

CITY OF
WAVERLY



BUDGET

For Fiscal Year Ending

June 30, 2027

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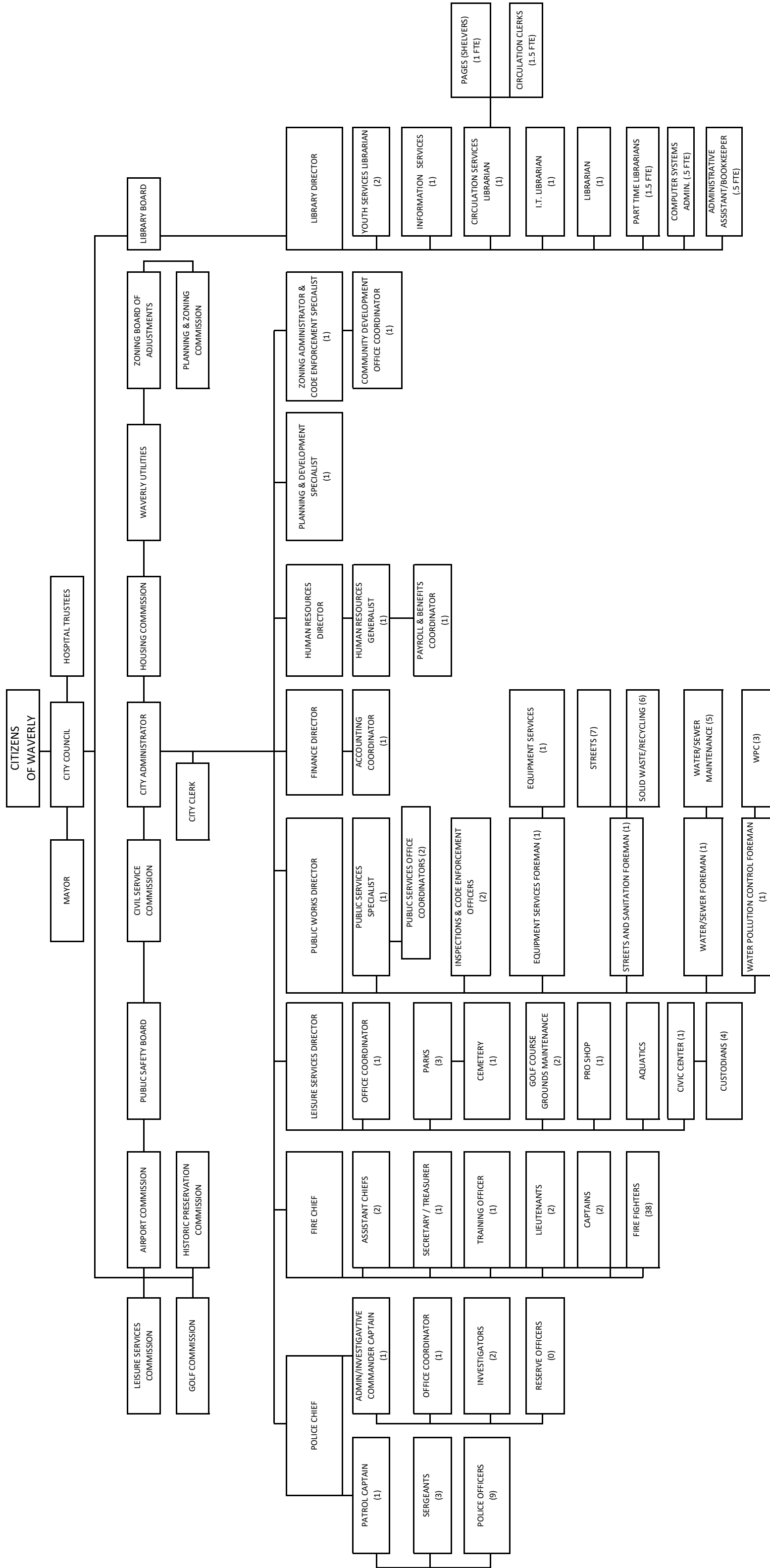
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CITY OF WAVERLY, IOWA ORGANIZATIONAL FLOW CHART



CITY OF WAVERLY

100% Assessed Valuation

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
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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
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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
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CITY OF WAVERLY
100% Assessed Valuation

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

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

CITY OF WAVERLY

100% Assessed Valuation

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 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 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

FY 26/27

Residential	951,516,306
Commercial	151,829,660
Industrial	31,921,817
Multi-residential	0
Railroads	1,438,694
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	5,074,690
Less Military Exempt/Home	7,894,500
TOTAL CITY	\$ 1,133,886,667

