	185,800	186,000	186,050	190,950	190,550	0	0	0	0	0	0	0	0	0	0	0	0	567,550
2018A GO S Riverside Park																							
Principal 200 725 6801	20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000	25,000	25,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Interest 200 725 6851	5,888	6,150	5,550	4,950	4,350	3,750	3,000	2,250	1,500	750	0	0	0	0	0	0	0	0	0	0	0	0	4,500
Total Costs	25,888	26,150	25,550	24,950	24,350	28,750	28,000	27,250	26,500	25,750	0	0	0	0	0	0	0	0	0	0	0	0	79,500
2019 GO Bonds																							
Principal 200 710 6801	0	340,000	310,000	320,000	330,000	340,000	350,000	365,000	375,000	390,000	380,000	0	0	0	0	0	0	0	0	0	0	0	1,510,000
Interest 200 710 6851	0	82,967	80,925	73,175	65,175	56,925	48,425	39,675	30,550	21,175	10,450	0	0	0	0	0	0	0	0	0	0	0	101,850
Total Costs	0	422,967	390,925	393,175	395,175	396,925	398,425	404,675	405,550	411,175	390,450	0	0	0	0	0	0	0	0	0	0	0	1,611,850
2020A GO Bonds																							
Principal 200 714 6801	0	0	410,000	500,000	515,000	525,000	530,000	540,000	545,000	555,000	570,000	580,000	0	0	0	0	0	0	0	0	0	0	2,790,000
Interest 200 714 6851	0	0	96,909	97,200	87,200	76,900	66,400	55,800	45,000	34,100	23,000	11,600	0	0	0	0	0	0	0	0	0	0	169,500
Total Costs	0	0	506,909	597,200	602,200	601,900	596,400	595,800	590,000	589,100	593,000	591,600	0	0	0	0	0	0	0	0	0	0	2,959,500
2020B Taxable GO Bonds																							
Principal 200 715 6801	0	0	65,000	65,000	65,000	70,000	70,000	70,000	70,000	75,000	75,000	75,000	0	0	0	0	0	0	0	0	0	0	365,000
Interest 200 715 6851	0	0	8,100	8,355	7,900	7,250	6,550	5,675	4,800	3,750	2,625	1,313	0	0	0	0	0	0	0	0	0	0	18,163
Total Costs	0	0	73,100	73,355	72,900	77,250	76,550	75,675	74,800	78,750	77,625	76,313	0	0	0	0	0	0	0	0	0	0	383,163

Total Debt Service/General Obligation Bonds

Project	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY2026 TOTALS
2021 GO Bonds																							
Principal 200 726 6801	0	0	0	235,000	240,000	240,000	245,000	250,000	255,000	260,000	265,000	265,000	275,000	0	0	0	0	0	0	0	0	0	1,570,000
Interest 200 726 6851	0	0	0	46,524	45,900	41,100	36,300	31,400	26,400	21,300	16,100	10,800	5,500	0	0	0	0	0	0	0	0	0	111,500
Total Costs	0	0	0	281,524	285,900	281,100	281,300	281,400	281,400	281,300	281,100	275,800	280,500	0	0	0	0	0	0	0	0	0	1,681,500
2022 GO Capital Loan Note (Golf Equip)																							
Principal 200 731 6801	0	0	0	0	55,000	60,000	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest 200 731 6851	0	0	0	0	3,632	2,940	1,470	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Costs	0	0	0	0	58,632	62,940	61,470	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2023 LOST Revenue Taxable Bond																							
Principal 200 727 6801	0	0	0	0	0	150,000	150,000	150,000	150,000	150,000	150,000	600,000	0	0	0	0	0	0	0	0	0	0	1,200,000
Interest 200 727 6851	0	0	0	0	0	86,896	65,475	58,200	50,925	43,650	36,375	29,100	0	0	0	0	0	0	0	0	0	0	218,250
Total Costs	0	0	0	0	0	236,896	215,475	208,200	200,925	193,650	186,375	629,100	0	0	0	0	0	0	0	0	0	0	1,418,250
2023 GO Bond (Library, Park Bldg, Trail Bridge, etc)																							
Principal 200 728 6801	0	0	0	0	0	0	260,000	275,000	285,000	295,000	305,000	320,000	330,000	345,000	360,000	375,000	0	0	0	0	0	0	2,890,000
Interest 200 728 6851	0	0	0	0	0	123,100	126,000	115,600	104,600	93,200	81,400	69,200	56,400	43,200	29,400	15,000	0	0	0	0	0	0	608,000
Total Costs	0	0	0	0	0	123,100	386,000	390,600	389,600	388,200	386,400	389,200	386,400	388,200	389,400	390,000	0	0	0	0	0	0	3,498,000
2023 GO Bond- WATER (Water Mains, Water Tower)																							
Principal 200 729 6801	0	0	0	0	0	0	115,000	115,000	120,000	125,000	130,000	135,000	145,000	150,000	155,000	160,000	0	0	0	0	0	0	1,235,000
Interest 200 729 6851	0	0	0	0	0	47,400	54,000	49,400	44,800	40,000	35,000	29,800	24,400	18,600	12,600	6,400	0	0	0	0	0	0	261,000
Total Costs	0	0	0	0	0	47,400	169,000	164,400	164,800	165,000	165,000	164,800	169,400	168,600	167,600	166,400	0	0	0	0	0	0	1,496,000
2024 GO Bonds (\$1.765M Fuel Station/Trail Bridge)																							
Principal 200 730 6801	0	0	0	0	0	0	160,000	145,000	155,000	160,000	170,000	180,000	190,000	200,000	205,000	200,000	0	0	0	0	0	0	1,605,000
Interest 200 730 6851	0	0	0	0	0	0	65,893	64,200	58,400	52,200	45,800	39,000	31,800	24,200	16,200	8,000	0	0	0	0	0	0	339,800
Total Costs	0	0	0	0	0	0	225,893	209,200	213,400	212,200	215,800	219,000	221,800	224,200	221,200	208,000	0	0	0	0	0	0	1,944,800
2025A GO Bond (\$255K Golf Equip)																							
Principal 200 732 6801	0	0	0	0	0	0	0	60,000	60,000	65,000	70,000	0	0	0	0	0	0	0	0	0	0	0	255,000
Interest 200 732 6851	0	0	0	0	0	0	0	10,143	7,800	5,400	2,800	0	0	0	0	0	0	0	0	0	0	0	26,143
Total Costs	0	0	0	0	0	0	0	70,143	67,800	70,400	72,800	0	0	0	0	0	0	0	0	0	0	0	281,143
2025A GO Bond (\$1.010M Boat Rmp/Lots, H2O Bldg)																							
Principal 200 733 6801	0	0	0	0	0	0	0	85,000	90,000	90,000	95,000	100,000	100,000	105,000	110,000	115,000	120,000	0	0	0	0	0	1,010,000
Interest 200 733 6851	0	0	0	0	0	0	0	40,176	37,000	33,400	29,800	26,000	22,000	18,000	13,800	9,400	4,800	0	0	0	0	0	234,376
Total Costs	0	0	0	0	0	0	0	125,176	127,000	123,400	124,800	126,000	122,000	123,000	123,800	124,400	124,800	0	0	0	0	0	1,244,376
2025A GO Bond- (\$8.950M Pool)																							
Principal 200 734 6801	0	0	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	705,000	735,000	760,000	790,000	825,000	855,000	890,000	925,000	965,000	1,000,000	8,950,000
Interest 200 734 6851	0	0	0	0	0	0	0	356,011	354,000	350,000	346,000	342,000	338,000	309,800	280,400	250,000	218,400	185,400	151,200	115,600	78,600	40,000	3,715,411
Total Costs	0	0	0	0	0	0	0	456,011	454,000	450,000	446,000	442,000	1,043,000	1,044,800	1,040,400	1,040,000	1,043,400	1,040,400	1,041,200	1,040,600	1,043,600	1,040,000	12,665,411
Service G.O.	3,379,936	4,454,914	4,915,417	4,994,988	4,747,082	4,905,890	5,728,559	5,430,330	4,772,300	4,447,375	3,777,825	2,284,713	2,223,100	1,948,800	1,942,400	1,928,800	1,168,200	1,040,400	1,041,200	1,040,600	1,043,600	1,040,000	35,129,643
TOTAL PRINCIPAL	2,625,000	3,630,000	4,070,000	4,195,000	4,050,000	4,305,000	5,180,000	4,605,000	4,075,000	3,865,000	3,305,000	2,355,000	1,745,000	1,535,000	1,590,000	1,640,000	945,000	855,000	890,000	925,000	965,000	1,000,000	30,295,000
TOTAL INTEREST	754,936	824,914	845,417	799,988	697,082	837,786	764,034	1,033,530	898,225	776,025	659,200	558,813	478,100	413,800	352,400	288,800	223,200	185,400	151,200	115,600	78,600	40,000	6,252,893
TOTAL	3,379,936	4,454,914	4,915,417	4,994,988	4,747,082	5,142,786	5,944,034	5,638,530	4,973,225	4,641,025	3,964,200	2,913,813	2,223,100	1,948,800	1,942,400	1,928,800	1,168,200	1,040,400	1,041,200	1,040,600	1,043,600	1,040,000	36,547,893
Water GO principal +600 fees	124,138	126,207	128,276	130,345	0	0	115,000	115,000	120,000	125,000	130,000	135,000	145,000	150,000	155,000	160,000	0	0	0	0	0	0	1,235,000
Water GO interest	7,960	6,098	4,205	2,281	0	47,400	54,000	49,400	44,800	40,000	35,000	29,800	24,400	18,600	12,600	6,400	0	0	0	0	0	0	261,000
Sewer GO +600 fees	175,862	178,793	181,724	184,655	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer GO interest	11,277	8,639	5,957	3,231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIF Regular +\$1,246 in fees	1,009,000	965,000	991,000	752,000	775,000	796,000	1,601,000	751,000	775,000	802,000	398,000	0	0	0	0	0	0	0	0	0	0	0	2,726,000
TIF Regular Interest	251,117	238,730	214,230	187,850	167,890	143,790	119,056	81,780	59,250	36,000	11,940	0	0	0	0	0	0	0	0	0	0	0	188,970
LOST +\$299 in fees	536,000	480,000	489,000	498,000	510,000	669,000	684,000	699,000	720,000	738,000	747,000	600,000	0	0	0	0	0	0	0	0	0	0	3,504,000
LOST Interest	149,355	160,020	145,620	130,950	116,010	187,606	150,615	127,320	103,575	79,200	54,285	29,100	0	0	0	0	0	0	0	0	0	0	393,480
Sales Tax +\$336 in fees	370,000	450,000	475,000	485,000	505,000	525,000	545,000	565,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	565,000
Sales Tax Interest	129,050	121,650	108,150	93,900	74,500	54,300	33,300	16,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,950
Regular	1,070,000	1,430,000	1,805,000	2,145,000	2,260,000	2,315,000	2,235,000	2,475,000	2,460,000	2,200,000	2,030,000	1,620,000	1,600,000	1,385,000	1,435,000	1,480,000	945,000	855,000	890,000	925,000	965,000	1,000,000	22,265,000
Regular Interest	222,098	289,777	367,255	381,776	338,682	404,690	407,063	758,080	690,600	620,825	557,975	499,913	453,700	395,200									

City of Waverly

Active Project Funds

Fund Number	Fund Description
301.....	Capital Improvement Fund
302.....	Public Works Facility
304.....	Sidewalk Program
305.....	3rd Street SE Bridge
306.....	Bituminous Seal Coat Program
308.....	20th St NW RR XG and RD
309.....	Alley Reconstruction Projects
310.....	Cedar Lane 2nd Ave NE
312.....	Bremer Ave-Hwy 3 Reconstruction
313.....	1st Street NW Reconstruction
315.....	4th Street Project (BK to DQ)
318.....	10th Street SW Improvement
330.....	Airport Runway Extension
334.....	Airport Runway 11 Taxiway Construction
337.....	Airport Reconstruct South T-Hangar Taxilane
339.....	Youth Ball Diamond
347.....	S Riverside Park
348.....	10th Ave SW Trail Extension
350.....	Industrial/Business Park
356.....	Well No. 5 Reconfiguration
361.....	Storm Drainage Improvements
362.....	Sanitary Sewer Improvements
363.....	WPC Improvements - 2020
364.....	E Bremer Ave SanSew 2019
366.....	Eagle Ridge Construction
367.....	117 Building Renovation
370.....	CDBG Housing Rehab
371.....	Water Projects
372.....	Parks Dept Building
373.....	Library Renovation
374.....	Rail Trail Bridges
375.....	Tailrace Removal
376.....	Parkway Traffic Beacons
377.....	Public Works Building and Generator
378.....	Concrete Projects and Building Improvements
379.....	Fueling Station
380.....	Aquatic Center
381.....	39th Street NE
382.....	Hinds Addition- Water/Sewer
383.....	Lift Station Improvements
384.....	Leisure Services- Parking Lots and Ramps

301 - CAPITAL IMPROVEMENT FUND

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
301-750-4300	4300 Interest Income	2,104	4,640	1,500	2,304	1,500	
301-750-4420	4420 Electric Utility Contributions	218,827	295,699	270,000	270,000	270,000	
301-750-4440	4440 State Grant	0	0	0	0	0	
301-750-4715	4715 Rebates	0	0	0	0	0	
301-750-4820	4820 Proceeds from Debt	141,096	0	0	0	0	
301-910-4830	4830 Transfer In: #372	180,000	0	0	100,000	0	
TOTAL REVENUES:		542,026	300,339	271,500	372,304	271,500	
EXPENDITURES:							
301-750-6403	6403 Interdepartmental Charges	2,700	0	0	0	0	
301-750-6411	6411 Legal Expense	0	0	0	2,019	0	
301-750-6413	6413 Agency Payments (Election)	0	0	0	3,675	0	
301-750-6414	6414 Printing & Publishing	0	0	0	1,632	0	
301-750-6490	6490 Consultant/Professional	4,000	8,544	3,000	3,000	3,000	Arbitrage fees
301-750-6499	6499 Contractual Service	337,773	42,289	50,000	50,000	90,000	SE hydrology survey
301-750-6499	6499 Contractual Service				60,000	0	FY25 Slingshot
301-750-6499	6499 Contractual Service	42,206	40,900	0	44,223	0	FY25 Golf Course and Pool Design
301-750-6499	6499 Contractual Service	0	0	25,000	0	15,000	Cemetery road engineering
301-750-6499	6499 Contractual Service	0	0	0	0	55,000	East Welcome Sign
301-750-6499	6499 Contractual Service	0	0	0	100,000	0	FY25 IT infrastructure
301-750-6499	6499 Contractual Service	27,501	25,901	0	0	0	Wayfinding Signage
301-750-6499	6499 Contractual Service	140,000	0	10,880	10,880	15,000	Civic Center Tuckpointing
301-750-6499	6499 Contractual Service	0	0	45,000	27,268	30,000	Civic Center Parking Lot
301-750-6508	6508 Postage/Shipping	0	0	0	961	0	
301-750-6599	6599 Outdoor Warning System	910	648	2,000	2,000	2,000	Outdoor Warning System
301-750-6599	6599 Project Supplies	0	0	0	0	0	
301-750-6727	6727 Capital Equipment	(67)	0	0	0	0	
301-750-6729	6729 Supplies	0	0	0	0	0	
301-750-6730	6730 Capital- Land Acquisition	115,542	1,257	0	0	0	
301-910-6910	6910 Transfer to: #001 & #002	25,000	0	0	0	0	
301-910-6910	6910 Transfer to: #350	15,000	0	0	0	100,000	Housing incentives
301-910-6910	6910 Transfer to: #367 & #370	30,244	0	0	0	0	
301-910-6910	6910 Transfer to: #378	0	0	155,000	155,000	0	
TOTAL EXPENDITURES:		740,810	119,539	290,880	460,658	310,000	
NET FUND OPERATIONS:		(198,783)	180,800	(19,380)	(88,354)	(38,500)	
Cash Balance 6/30		281,246	462,046	442,666	373,692	335,192	

302- Public Works Facility

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
302-750-4300	4300 Interest	0	0	0	0	0	
302-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
302-750-4820	4820 Bond Proceeds	0	0	0	0	0	
302-910-4830	4830 Transfers in: Water	0	0	0	0	0	
302-910-4830	4830 Transfers in: Sewer/Solid Waste	0	0	0	0	0	
302-910-4830	4830 Transfers In:	0	0	0	0	0	
TOTAL REVENUES:		0	0	0	0	0	
EXPENDITURES:							
302-750-6403	6403 Interdepartmental Charges	53	0	0	0	0	
302-750-6411	6411 Legal Expense	0	0	0	0	0	
302-750-6490	6490 Consultant/Professional	225	0	0	0	0	
302-750-6499	6499 Contract Services	5,000	0	0	0	0	
302-750-6599	6599 Project Supplies	0	0	0	0	0	
302-750-6750	6750 Building Improvements	0	0	0	0	0	
302-910-6910	6910 Transfer Out: #600 & #670	13,801	0	0	0	0	
TOTAL EXPENDITURES:		5,279	0	0	0	0	
NET FUND OPERATIONS:		(5,279)	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

304 - Sidewalk Program

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
304-750-4600	4600 Special Assessment	2,768	3,063	3,000	3,000	3,000	
304-750-4705	4705 Sidewalk Repair Program	0	0	0	0	0	
304-750-4820	4820 Bond Sales Proceeds	0	0	0	0	0	
304-910-4830	4830 Transfer In: #313 and #318	152,439	6,434	0	0	0	
TOTAL REVENUES:		155,207	9,497	3,000	3,000	3,000	
EXPENDITURES:							
304-750-6403	6403 Interdepartmental Charges	3,346	3,835	0	0	0	
304-750-6411	6411 Legal Expense	51	0	0	0	0	
304-750-6490	6490 Consulting & Prof. Fees	0	0	0	0	0	
304-750-6499	6499 Contract Services	0	11,815	5,000	5,000	5,000	
304-750-6599	6599 Project Supplies	0	0	0	0	0	
304-750-6750	6750 Capital - Building Improvement	0	0	0	0	0	
304-750-6761	6761 Capital - Street Improvements	0	0	0	0	0	
304-750-6763	6763 Construction - Sidewalks	0	14,869	0	0	0	
304-910-6910	6910 Transfer to #313	0	226	0	1	0	
TOTAL EXPENDITURES:		3,397	30,745	5,000	5,001	5,000	
NET FUND OPERATIONS:		151,810	(21,248)	(2,000)	(2,001)	(2,000)	
Cash Balance 6/30		25,524	4,275	2,275	2,274	274	

305 - 3rd Street SE Bridge

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
305-750-4310	4310 Rent	0	0	0	0	0	
305-750-4400	4400 Federal Grants	0	0	0	0	0	
305-750-4705	4705 Donations	0	0	0	0	0	Historical Display
305-750-4710	4710 Reimbursements	4,948	0	0	0	0	
305-750-4745	4745 Sale of Assets	0	0	0	0	0	
305-750-4820	4820 Loan Proceeds	0	0	0	0	0	
305-910-4830	4830 Transfer In:	0	0	0	0	0	
TOTAL REVENUES:		4,948	0	0	0	0	
EXPENDITURES:							
305-750-6371	6371 Electric/Gas Utilities	0	0	0	0	0	
305-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
305-750-6407	6407 Engineering	0	0	0	0	0	
305-750-6411	6411 Legal Expense	0	0	0	0	0	
305-750-6414	6414 Printing & Publishing	0	0	0	0	0	
305-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
305-750-6499	6499 Contract Services	7,413	0	0	0	0	\$10K Historical Display
305-750-6730	6730 Capital - Land Acquisition	0	0	0	0	0	
305-750-6801	6801 Principal Payment	0	0	0	0	0	
305-750-6851	6851 Interest Payment	0	0	0	0	0	
305-910-6910	6910 Transfer Out: #348	0	0	0	0	0	
305-910-6910	6910 Transfer Out: #317	0	0	0	0	0	
305-910-6910	6910 Transfer Out: #312	0	0	0	0	0	
305-910-6910	6910 Transfer Out: #366	0	0	0	0	0	
305-910-6910	6910 Transfer Out: #304	4,631	0	0	0	0	
TOTAL EXPENDITURES:		12,044	0	0	0	0	
NET FUND OPERATIONS:		(7,096)	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

306 - Bituminous Seal Coat Program

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
306-750-4820	4820 Bond Proceeds	0	0	0	0	0	
306-910-4830	4830 Transfer In: LOST	150,000	150,000	150,000	150,000	150,000	
306-910-4830	4830 Transfer In:	0	0	0	0	0	
306-910-4830	4830 Transfer In: RUT	50,000	50,000	50,000	50,000	50,000	
TOTAL REVENUES:		200,000	200,000	200,000	200,000	200,000	
EXPENDITURES:							
306-750-6403	6403 Interdepartmental Charges	8,855	868	6,000	6,000	0	
306-750-6407	6407 Engineering	0	0	0	0	0	
306-750-6411	6411 Legal Expense	140	23	0	0	0	
306-750-6499	6499 Contractual Service	174,943	242,199	225,000	230,959	225,000	
306-750-6599	6599 Project Supplies	0	0	0	0	0	
TOTAL EXPENDITURES:		183,938	243,089	231,000	236,959	225,000	
NET FUND OPERATIONS:		16,062	(43,089)	(31,000)	(36,959)	(25,000)	
Cash Balance 6/30		86,071	42,982	11,982	6,023	(18,977)	

308 - 20th St NW Rail Road Crossing & Roadway Reconstruction

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
308-750-4300	4300 Interest	0	0	0	0	0	
308-750-4440	4440 State Grants	0	0	0	0	0	
308-750-4820	4820 Bond Proceeds	0	0	0	0	0	
	TOTAL REVENUES:	0	0	0	0	0	
EXPENDITURES:							
308-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
308-750-6407	6407 Engineering	0	0	0	0	0	
308-750-6411	6411 Legal Expense / Taxes	0	0	0	0	0	
308-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
308-750-6499	6499 Contractual Service	0	0	0	0	0	
308-750-6599	6599 Project Supplies	0	0	0	0	0	
308-750-6730	6730 Capital - Land Acquisition	0	0	0	0	0	
308-750-6899	6899 Bond Fees	0	0	0	0	0	
308-910-6910	6910 Transfer Out: # 310	0	0	0	0	0	
308-910-6910	6910 Transfer Out: # 304	3,414	0	0	0	0	
	TOTAL EXPENDITURES:	3,414	0	0	0	0	
	NET FUND OPERATIONS:	(3,414)	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

309 - Alley Reconstruction Projects

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
309-750-4820	4820 Bond Proceeds-Alley Recon.Prj	0	0	0	0	0	
309-910-4830	4830 Transfer In: #315 and #318	0	12,456	0	0	0	
309-910-4830	4830 Transfer In: LOST	0	66,000	75,000	75,000	75,000	
	TOTAL REVENUES:	0	78,456	75,000	75,000	75,000	
EXPENDITURES:							
309-750-6403	6403 Interdepartmental Charges	5,277	6,917	0	0	0	
309-750-6407	6407 Engineering Expense	0	0	0	0	0	
309-750-6411	6411 Legal Expense	0	0	0	20	0	
309-750-6490	6490 Consultant Professional	2,000	0	0	0	0	
309-750-6499	6499 Contractual Service	37,536	64,376	75,000	89,548	75,000	Alley and Street Concrete
309-750-6599	6599 Project Supplies	0	0	0	0	0	
309-910-6910	6910 Transfer Out: # 304	9,603	0	0	0	0	
	TOTAL EXPENDITURES:	54,417	71,293	75,000	89,568	75,000	
	NET FUND OPERATIONS:	(54,417)	7,163	0	(14,568)	0	
Cash Balance 6/30		(7,183)	(20)	(20)	(14,588)	(14,588)	

310 - Cedar Lane 2nd Avenue NE

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Phase 2 Approved 2025-2026	NOTES
REVENUES:							
310-750-4440	4440 State Grants	0	0	0	0	0	
310-750-4715	4715 Refunds	0	0	0	0	0	
310-750-4820	4820 Bond Proceeds	0	0	0	0	0	
310-750-4821	4821 Premium on Bond Issue	0	0	0	0	0	
310-910-4830	4830 Transfer in: #319	0	0	0	0	0	
310-910-4830	4830 Transfer in: #308	0	0	0	0	0	
310-910-4830	4830 Transfer in: #313	0	0	0	0	0	
310-910-4830	4830 Transfer in: #347	171,000	0	0	0	0	
	TOTAL REVENUES:	171,000	0	0	0	0	
EXPENDITURES:							
310-750-6403	6403 Interdepartmental Charges	19,170	0	0	0	0	
310-750-6407	6407 Engineering	0	0	0	0	0	
310-750-6411	6411 Legal Expense	0	0	0	0	0	
310-750-6414	6414 Printing & Publishing	0	0	0	0	0	
310-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
310-750-6499	6499 Contractual Service	890,989	0	0	0	0	
310-750-6507	6507 Operating Supplies	0	0	0	0	0	
310-750-6599	6599 Project Supplies	0	0	0	0	0	
310-750-6899	6899 Bond Fees	0	0	0	0	0	
310-910-6910	6910 Transfer Out: #378	117,592	0	0	0	0	
	TOTAL EXPENDITURES:	1,027,751	0	0	0	0	
	NET FUND OPERATIONS:	(856,751)	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

312 - Bremer Ave-Hwy 3 Reconstruction

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
312-750-4300	4300 Interest	0	0	0	0	0	
312-750-4420	4420 WU Contribution	0	0	0	0	0	
312-750-4600	4600 Special Assessments	4,457	0	0	0	0	
312-750-4710	4710 Reimbursements	0	0	0	0	0	
312-750-4820	4820 Bond Proceeds	0	0	0	0	0	
312-910-4830	4830 Transfer In: #304	0	226	0	0	0	DOT 3rd pymt
TOTAL REVENUES:		4,457	226	0	0	0	
EXPENDITURES:							
312-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
312-750-6407	6407 Engineering Expense	0	0	0	0	0	
312-750-6411	6411 Legal Expense	0	0	0	0	0	
312-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
312-750-6499	6499 Contract Services	0	0	0	0	0	
312-750-6599	6599 Project Supplies	0	0	0	0	0	
312-910-6910	6910 Transfer Out: #304	286	0	0	0	0	
312-910-6910	6910 Transfer Out: #361	2,793	0	0	0	0	DOT 3rd pymt
TOTAL EXPENDITURES:		3,079	0	0	0	0	
NET FUND OPERATIONS:		1,377	226	0	0	0	
Cash Balance 6/30		(226)	0	0	0	0	

313 - 1st Street NW Reconstruction

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
313-750-4400	4400 Federal Grant	0	0	0	0	0	
313-750-4440	4440 State Grant-SWAP	22,500	0	0	0	0	
313-750-4600	4600 Special Assessment	707	686	0	0	0	
313-750-4820	4820 Proceeds from Debt	0	0	0	0	0	
313-750-4821	4821 Bond Proceeds	0	0	0	0	0	
313-910-4830	4830 Transfer In: #304	0	0	0	1	0	
TOTAL REVENUES:		23,207	686	0	1	0	
EXPENDITURES:							
313-750-6403	6403 Interdepartmental Charges	315	0	0	0	0	
313-750-6407	6407 Engineering	0	0	0	0	0	
313-750-6411	6411 Legal Expense	0	0	0	0	0	
313-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
313-750-6499	6499 Contract Services	0	0	0	0	0	
313-750-6599	6599 Project Supplies	0	0	0	0	0	
313-750-6851	6851 Interest Payment	0	0	0	0	0	
313-910-6910	6910 Transfer Out: # 310	0	0	0	0	0	
313-910-6910	6910 Transfer Out: #304	85,201	3,018	0	0	0	
TOTAL EXPENDITURES:		85,516	3,018	0	0	0	
NET FUND OPERATIONS:		(62,309)	(2,333)	0	1	0	
Cash Balance 6/30		2,332	(1)	(1)	0	0	

315 - 4th Street Project (BK to DQ)

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
315-750-4440	4440 State Grants	0	0	0	0	0	TSIP + IDOT
315-750-4600	4600 Special Assessment	2,588	0	0	0	0	
315-750-4820	4820 Proceeds from Debt	0	0	0	0	0	
315-750-4821	4821 Bond Proceeds	0	0	0	0	0	
315-910-4830	4830 Transfer in: from #359	0	0	0	0	0	
TOTAL REVENUES:		2,588	0	0	0	0	
EXPENDITURES:							
315-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
315-750-6407	6407 Engineering	828	0	0	0	0	
315-750-6411	6411 Legal Expense	0	0	0	0	0	
315-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
315-750-6499	6499 Contractual Service	0	0	0	0	0	
315-750-6599	6599 Project Supplies	0	0	0	0	0	
315-750-6899	6899 Bond Fees	0	0	0	0	0	
315-910-6910	6910 Transfer Out: # 318	0	0	0	0	0	
315-910-6910	6910 Transfer Out: # 309	25,851	11,567	0	0	0	
TOTAL EXPENDITURES:		26,679	11,567	0	0	0	
NET FUND OPERATIONS:		(24,091)	(11,567)	0	0	0	
Cash Balance 6/30		11,567	0	0	0	0	

318 - 10th Street SW Improvement

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
318-750-4600	4600 Special Assessment	0	0	0	0	0	
318-750-4440	4440 State Grants	0	0	0	0	0	
318-750-4820	4820 Bond Proceeds	0	0	0	0	0	
318-910-4830	4830 Transfer In: #315	0	0	0	0	0	
	TOTAL REVENUES:	0	0	0	0	0	
EXPENDITURES:							
318-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
318-750-6407	6407 Engineering Expense	0	0	0	0	0	
318-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
318-750-6499	6499 Contract Services	0	0	0	0	0	
318-750-6599	6599 Project Supplies	0	0	0	0	0	
318-910-6910	6910 Transfer Out: #304 and #309	655	4,305	0	0	0	
	TOTAL EXPENDITURES:	655	4,305	0	0	0	
	NET FUND OPERATIONS:	(655)	(4,305)	0	0	0	
Cash Balance 6/30		4,305	0	0	0	0	

330 - Airport Runway Extension

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
330-750-4400	4400 Federal Funds/State Funds	0	0	0	0	0	
330-910-4830	4830 Transfers In : #331	0	0	0	0	0	
330-910-4830	4830 Transfers In : #333	2,594	0	0	0	0	
	TOTAL REVENUES:	0	0	0	0	0	
EXPENDITURES:							
330-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
330-750-6407	6407 Engineering	0	0	0	0	0	
330-750-6411	6411 Legal Expense	0	0	0	0	0	
330-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
330-750-6499	6499 Contract Services	0	0	0	0	0	
330-750-6599	6599 Project Supplies	0	0	0	0	0	
	TOTAL EXPENDITURES:	0	0	0	0	0	
	NET FUND OPERATIONS:	0	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

334 - Airport Runway 11 Taxiway Construction

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
334-750-4400	4400 Federal Funds	0	612,918	0	0	0	
334-750-4440	4440 State Funds	0	0	0	0	0	
334-750-4466	4466 Local/Regional Grants	0	0	0	0	0	
334-910-4830	4830 Transfer In: Airport fund balance	0	0	0	0	0	
334-910-4830	4830 Transfer In: #004	0	42,819	0	0	0	
334-910-4830	4830 Transfer In: #333	17,422	0	0	0	0	
334-910-4830	4830 Transfer In: #331	0	0	0	0	0	
	TOTAL REVENUES:	17,422	655,737	0	0	0	
EXPENDITURES:							
334-750-6403	6403 Interdepartmental Charges	3,055	3,576	0	0	0	
334-750-6407	6407 Engineering	32,852	89,284	0	1,042	0	
334-750-6411	6411 Legal Expense	53	0	0	0	0	
334-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
334-750-6499	6499 Contract Services	0	560,245	0	8,486	0	
334-750-6599	6599 Project Supplies	0	0	0	0	0	
334-910-6910	6910 Transfer Out: #004	0	0	0	0	0	
	TOTAL EXPENDITURES:	35,960	653,105	0	9,528	0	
	NET FUND OPERATIONS:	(18,538)	2,632	0	(9,528)	0	
Cash Balance 6/30		(76,823)	(74,191)	(74,191)	(83,719)	(83,719)	

337 - Airport Reconstruct South T-Hangar Taxilane

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
337-750-4400	4400 Federal Funds	0	0	0	0	0	
337-750-4440	4440 State Funds	0	160,677	0	53,010	0	
337-750-4820	4820 Bond Proceeds	119,178	0	0	0	0	Rcvd bond proceeds in FY23
337-910-4830	4830 Transfer In: Airport fund balance	0	0	0	0	0	
337-910-4830	4830 Transfer In:	0	0	0	0	0	
	TOTAL REVENUES:	119,178	160,677	0	53,010	0	
EXPENDITURES:							
337-750-6403	6403 Interdepartmental Charges	1,881	2,297	0	0	0	
337-750-6407	6407 Engineering	43,346	57,099	0	0	0	
337-750-6414	6414 Printing & Publishing	25	0	0	0	0	
337-750-6490	6490 Consultant & Prof Fees	0	2,371	0	0	0	
337-750-6499	6499 Contract Services	8,755	236,006	0	0	0	
337-750-6599	6599 Project Supplies	0	0	0	0	0	
337-910-6910	6910 Transfer Out: #004	0	0	0	0	0	
	TOTAL EXPENDITURES:	54,007	297,773	0	0	0	
	NET FUND OPERATIONS:	65,171	(137,096)	0	53,010	0	
Cash Balance 6/30		65,171	(71,925)	(71,925)	(18,915)	(18,915)	

339 - Youth Ball Diamonds

		Phase 2 & 3 Actual 2022-2023	Phase 4 Actual 2023-2024	Phase 4 Budget 2024-2025	Phase 4 Projected 2024-2025	Phase 4 Approved 2025-2026	NOTES
REVENUES:							
339-750-4466	4466 Local/Regional Grants	0	2,500	0	250,000	0	BH Gaming Assoc
339-750-4705	4705 Fundraising	258,993	61,686	0	111,630	0	
339-750-4710	4710 Reimbursements	0	22,677	0	0	0	
339-750-4745	4745 Sale of Assets	0	0	0	0	0	
339-750-4820	4820 Bond Proceeds	1,500,000	0	0	0	0	Rcvd bond proceeds in FY23
339-910-4830	4830 Transfer In: #341	0	0	0	0	0	
	TOTAL REVENUES:	1,758,993	86,863	0	361,630	0	
EXPENDITURES:							
339-750-6403	6403 Interdepartmental Charges	984	0	0	0	0	
339-750-6407	6407 Engineering	5,105	7,560	0	5,340	0	
339-750-6411	6411 Legal Expense	37,963	0	0	0	0	
339-750-6490	6490 Consultant & Prof Fees	9,665	0	0	0	0	
339-750-6499	6499 Contract Services	1,122,034	67,188	0	308,723	0	
339-750-6507	6507 Operating Supplies	14,511	0	0	1,572	0	
339-750-6599	6599 Project Supplies	0	58,401	0	207,010	0	
339-750-6899	6899 Bond Fees	0	0	0	0	0	
339-910-6910	6910 Transfer Out:	0	0	0	0	0	
	TOTAL EXPENDITURES:	1,190,262	133,149	0	522,644	0	
	NET FUND OPERATIONS:	568,732	(46,286)	0	(161,014)	0	
Cash Balance 6/30		167,959	121,673	121,673	(39,341)	(39,341)	

347 - S Riverside Park

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
347-750-4300	4300 Interest	0	0	0	0	0	
347-750-4705	4705 Private Source Donations	0	0	0	0	0	
347-750-4820	4820 Bond Proceeds	0	0	0	0	0	
347-750-4821	4821 Premium on Bond Issued	0	0	0	0	0	
347-910-4830	4830 Transfer In: #308	0	0	0	0	0	
347-910-4830	4830 Transfer In: #345	0	0	0	0	0	
347-910-4830	4830 Transfer In: #346	0	0	0	0	0	
347-910-4830	4830 Transfer In: #307	0	0	0	0	0	
	TOTAL REVENUES:	0	0	0	0	0	
EXPENDITURES:							
347-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
347-750-6407	6407 Engineering Expense	3,185	0	0	0	0	
347-750-6411	6411 Legal Expense	0	0	0	0	0	
347-750-6490	6490 Prof & Consulting Fees	0	0	0	0	0	
347-750-6499	6499 Contract Services	27,808	4,280	0	0	0	
347-750-6599	6599 Project Supplies	0	0	0	0	0	
347-750-6750	6750 Capital - Building Improvement	2,194	0	0	0	0	
347-910-6910	6910 Transfer Out #310	171,000	0	0	0	0	
347-910-6910	6910 Transfer Out #343	2,856	0	0	0	0	
347-910-6910	6910 Transfer Out #378	42,000	839	0	0	0	
	TOTAL EXPENDITURES:	249,043	5,119	0	0	0	
	NET FUND OPERATIONS:	(249,043)	(5,119)	0	0	0	
Cash Balance 6/30		5,119	0	0	0	0	

348 - 10th Ave SW Rolling Prairie Trail Extension

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
348-750-4440	4440	REVENUES:					
		0	158,834	0	13,531	0	TAP funds
348-750-4820	4820	0	0	0	0	0	
348-910-4830	4830	0	0	0	0	0	
		0	158,834	0	13,531	0	
		EXPENDITURES:					
348-750-6403	6403	21,032	7,874	0	0	0	
348-750-6407	6407	11,971	0	0	0	0	
348-750-6411	6411	0	0	0	0	0	
348-750-6490	6490	0	0	0	0	0	
348-750-6499	6499	201,595	35,545	0	7,257	0	
348-750-6599	6599	0	0	0	0	0	
348-910-6910	6910	0	0	0	7,754	0	
		234,597	43,419	0	15,011	0	
		(234,597)	115,414	0	(1,480)	0	
		(113,934)	1,480	1,480	0	0	

350 - Industrial/Business Park

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
350-750-4300	4300	REVENUES:					
		5,644	8,346	3,500	5,000	5,000	
350-750-4400	4400	0	180,000	0	120,000	0	
350-750-4710	4710	0	0	0	0	0	
350-910-4830	4830	0	0	0	0	100,000	
		5,644	188,346	3,500	125,000	105,000	
		EXPENDITURES:					
350-750-6411	6411	0	0	0	0	0	
350-750-6490	6490	0	0	0	0	0	
350-750-6499	6499	0	300,517	50,000	50,000	100,600	\$200K max 3 yr commitment
350-750-6730	6730	0	0	0	0	0	
350-750-6750	6750	0	30,000	0	0	0	
350-910-6910	6910	0	0	0	0	0	
		0	330,517	50,000	50,000	100,600	
		5,644	(142,170)	(46,500)	75,000	4,400	
		720,754	578,583	532,083	653,583	657,983	