Ag. Land	4,423,730
Ag. Buildings	418,770
Less Military Exemption	-
TOTAL AG LAND	\$ 4,842,500

Waverly Unified Urban Renewal \$ 29,385,947

CITY OF WAVERLY

Taxable Valuations

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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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
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CITY OF WAVERLY
Taxable Valuations

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 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 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

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

CITY OF WAVERLY

Taxable Valuations

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 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 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

FY 26/27

Residential	421,542,798
Commercial	117,602,028
Industrial	26,418,992
Multi-Residential	0
Railroads	1,282,391
Utilities (No Gas/Elect)	0
Gas & Elect Utility Value	2,223,974
Less Military Exemp/Homestead	7,894,500
TOTAL CITY	\$ 561,175,683

Ag. Land	2,629,479
Ag. Buildings	248,919
Less Military Exemption	-
TOTAL AG LAND	\$ 2,878,398

Waverly Unified Urban Renewal 29,385,947

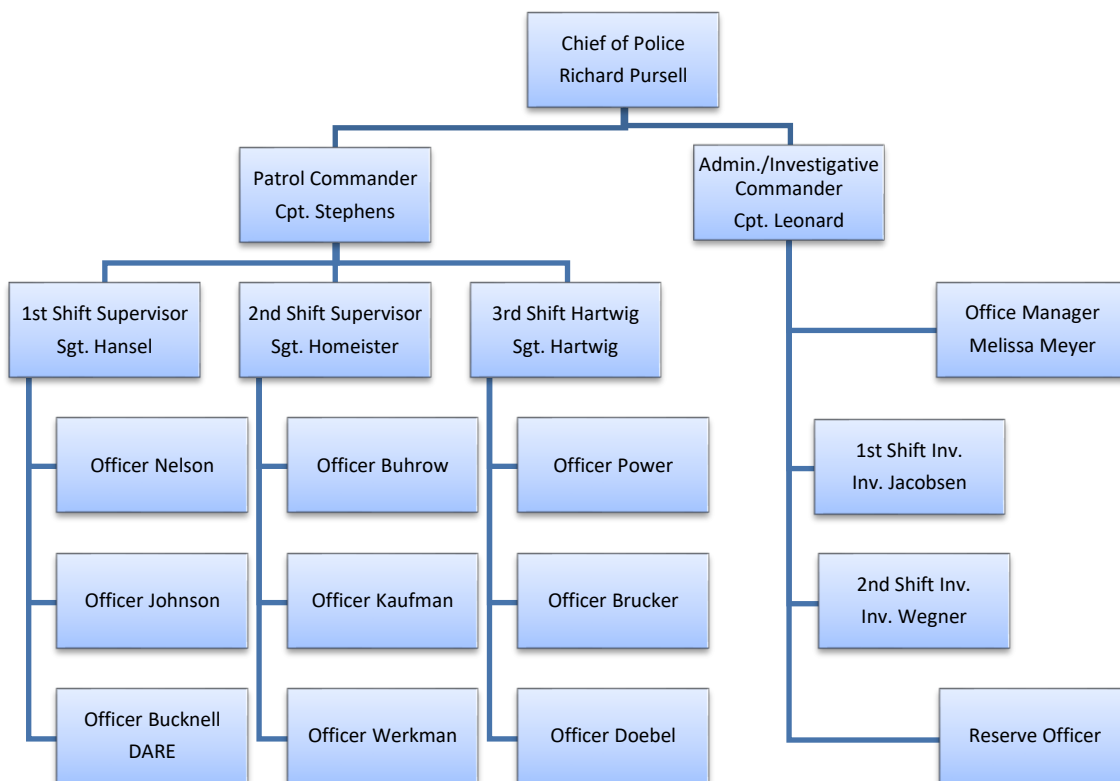
City of Waverly
Tax Rate Summary
for Fiscal Years Ending
in 2018 through 2027