356 - Well Number 5 Reconfiguration

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
356-750-4300	4300	REVENUES:					
		0	0	0	0	0	
356-750-4710	4710	0	0	0	0	0	
356-910-4830	4830	0	0	0	0	0	
		0	0	0	0	0	
		EXPENDITURES:					
356-750-6403	6403	1,317	0	0	0	0	
356-750-6407	6407	0	0	0	0	0	
356-750-6411	6411	0	0	0	0	0	
356-750-6490	6490	0	0	0	0	0	
356-750-6499	6499	115,316	0	0	0	0	
356-750-6730	6730	0	0	0	0	0	
356-910-6910	6910	3,527	0	0	0	0	
		118,843	0	0	0	0	
		(118,843)	0	0	0	0	
		0	0	0	0	0	

361 - Storm Drainage Improvements

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
361-750-4600	4600	0	0	0	0	0	
361-910-4830	4830	25,000	25,000	25,000	25,000	25,000	
361-910-4830	4830	0	0	0	0	0	
361-910-4830	4830	2,835	0	0	0	0	
TOTAL REVENUES:		27,835	25,000	25,000	25,000	25,000	
EXPENDITURES:							
361-750-6403	6403	0	0	0	0	0	
361-750-6407	6407	0	0	0	0	0	
361-750-6499	6499	8,480	0	15,000	15,000	15,000	
361-750-6599	6599	0	0	0	0	0	
TOTAL EXPENDITURES:		8,480	0	15,000	15,000	15,000	
NET FUND OPERATIONS:		19,355	25,000	10,000	10,000	10,000	
Cash Balance 6/30		25,000	50,000	60,000	60,000	70,000	

362 - Sanitary Sewer Improvements

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
362-750-4820	4820	0	0	0	0	0	
362-910-4830	4830	40,000	40,000	40,000	40,000	40,000	
TOTAL REVENUES:		40,000	40,000	40,000	40,000	40,000	
EXPENDITURES:							
362-750-6403	6403	0	0	0	0	0	
362-750-6407	6407	0	0	0	0	0	
362-750-6490	6490	0	0	0	0	0	
362-750-6499	6499	0	0	20,000	20,000	20,000	
362-750-6599	6599	0	0	0	0	0	
TOTAL EXPENDITURES:		0	0	20,000	20,000	20,000	
NET FUND OPERATIONS:		40,000	40,000	20,000	20,000	20,000	
Cash Balance 6/30		125,436	165,436	185,436	185,436	205,436	

363 - WPC Improvements - 2020

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
363-750-4400	4400	762,418	0	0	0	0	
363-750-4440	4440	0	2,055,626	0	0	0	
363-750-4710	4710	0	0	0	31,550	0	
363-910-4830	4830	3,145,734	0	0	114,975	0	
TOTAL REVENUES:		3,908,152	2,055,626	0	146,525	0	
EXPENDITURES:							
363-750(751)-6403	6403	8,387	5,675	0	0	0	
363-750(751)-6407	6407	5,113	0	0	0	0	
363-750(751)-6490	6490	2,600	0	0	0	0	
363-750(751)-6499	6499	3,855,245	2,401,719	0	173,595	0	
363-750-6599	6599	13,564	0	0	0	0	
TOTAL EXPENDITURES:		3,884,908	2,407,394	0	173,595	0	
NET FUND OPERATIONS:		23,244	(351,769)	0	(27,070)	0	
Cash Balance 6/30		263,102	(88,667)	(88,667)	(115,738)	(115,738)	

364 - E Bremer Ave Sanitary Sewer 2019

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
364-750-4600	4600	0	0	0	0	0	
364-750-4550	4550	0	0	0	0	0	
364-910-4830	4830	0	0	0	0	0	
TOTAL REVENUES:		0	0	0	0	0	
EXPENDITURES:							
364-750-6403	6403	0	0	0	0	0	
364-750-6407	6407	0	0	0	0	0	
364-750-6490	6490	0	0	0	0	0	
364-750-6499	6499	0	0	0	0	0	
364-750-6599	6599	0	0	0	0	0	
364-910-6910	6910	41	0	0	0	0	
TOTAL EXPENDITURES:		41	0	0	0	0	
NET FUND OPERATIONS:		(41)	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

366 - Eagle Ridge Construction

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
366-750-4710	4710	Reimbursements / Repayments	0	0	0	0	
366-910-4830	4830	Transfer in: #305	0	0	0	0	
		TOTAL REVENUES:	0	0	0	0	
EXPENDITURES:							
366-750-6403	6403	Interdepartmental Charges	2,298	0	0	0	
366-750-6407	6407	Engineering	0	0	0	0	
366-750-6499	6499	Contract Services	0	0	0	0	
366-750-6599	6599	Project Supplies	0	0	0	0	
366-910-6910	6910	Transfer Out: #378	52,747	0	0	0	
		TOTAL EXPENDITURES:	55,045	0	0	0	
		NET FUND OPERATIONS:	(55,045)	0	0	0	
Cash Balance 6/30							
			0	0	0	0	

367 - 117 Building Renovation

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
367-750-4400	4400	Federal Funds	0	0	0	0	
367-750-4440	4440	State Funds	0	0	0	0	
367-750-4466	4466	Local/Regional Grants	0	0	0	0	
367-750-4820	4820	Bond Proceeds	0	0	0	361,250	Rcvd bond proceeds FY25
367-910-4830	4830	Transfer In: 301	30,150	0	0	0	
		TOTAL REVENUES:	30,150	0	0	361,250	
EXPENDITURES:							
367-733-6899	6899	Bond Fees	0	0	0	61,250	
367-750-6403	6403	Interdepartmental Charges	0	0	0	0	
367-750-6407	6407	Engineering	0	0	0	100,000	
367-750-6490	6490	Consultant & Prof Fees	0	0	0	200,000	
367-750-6499	6499	Contract Services	30,150	0	0	0	
367-750-6599	6599	Project Supplies	0	0	0	0	
367-910-6910	6910	Transfer Out:	0	0	0	0	
		TOTAL EXPENDITURES:	30,150	0	0	361,250	
		NET FUND OPERATIONS:	0	0	0	0	
Cash Balance 6/30							
			0	0	0	0	

370 - CDBG Housing Rehab

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
370-750-4400	4400	Federal Grant	48,356	0	0	0	
370-750-4405	4405	CDBG Grant	0	0	0	0	
370-910-4830	4830	Transfer in: #301	15,094	0	0	0	
		TOTAL REVENUES:	63,450	0	0	0	
EXPENDITURES:							
370-750-6499	6499	Contract Services	30,587	0	0	0	
370-750-6599	6599	Project Supplies	0	0	0	0	
		TOTAL EXPENDITURES:	30,587	0	0	0	
		NET FUND OPERATIONS:	32,863	0	0	0	
Cash Balance 6/30							
			0	0	0	0	

371 - Water Projects

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
371-750-4400	4400	Federal Grant	0	0	0	0	
371-750-4440	4440	SRF	0	0	0	0	
371-750-4553	4553	Water Tower Escrow	0	20,000	0	9,000	
371-750-4820	4820	Bond Proceeds	1,350,000	0	0	0	
371-910-4830	4830	Transfer in: #600	0	0	0	0	
		TOTAL REVENUES:	1,350,000	20,000	0	9,000	
EXPENDITURES:							
371-750-6403	6403	Interdepartmental Charges	6,330	14,655	0	129	0
371-750-6407	6407	Engineering	0	14,850	0	63,509	0
371-750-6411	6411	Legal Expense	0	57	0	0	0
371-750-6421	6421	License, Permits, Inspect	155	100	0	0	0
371-750-6490	6490	Consultant/Professional	800	28,610	0	0	0
371-750-6499	6499	Contract Services	10	179,719	0	554,800	0
371-750-6599	6599	Project Supplies	0	2,692	0	0	0
371-910-6910	6910	Transfer Out: #382, #383	0	0	0	320,000	0
		TOTAL EXPENDITURES:	7,295	240,682	0	938,438	0
		NET FUND OPERATIONS:	1,342,705	(220,682)	0	(929,438)	0
Cash Balance 6/30							
			1,342,705	1,122,023	1,122,023	192,585	192,585

372- Parks Dept. Building

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
372-750-4300	4300	Interest	0	0	0	0	
372-750-4550	4550	Charges/Fees for Service	0	0	0	0	
372-750-4820	4820	Bond Proceeds	700,000	0	0	0	
372-910-4830	4830	Transfers In: LOST	0	100,000	0	0	
		TOTAL REVENUES:	700,000	100,000	0	0	
		EXPENDITURES:					
372-750-6403	6403	Interdepartmental Charges	0	0	0	0	
372-750-6407	6407	Engineering	0	0	0	0	
372-750-6411	6411	Legal Expense	0	0	0	0	
372-750-6490	6490	Consultant/Professional	0	0	0	0	
372-750-6499	6499	Contract Services	10	187,694	0	479,133	0
372-750-6599	6599	Project Supplies	0	0	0	0	0
372-750-6750	6750	Building Improvements	0	0	0	0	0
372-910-6910	6910	Transfer Out: #301, 375	0	0	0	100,000	33,163
		TOTAL EXPENDITURES:	10	187,694	0	579,133	33,163
		NET FUND OPERATIONS:	699,990	(87,694)	0	(579,133)	(33,163)
		Cash Balance 6/30	699,990	612,296	612,296	33,163	0

373- Library Renovation

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
373-750-4300	4300	Interest	0	0	0	0	
373-750-4400	4400	Federal Funds	0	0	0	0	
373-750-4440	4440	State Funds	0	25,200	0	0	
373-750-4466	4466	Local/Regional Grants	0	0	0	0	
373-750-4467	4467	CAT Grant	0	234,602	0	87,549	
373-750-4705	4705	Donations	0	0	0	0	
373-750-4710	4710	Reimbursements	0	501,723	0	0	
373-750-4820	4820	Bond Proceeds	700,000	0	0	0	
373-910-4830	4830	Transfers In: Foundation Reimb.	0	0	0	692,309	0
		TOTAL REVENUES:	700,000	761,525	0	779,858	0
		EXPENDITURES:					
373-750-6403	6403	Interdepartmental Charges	0	0	0	0	
373-750-6407	6407	Engineering	0	0	0	0	
373-750-6408	6408	Property/Liability Ins.	0	3,450	0	0	
373-750-6411	6411	Legal Expense	0	15	0	0	
373-750-6490	6490	Consultant/Professional	0	254,912	0	218,223	0
373-750-6499	6499	Contract Services	0	1,203,127	0	636,509	0
373-750-6599	6599	Project Supplies	0	22	0	4,786	0
373-750-6750	6750	Building Improvements	0	0	0	0	0
		TOTAL EXPENDITURES:	0	1,461,525	0	859,517	0
		NET FUND OPERATIONS:	700,000	(700,000)	0	(79,659)	0
		Cash Balance 6/30	700,000	0	0	(79,659)	(79,659)

374- Rail Trail Bridges

(FY24-Baskins, FY25-Prairie, Slemmons & Cemetery Run)

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
374-750-4300	4300	Interest	0	0	0	0	
374-750-4400	4400	Federal Funds	0	0	0	0	
374-750-4440	4440	State Funds	0	0	0	0	
374-750-4466	4466	Local/Regional Grants	0	0	0	0	
374-750-4705	4705	Donations	0	0	0	0	
374-750-4820	4820	Bond Proceeds	513,699	1,453,528	1,400,000	0	Rcvd bond proceeds in FY24
374-750-4821	4821	Premium Bond Proceeds	278,687	29,299	0	0	
374-910-4830	4830	Transfers In:	0	0	0	0	
		TOTAL REVENUES:	792,385	1,482,827	1,400,000	0	
		EXPENDITURES:					
374-730-6899	6899	Bond Fees	0	10	0	38,242	0
374-750-6403	6403	Interdepartmental Charges	0	1,767	0	0	0
374-750-6407	6407	Engineering	0	91,781	415,000	415,000	0
374-750-6411	6411	Legal Expense	0	29	0	26	0
374-750-6490	6490	Consultant/Professional	0	10,219	0	0	0
374-750-6499	6499	Contract Services	0	2,000	985,000	946,758	0
374-750-6507	6507	Operating Supplies	40,763	0	0	0	0
374-750-6599	6599	Project Supplies	0	0	0	2,043	0
374-750-6750	6750	Building Improvements	0	0	0	0	0
		TOTAL EXPENDITURES:	40,763	105,805	1,400,000	1,402,069	0
		NET FUND OPERATIONS:	751,623	1,377,022	0	(1,402,069)	0
		Cash Balance 6/30	751,623	2,128,645	2,128,645	726,575	726,575

375- Tailrace Removal- Bremer Ave Bridge Improvements

FY26 Musco Lights and Trail Connector

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
375-750-4300	4300 Interest	0	0	0	0	0	
375-750-4400	4400 Federal Funds	0	0	0	0	0	
375-750-4440	4440 State Funds	0	0	0	0	0	
375-750-4466	4466 Local/Regional Grants	0	0	0	0	0	
375-750-4705	4705 Donations	0	0	0	0	0	
375-750-4820	4820 Bond Proceeds	308,219	0	0	0	0	
375-910-4830	4830 Transfers In: #372, #376	0	0	0	0	84,916	
TOTAL REVENUES:		308,219	0	0	0	84,916	
EXPENDITURES:							
375-750-6403	6403 Interdepartmental Charges	269	55	0	0	0	
375-750-6407	6407 Engineering	13,450	5,880	0	17,170	0	
375-750-6411	6411 Legal Expense	0	0	0	19	0	
375-750-6490	6490 Consultant/Professional	0	6,131	0	0	20,000	
375-750-6499	6499 Contract Services	0	231	0	145,693	120,000	
375-750-6599	6599 Project Supplies	0	0	0	30,000	20,000	
375-750-6750	6750 Building Improvements	0	0	0	0	0	
375-910-6910	6910 Transfer Out:	0	0	0	0	0	
TOTAL EXPENDITURES:		13,718	12,298	0	192,882	160,000	
NET FUND OPERATIONS:		294,501	(12,298)	0	(192,882)	(75,084)	
Cash Balance 6/30		294,501	282,203	282,203	89,321	14,237	

376- Parkway Traffic Beacons

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
376-750-4300	4300 Interest	0	0	0	0	0	
376-750-4400	4400 Federal Funds	0	0	0	0	0	
376-750-4440	4440 State Funds	0	0	0	0	0	
376-750-4466	4466 Local/Regional Grants	0	0	0	0	0	
376-750-4705	4705 Donations	0	0	0	0	0	
376-750-4820	4820 Bond Proceeds	154,110	0	0	0	0	
376-910-4830	4830 Transfers In:	0	0	0	0	0	
TOTAL REVENUES:		154,110	0	0	0	0	
EXPENDITURES:							
376-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
376-750-6407	6407 Engineering	0	0	0	0	0	
376-750-6411	6411 Legal Expense	0	0	0	0	0	
376-750-6490	6490 Consultant/Professional	0	10,198	0	0	0	
376-750-6499	6499 Contract Services	0	0	0	15,800	0	
376-750-6599	6599 Project Supplies	0	0	0	712	0	
376-750-6750	6750 Building Improvements	0	0	0	0	0	
376-910-6910	6910 Transfer Out: #375, #381	0	0	0	75,246	51,754	
TOTAL EXPENDITURES:		0	10,198	0	91,758	51,754	
NET FUND OPERATIONS:		154,110	(10,198)	0	(91,758)	(51,754)	
Cash Balance 6/30		154,110	143,912	143,912	52,154	400	

377- Public Works Building and Generator

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
377-750-4300	4300 Interest	0	0	0	0	0	
377-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
377-750-4820	4820 Bond Proceeds	513,699	0	0	0	0	Rcvd bond proceeds in FY23
TOTAL REVENUES:		513,699	0	0	0	0	
EXPENDITURES:							
377-750-6403	6403 Interdepartmental Charges	0	1,851	0	0	0	
377-750-6411	6411 Legal Expense	0	0	0	0	0	
377-750-6490	6490 Consultant/Professional	0	10,219	0	0	0	
377-750-6499	6499 Contract Services	0	0	0	212,616	0	
377-750-6599	6599 Project Supplies	0	0	0	226,895	0	
377-750-6750	6750 Building Improvements	0	0	0	0	0	
377-910-6910	6910 Transfer Out:	0	0	0	0	0	
TOTAL EXPENDITURES:		0	12,070	0	439,511	0	
NET FUND OPERATIONS:		513,699	(12,070)	0	(439,511)	0	
Cash Balance 6/30		513,699	501,629	501,629	62,118	62,118	

378- Concrete Projects and Building Improvements

(FY25-Fire Bldg, Concrete- Civic Center & Library, Civic Center Flooring, Pillars, and Chambers Paint)

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
378-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
378-750-4820	4820 Bond Proceeds	0	0	0	0	0	
378-910-4830	4830 Transfers In: #347	0	839	0	0	0	
378-910-4830	4830 Transfers In: #301	211,000	0	155,000	155,000	0	
TOTAL REVENUES:		211,000	839	155,000	155,000	0	
EXPENDITURES:							
378-750-6403	6403 Interdepartmental Charges	3,105	3,639	0	0	0	
378-750-6411	6411 Legal Expense	0	0	0	0	0	
378-750-6490	6490 Consultant/Professional	0	0	0	0	0	
378-750-6499	6499 Contract Services	0	118,506	155,000	155,000	0	
378-750-6599	6599 Project Supplies	0	0	0	0	0	
378-750-6750	6750 Building Improvements	0	0	0	0	0	
378-910-6910	6910 Transfer Out:	0	0	0	0	0	
TOTAL EXPENDITURES:		3,105	122,145	155,000	155,000	0	
NET FUND OPERATIONS:		207,896	(121,306)	0	0	0	
Cash Balance 6/30		207,896	86,590	86,590	86,590	86,590	

379- Fueling Station

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
379-750-4300	4300 Interest	0	0	0	0	0	
379-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
379-750-4820	4820 Bond Proceeds	0	311,472	300,000	0	0	Rcvd bond proceeds FY24
TOTAL REVENUES:		0	311,472	300,000	0	0	
EXPENDITURES:							
379-730-6899	6899 Bond Fees	0	10	0	8,395	0	
379-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
379-750-6411	6411 Legal Expense	0	0	0	19	0	
379-750-6490	6490 Consultant/Professional	0	0	0	0	0	
379-750-6499	6499 Contract Services	0	0	300,000	270,730	0	
379-750-6599	6599 Project Supplies	0	0	0	20,856	0	
379-750-6750	6750 Building Improvements	0	0	0	0	0	
379-910-6910	6910 Transfer Out:	0	0	0	0	0	
TOTAL EXPENDITURES:		0	10	300,000	300,000	0	
NET FUND OPERATIONS:		0	311,462	0	(300,000)	0	
Cash Balance 6/30		0	311,462	311,462	11,462	11,462	

380- Aquatic Center

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
380-750-4300	4300 Interest	0	0	0	0	0	
380-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
380-750-4820	4820 Bond Proceeds	0	0	0	0	8,950,000	Rcvd bond proceeds FY25
TOTAL REVENUES:		0	0	0	0	8,950,000	
EXPENDITURES:							
380-734-6899	6899 Bond Fees	0	0	0	0	0	
380-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
380-750-6407	6407 Engineering	0	0	0	0	410,000	
380-750-6411	6411 Legal Expense	0	0	0	0	20	
380-750-6490	6490 Consultant/Professional	0	0	0	0	240,000	
380-750-6499	6499 Contract Services	0	0	0	0	7,949,980	
380-750-6599	6599 Project Supplies	0	0	0	0	350,000	
380-910-6910	6910 Transfer Out:	0	0	0	0	0	
TOTAL EXPENDITURES:		0	0	0	0	8,950,000	
NET FUND OPERATIONS:		0	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

381- 39th Street NE Construction

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
381-750-4300	4300 Interest	0	0	0	0	0	
381-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
381-750-4820	4820 Bond Proceeds	0	0	0	0	0	
381-910-4830	4830 Transfers In: #348, #376	0	0	0	83,000	0	
	TOTAL REVENUES:	0	0	0	83,000	0	
EXPENDITURES:							
381-73--6899	6899 Bond Fees	0	0	0	0	0	
381-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
381-750-6407	6407 Engineering	0	0	0	83,000	0	
381-750-6411	6411 Legal Expense	0	0	0	0	0	
381-750-6490	6490 Consultant/Professional	0	0	0	0	0	
381-750-6499	6499 Contract Services	0	0	0	0	0	
381-750-6599	6599 Project Supplies	0	0	0	0	0	
381-910-6910	6910 Transfer Out:	0	0	0	0	0	
	TOTAL EXPENDITURES:	0	0	0	83,000	0	
	NET FUND OPERATIONS:	0	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

382-Hinds Addition Improvements- Water/Sewer

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
382-750-4300	4300 Interest	0	0	0	0	0	
382-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
382-750-4820	4820 Bond Proceeds	0	0	0	0	0	
382-910-4830	4830 Transfers In: #371	0	0	0	200,000	0	
	TOTAL REVENUES:	0	0	0	200,000	0	
EXPENDITURES:							
382-73--6899	6899 Bond Fees	0	0	0	0	0	
382-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
382-750-6407	6407 Engineering	0	0	0	200,000	0	
382-750-6411	6411 Legal Expense	0	0	0	0	0	
382-750-6490	6490 Consultant/Professional	0	0	0	0	0	
382-750-6499	6499 Contract Services	0	0	0	0	0	
382-750-6599	6599 Project Supplies	0	0	0	0	0	
382-910-6910	6910 Transfer Out:	0	0	0	0	0	
	TOTAL EXPENDITURES:	0	0	0	200,000	0	
	NET FUND OPERATIONS:	0	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

383- Lift Station Improvements

(East Gate)

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
REVENUES:							
383-750-4300	4300 Interest	0	0	0	0	0	
383-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
383-750-4820	4820 Bond Proceeds	0	0	0	0	0	
383-910-4830	4830 Transfers In: #371	0	0	0	120,000	0	
	TOTAL REVENUES:	0	0	0	120,000	0	
EXPENDITURES:							
383-73--6899	6899 Bond Fees	0	0	0	0	0	
383-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
383-750-6407	6407 Engineering	0	0	0	120,000	0	
383-750-6411	6411 Legal Expense	0	0	0	0	0	
383-750-6490	6490 Consultant/Professional	0	0	0	0	0	
383-750-6499	6499 Contract Services	0	0	0	0	0	
383-750-6599	6599 Project Supplies	0	0	0	0	0	
383-910-6910	6910 Transfer Out:	0	0	0	0	0	
	TOTAL EXPENDITURES:	0	0	0	120,000	0	
	NET FUND OPERATIONS:	0	0	0	0	0	
Cash Balance 6/30		0	0	0	0	0	

384- Leisure Services- Parking Lots and Ramps

(Parks Dept Lot, WU Boat Ramp and Parking Lot)

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
384-750-4300	4300	Interest	0	0	0	0	
384-750-4550	4550	Charges/Fees for Service	0	0	0	0	
384-750-4820	4820	Bond Proceeds	0	0	0	648,750	Rcvd bond proceeds FY25
384-910-4830	4830	Transfers In: #371	0	0	120,000	0	
		TOTAL REVENUES:	0	0	120,000	648,750	
		EXPENDITURES:					
384-733-6899	6899	Bond Fees	0	0	0	113,750	
384-750-6403	6403	Interdepartmental Charges	0	0	0	0	
384-750-6407	6407	Engineering	0	0	120,000	100,000	
384-750-6411	6411	Legal Expense	0	0	0	0	
384-750-6490	6490	Consultant/Professional	0	0	0	0	
384-750-6499	6499	Contract Services	0	0	0	435,000	
384-750-6599	6599	Project Supplies	0	0	0	0	
384-910-6910	6910	Transfer Out:	0	0	0	0	
		TOTAL EXPENDITURES:	0	0	120,000	648,750	
		NET FUND OPERATIONS:	0	0	0	0	
		Cash Balance 6/30	0	0	0	0	

TOTAL CAPITAL PROJECTS

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	NOTES
4300	Interest Revenues	7,747	12,986	5,000	7,304	6,500	
4310	Rents	0	0	0	0	0	
4400	Federal Grants	810,774	792,918	0	120,000	0	
4405	CDBG Grant	0	0	0	0	0	
4420	Electric Utility Contributions	218,827	295,699	270,000	270,000	270,000	
4440	State Grants	22,500	2,400,336	0	66,541	0	
4466	Local Grants	0	2,500	0	250,000	0	
4467	CAT Grant	0	234,602	0	87,549	0	
4550	Charges for Services	0	0	0	0	0	
4553	Water Tower Escrow	0	20,000	0	9,000	0	
4600	Special Assessments	10,519	3,748	3,000	3,000	3,000	
4701	Capital Contribution	0	0	0	0	0	
4705	Private Contributions	258,993	61,686	0	111,630	0	
4710	Reimbursements	4,948	524,400	0	31,550	0	
4715	Rebates	0	0	0	0	0	
4745	Sale of Assets	0	0	0	0	0	
4747	Sale of Land	0	0	0	0	0	
4820	Bond Sales Proceeds / Loans	6,000,000	1,765,000	1,700,000	0	9,960,000	
4821	Premium on Bond Issued	278,687	29,299	0	0	0	
4830	Transfers in	4,193,269	493,774	495,000	1,925,285	524,916	
	TOTAL REVENUES:	11,806,263	6,636,950	2,473,000	2,881,859	10,764,416	
6371	Electric/Gas Utilities	0	0	0	0	0	
6403	Interdepartmental Charges	88,374	53,009	6,000	6,129	0	
6407	Engineering	115,849	266,454	415,000	1,025,061	610,000	
6408	Property/Liability Insurance	0	3,450	0	0	0	
6411	Legal Expense	38,206	123	0	2,103	20	
6418	Property Taxes	0	0	0	0	0	
6490	Consultant/Professional	19,290	331,202	3,000	221,223	463,000	
6499	Contract Service	7,063,351	5,724,257	1,960,880	4,617,976	9,150,580	
6507	Operating Supplies	55,274	0	0	1,572	0	
6599	Project Supplies	14,474	61,763	2,000	494,302	372,000	
6727	Capital Equipment	(67)	0	0	0	0	
6729	Golf Chemical Storage/Drainage	0	0	0	0	0	
6730	Land	115,542	1,257	0	0	0	
6750	Building Improvements	2,194	30,000	0	0	0	
6761	Street Improvements	0	0	0	0	0	
6763	Bridges/Culverts	0	14,869	0	0	0	
6764	Construction- Other	0	0	0	0	0	
6801	Principal Payment	0	0	0	0	0	
6851	Interest Payment	0	0	0	0	0	
6899	Bond Fees	0	20	0	46,637	175,000	
6910	Transfers Out:	606,243	19,955	155,000	658,001	184,916	
	TOTAL EXPENDITURES:	8,118,730	6,506,360	2,541,880	7,073,003	10,955,516	
	NET FUND OPERATIONS:	3,687,533	130,590	(68,880)	(4,191,145)	(191,100)	

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Water

ACTIVITY GOAL: To always provide a safe and consistent supply of water to the community with adequate pressure and supply. This would be accomplished within a reasonable budget while maintaining reasonable rates.

FY 2025-26 OBJECTIVES:

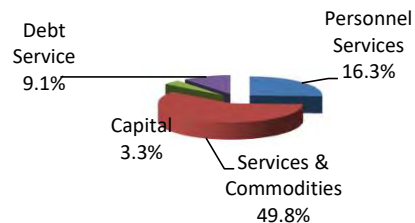
1. Continue to collect service line inventory data and work on programs to encourage the elimination of lead service lines.
2. Maintain a seven-district maintenance and repair schedule. A concentrated effort to fix hydrants, valves, paint hydrants, etc. will occur in one district each year.
3. Complete all testing required by United States Environmental Protection Agency and Iowa Department of Natural Resources. Maintain the highest quality water possible throughout our distribution system. Increased testing for forever chemicals such as PFAS and PFOS.
4. Continue the program for operation and replacement of water distribution system valve and hydrants. Raising valve boxes and installing valves and hydrants will continue annually. This program provides improved fire protection and enables the Water Division to isolate smaller areas of the city during water system repairs.
5. Update wells and towers with new equipment to minimize failure and downtime.
6. Water main extension to serve Hinds Subdivision.

WATER FUND

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	Notes
REVENUES:								
600-810-4300	24,883	39,570	19,076	27,355	18,400	23,725	34,854	1.5% Return
600-810-4310	104,812	96,510	81,912	100,000	101,000	101,000	101,000	Tower Rent
600-810-4500	1,584,093	1,729,794	1,787,617	1,787,617	1,841,245	1,896,482	1,896,482	3% Rate Increase FY26 and 27
600-810-4550	11,927	10,494	8,000	5,000	5,000	5,000	5,000	
600-810-4551	0	0	0	0	0	0	0	
600-810-4561	564	513	107,257	107,257	110,475	113,789	113,789	6% of Water Service Sales
600-810-4600	13,296	6,980	10,000	10,000	10,000	10,000	5,000	Bremer Ave, 4th & 10th St SW
600-810-4710	7,402	5,691	0	208	0	0	0	
600-810-4720	20,108	0	0	0	0	0	0	
600-810-4735	1,183	1,203	1,200	1,000	825	825	825	
600-810-4745	516	0	0	0	0	0	0	
600-810-4750	4,234	7,539	5,000	5,000	5,000	5,000	5,000	
600-810-4765	0	0	0	0	0	0	0	
600-810-4776	109	258	0	66	0	0	0	
600-810-4800	0	0	0	10,530	0	0	0	
600-810-4820	0	0	0	0	0	0	0	
600-910-4830	4,907	0	0	0	0	0	0	
601-910-4830	387,656	388,804	389,230	389,230	193,500	389,230	389,230	
TOTAL REVENUES:	2,165,689	2,287,354	2,409,292	2,443,263	2,285,445	2,545,051	2,551,180	
EXPENSES:								
Water Department-								
600-810,811-6010	202,003	297,199	273,599	273,599	325,861	335,637	345,706	
600-810,811-6110	15,045	22,319	20,738	20,738	24,791	25,535	26,301	
600-810-6130	18,934	27,710	25,590	25,590	30,591	31,509	32,454	
600-810,811-6150	32,544	31,528	80,195	80,195	68,248	70,295	72,404	
600-810-6160	8,031	7,683	5,160	5,160	4,000	8,000	8,000	
600-810-6170	0	0	0	0	0	0	0	
600-810-6181	2,999	3,259	3,170	3,698	3,848	3,848	3,848	
PERSONNEL COSTS:	279,557	389,697	408,452	408,980	457,339	474,824	488,713	
600-810-6210	2,948	3,065	4,415	4,460	4,460	4,460	4,460	
600-810-6230	920	1,398	1,750	1,990	1,750	1,990	1,750	
600-810-6240	169	469	900	900	900	900	900	
600-810-6310	3,173	4,164	3,225	4,400	4,400	4,400	4,400	
600-810-6331	14,226	12,627	10,835	10,150	9,750	9,750	9,750	
600-810-6332	0	30	250	0	0	0	0	Removed 12/24
600-810-6350	68,580	12,066	85,000	87,000	88,000	88,000	23,000	
600-810-6360	0	0	0	0	0	0	0	
600-810-6371	101,372	103,202	115,161	115,161	118,526	118,526	118,526	WU 3% increase
600-810-6373	3,532	5,172	6,122	6,122	6,122	6,122	6,122	
600-810-6399	12,198	8,271	9,000	14,000	15,000	15,000	15,000	
600-810-6402	457	0	400	240	240	240	240	
600-810-6403	367,719	321,130	304,138	304,138	333,449	343,452	353,756	
600-810-6407	0	0	0	0	0	0	0	
600-810-6408	25,109	29,644	38,575	39,898	42,290	44,682	47,074	Flood insurance to Gen. Infr.
600-810-6409	167	486	750	750	750	750	750	
600-810-6414	1,741	2,574	1,767	2,129	2,129	2,129	2,129	
600-810-6418	0	83,631	107,257	107,257	110,475	113,789	113,789	6% of Water Service Sales
600-810-6419	68	0	860	1,160	860	860	860	
600-810-6490	332	0	305	305	305	305	305	
600-810-6498	245	604	500	500	500	500	500	
600-810-6499	114,758	170,336	155,853	172,917	169,012	161,511	161,511	
600-810-6501	463	128	600	600	600	600	600	
600-810-6504	1,283	3,276	6,925	6,925	9,325	6,925	6,925	Saw
600-810-6506	620	552	740	740	740	740	740	
600-810-6507	3,345	5,457	8,550	8,550	8,550	8,550	8,550	
600-810-6508	1,328	1,448	1,600	2,820	2,785	2,785	2,785	Lead Service Line notifications
600-810-6512	25,379	52,115	76,800	76,800	76,800	76,800	76,800	Increase hydrant replacements
600-810-6514	6,869	16,511	20,000	20,000	20,000	20,000	20,000	Add concrete. Two locations for material
600-810-6516	14,384	11,767	12,985	13,025	13,459	13,385	13,385	
600-810-6517	11,604	11,674	13,420	15,656	19,420	19,420	19,420	CL2/Fluoride costs
600-810-6695	2,648	0	0	0	0	0	0	
SERVICES & COMMODITIES:	785,636	861,796	988,683	1,018,593	1,060,597	1,066,571	1,014,027	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	Notes
	EXPENSES:								
600-810-6710	Capital - Vehicles	0	50,117	55,000	50,075	0	0	0	
600-810-6727	Capital - Equipment	27,712	53,653	53,500	52,896	70,600	85,000	85,000	Added \$ for meter replacements FY24,25
600-810-6751	Capital Improvement	0	3,245	0	0	0	0	0	Vac Trailer, Itron handheld
600-810-6764	Construction - Other	0	0	0	0	0	0	0	
	CAPITAL EXPENDITURES:	27,712	107,014	108,500	102,971	70,600	85,000	85,000	
600-910-6910	Transfer to PW Facility Project	0	0	0	0	0	0	0	
600-910-6910	Transfer to Well No. 5	0	0	0	0	0	0	0	
600-910-6910	Transfer to Water Sinking Fund	387,656	388,804	389,230	389,230	193,500	197,500	196,950	
600-910-6910	Transfer to Project	0	0	0	0	0	0	0	Public Service Center - North Add.
600-910-6910	Transfers to Debt Service	0	51,595	185,181	158,163	154,334	153,010	153,178	Water Prjcts, Hoop Bldg, Generator, Fuel Station
	TRANSFERS:	387,656	440,399	574,411	547,393	347,834	350,510	350,128	
601-810-6801	Debt Service Principal	340,000	350,000	360,000	360,000	175,000	185,000	190,000	2018B Bremer Ave H2O Rev Bon
600,601-810-6851	Debt Service Interest	45,155	36,304	26,730	26,730	16,500	11,250	5,700	
600,601-810-6899	Bond Fees	1,625	1,125	1,750	1,750	1,250	1,250	1,250	
	DEBT SERVICE PAYMENTS:	386,780	387,429	388,480	388,480	192,750	197,500	196,950	
600-810-6935	Less: Allocation to Project	17,937	0	0	0	0	0	0	
	ALLOCATIONS:	(17,937)	0	0	0	0	0	0	
	DEPT EXPENDITURES:	1,849,405	2,186,336	2,468,526	2,466,417	2,129,120	2,174,405	2,134,818	
	NET FUND OPERATIONS:	316,285	101,018	(59,235)	(23,154)	156,325	370,647	416,362	
Designated	Bond Reserve	145,000	145,000	145,000	145,000	145,000	145,000	145,000	
	Facility Reserve Balance	0	0	0	0		0		
	System Projects	0	0	0	0		0		
	Equipment Reserve	0	0	0	0		0		
	Unassigned Balance (Target 35%)	1,039,162	1,140,180	1,080,946	1,117,027	1,273,352	1,643,998	2,060,361	
	Total Cash	1,184,162	1,285,180	1,225,946	1,262,027	1,418,352	1,788,998	2,205,361	

Water 2025-2026 Expenditures



PERSONNEL:						
Water Operator	2	2	2	1.7	2.7	2.7
GIS Technician	0	0	0	0	0.00	0.00
Secretary	0	0	0	0	0	0
Superintendent/Foreman	1.00	1.00	1.00	1	1	1
Seasonal Help Equivalent	0.25	0.25	0.25	0.00	0.00	0

End October 2020

**2025-26 Budget Account Detail Report
Public Works Department
WATER**

600-810-

6181	Uniforms & Safety	
	Miscellaneous Safety Supplies	\$ 2,000.00
	City Uniforms	\$ 1,050.00
	Hearing Tests	\$ 123.00
	Cold Weather Rain Jackets	\$ 150.00
	Safety Boots (3.5 @ \$150)	\$ 525.00
		\$ 3,848.00
6210	Dues / Memberships / Subscriptions	
	Iowa Rural Water Association	\$ 445.00
	AWWA Standard Update	\$ 875.00
	AWWA Membership (Mike Cherry)	\$ 420.00
	Miscellaneous Publications	\$ 565.00
	IDNR - Annual Water Supply Fee	\$ 1,150.00
	IDNR - Annual Water Use Permit	\$ 115.00
	IAMU Membership	\$ 890.00
	Annual Water Use Fee	\$ -
		\$ 4,460.00
6230	Training	
	Operator Certifications (every 2 years)	\$ -
	Certification Training	\$ 400.00
	Safety Classes	\$ 150.00
	IAMU Conference	\$ 350.00
	AWWA Conference	\$ 300.00
	IRWA Conference	\$ 300.00
	Misc. 1 day seminars	\$ 250.00
		\$ 1,750.00
6240	Travel & Conference	\$ 900.00
6310	Repair / Maintenance of Structures	\$ 4,400.00
	Wind Socks, Wiring, Outlets, Light Bulbs, Paint, Caulk, Nails, & Routine Maintenance	
6331	Vehicle Operation / Fuel	
	Fuel	\$ 9,750.00
6332	Repair / Maint. Vehicles	\$ -
6350	Operational Equipment Repair	
	Repair of chlorinator, fluoride pump, booster pump, etc.	\$ 12,000.00
	Pull & Inspect Wells	\$ 65,000.00
	CL2 Analyzer Replacement	\$ 11,000.00
		\$ 88,000.00
6371	Electric / Gas Utilities	
	Electric only	\$ 109,843.00
	Public Services - Gas (20%)	\$ 3,000.00
	Public Services - Electric, Water & Sewer (20%)	\$ 5,683.00
		\$ 118,526.00