	(Net of Gas & Elec. Values)		(Net of Gas & Elec. Values)		(Net of Gas & Elec. Values)		(Net of Gas & Elec. Values)		(Net of Gas & Elec. Values)		(Net of Gas & Elec. Values)		(Net of Gas & Elec. Values)		Percentage of Total Levy Rate
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
Taxable Valuation: Regular	417,392,217	410,807,762	426,311,178	453,734,105	472,785,462	471,717,245	486,811,952	486,811,952	471,717,245	472,785,462	471,717,245	486,811,952	486,811,952	558,951,709	
Taxable Valuation: Ag Land	2,634,065	2,408,729	2,455,205	2,326,558	2,602,884	2,817,649	2,689,342	2,689,342	2,817,649	2,602,884	2,817,649	2,689,342	2,689,342	2,878,398	
Tax Rate for General Fund	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.1000	\$8.2350	\$7.9952	\$8.1000	\$8.1000	\$8.1000	\$7.9952	\$8.1000	\$8.1000	
Tax Amount - General Fund (Regular)	3,380,877	3,327,543	3,453,121	3,492,472	3,829,562	3,820,910	4,008,896	4,008,896	3,820,910	3,829,562	3,820,910	4,492,233	4,492,233	4,527,509	
Tax Amount - General Fund (Ag Land)	7,912	7,235	7,375	6,988	7,818	8,464	8,078	8,078	8,464	7,818	8,464	8,389	8,389	8,646	
Tax Amount - General Fund (TOTAL)	3,388,789	3,334,778	3,460,496	3,499,460	3,837,380	3,829,374	4,016,974	4,016,974	3,829,374	3,837,380	3,829,374	4,500,622	4,500,622	4,536,155	45.54%
Taxable Valuation: Regular	417,392,217	410,807,762	426,311,178	453,734,105	472,785,462	471,717,245	486,811,952	486,811,952	471,717,245	472,785,462	471,717,245	486,811,952	486,811,952	558,951,709	
Taxable Valuation: TIF	49,601,692	55,348,964	54,537,096	57,694,329	49,906,610	47,441,676	47,619,694	47,619,694	47,441,676	49,906,610	47,441,676	29,671,002	29,671,002	29,385,947	
Total Valuation/ Debt Service	466,993,909	466,156,726	480,848,274	488,863,676	522,692,072	519,158,921	534,431,646	534,431,646	519,158,921	522,692,072	519,158,921	591,540,822	591,540,822	588,337,656	
Tax Rate City - Employee Benefits	\$2,3126	\$2,5124	\$2,3023	\$2,2768	\$2,6114	\$3,1107	\$2,9946	\$2,9946	\$3,1107	\$2,6114	\$3,1107	\$2,9281	\$2,9281	\$3,0659	
Tax Amount- Employee Benefits	965,278	1,032,097	981,497	981,704	1,234,646	1,467,366	1,457,788	1,457,788	1,467,366	1,234,646	1,467,366	1,645,206	1,645,206	1,713,668	17.20%
Tax Rate City - Op. & Maint of Civic Ctr	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.1350	\$0.0000	\$0.0000	\$0.1350	\$0.1350	\$0.1350	\$0.0000	\$0.0000	\$0.0000	
Tax Amount- Op. & Maint of Civic Ctr	56,348	55,459	57,552	58,208	63,826	63,682	0	0	63,682	63,826	63,682	0	0	0	0.00%
Tax Rate City Insurance	\$0.2142	\$0.2176	\$0.2145	\$0.2190	\$0.2840	\$0.3099	\$0.4565	\$0.4565	\$0.3099	\$0.2840	\$0.3099	\$0.5151	\$0.5151	\$0.5267	
Tax Amount for City Insurance	89,389	89,408	91,439	94,443	134,252	146,176	222,249	222,249	146,176	134,252	146,176	289,425	289,425	294,383	2.96%
Tax Rate for Debt Service	\$2.7301	\$2.7552	\$2.9418	\$4.2838	\$4.4958	\$4.5630	\$4.6800	\$4.6800	\$4.5630	\$4.4958	\$4.5630	\$5.2063	\$5.2063	\$5.1600	
Tax Amount - Debt Service	1,274,949	1,284,341	1,414,559	2,094,189	2,349,914	2,368,901	2,501,151	2,501,151	2,368,901	2,349,914	2,368,901	3,079,727	3,079,727	3,035,805	30.48%
Tax Rate - Employee Benefit MFPRSI	\$0.6874	\$0.7289	\$0.6784	\$0.6709	\$0.7086	\$0.7501	\$0.7530	\$0.7530	\$0.7501	\$0.7086	\$0.7501	\$0.6800	\$0.6800	\$0.6818	
Tax Amount - Employee Benefit MFPRSI	286,899	299,442	289,214	289,276	334,997	353,849	365,689	365,689	353,849	334,997	353,849	382,083	382,083	381,065	3.83%
TOTAL TAX RATE	\$14.18	\$14.45	\$14.37	\$15.69	\$16.33	\$16.97	\$17.12	\$17.12	\$16.97	\$16.33	\$16.97	\$17.32	\$17.32	\$17.53	% Change
TOTAL TAX AMOUNT	6,061,652	6,095,525	6,294,757	7,017,280	7,955,015	8,229,348	8,563,851	8,563,851	8,229,348	7,955,015	8,229,348	9,897,063	9,897,063	9,961,076	1.21%
															0.65%

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 2026 – 2027

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 2025 these programs allowed officers to speak to approximately 4,400 citizens.
 - 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 2027 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 2026-27 Local Option Sales Tax Fund.
 - b.) Replace our unsupported Taser X26P with the Taser 10 and Axon Virtual Reality Training Pod. This lease agreement can be found within the 2026-27 Minor Equipment (001-110-6504).
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 2026-27 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 2026-27 Contract Services (001-110-6499).

POLICE DEPARTMENT

NOTES

STEP Grant

FY26 ES pays fuel tax

(15,800 LOST, 500 Trl, 5,000 Memorial)

	Actual			Budget			Projected			Approved 2026-2027
	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	
REVENUES:										
001-110-4400 Federal Grants	0	0	0	0	0	0	0	0	0	0
001-110-4440 State Grants	0	0	1,000	0	0	1,000	0	0	0	0
001-110-4466 Local/Regional Grants	0	0	0	0	0	0	0	0	0	0
001-110-4550 Charges-Witness Reviews	1,148	1,069	1,000	1,069	1,000	1,000	1,000	1,000	1,000	1,000
001-110-4710 Reimbursements	2,068	214	1,000	214	1,000	2,800	2,800	1,500	1,500	1,500
001-110-4720 Insurance Settlements	0	4,656	0	4,656	0	0	0	0	0	0
001-110-4735 Sales/Fuel Tax Refunds	3,450	3,079	2,500	3,079	2,500	0	0	0	0	0
001-110-4745 Sale of Assets	1,625	0	0	0	0	0	0	0	0	0
001-110-4770 Court Fines	29,251	28,430	26,000	28,430	26,000	26,000	26,000	28,000	28,000	28,000
001-110-4771 ATE Citations	0	0	0	0	0	60,000	60,000	84,000	84,000	84,000
001-110-4775 Parking Fines	5,580	7,666	9,000	7,666	9,000	9,000	9,000	8,000	8,000	8,000
001-110-4776 Pecuniary Restitution	0	108	0	108	0	0	0	0	0	0
001-110-4765 Animal Control/Shelter Fines	700	750	500	750	500	500	500	500	500	500
001-110-4830 Transfer In:	148,920	228,000	15,800	228,000	15,800	15,800	15,800	21,300	21,300	21,300
DEPARTMENT REVENUES:	192,742	273,971	56,800	273,971	56,800	116,100	116,100	144,300	144,300	144,300
EXPENSES:										
001-110-6010 Salaries and Wages	1,591,747	1,656,260	1,766,586	1,656,260	1,766,586	1,766,586	1,766,586	1,830,954	1,830,954	1,830,954
112-110-6110 FICA	26,357	29,338	28,904	29,338	28,904	28,904	28,904	29,817	29,817	29,817
112-110-6130 IPERS	5,876	6,306	6,699	6,306	6,699	6,699	6,699	6,900	6,900	6,900
112-110-6141 Pension-411	324,503	346,702	383,573	346,702	383,573	383,573	383,573	382,440	382,440	382,440
112-110-6150 Group Insurance	253,961	285,656	468,018	285,656	468,018	468,018	468,018	386,352	386,352	386,352
001-110-6160 Workers Compensation	22,906	22,885	22,900	22,885	22,900	21,251	21,251	23,400	23,400	23,400
001-110-6181 Uniform Allowance-Safety	6,614	3,044	10,000	3,044	10,000	8,000	8,000	9,000	9,000	9,000
PERSONNEL COSTS:	2,231,964	2,350,189	2,686,680	2,350,189	2,686,680	2,683,031	2,683,031	2,668,863	2,668,863	2,668,863
001-110-6210 Dues/Memberships	1,370	1,400	1,650	1,400	1,650	1,650	1,650	1,805	1,805	1,805
001-110-6220 Subscriptions	2	0	0	0	0	120	120	0	0	0
001-110-6230 Training	9,381	11,413	20,500	11,413	20,500	20,500	20,500	19,500	19,500	19,500
001-110-6240 Travel and Conference	13,877	11,111	17,500	11,111	17,500	17,500	17,500	17,400	17,400	17,400
001-110-6331 Vehicle Operation/Fuel	36,701	37,518	50,969	37,518	50,969	38,000	38,000	43,169	43,169	43,169
001-110-6332 Repair/Maint. Vehicle	1,632	8,964	5,500	8,964	5,500	5,500	5,500	8,000	8,000	8,000
001-110-6350 Operational Equip. Repair	860	204	3,000	204	3,000	3,000	3,000	3,000	3,000	3,000
001-110-6373 Telecommunications	2,401	2,401	2,400	2,401	2,400	2,400	2,400	2,900	2,900	2,900
001-110-6399 Repair/Maint Equip ES	16,065	10,807	12,000	10,807	12,000	12,000	12,000	12,000	12,000	12,000
001-110-6402 Advertising/Recruitment	2,948	3,350	3,000	3,350	3,000	3,000	3,000	3,000	3,000	3,000
001-110-6405 Court and Recording Fees	0	0	250	0	250	250	250	250	250	250
001-110-6406 Forfeiture Funds	0	0	0	0	0	0	0	0	0	0
001-110-6413 Payment to Other Agencies	101,436	105,718	113,504	105,718	113,504	113,504	113,504	108,402	108,402	108,402
001-110-6414 Printing and Publishing	1,043	508	1,200	508	1,200	1,540	1,540	1,500	1,500	1,500
001-110-6419 Technology Services/Exp	0	0	0	0	0	0	0	0	0	0
001-110-6420 Animal Control Expenses	755	245	1,000	245	1,000	1,000	1,000	1,000	1,000	1,000
001-110-6490 Contract/Professional	3,196	2,420	3,500	2,420	3,500	3,500	3,500	3,000	3,000	3,000
001-110-6499 Contract Services	12,062	24,271	16,850	24,271	16,850	16,850	16,850	16,030	16,030	16,030
001-110-6504 Minor Equipment	15,823	1,492	1,500	1,492	1,500	1,500	1,500	15,200	15,200	15,200
001-110-6507 Operating Supplies	10,467	13,887	13,102	13,887	13,102	13,102	13,102	14,102	14,102	14,102
001-110-6508 Postage/Shipping	0	11	100	11	100	100	100	100	100	100
001-110-6511 DARE Material	720	1,072	1,000	1,072	1,000	1,000	1,000	1,000	1,000	1,000
SERVICES & COMMODITIES:	230,740	236,794	268,525	236,794	268,525	256,016	256,016	271,358	271,358	271,358