600-810-

6373	Telecommunications	
	Point to Point Fiber	\$ 2,400.00
	Internet Broadband for new SCADA system	\$ 1,200.00
	iPad	\$ 1,008.00
	Waverly Utilities Internet	\$ 974.00
	On-Call Phone	\$ 540.00
		\$ 6,122.00
6399	Repair / Maintenance of Vehicles & Equipment (E.S.)	\$ 15,000.00
6402	Advertising / Recruitment	\$ 240.00
	Annual Water Report - Published as a Legal Notice	
6403	Interdepartmental Charges	
	% per divisions	\$ 323,449.00
	Engineering	20%
	Public Works Admin.	22%
	Accounting	9%
	Executive Admin.	9%
	Legal & Legislative	0%
	City Clerk	9%
	Equipment Services	\$ 10,000.00
	Mowing by Parks Division at well & tower sites	\$ -
	Mowing & Grounds at Public Services (20%)	\$ -
		\$ 333,449.00
6408	Property / Liability Insurance	
	General Insurance	\$ 40,458.00
	Cyber Liability Insurance	\$ 1,832.00
		\$ 42,290.00
6409	Janitorial / Laundry	\$ 750.00
6414	Printing & Duplicating	\$ 2,129.00
	Newsletter - 1/3 (1/3 WPC & 1/3 Solid Waste)	
6418	Water Service Excise Taxes	\$ 110,475.00
6419	Technology Services / Exp	
	Technology Services	\$ 500.00
	Ittron Field Tools Annual Subscription (1/2 WPC)	\$ 360.00
		\$ 860.00
6490	Consultant & Professional Fees	\$ 305.00
6498	Refunds	\$ 500.00

600-810-**6499 Miscellaneous Contracts**

Waverly Utilities Billing Charges - 41% (12 x \$3,250)	\$ 51,684.00
Waverly Utilities - Cogsdale Annual User Support - 41%	\$ 1,410.00
Server Maint. Charge - Annual - Cedar Falls Utilities - 41%	\$ 720.00
Fire Extinguisher Testing (20% PS)	\$ 159.00
Fire Hydrant (painting contract) (45 @ \$275)	\$ 6,000.00
Mowing Contract	\$ 1,800.00
Copier (20%)	\$ 217.00
Water Loss Survey (Leak Detection - Every 2 Years)	\$ 4,850.00
Meter Testing (Large Meters)	\$ 2,500.00
Iowa One Call - 1/2 (1/2 Sewer Line Maint.)	\$ 750.00
Tower Inspection & Cleaning - Interior (Every 3 Years)	\$ 7,500.00
Tower Cleaning - Exterior (Every 5 Years)	\$ -
UKG	\$ 60.00
Valve Insertion / Line Stop	\$ 15,000.00
Mowing by Parks Division at Well & Tower Sites	\$ 1,650.00
Well #6 Upgrade	\$ 40,000.00
PFA Testing Well#7 (Quarterly)	\$ 2,960.00
Miscellaneous Samplers	\$ 2,100.00
DBPR Stage 2 (IDNR Required)	\$ 1,000.00
SCADA Service Fee (\$170/mo)	\$ 2,040.00
Tantalus Annual Cost - 1/2 (WPC 1/2)	\$ 2,236.50
Street Improvements (was in #6761)	\$ 21,000.00
GIS - Annual Fee 1/2 (Sewer Line Maint. 1/2)	\$ 1,800.00
Text Alert System	\$ 1,300.00
Collector ARC GIS - Annual Fee 1/2 (Sewer Line Maint. 1/2)	\$ 275.00
	\$ 169,011.50

6501 Building / Grounds Maintenance Supplies

Grass seed and weed spray	\$ 600.00
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6504 Minor Equipment

Hand Tools, Saw Blades, etc.	\$ 9,325.00
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6506 Office Supplies

	\$ 740.00
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6507 Operating Supplies & Materials

Meter repair parts, hydrant repair parts, corps, hydrant flags w/springs, stakes, flags, paint, etc.	\$ 8,550.00
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6508 Postage

UPS Mailing of Samples	\$ 300.00
Mailing of PW Quarterly Newsletter - 1/3 (1/3 WPC & 1/3 S.W.)	\$ 1,485.00
Lead Service Line Notifications	\$ 1,000.00
	\$ 2,785.00

6512 Iron & Steel

Valves & Valve Boxes	\$ 12,500.00
Hydrants	\$ 28,800.00
Clamp and Couplings Repair	\$ 12,500.00
Tees, Glands, Elbows, Reducers, etc.	\$ 12,500.00
Water Main (4", 6", & 8")	\$ 5,000.00
Valve Box Repair Parts	\$ 2,500.00
Hydrant Extensions	\$ 3,000.00
	\$ 76,800.00

600-810-**6514 Main Breaks / Road Material**

Rock, sand, etc.	\$	15,000.00
Concrete repairs	\$	5,000.00
	\$	20,000.00

6516 Chemicals / Lab Supplies

DPD Free Chlorine Reagent Pk. 1000	\$	270.00
DPD Total Chlorine Reagent Pk. 1000	\$	270.00
Fluoride 1.0/1.4 mg/L Solution	\$	160.00
Miscellaneous	\$	315.00
Chlorine Standard Solution	\$	50.00
Accu Vac Fluoride Regent	\$	4,234.00
Standards	\$	-
Nitrate Samples	\$	960.00
Chlorine Test Kit	\$	450.00
Microbiology QAQC	\$	-
Prospore (City Lab)	\$	-
CL17 Chemical	\$	3,700.00
Quanti-Cult (City Lab)	\$	500.00
WPC Lab Recertification - Every 2 years - 1/2 (1/2 WPC)	\$	800.00
Coli - Sure Test Bacteria Water (City Lab)	\$	1,500.00
NitraVer X - Nitrate Reagent (2 @ \$95 / samples)	\$	250.00
	\$	13,459.00

6517 Treatment Chemicals

Chlorine	\$	6,920.00
Fluoride	\$	6,500.00
Sodium Hypochlorite	\$	6,000.00
	\$	19,420.00

6710 Capital - Vehicles

\$ -

6727 Capital Equipment

3/4" Water Meters	\$	31,000.00
1" + Water Meters	\$	12,500.00
Itron Mobile Radio Replacement (split with WPC 50/50)	\$	2,800.00
Tablet and computers	\$	1,000.00
Hydraulic Power Unit	\$	12,300.00
Vac Trailer from Waverly Utilities (split)	\$	11,000.00
	\$	70,600.00

Total Water Fund Debt Service Payments

																FY2026	
Project		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	TOTALS
* 2008A SE Water Loop	Principal	95,000	95,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Interest	6,840	3,468	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Costs	101,840	98,468	0	0	0	0	0	0	0	0	0	0	0	0	0	0
																	0
* 2012C Water Projects \$1.223M	Principal	120,000	122,069	124,138	126,207	128,276	130,345	0	0	0	0	0	0	0	0	0	0
	Interest	10,991	9,791	7,960	6,098	4,205	2,281	0	0	0	0	0	0	0	0	0	0
	Total Costs	130,991	131,860	132,098	132,305	132,481	132,626	0	0	0	0	0	0	0	0	0	0
																	0
2014B Water Revenue \$1.870.5M (PS)																	0
Principal	160,000	160,000	165,000	170,000	170,000	175,000	180,000	185,000	190,000	0	0	0	0	0	0	0	0
Interest	28,756	27,314	25,396	23,084	20,366	17,304	13,806	9,754	5,130	0	0	0	0	0	0	0	0
Total Costs	188,756	187,314	190,396	193,084	190,366	192,304	193,806	194,754	195,130	0	0	0	0	0	0	0	0
																	0
2018B Water Revenue \$1.655M (1st Pymt Bremer Ave Project)																	0
Principal	0	0	155,000	150,000	150,000	155,000	160,000	165,000	170,000	175,000	185,000	190,000	0	0	0	0	550,000
Interest	0	0	43,306	45,000	40,500	36,000	31,350	26,550	21,600	16,500	11,250	5,700	0	0	0	0	33,450
Total Costs	0	0	198,306	195,000	190,500	191,000	191,350	191,550	191,600	191,500	196,250	195,700	0	0	0	0	583,450
																	0
Total Principal	375,000	377,069	444,138	446,207	448,276	460,345	340,000	350,000	360,000	175,000	185,000	190,000	0	0	0	0	550,000
Total Interest	46,587	40,573	76,662	74,182	65,071	55,585	45,156	36,304	26,730	16,500	11,250	5,700	0	0	0	0	33,450
Total Water Debt Service	421,587	417,642	520,800	520,389	513,347	515,930	385,156	386,304	386,730	191,500	196,250	195,700	0	0	0	0	583,450

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Water Pollution Control

ACTIVITY GOAL: To efficiently and safely operate and maintain the WPC facilities, especially concerning proper techniques of operation required with the new equipment from recent plant upgrade and ensuring compliance with applicable state and federal discharge permit limitations. To bring entire plant, as a whole, to a professional level as possible.

FY 2025-26 OBJECTIVES:

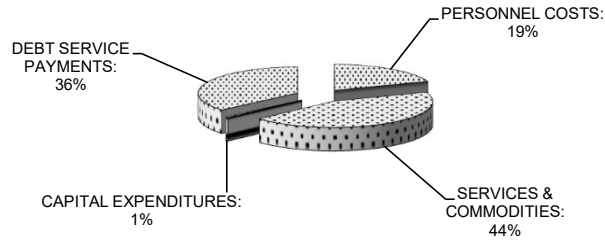
1. Optimize Activated Sludge Process for Nutrient Reduction.
2. Work through the permitting process with regulatory agencies.
3. Eastgate Lift Station rehabilitation.
4. Sewer main extension to serve Hinds Subdivision.

WATER POLLUTION CONTROL

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	NOTES
	Wastewater Plant:								
610-815-6010	Salaries and Wages - Full Time	284,137	326,024	341,147	341,147	347,216	364,577	382,806	
610-815-6110	FICA/Medicare - City	20,962	24,161	25,988	25,988	26,452	27,775	29,164	
610-815-6130	IPERS - City	26,755	30,703	32,068	32,068	32,641	34,273	35,987	
610-815-6150	Group Insurance	66,026	64,237	98,260	98,260	90,228	94,739	99,476	
610-815-6160	Workers Compensation	4,348	4,271	5,350	5,350	3,600	5,350	5,350	
610-815-6181	Uniform Allowance-Safety	3,248	3,481	4,740	4,740	5,190	5,190	5,190	
610-815-6190	Pension Expense	0	0	0	0	0	0	0	
	Accounting Charges -								
610-816-6010	Salaries and Wages - Full Time	0	0	0	0	0	0	0	Move to Contract Services
610-816-6110	FICA/Medicare - City	0	0	0	0	0	0	0	
610-816-6130	IPERS - City	0	0	0	0	0	0	0	
610-816-6150	Group Insurance	0	0	0	0	0	0	0	
610-816-6160	Workers Compensation	0	0	0	0	0	0	0	
	PERSONNEL COSTS:	405,476	452,877	507,553	507,553	505,327	531,904	557,973	
610-815-6210	Dues/Memberships/Subscrip.	1,400	1,275	1,905	1,905	1,905	1,905	1,905	
610-815-6230	Training	1,575	680	2,400	2,400	2,400	2,400	2,400	Renewals every two years
610-815-6240	Travel and Conference	1,103	411	1,455	1,455	1,455	1,455	1,455	
610-815-6310	Structures Maint & Repair	3,577	21,332	3,500	3,500	208,500	3,500	3,500	Storage tank, roof
610-815-6331	Vehicle Operation/Fuel	4,503	4,010	6,334	6,060	5,900	5,900	5,900	
610-815-6332	Repair/Maint. Vehicles	3	43	200	0	0	0	0	Removed 12/24
610-815-6350	Operational Equip Repair	22,780	31,422	23,000	23,000	23,000	23,000	23,000	
610-815-6371	Utilities	148,059	156,968	218,500	224,000	224,680	224,680	224,680	
610-815-6373	Telecommunications	5,531	5,076	8,540	8,540	8,540	8,540	8,540	
610-815-6399	Repair/Maint. Equipment, E.S.	2,270	3,567	3,000	3,000	3,000	3,000	3,000	
610-815-6402	Advertising/Recruitment	0	0	0	0	0	0	0	
610-815-6403	Interdepartment Charges	364,719	293,274	378,508	378,508	353,952	361,200	361,200	
610-815-6407	Engineering Expense	0	0	0	0	0	0	0	
610-815-6408	Property/Liability Insurance	24,065	29,644	38,575	40,311	41,560	41,560	41,560	FY25 30% increase
610-815-6409	Janitorial/Laundry	587	599	500	500	1,000	1,000	1,000	
610-815-6414	Printing and Publishing	1,687	2,574	1,767	1,597	1,597	1,597	1,597	
610-815-6415	Rents/Lease of Equipment	0	0	0	0	0	0	0	
610-815-6419	Technology Services/Exp	0	0	885	885	885	885	885	
610-815-6490	Consult. & Professional Fees	0	0	0	0	0	0	0	Insp & Report - Brdg Force Main
610-815-6491	Bio-Solid Clean-Up	0	0	0	0	0	0	0	
610-815-6498	Refunds	0	1,014	0	0	0	0	0	
610-815-6499	Contract Services	133,110	151,798	158,475	158,441	162,572	162,572	162,572	
610-815-6501	Chemicals/Grds Supplies	331	255	1,000	1,000	5,500	1,000	1,000	Tree replacement
610-815-6504	Minor Equipment	1,255	255	2,000	2,000	3,500	2,000	2,000	Tool Box
610-815-6506	Office Supplies	1,125	775	4,060	2,870	1,500	1,500	1,500	
610-815-6507	Operating Supplies	28,396	27,367	28,200	28,400	29,400	29,400	29,400	
610-815-6508	Postage/Shipping	1,639	1,447	1,450	1,551	1,551	1,551	1,551	
610-815-6516	Chemicals/Lab Supplies	9,699	15,253	10,875	11,025	15,445	12,445	12,445	Balance replacement
610-815-6517	Treatment Chemicals	0	17,798	47,655	47,655	47,655	47,655	47,655	Micro-c, struvite prevention, Alum
610-815-6695	Reimbursement	0	0	0	0	0	0	0	
610-815-6699	Miscellaneous Expenses	0	0	0	0	0	0	0	
	SERVICES & COMMODITIES:	757,417	766,839	942,784	948,603	1,145,497	938,745	938,745	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	NOTES
610-815-6710	Capital- Vehicles	0	0	0	0	0	0	0	
610-815-6723	Heavy Motorized Equipment	0	0	0	0	0	0	0	
610-815-6725	Office Equipment	0	0	2,000	0	0	0	0	
610-815-6727	Capital - Equipment	35,683	62,959	36,200	26,260	12,800	2,800	2,800	Spare pump 12th St and Cedar
610-815-6750	Building Improvements	0	0	0	0	0	0	0	
610-815-6751	Other Capital Improvements	0	0	0	0	0	0	0	
610-815-6764	Construction - Other	5,000	0	0	0	0	0	0	
	CAPITAL EXPENDITURES:	40,683	62,959	38,200	26,260	12,800	2,800	2,800	
611-815-6801	Principal Payments	683,000	668,000	688,000	688,000	702,000	609,000	622,000	SRF and Sewer Rev Bond 2015A
610,611-815-6851	Interest Payments	187,746	204,986	228,295	228,295	213,693	198,783	188,125	SRF and Sewer Rev Bond 2015A (br
610,611-815-6899	Bond Fees	23,646	27,772	31,835	31,835	30,628	28,398	26,875	SRF and Sewer Rev Bond 2015A (br
	DEBT SERVICE PAYMENTS:	894,391	900,758	948,130	948,130	946,321	836,181	837,000	
	DEPT. EXPENDITURES:	2,097,967	2,183,433	2,436,667	2,430,546	2,609,945	2,309,630	2,336,518	

WPC 2025-2026 Expenditures



**2025-26 Budget Account Detail Report
Public Works Department
WATER POLLUTION CONTROL**

610-815-

6181	Uniforms & Safety	
	Miscellaneous Safety Supplies	\$ 2,450.00
	City Uniforms	\$ 1,200.00
	Hearing Tests	\$ 100.00
	Fall Protection Upgrade	\$ 1,200.00
	Cold Weather Rain Jackets	\$ 240.00
		\$ 5,190.00
6210	Dues / Memberships / Subscriptions	
	WPC Technical Literature	\$ 250.00
	NPDES Annual Fee	\$ 1,275.00
	Storm Water Permit (every 5 years)	\$ -
	IRWA Memberships (4x\$75)	\$ 300.00
	IAWEA Memberships (4 x \$20)	\$ 80.00
		\$ 1,905.00
6230	Training	
	Certification Training (New Certifications 4 @ \$100)	\$ 400.00
	Safety Classes 4 @ \$50	\$ 200.00
	Training for Certification/CEU's 5 @ \$60	\$ 300.00
	Miscellaneous	\$ -
	Pesticide Applicator Training Fee	\$ -
	Training for Certification/CEU's 4 @ \$300	\$ 1,200.00
	Justin McGlaun's CEUs conferences	\$ 300.00
		\$ 2,400.00
6240	Travel & Conferences	
	Travel to Conferences	\$ 625.00
	Travel to Section Meetings	\$ 80.00
	Lodging & Meals	\$ 750.00
		\$ 1,455.00
6310	Repair / Maintenance of Structures	
	Building - WPC	\$ 3,500.00
	Storage Tank Restoration	\$ 135,000.00
	Roof - WPC & Main Lift	\$ 70,000.00
		\$ 208,500.00
6331	Vehicle Operation / Fuel	\$ 5,900.00
6332	Repair/Maint. Vehicles	\$ -
6350	Operational Equipment Repair	\$ 23,000.00
	General maintenance of pumps, piping, equipment	
6371	Utilities	
	Gas	\$ 12,500.00
	Electric, Water & Sewer	\$ 212,180.00
		\$ 224,680.00
6373	Telecommunication	
	Internet Service & Phone Line	\$ 8,000.00
	On-Call Phone	\$ 540.00
		\$ 8,540.00

610-815-

6399	Repair / Maintenance of Vehicles of Equip. (E.S.)	\$ 3,000.00
6403	Interdepartmental Charges	
	% per divisions	\$ 343,952.00
	Engineering	20%
	Public Works Admin.	23%
	Accounting	10%
	Executive Admin.	10%
	Legal and Legislative	0%
	City Clerk	10%
	Equipment Services	\$ 10,000.00
		\$ 353,952.00
6408	General Insurance	
	General Insurance	\$ 39,700.00
	Cyber Liability Insurance	\$ 1,860.00
		\$ 41,560.00
6409	Janitorial / Laundry	
	Mats and towels	\$ 1,000.00
6414	Printing & Duplicating	
	PW Quarterly Newsletter - 1/3 (1/3 Water & 1/3 Solid Waste)	\$ 1,597.00
6415	Rental Equipment	
6419	Technology Services / Exp	
	Technology Services	\$ 525.00
	Itron Field Tools Annual Subscription - 1/2 (Water - 1/2)	\$ 360.00
		\$ 885.00
6490	Consultant & Professional Fees	\$ -
6499	Miscellaneous Contracts	
	Waverly Utilities Billing Charges - 41%	\$ 51,684.00
	Waverly Utilities - Cogsdale Annual User Support - 41%	\$ 1,410.00
	Server Maint. Charge - Annual - Cedar Falls Utilities - 41%	\$ 720.00
	State Inspection - Main Lift Station - Annual	\$ -
	Elevator Operating Permit Fee (St. of Iowa) - Annual	\$ -
	Elevator Load Test - Annual (excluded if 5-year test)	\$ -
	Elevator Full Load Test (5-year Test)	\$ -
	Fire Extinguisher Inspections	\$ 400.00
	Lab Balance Recertification	\$ 800.00
	Lab Sample Analysis (Outside Lab) (includes Copper testing)	\$ 20,000.00
	DMRQA Analytes	\$ 850.00
	DMRQA Misc. Expenses (Fees)	\$ 500.00
	Hoist Inspections - Plant & Main Lift	\$ 1,300.00
	EPA Toxicity Testing	\$ 2,000.00
	Sludge Hauling & Disposal	\$ 80,000.00
	Copier Service Agreement	\$ 411.00
	SCADA Fee VPN Viewer (Annual)	\$ 200.00
	UKG	\$ 60.00
	Tantalus Annual Cost - 1/2 (Water 1/2)	\$ 2,236.50
		\$ 162,571.50

610-815-

6501	Chemical & Ground Supplies	
	Lawn chemicals, grass seed, etc.	\$ 2,000.00
	Additional Trees	\$ 3,500.00
		\$ 5,500.00
6504	Minor Equipment	
	Hand and power tools	\$ 2,000.00
	Tool Storage Box	\$ 1,500.00
		\$ 3,500.00
6506	Office Supplies	
	Office Supplies	\$ 1,500.00
6507	Operating Supplies / Materials	
	Lubricants, Cleaning Supplies, Paper Towels, etc.	\$ 6,000.00
	Lift Station Enzyme (Grease Control)	\$ 3,000.00
	Lift Station Degreaser	\$ 500.00
	Synthetic Gear Oil - 55 gal.	\$ 2,600.00
	Synthetic Gear Oil - 5 gal.	\$ 300.00
	Calibration Gas for Atmospheric Analyzer	\$ 150.00
	Washpress Screening Bags	\$ 750.00
	Hydrated Lime for Grit Stabilizing	\$ 600.00
	Lamp Sleeve Kits	\$ 12,000.00
	UV Replacement Lamps	\$ 2,300.00
	UV Ballasts	\$ 1,200.00
		\$ 29,400.00
6508	Postage	
	UPS Charges - Misc.	\$ 150.00
	Bulk Mailing Permit - 1/3 (1/3 Water & 1/3 Solid Waste)	
	PW Quarterly Newsletter - 1/3 (1/3 Water & 1/3 Solid Waste)	\$ 1,401.00
		\$ 1,551.00
6516	Chemicals & Lab Supplies	
	pH Probe	\$ 675.00
	Weight & Thermometer (replacements / calibrations)	\$ 1,100.00
	DI Water Mixed Bed Regeneration	\$ 750.00
	Miscellaneous Items	\$ 8,000.00
	Lab Recertification - Every 2 years - 1/2 (1/2 Water)	\$ -
	Replacement Balance	\$ 3,000.00
	Replacement Cap for Probe	\$ 220.00
	Replacement LCO BOD Probe	\$ 1,700.00
		\$ 15,445.00
6517	Treatment Chemicals	
	Aluminum Sulfate	\$ 11,885.00
	MicroC	\$ 32,120.00
	Struvite Preventer	\$ 3,650.00
		\$ 47,655.00

610-815-

6727 Other Capital Equipment

Itron Mobile Radio Replacement - 1/2 (1/2 Water)

\$ 2,800.00

Spare 3HP Ebara (12th St & Cedar Glynn)

\$ 10,000.00

\$ 12,800.00

6764 Construction - Other

\$ -

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Sewer Line Maintenance (Sanitary Sewer and Storm Sewer)

ACTIVITY GOAL: To upgrade and maintain maximum serviceable operation of all sanitary sewer lines and appurtenances, and all storm runoff facilities in the City.

FY 2025-26 OBJECTIVES:

1. Update sanitary and storm sewer GIS mapping as more discrepancies are found, including cleaning records of all sewer mains.
2. Concentrate on repairing the damaged sewer lines in Eastgate and Monaghan subdivisions that were found during televising.
3. Maintain a five-year sanitary sewer cleaning schedule.
4. Continue grease interceptor inspections pursuant to Fats, Oils, and Greases (FOG) program.

SEWER LINE MAINTENANCE

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	NOTES
610-817-6010	Salaries and Wages - Full Time	133,558	124,645	157,056	157,056	170,284	174,541	178,905	
610-817-6110	FICA/Medicare - City	9,816	9,167	12,007	12,007	12,944	13,268	13,599	
610-817-6130	IPERS - City	12,010	11,737	14,816	14,816	15,973	16,372	16,782	
610-817-6150	Group Insurance	36,414	32,897	56,974	56,974	67,560	56,794	56,794	
610-817-6160	Workers Compensation	4,349	4,271	2,395	2,395	2,000	2,395	2,395	
610-817-6170	Unemployment	0	0	0	0	0	0	0	
610-817-6181	Uniform Allowance	1,528	1,870	1,500	1,735	1,735	1,735	1,735	
	PERSONNEL COSTS:	197,675	184,587	244,748	244,983	270,496	265,105	270,210	
610-817(818)-6230	Training	355	468	1,040	1,100	800	800	800	
610-817-6240	Travel and Conference	0	0	300	300	300	300	300	
610-817-6310	Building Maint and Repair	222	1,758	500	500	500	500	500	
610-817-6331	Vehicle Operation/Fuel	10,162	7,839	8,118	7,595	7,180	7,180	7,180	
610-817(818)-6332	Repair/Maint. Vehicle	1,227	4,356	5,000	5,000	5,000	5,000	5,000	
610-817-6350	Operational Equip Repair	38	2,562	200	200	0	0	0	Removed 12/24
610-817-6371	Electric/Gas Utilities	0	6,973	8,517	8,517	8,683	8,683	8,683	Splitting 20% w/ RUT, Solid Waste, Water, Eq. Serv.
610-817-6373	Telecommunications	620	647	1,958	1,958	1,958	1,958	1,958	
610-817-6399	Repair/Maint. Equipment, E.S.	7,823	12,237	7,000	7,000	7,000	7,000	7,000	
610-817-6403	Interdepartmental Charges	0	0	1,100	1,100	0	1,100	1,100	PSC mowing and Grounds Maint- Parks - neex
610-817-6408	Property/Liability Ins	0	0	0	0	0	0	0	
610-817-6409	Janitorial/ Laundry	167	486	1,000	1,000	1,000	1,000	1,000	
610-817-6414	Printing and Publishing	0	0	0	0	0	0	0	
610-817-6415	Rents/Leases Equipment	0	0	0	0	0	0	0	
610-817-6419	Technology Services/Exp	0	0	0	0	0	0	0	
610-817-6490	Consulting/Professional	245	0	24,245	245	245	245	245	
610-817-6498	Refunds	0	0	0	0	0	0	0	
610-817-6499	Contract-Sewer Main	23,476	28,662	18,014	16,436	17,611	17,611	17,611	
610-817-6501	Building/Grounds Maintenance	379	14	400	400	400	400	400	
610-817-6504	Minor Equipment	417	110	6,075	2,500	500	500	500	
610-817-6506	Office Supplies	293	390	740	740	740	740	740	
610-817-6507	Operating Supplies-Sanitary Sewer	3,095	15,634	14,500	17,000	26,700	18,200	18,200	
610-818-6507	Operating Supplies-Storm Sewer	3,762	3,909	16,000	16,000	16,000	16,000	16,000	
610-817-6508	Postage/Shipping	139	0	0	0	0	0	0	
610-817-6695	Reimbursements	0	0	0	0	0	0	0	
	SERVICES & COMMODITIES:	52,421	86,043	114,707	87,591	94,617	87,217	87,217	
610-817-6727	Capital - Equipment	0	53,404	463,700	351,445	11,000	2,000	20,000	
	CAPITAL EXPENDITURES:	0	53,404	463,700	351,445	11,000	2,000	20,000	
610-817-6935	Less: Allocation to Project	17,937	0	0	0	0			
	ALLOCATIONS:	-17,937	0	0	0	0	0	0	
	DEPT. EXPENDITURES:	232,159	324,034	823,155	684,019	376,113	354,322	377,427	
610-910-6910	Transfer Out to Project	40,000	40,000	40,000	40,000	40,000	40,000	40,000	San Sewer #362
610-910-6910	Transfer Out to Project- E Bremer SanSewer #364	0	0	0	0	0	0	0	
610-910-6910	Transfer Out to Project	0	0	0	0	0	0	0	Auditor entry SRF
610-910-6910	Transfer Out to Project	0	0	0	0	0	0	0	Auditor entry
610-910-6910	Transfer Out to Sewer Debt Fund	216,900	214,300	218,450	948,130	1,231,405	1,121,265	1,121,265	2015A and SRF
610-910-6910	Transfer Out to Debt Service	0	3,553	15,661	42,683	41,979	42,040	42,013	Hoop bldg, gen., fuel station,eng
	TRANSFERS:	256,900	257,853	274,111	1,030,813	1,313,384	1,203,305	1,203,278	

Sanitary Sewer 2025-2026 Expenditures



SEWER FUND SUMMARY

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	NOTES
610-815-4300 Interest Income	27,216	62,847	31,869	43,280	32,582	28,323	30,889	1.5% Return
610-815-4500 Sewer Service Charges	2,440,784	2,722,000	2,614,601	2,614,601	2,745,331	2,882,598	2,882,598	FY26 5%
610-815-4550-4551 Charges/Fees for Service	1,970	4,844	0	979	0	0	0	FY27 5%
610-815-4553 Lab Services	0	0	0	0	0	0	0	
610-815-4600 Special Assessments/Delinquent	349	282	6,000	6,000	6,000	6,000	4,000	
610-815,17,18-4710 Reimbursements	441	0	0	208	0	0	0	
610-815-4720 Insurance Settlements	0	894	0	0	0	0	0	
610-815-4735 Sales/Fuel Tax Refunds	327	300	170	170	170	170	170	
610-815-4745 Sale of Asset	303	4,583	0	0	0	0	0	
610-815-4765 Penalty Revenues	0	0	0	0	0	0	0	
610-815-4820 Proceeds from Debt	0	0	0	0	0	0	0	
611-910-4830 Transfer In to Sewer Sinking Fund	216,900	214,300	218,450	948,130	1,231,405	1,121,265	1,121,265	
610-817-4735 Sales/Fuel Tax Refunds	772	741	0	169	0	0	0	
610-817-4745 Sale of Assets	13,770	0	0	0	0	0	0	
TOTAL REVENUES:	2,702,833	3,010,791	2,871,090	3,613,536	4,015,488	4,038,355	4,038,922	
EXPENDITURES:								
Water Pollution Control	2,097,967	2,183,433	2,436,667	2,430,546	2,609,945	2,309,630	2,336,518	
Sewer Line Maintenance	179,738	237,991	708,448	596,428	360,113	338,322	361,427	
Storm Sewer Maintenance	52,421	86,043	114,707	87,591	16,000	16,000	16,000	
Transfer to Debt; Sewer Sinking, Projects	256,900	257,853	274,111	1,030,813	1,313,384	1,203,305	1,203,278	
DEPT. EXPENDITURES:	2,587,026	2,765,320	3,533,933	4,145,378	4,299,441	3,867,257	3,917,222	
NET FUND OPERATIONS:	115,806	245,471	(662,843)	(531,842)	(283,953)	171,099	121,700	
Designated Bond Reserve Fund	233,279	233,279	233,279	233,279	233,279	233,279	223,279	
WPC Facility Reserve Balance	0	0	0	0	0	0	0	
Collection System Projects	600,000	683,000	668,000	730,000	730,000	730,000	837,000	
Equipment Reserve Balance	0	0	0	0	0	0	0	
Fund Balance (Target 35% of Ave Expenses)	1,625,247	1,787,717	1,139,874	1,208,875	924,922	1,096,021	1,120,721	
Total Cash	2,458,526	2,703,996	2,041,153	2,172,154	1,888,201	2,059,300	2,181,000	

PERSONNEL:

Wastewater Plant Foreman	1				1	1	1
Wastewater Maintenance Foreman		1	1	1	1	1	1
Lab Tech / Wastewater Operator	1	1	1	1	1	1	1
Wastewater Operator	1	1	1	1	1	1	1
Sewer Maintenance Worker	2	2	2	2	2	2	2
Water/Sewer Maintenance 30%					0.30	0.30	0.30
Seasonal Help Equivalent	0.50	0.50	0.25	0.25			
Secretary	0.25	0.25					
Public Services Superintendent	0.25	0.25					

2025-26 Budget Account Detail Report
Public Works Department
SEWER LINE MAINTENANCE
(Sanitary & Storm Sewers Combined into One Account)

610-817-

6181	Uniforms & Safety	
	Miscellaneous Safety Supplies	\$ 880.00
	City Uniforms (2.5 @ \$300)	\$ 750.00
	Hearing Tests	\$ 105.00
		\$ 1,735.00
6230	Training	
	Training	\$ 500.00
	Collection Certifications	\$ -
	CEUs - 2 @ \$150	\$ 300.00
		\$ 800.00
6240	Travel	\$ 300.00
6310	Repair/Maintenance of Structures	\$ 500.00
6331	Vehicle Operation / Fuel	\$ 7,180.00
6332	Repair / Maint. Equipment	
	Repair / Maint. Equipment	\$ 2,500.00
	Jet Machine Tools	\$ 2,500.00
		\$ 5,000.00
6350	Equipment Repair (out)	\$ -
6371	Electric/Gas Utilities	
	Gas (Public Services 20%)	\$ 3,000.00
	Electric (Public Services 20%)	\$ 5,683.00
		\$ 8,683.00
6373	Telecommunications	
	On-Call Phone (split with Water)	\$ 480.00
	iPad (split with Water)	\$ 504.00
	Waverly Utilities Internet Charges	\$ 974.00
		\$ 1,958.00
6399	Repair / Maintenance of Vehicles & Equipment (E.S.)	\$ 7,000.00
6403	Interdepartmental Charges	
	Mowing & Grounds Maintenance Public Services 20%	\$ -
6409	Janitorial/ Laundry	\$ 1,000.00

610-817-**6490 Consulting / Professional**

Continuing Disclosure Prep	\$ 245.00
	\$ 245.00

6499 Miscellaneous Contracts

Street Repair	\$ 3,000.00
Copier 20%	\$ 217.00
Fire Alarm Inspections & Monitoring	\$ 159.00
Iowa One Calls 1/2 (Water 1/2)	\$ 800.00
Root Control by Contractor - Duke's	\$ 10,000.00
GIS - Annual Fee 1/2 (Water 1/2)	\$ 1,800.00
Text Alert System	\$ 1,300.00
Collector ARC GIS - Annual 1/2 (Water 1/2)	\$ 275.00
UKG	\$ 60.00
	\$ 17,611.00

6501 Building / Grounds Maintenance

\$ 400.00

6504 Minor Equipment

\$ 500.00

Shovels, rakes, brooms, cones, flags, barricades, etc.

6506 Office Supplies

\$ 740.00

817-6507 Operating Supplies - Sanitary Sewer

Paint, Chemicals, etc.	\$ 2,000.00
Manhole Adjustments	\$ 18,500.00
Root Control Supplies - RootX	\$ 6,000.00
Grease-X Jet	\$ 200.00
	\$ 26,700.00

818-6507 Operating Supplies - Storm Sewer

Paints, Chemicals & Other Misc	\$ 1,000.00
Manhole Adjustments	\$ 10,000.00
Intake Repair	\$ 5,000.00
	\$ 16,000.00

6508 Postage / Shipping

\$ -

6727 Capital Equipment

Vac Trailer (split with Streets/RUT)	\$ 11,000.00
	\$ 11,000.00

Total Sewer Fund Debt Service Payments

Project	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY2026 TOTALS
* 2012C Sewer Projects \$1.732M																
Principal	170,000	172,931	175,862	178,793	181,724	184,655	0	0	0	0	0	0	0	0	0	0
Interest	15,571	13,871	11,277	8,639	5,957	3,231	0	0	0	0	0	0	0	0	0	0
Total Costs	185,571	186,802	187,139	187,432	187,681	187,886	0	0	0	0	0	0	0	0	0	0
2015A Sewer Rev \$2.06 (PS)																
Principal	165,000	165,000	170,000	175,000	175,000	185,000	190,000	195,000	205,000	210,000	0	0	0	0	0	210,000
Interest	52,050	48,750	45,450	42,050	38,550	33,300	25,900	18,300	12,450	6,300	0	0	0	0	0	6,300
Total Costs	217,050	213,750	215,450	217,050	213,550	218,300	215,900	213,300	217,450	216,300	0	0	0	0	0	216,300
2021 Taxable Sewer Rev Capital Loan \$13.3M																
Principal	0	0	0	0	0	0	493,000	473,000	483,000	492,000	609,000	622,000	634,000	647,000	660,000	3,664,000
Interest	0	0	0	0	0	49,422	161,846	190,729	215,845	207,393	198,783	188,125	177,240	166,145	154,823	1,092,508
Fees						7,060	23,121	27,247	30,835	29,628	28,398	26,875	25,320	23,735	22,118	156,073
Total Costs	0	0	0	0	0	56,482	677,966	690,976	729,680	729,020	836,180	837,000	836,560	836,880	836,940	4,912,580
Total Principal	335,000	337,931	345,862	353,793	356,724	369,655	683,000	668,000	688,000	702,000	609,000	622,000	634,000	647,000	660,000	3,874,000
Total Interest and Fees	67,621	62,621	56,727	50,689	44,507	93,013	210,866	236,276	259,130	243,320	227,180	215,000	202,560	189,880	176,940	1,254,880
Total Sewer Debt Service	402,621	400,552	402,589	404,482	401,231	462,668	893,866	904,276	947,130	945,320	836,180	837,000	836,560	836,880	836,940	5,128,880
* G.O. Issue																

Project	FY 31-32	FY 32-33	FY 33-34	FY 34-35	FY 35-36	FY 36-37	FY 37-38	FY 38-39	FY 39-40	FY 40-41	FY 41-42	FY 42-43	FY 43-44	FY 44-45	FY 45-46	TOTALS
2021 Taxable Sewer Rev Capital Loan \$13.3M																
Principal	673,000	686,000	700,000	714,000	728,000	743,000	758,000	773,000	788,000	804,000	820,000	0	0	0	0	11,851,000
Interest	143,273	131,495	119,490	107,240	94,745	82,005	69,003	55,738	42,210	28,420	14,350	0	0	0	0	1,980,475
Fees	20,468	18,785	17,070	15,320	13,535	11,715	9,858	7,963	6,030	4,060	2,050					282,925
Total Costs	836,740	836,280	836,560	836,560	836,280	836,720	836,860	836,700	836,240	836,480	836,400	0	0	0	0	14,114,400
Total Principal	673,000	686,000	700,000	714,000	728,000	743,000	758,000	773,000	788,000	804,000	820,000	0	0	0	0	12,061,000
Total Interest and Fees	163,740	150,280	136,560	122,560	108,280	93,720	78,860	63,700	48,240	32,480	16,400	0	0	0	0	2,269,700
Total Sewer Debt Service	836,740	836,280	836,560	836,560	836,280	836,720	836,860	836,700	836,240	836,480	836,400	0	0	0	0	14,330,700
* G.O. Issue																

ACTIVITY COVER SHEET

BUDGET FY2025-26

ACTIVITY: Solid Waste/Recycling Fund

ACTIVITY GOAL: Collection and disposal of all solid waste in the City in an efficient manner and at the most reasonable rates possible and to continue to look for markets to dispose of the recycled products.

FY 2025-26 OBJECTIVES:

1. Continue to review techniques and methods of refuse collecting which may assist the City to optimize efficiency and increase staff safety.
2. Monitor the operational efficiency of the Recycling Center and make adjustments accordingly.
3. Continue to maintain a net-zero gain of compost and mulch at the end of the season at the yard waste site.

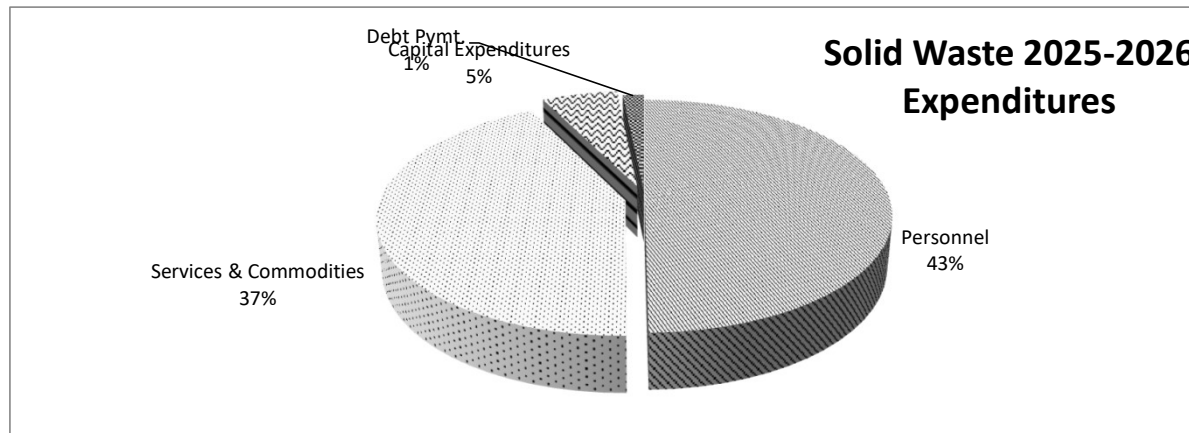
SOLID WASTE FUND

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	Notes
REVENUES:								
670-840-4300 Interest Income	7,615	14,834	5,000	9,411	18,663	19,833	22,650	1.50%
670-840-4440 State Grant	0	3,713	0	3,830	3,830	3,830	3,830	
670-840-4500 Garbage and Refuse Fees	1,778,411	1,832,742	1,755,000	1,743,000	1,805,000	1,866,000	1,866,000	Rate increase FY26 and FY27
670-840-4550 Charges/Fees for Service	20,578	15,079	20,000	20,000	20,000	20,000	20,000	Additional charges to Utility billing -4500
670-840-4551 Recycle Revenue	22,049	17,234	26,000	26,000	26,000	26,000	26,000	
670-840-4552 Garbage Stickers	26,003	7,250	19,000	19,000	19,000	19,000	19,000	
670-840-4710 Reimbursements	300	50	50	649	50	50	50	
670-840-4735 Sales/Fuel Tax Refunds	6,896	7,268	7,100	5,000	200	200	200	
670-840-4745 Sale of Assets	0	0	0	0	0	0	0	
670-840-4765 Penalty Revenue	0	0	0	0	0	0	0	
670-910-4830 Transfer In:	0	0	0	0	0	0	0	
TOTAL REVENUES:	1,861,851	1,898,170	1,832,150	1,826,890	1,892,743	1,954,913	1,957,730	
EXPENDITURES:								
Refuse Collection:								
670-840-6010 Salaries and Wages - Full Time	399,594	431,534	478,106	478,106	501,040	536,113	573,641	
670-840-6110 FICA/Medicare - City	29,386	31,718	36,575	36,575	38,274	40,953	43,820	
670-840-6130 IPERS - City	37,118	40,652	45,133	45,133	47,230	50,536	54,074	
670-840-6150 Group Insurance	86,722	89,058	114,462	114,462	175,464	180,728	186,150	
670-840-6160 Workers Compensation	34,219	30,077	27,623	27,623	19,000	13,000	13,000	
670-840-6170 Unemployment	7,307	5,010	5,000	5,000	5,000	5,000	5,000	
670-840-6181 Uniform Allowance	6,207	6,481	4,520	6,111	6,075	6,075	6,075	Mostly City Uniforms
Billing Services:						0	0	
670-841-6010 Salaries and Wages - Full Time	0	0	0	0	0	0	0	
670-841-6110 FICA/Medicare - City	0	0	0	0	0	0	0	
670-841-6130 IPERS - City	0	0	0	0	0	0	0	
670-841-6150 Group Insurance	0	0	0	0	0	0	0	
670-841-6160 Workers Compensation	0	0	0	0	0	0	0	
PERSONNEL SERVICES:	600,554	634,529	711,419	713,010	792,083	832,405	881,760	
670-840-6210 Dues/Memberships	20	22	0	0	0	0	0	
670-840-6230 Training	0	0	500	500	0	0	0	
670-840-6240 Travel and Conference	70	0	250	250	0	0	0	
670-840-6310 Building Maint and Repair	9,108	2,280	3,000	2,000	2,000	2,000	2,000	
670-840-6331 Vehicle Operation/Fuel	96,750	82,353	97,680	91,200	84,000	84,000	84,000	
670-840-6332 Repair/Maint Vehicle	2,974	375	4,000	0	0	0	0	Removed 12/24
670-840-6350 Operational Equip Repair	8,740	7,130	12,500	12,500	12,500	12,500	12,500	
670-840-6371 Utilities	25,801	14,535	14,230	14,230	14,507	14,507	14,507	Split PSC costs (20%)
670-840-6373 Telecommunications	744	1,519	3,086	3,086	3,086	3,086	3,086	
670-840-6399 Repair/Maint. Equipment, E.S.	79,961	70,966	70,000	70,000	70,000	70,000	70,000	
670-840-6402 Advertising/Recruitment	222	0	0	0	0	0	0	
670-840-6403 Interdepartment Charges	159,959	218,439	232,438	231,338	269,225	231,338	231,338	
670-840-6408 Property/Liability Insurance	18,261	21,559	28,200	29,017	30,756	32,495	34,234	FY25 30% increase
670-840-6409 Janitorial/Laundry	167	486	1,000	1,000	1,000	1,000	1,000	
670-840-6413 Other Agencies/Landfill Fees	197,377	206,450	231,250	221,000	221,000	221,000	221,000	Landfill fees
670-840-6414 Printing and Publishing	5,625	2,574	1,767	2,129	2,129	2,129	2,129	
670-840-6419 Technology Services/Exp	0	0	0	0	0	500	500	
670-840-6490 Consultant/Professional	0	0	0	0	0	0	0	
670-840-6498 Refunds	0	0	0	0	0	0	0	
670-840-6499 Contract Services	85,524	80,050	88,476	89,610	88,073	88,073	88,073	Disposal of Recycl., WU 18% billing
670-840-6504 Minor Equipment	717	2,489	5,825	3,000	2,000	2,000	2,000	
670-840-6506 Office Supplies	670	539	740	740	740	740	740	
670-840-6507 Operating Supplies	3,094	2,437	2,600	2,600	2,600	2,600	2,600	
670-840-6508 Postage/Shipping	1,314	1,370	1,300	1,485	1,485	1,485	1,485	
SERVICES & COMMODITIES:	697,099	715,572	798,842	775,685	805,101	769,453	771,192	

		Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Approved 2025-2026	Estimated 2026-2027	Estimated 2027-2028	Notes
670-840-6710	Capital - Vehicles	0	0	0	0	0	0	0	
670-840-6727	Capital - Equipment	422,947	350,581	287,000	274,500	184,500	140,000	275,000	
	CAPITAL EXPENDITURES:	422,947	350,581	287,000	274,500	184,500	140,000	275,000	
670-840-6801	Loan Payment-Principal	0	0	0	0	0	0	0	
670-840-6851	Interest Payments	0	0	0	0	0	0	0	
670-910-6910	Transfer to Debt Service	0	3,518	25,691	25,808	25,089	25,275	25,162	Hoop Bldg, Generator, Fuel Station
670-910-6910	Transfer Out: Project	0	0	0	0	0	0	0	
		0	3,518	25,691	25,808	25,089	25,275	25,162	
	DEPT. EXPENDITURES:	1,720,599	1,704,199	1,822,952	1,789,003	1,806,773	1,767,133	1,953,114	
	NET FUND OPERATIONS:	141,252	193,971	9,198	37,888	85,970	187,780	4,616	

Bond Reserve Fund	0	0	0	0	0			
Facility Reserve	0	0	0	0	0			
System Projects	0	0	0	0	0			
Equipment Reserve	0	0	0	0	0			
Fund Balance (Target 20%)	1,004,374	1,198,345	1,207,543	1,236,232	1,322,203	1,509,983	1,514,599	
Total Cash	1,004,374	1,198,345	1,207,543	1,236,232	1,322,203	1,509,983	1,514,599	

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PERSONNEL:							
Refuse Collector	5	5	5	5	5	5	5
Sanitation Foreman	0.30	0.30	0.30	0.30	1.00	0.30	0.30
Secretary	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Superintendent	0.50	0.50	0.50	0.50	0.00	0.50	0.50
Seasonal Help Equivalent	2.1	2.1	2.7	2.7	2.7	2.7	2.7

**2025-26 Budget Account Detail Report
Public Works Department
SOLID WASTE**

670-840-

6181	Uniforms & Safety		
	Miscellaneous	\$	125.00
	Safety Shoes (5 @ \$150)	\$	750.00
	Gloves - Rubber & Cotton (15 @ \$8)	\$	200.00
	Cold Weather Gear	\$	400.00
	Rain Suits	\$	160.00
	Safety Vests (7 @ \$25)	\$	300.00
	Prescription Safety Glasses (2 @ \$75)	\$	150.00
	Safety Glasses (15 @ \$5)	\$	100.00
	City Uniforms - full timers (5 @ \$640/yr.)	\$	3,200.00
	City Uniforms - part timers (8 @ \$60/yr.)	\$	480.00
	Hearing Tests	\$	210.00
		\$	6,075.00
6210	Dues / Membership / Subscriptions	\$	-
6230	Training		
	Miscellaneous Training	\$	-
6240	Travel / Conference	\$	-
6310	Building Maint. & Repair		
	Yard Waste Site & Miscellaneous	\$	2,000.00
6331	Vehicle Operation / Fuel	\$	84,000.00
6332	Repair / Maintenance of Vehicles & Equipment	\$	-
6350	Equipment Repair (out)		
	Rebuild Dumpsters	\$	9,250.00
	Dumpster wheels, lids, handle repair, etc.	\$	1,750.00
	Decals for Dumpsters	\$	1,500.00
		\$	12,500.00
6371	Electric / Gas Utilities		
	Gas - Recycling Center	\$	2,000.00
	Electricity, Water & Sewer - Recycling Center	\$	3,824.00
	Gas - Public Services Bldg. (20%)	\$	3,000.00
	Electricity, Water & Sewer - Public Services Bldg. (20%)	\$	5,683.00
		\$	14,507.00

670-840-

6373	Telecommunications	
	Recycling Center Phone	\$ 792.00
	Waverly Utilities Internet - PS	\$ 974.00
	Waverly Utilities Internet - Recycling	\$ 1,320.00
		\$ 3,086.00
6399	Repair / Maintenance of Vehicles & Equipment (E.S.)	\$ 70,000.00
	Small Wheel Loader, Compost Turner, Grapple Bucket, Recycling Truck, Residential Garbage Trucks (2), Commercial Garbage Trucks (2)	
6402	Advertising	\$ -
6403	Interdepartmental Charges	
	% per divisions	\$ 259,225.00
	Engineering	0%
	Public Works Admin.	22%
	Accounting	9%
	Executive Admin.	9%
	Legal and Legislative	0%
	City Clerk	9%
	Equipment Services	\$ 10,000.00
	Parks Division Allocation - mowing & grounds maintenance at Public Services - (20%)	\$ -
		\$ 269,225.00
6408	Property / Liability Insurance	
	Property/Liability Insurance	\$ 29,423.00
	Cyber Liability Insurance	\$ 1,333.00
		\$ 30,756.00
6409	Janitorial/ Laundry	\$ 1,000.00
6413	Other Agencies / Landfill Fees	
	Bremer County Landfill Charges	\$ 221,000.00
6414	Printing & Duplicating	
	Garbage Tags	\$ -
	PW Quarterly Newsletter - 1/3 (1/3 WPC & 1/3 Water) Includes annual calendar in Winter Newsletter.	\$ 2,129.00
		\$ 2,129.00
6419	Technology Services	\$ -

670-840-**6499 Miscellaneous Contracts**

Waverly Utilities Billing Charges - 18%	\$	22,691.00
Server Maint. Charge - Annual - Cedar Falls Utilities - 18%	\$	246.00
Disposal of Appliances, Tires, Electronics	\$	8,000.00
Staging Fee for Appliance Collection	\$	1,200.00
Tub Grinding	\$	18,000.00
Portable Restroom Rental (Yard Waste Site)	\$	1,200.00
Disposal of Commingled Recyclables	\$	32,000.00
Copier Service Contract (20%)	\$	217.00
Disposal of Glass & Styrofoam	\$	3,000.00
UKG	\$	60.00
Text Alert System	\$	1,300.00
Fire Extinguisher Inspection/Service	\$	159.00
	\$	88,073.00

6504 Minor Equipment

Tree branch loppers, rakes, shovels, forks, copier, etc.

\$ 2,000.00

6506 Office Supplies

\$ 740.00

6507 Operating Supplies / Materials

\$ 2,600.00

6508 Postage

PW Quarterly Newsletter (1/3) (1/3 WPC & 1/3 Water)

\$ 1,485.00

\$ 1,485.00

6710 Capital Outlay - Vehicles

\$ -

6727 Other Capital Equipment

Rear Load Dumpsters (Steel)	\$	20,000.00
35, 65 & 95 Gallon Garbage Containers (garbage & recycling)	\$	12,000.00
Tandem Axle Cab & Chassis (split with RUT)	\$	140,000.00
Perkins Locker	\$	12,500.00
	\$	184,500.00

6801 Loan Payment - Principal

\$ -

NOTES:

Transfers for FY26 Budget		FY2025-26			
	TRANSFERS:	TO	OUT	IN	FROM
001	GENERAL				
Police				15,800.00	121
Fire Dept				106,000.00	121
Clerks		002	5,000.00		
General Infra.-Airport		004	10,000.00		
Community Garden		002	300.00		
Library Fund		005	850,000.00		
Municipal Band		007	2,000.00		
Hotel Motel Tax Rev		013	125,000.00		
002	RESTRICTED CONTR				
Police Minor Equipment				5,017.00	121
Equipment Reserve- Police				80,000.00	121
Ambulance				75,000.00	121
Fire Dept				25,000.00	121
Clerks				5,000.00	001
Community Garden				300.00	001
004	AIRPORT				
Reserves				10,000.00	001
005	LIBRARY				
Reserves				20,000.00	006
General Fund				850,000.00	001
006	LIBRARY RESERVE				
General Operating		005	20,000.00		
007	MUNICIPAL BAND				
Band GF Funding				2,000.00	001
008	GOLF				
Loan Payment		200	70,143.33	0.00	001
Reserves				58,000.00	009
HTMT Tax				5,000.00	013
009	GOLF COURSE RESERVE				
Golf		008	58,000.00		
013	HOTEL MOTEL				
HTMT General Funds				125,000.00	001
ProShop		008	5,000.00		
110	RUT				
2023 bond		200	14,013.70		
2024 bond		200	7,789.62		
Curb & Gutter Program				25,000.00	121
Sealcoating		306	50,000.00		

121	LOST			
Police Dept	001	15,800.00		
Police Minor Equipment	002	5,017.00		
Equipment Reserve- Police	002	80,000.00		
Ambulance	002	75,000.00		
Fire Dept	001	106,000.00		
Fire Reserve	002	25,000.00		
Bond Payments	200	618,420.00		
Ball Diamonds	122	208,800.00		
Curb & Gutter Program	110	25,000.00		
Alley Reconstruction	309	75,000.00		
Drainage	361	25,000.00		
Sealcoating	306	150,000.00		
122 LOST Sinking Fund	LOST SINKING FUND			
LOST to pay Ball Diamond Debt			208,800.00	121
Debt Services	200	208,800.00		
125	TIF			
Bond Payments	200	833,755.00		
168	STIF			
Bond Payments	200	582,550.00		
200	DEBT SERVICE			
TIF			833,755.00	125
Water-2023 and 2024 bonds			180,638.08	600
Sewer- 2023 and 2024 bond			15,674.99	610
RUT- 2023 and 2024 bond			21,803.32	110
Solid Waste- 2023 and 2024 bond			25,088.99	670
STIF			582,550.00	168
Local Option Tax CRPkwy			618,420.00	121
Local Option Tax Ball Diamonds			208,800.00	122
Golf Loan Payment			70,143.33	008
301	CAPITAL IMPROVEMENT			
	350	100,000.00		
306	BITUMINOUS			
Local Option Tax			150,000.00	121
Road Tax			50,000.00	110
309	ALLEY RECONSTRUCTION			
Local Option Tax			75,000.00	121
350	INDUSTRIAL/BUSINESS PARK			
CIP			100,000.00	301
361	STORM DRAINAGE			
Local Option Tax			25,000.00	121
362	SANITARY SEWER			
Sewer			40,000.00	610
372	PARKS BUILDING			
Remaining bond proceeds	375	33,162.67		

375	TAILRACE REMOVAL- BREMER AVE BRIDGE			
Remaining bond proceeds			33,162.67	372
Remaining bond proceeds			51,753.97	376
376	PRKWAY TRAFFIC BEACONS			
Remaining bond proceeds		375	51,753.97	
600	WATER			
Water Sinking Reserve		601	193,500.00	
2024 Bond		200	1,624.38	
2023 Bonds		200	152,709.70	
601	WATER SINKING			
Water			193,500.00	600
610	SEWER			
2023 Bond		200	40,317.70	
2024 Bond		200	1,661.29	
Sewer Project		362	40,000.00	
Sewer Sinking Reserves		611	1,231,404.76	
611 Sewer Sinking Fund	SEWER SINKING			
Sewer			1,231,404.76	610
670	SOLID WASTE			
2023 Bond		200	14,013.70	
2024 Bond		200	11,075.29	
			6,122,612.11	6,122,612.11

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026

City of: **WAVERLY**

The City Council will conduct a public hearing on the proposed Budget at: **Council Chambers of City Hall 200 1st Street NE Waverly, IA 50677 Meeting Date: 4/7/2025 Meeting Time: 07:00 PM**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				17.32465
The estimated tax levy rate per \$1000 valuation on Agricultural property is				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (319) 352-4252 ext: 175	City Clerk/Finance Officer's NAME Valorie Northrup			
		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	9,897,063	8,563,841	8,317,701
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	9,897,063	8,563,841	8,317,701
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	837,001	1,228,439	1,133,302
Other City Taxes	6	1,783,913	2,256,528	2,267,059
Licenses & Permits	7	36,409	36,025	46,578
Use of Money and Property	8	451,485	403,093	596,074
Intergovernmental	9	2,696,582	2,650,535	6,449,527
Charges for Fees & Service	10	7,176,906	6,978,847	7,546,984
Special Assessments	11	19,000	9,000	11,185
Miscellaneous	12	526,187	498,138	1,050,695
Other Financing Sources	13	10,215,000	1,700,000	1,794,299
Transfers In	14	6,122,612	5,820,740	5,611,121
Total Revenues and Other Sources	15	39,762,158	30,145,186	34,824,525
Expenditures & Other Financing Uses				
Public Safety	16	3,349,307	3,368,549	3,060,936
Public Works	17	2,468,695	2,369,436	2,007,955
Health and Social Services	18	10,394	10,394	10,394
Culture and Recreation	19	4,056,868	3,586,802	4,542,436
Community and Economic Development	20	483,954	664,766	463,430
General Government	21	1,628,500	1,455,858	1,420,249
Debt Service	22	5,648,080	5,296,025	5,085,796
Capital Projects	23	10,770,600	2,380,880	6,486,505
Total Government Activities Expenditures	24	28,416,398	19,132,710	23,077,701
Business Type / Enterprises	25	6,551,028	6,958,760	5,943,757
Total ALL Expenditures	26	34,967,426	26,091,470	29,021,458
Transfers Out	27	6,122,612	5,820,740	5,611,121
Total ALL Expenditures/Transfers Out	28	41,090,038	31,912,210	34,632,579
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-1,327,880	-1,767,024	191,946
Beginning Fund Balance July 1	30	17,129,991	18,897,015	18,705,069
Ending Fund Balance June 30	31	15,802,111	17,129,991	18,897,015

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of: WAVERLY County Name: BREMER COUNTY

Adopted On: 4/7/2025 Resolution: 25-44

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	564,059,701	2b	561,869,820	City Number: 09-071 Last Official Census: 10,394
DEBT SERVICE	3a	593,730,703	3b	591,540,822	
Ag Land	4a	2,792,842			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	8.23500	4,022,478	488,461,201	15.48
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2026	7.99515	4,509,742	12.11	

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	7.99515	Consolidated General Fund		5	4,509,742	4,492,233	43 7.99515
		Non-Voted Other Permissible Levies					
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45 0.00000
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	290,554	289,425	52 0.51511
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465 0.00000
		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	4,800,296	4,781,658	
384.1	3.00375	Ag Land		26	8,389	8,389	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	4,808,685	4,790,047	Do Not Add
		Special Revenue Levies					
384.6	Amt Nec	Police & Fire Retirement		29	383,573	382,083	0.68002
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	540,510	538,412	0.95825
Rules	Amt Nec	Other Employee Benefits		31	1,111,106	1,106,794	1.96984
		Subtotal Employee Benefit Levy (29,30,31)		32	2,035,189	2,027,289	65 3.60811
		Valuation					
386	As Req	With Gas & Elec		Without Gas & Elec			
	SSMID 1 (A)	0 (B)		0 34		0	66 0.00000
	SSMID 2 (A)	0 (B)		0 35		0	67 0.00000
	SSMID 3 (A)	0 (B)		0 36		0	68 0.00000
	SSMID 4 (A)	0 (B)		0 37		0	69 0.00000
	SSMID 5 (A)	0 (B)		0 555		0	565 0.00000
	SSMID 6 (A)	0 (B)		0 556		0	566 0.00000
	SSMID 7 (A)	0 (B)		0 1177		0	1179 0.00000
	SSMID 8 (A)	0 (B)		0 1185		0	1187 0.00000
		Total Special Revenue Levies		39	2,035,189	2,027,289	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	3,091,131	3,079,727	70 5.20628
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71 0.00000
		Total Property Taxes (27+39+40+41)		42	9,935,005	9,897,063	72 17.32465

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

Valerie Nottcamp
(City Representative)

4/8/25
(Date)

Shelley Wolf
(County Auditor)

5-1-25
(Date)

NON-UNION PAY SCALE					
2026					
Employees are placed on the scale with consideration given to past relevant experience					
Hiring new employees above the first step must be approved by the Department Director and Human Resources					
FY 2025 Cost of Living 3.00%					
4% Step Spread	Step 1	Step 2	Step 3	Step 4	Step 5
CITY ADMINISTRATOR	\$141,468.89	\$147,127.65	\$153,012.75	\$159,133.27	\$165,498.60
CITY CLERK	\$73,130.75	\$76,055.98	\$79,098.22	\$82,262.15	\$85,552.64
PUBLIC WORKS DIRECTOR	\$106,705.89	\$110,974.12	\$115,413.09	\$120,029.61	\$124,830.80
DIRECTORS	\$94,585.35	\$98,368.77	\$102,303.52	\$106,395.66	\$110,651.49
Leisure Services					
Finance					
Human Resources					
MANAGERS	\$90,082.22	\$93,685.51	\$97,432.93	\$101,330.25	\$105,383.46
Head Golf Pro					
Public Grounds Manager					
Facilities Manager					
SPECIALISTS	\$69,607.80	\$72,392.11	\$75,287.80	\$78,299.31	\$81,431.28
Public Services					
Planning and Development					
Zoning Administrator, Code Enforcement Officer					
Generalist					
OFFICE COORDINATORS	\$28.71	\$29.85	\$31.05	\$32.29	\$33.58
Payroll & Benefits					
Accounting					
Leisure Services					
Public Services					
Administration					
Economic Development					
Police					
ASSISTANT	\$19.04	\$19.81	\$20.60	\$21.42	\$22.28
COUNCIL					\$2,000.00
MAYOR					\$6,000.00

CITY UNIT PAY SCALE

FY 2026

Employees are placed on the scale with consideration given to past relevant experience

Hiring new employees above the first step must be approved by the Department Director and Human Resources

2025 Cost of Living 2.50%
4% Step Spread Between Steps

Indicates this role is receiving a structure PLUS promotional increase due addition of an entry level position

Pay Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5
L	Waste Water Plant Foreman	\$40.24	\$41.85	\$43.53	\$45.27	\$47.08
K	Sr. Lab Tech - Added	\$34.40	\$35.77	\$37.21	\$38.69	\$40.24
K	Water Sewer Foreman	\$34.40	\$35.77	\$37.21	\$38.69	\$40.24
K	Shop Foreman	\$34.40	\$35.77	\$37.21	\$38.69	\$40.24
J	Maintenance Foreman	\$33.10	\$34.42	\$35.80	\$37.23	\$38.72
J	Streets Foreman	\$33.10	\$34.42	\$35.80	\$37.23	\$38.72
J	Sanitation Foreman	\$33.10	\$34.42	\$35.80	\$37.23	\$38.72
I	Sr. Waste Water Operator	\$32.81	\$34.12	\$35.49	\$36.91	\$38.38
I	#Sr. Water Sewer Line Operator	\$32.81	\$34.12	\$35.49	\$36.91	\$38.38
I	#Sr. Equipment Mechanic	\$32.81	\$34.12	\$35.49	\$36.91	\$38.38
H	Sr. Engineering Tech	\$29.69	\$30.88	\$32.12	\$33.40	\$34.74
H	Sr. Grounds Maintenance	\$29.69	\$30.88	\$32.12	\$33.40	\$34.74
G	Lab Technician	\$28.04	\$29.17	\$30.33	\$31.55	\$32.81
F	Waste Water Operator	\$27.23	\$28.32	\$29.46	\$30.63	\$31.86
F	Water Operator	\$27.23	\$28.32	\$29.46	\$30.63	\$31.86
F	Sewer Line Operator	\$27.23	\$28.32	\$29.46	\$30.63	\$31.86
E	Grounds Maintenance	\$26.82	\$27.90	\$29.01	\$30.17	\$31.38
D	Equipment Mechanic	\$26.43	\$27.49	\$28.59	\$29.74	\$30.92
D	Equipment Operator	\$26.43	\$27.49	\$28.59	\$29.74	\$30.92
D	Refuse Collector	\$26.43	\$27.49	\$28.59	\$29.74	\$30.92
C	Engineering Tech	\$24.65	\$25.64	\$26.66	\$27.73	\$28.84
B	Maintenance	\$23.40	\$24.34	\$25.31	\$26.32	\$27.38
B	Account Clerk	\$23.40	\$24.34	\$25.31	\$26.32	\$27.38
A	Secretary/Receptionist	\$22.74	\$23.65	\$24.60	\$25.58	\$26.61

POLICE DEPARTMENT PAY SCALE**2026**

If a NON-EXEMPT employee is promoted they will move to one step lower than their current step and advance to the next step on their EMPLOYMENT Anniversary date. Each step is a 4% increase.

Position	Step 1	Step 2	Step 3	Step 4	Step 5
POLICE CHIEF	\$115,556.41	\$120,178.67	\$124,985.81	\$129,985.25	\$135,184.66
POLICE CAPTAINS	\$ 94,979.19	\$ 98,778.36	\$102,729.50	\$106,838.68	\$111,112.22
POLICE SERGEANT	\$35.58	\$37.01	\$38.49	\$40.03	\$41.63
INVESTIGATOR	\$33.88	\$35.23	\$36.64	\$38.11	\$39.63
POLICE OFFICER	\$32.27	\$33.56	\$34.91	\$36.30	\$37.76

CASUAL PART-TIME PAY SCALE

FY 2026

Employees are placed on the scale with consideration given to past relevant experience
Hiring new employees above the first step must be approved by the Department Director and Human Resources

Position	Step 1	Step 2	Step 3	Step 4	Step 5
OFFICE/ADMINISTRATIVE					
Office Aid/Secretary	\$16.00	\$17.00	\$18.00	\$19.00	\$20.00
GENERAL MAINTANENCE					
Government Building Maintenance	\$13.25	\$13.75	\$14.25	\$14.75	\$15.25
Grounds Maintenance	\$21.40	\$22.26	\$23.15	\$24.07	\$25.04
PUBLIC SERVICES					
Yard Waste and Recycling	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50
Streets & Refuse + \$1 p/h for CDL	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50
Water and WPC + \$1 p/h for CDL	\$16.00	\$16.25	\$16.50	\$16.75	\$17.00
LIBRARY					
	*step increases happen July 1st rather than anniversary date for library employees				
Page	\$9.00	\$9.50	\$10.00	\$10.50	\$11.00
Circulation Clerk	\$12.50	\$13.00	\$13.50	\$14.00	\$14.75
Accounting Clerk	\$22.53	\$23.43	\$24.36	\$25.34	\$26.35

SEASONAL PAY SCALE

FY 2026

Employees are placed on the scale with consideration given to past relevant experience

Hiring new employees above the first step must be approved by the Department Director and Human Resources

Position	Step 1	Step 2	Step 3	
Internships + \$4 p/h for required CDL	\$15.00	\$15.50	\$16.00	
General Maintenance				
Golf, Parks, Cemetery, Veg. Management, Services - CDL +\$4 per hour	Public	\$13.50	\$14.00	\$14.50
Public Services				
Yard Waste and Recycling	\$12.50	\$13.00	\$13.50	
Streets & Refuse + \$4 p/h for CDL	\$13.50	\$14.00	\$14.50	
Water and WPC + \$4 p/h for CDL	\$16.00	\$16.25	\$16.50	
Pool				
Cashier/Concessions	\$10.00	\$10.50	\$11.00	
Lifeguard	\$12.00	\$12.50	\$13.00	
Pool Maintenance	\$12.00	\$12.50	\$13.00	
Assistant Manager	\$13.25	\$13.50	\$14.00	
Manager	\$15.00	\$16.00	\$17.00	
Concessions				
Cashier/Concessions	\$10.00	\$10.50	\$11.00	
Concessions Manager	\$11.25	\$11.50	\$12.00	
Pro Shop				
Shop Attendants	\$11.00	\$11.50	\$12.00	
Cart Attendants	\$8.00	\$8.50	\$9.00	
Clubhouse				
Servers	\$7.25	\$7.50	\$7.75	
Food and Beverage Coordinator	\$15.00	\$16.00	\$17.00	
Assistant Manager	\$18.00	\$19.00	\$20.00	
Library				
Page	\$8.00	\$8.50	\$9.00	
Circulation Clerk (pay depending on work performed and level of experience)	\$11.00	\$11.50	\$12.00	
Gardener	\$13.50	\$14.00	\$14.60	
SEASONALS MUST BE OFF FOR 13 CONSECUTIVE WEEKS BETWEEN SEASONS AND INCREASES OCCURE AT TIME OF REHIRE				

LIBRARY PAY SCALE**2026**

Employees are placed on the scale with consideration given to past relevant experience

Hiring new employees above the first step must be approved by the Department Director and Human Resources

Position	Step 1	Step 2	Step 3	Step 4	Step 5
LIBRARY DIRECTOR	\$85,561.62	\$88,984.08	\$92,543.44	\$96,245.18	\$100,094.99
LIBRARIAN - FT	\$56,909.22	\$59,185.59	\$61,553.01	\$64,015.13	\$66,575.74
LIBRARIAN - PT	\$27.36	\$28.45	\$29.59	\$30.77	\$32.00
NETWORK ADMIN - PT	\$27.36	\$28.45	\$29.59	\$30.77	\$32.00
LIBRARY ADMIN Assistant - PT	\$27.36	\$28.45	\$29.59	\$30.77	\$32.00

	Wage increases		Longevity Bonus		Retirement		Fire	Reg	Police	Ins Plans	Insurance Increase						
2024-2025	City Unit	2.50%					25-26	25-26	25-26								
City of Waverly	Police	2.75%	30 yr max	\$ 1,500			9.31%	9.44%	22.68%	Family >	24,836	1573	399				
Personnel Costs	NonUnion	3.00%	Date	11/1/2025						Employee >	8,409	396	173.28				
Updated as of 12.17.24 -DS																	
			Fringes														
	Hours			Add.	Uniform	Calculation	FICA/		411	Other	Medical	Dental	Vision	Life &	Total Ins	Total	TOTAL
	Worked	Salary Equiv.	Longevity	Pay	Allow.	Basis	MED	IPERS	Pensions	Benefits	Insurance	Ins.	Ins.	LTD	Benefits	Fringes	COMP
POLICE TOTALS	59,873	1,741,906	12,050	4,250	4,000	1,762,206	28,904	6,699	383,573	4,380	407,861	22564	6,533	4253	441,210	864,766	2,626,973
FIRE TOTALS	3,972	57,773	0	0	0	57,773	4,420	2,725	0	0	0	0	0	0	0	7,145	64,918
LEISURE ADMIN TOTALS	4,388	182,338	600	2,300	0	185,238	14,171	17,147	0	1,440	8,769	396	173	690	10,028	42,786	228,024
CIVIC CENTER TOTALS	3,120	66,005	700	0	0	66,705	5,103	6,297	0	360	12,418	787	199	131	13,535	25,295	92,000
PARKS TOTALS	14,379	360,597	1,050	0	0	361,647	27,666	34,139	0	1,440	74,509	4,720	1,196	610	81,035	144,281	505,928
GOLF COURSE TOTALS	11,101	252,773	1,150	0	0	253,923	19,425	23,970	0	720	49,673	3,147	797	380	53,996	93,951	347,874
PRO SHOP TOTALS	4,080	121,433	300	4,000	0	125,733	9,619	11,869	0	360	24,836	1,573	399	253	27,061	48,909	174,642
CLUBHOUSE TOTALS	5,740	77,488	0	0	0	77,488	5,928	7,315	0	360	0	0	0	0	0	13,603	91,090
VEGETATION MAN TOTALS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CEMETERY TOTALS	5,155	107,105	0	0	0	107,105	8,194	10,111	0	360	24,836	1,573	173	174	26,757	45,421	152,526
POOL TOTALS	2,958	38,454	0	0	0	38,454	2,942	500	0	0	0	0	0	0	0	3,442	41,896
WATER TOTALS	12,944	323,711	350	0	0	324,061	24,791	30,591	0	1,800	62,091	4,329	1,170	657	68,248	125,429	449,490
WPC TOTALS	14,760	343,676	2,100	0	0	345,776	26,452	32,641	0	1,440	82,918	5,116	1,369	824	90,228	150,761	496,537
SEWER LINE MAINTENANCE	4,984	167,804	1,400	0	0	169,204	12,944	15,973	0	1,080	62,091	3,933	1,194	341	67,560	97,557	266,761
SOLID WASTE TOTALS	19,043	498,470	1,850	0	0	500,320	38,274	47,230	0	720	161,437	10,227	2,591	1,210	175,464	261,689	762,009
EQUIP SERVICE TOTALS	4,185	164,554	2,400	0	0	166,954	12,772	15,760	0	180	49,673	3,147	797	452	54,069	82,781	249,736
INSECTIONS & CODE ENFORCEMENT	4,360	151,466	2,300	0	0	153,766	11,763	14,516	0	1,440	49,673	3,147	797	408	54,024	81,743	235,509
P W ADMIN TOTALS	10,070	397,996	1,950	0	0	399,946	30,596	37,755	0	3,240	111,764	4,725	1,343	872	118,704	190,295	590,240
ECON. DEVELOP. TOTALS	2,714	102,071	1,100	0	0	103,171	7,893	9,739	0	720	24,836	1,573	399	284	27,092	45,444	148,615
ZONE DEV TOTALS	3,286	118,766	550	0	0	119,316	9,128	11,263	0	1,440	24,836	1,573	399	344	27,152	48,983	168,299
RUT STREET TOTALS	17,217	559,240	5,450	0	0	564,690	43,199	53,307	0	720	186,273	11,800	2,990	1,331	202,394	299,619	864,309
COUNCIL/ADMIN TOTALS	2,820	185,499	450	3,000	0	188,949	14,455	16,487	0	720	24,836	1,573	173	420	27,003	58,665	247,613
CITY CLERK TOTALS	2,080	85,553	1,050	0	0	86,603	6,625	8,175	0	720	8,409	396	173	234	9,212	24,732	111,335
ACCOUNTING TOTALS	10,292	421,778	1,050	0	0	422,828	32,346	39,745	0	2,160	107,755	6,689	1,768	1,113	117,325	191,576	614,404
LIBRARY TOTALS	22,080	603,181	3,300	0	0	606,481	46,396	57,252	0	0	116,164	7,085	1,941	1,154	126,344	229,992	836,473
RETIREE BENEFITS - General Fund															53,617	57,561	57,561
RETIREE BENEFITS - RUT															0	0	0
RETIREE BENEFITS - Enterprise															26,808	28,780	28,780
GRAND TOTALS 25-26	0	7,129,636	41,150	13,550	4,000	7,188,336	#####	511,208	383,573	25,800	1,675,659	100,073	26,575	16,134	#####	3,265,206	10,453,542
GRAND TOTALS 24-25 (Budget)	0	6,780,709	38,300	16,180	3,700	6,839,609	#####	476,833	368,109	23,580	1,525,934	104,570	26,877	11,485	#####	3,055,383	9,894,991
CHANGE IN DOLLARS	20,168	348,927	2,850	-2,630	300	348,727	22,517	34,375	15,464	2,220	149,726	-4,497	-301	4,649	137,654	209,824	558,551
PERCENTAGE CHANGE	8.62%	5.15%	7.44%	100%	8.11%	5.10%	5.34%	7.21%	4.20%		9.8%	-4.30%	-1.12%	40.48%	7.8%	6.9%	5.6%
General Fund Expense (\$8.10)		5,236,735	30,000	13,550	4,000	5,284,285	#####	331,466	383,573	20,040	1,120,849	64,668	17,261	11,771	#####	2,301,371	7,585,655
RUT		559,240	5,450	0	0	564,690	43,199	53,307	0	720	186,273	11,800	2,990	1,331	202,394	299,619	864,309
Enterprise Expense		1,333,661	5,700	0	0	1,339,361	#####	126,436	0	5,040	368,537	23,605	6,324	3,033	428,308	664,217	2,003,578
		7,129,636	41,150	13,550	4,000	7,188,336	#####	511,208	383,573	25,800	1,675,659	100,073	26,575	16,134	#####	3,265,206	10,453,542