001-110-6710
001-110-6727

Capital-Vehicles
Capital-Equipment
Capital Equipment Reserve
CAPITAL EXPENDITURES:

Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027
80,996	173,956	0	0	0
20,663	53,620	15,800	15,800	15,800
0	0	0	0	0
101,659	227,576	15,800	15,800	15,800
2,564,363	2,814,558	2,971,005	2,954,847	2,956,021
(2,183,644)	(2,540,587)	(2,914,205)	(2,838,747)	(2,811,721)

DEPARTMENT EXPENDITURES:
NET DEPARTMENT OPERATIONS:

PERSONNEL:	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027
Police Chief	1	1	1	1	1
Asst. Police Chief	0	0	0	0	0
Secretary	1	1	1	1	1
Patrol Officer	10	10	9	9	9
Captain	2	2	2	2	2
Sergeant	3	3	3	3	3
Investigator	1	1	2	2	2

**2026 - 27 Budget Account Detail Report
POLICE DEPARTMENT**

6181 Uniforms	Uniforms and Related Safety Equipment for Officers	\$ 9,000
	Total	\$ 9,000
6210 Dues / Memberships / Subscriptions	Bremer County Peace Officers (\$10 X 17 Officers)	\$ 170
	Iowa Peace Officers' Association (\$30 x 17 Officers)	\$ 510
	Iowa Police Executive Forum	\$ 125
	Iowa Narcotics Officers Association (\$50 X 2 Officers)	\$ 100
	Spokeo Records Membership	\$ 180
	MOCIC (Mid-States Organized Crime Information Center)	\$ 150
	International Association of Chiefs of Police	\$ 220
	Iowa D.A.R.E. Association	\$ 100
	Three Rivers Chapter, IWLA (Firing Range)	\$ 250
	Total	\$ 1,805
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	\$ 7,000
	Tuition reimbursement (\$5,000 X 2.5 Employees)	\$ 12,500
	Total	\$ 19,500
6240 Travel & Conference	ILEA Recertification (weapons, defensive tactics, field sobriety, etc)	\$ 4,000
	Iowa Peace Officers Association (IPOA) Training Conference	\$ 700
	Evidence-Based Interviewing and Interrogation	\$ 700
	International Association Chiefs of Police Conference	\$ 3,500
	Iowa Law Enforcement Academy (training and meals)	\$ 8,500
	Total	\$ 17,400
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 \$272,546 and 40% of \$87,036)	\$ 108,402
	Total	\$ 108,402

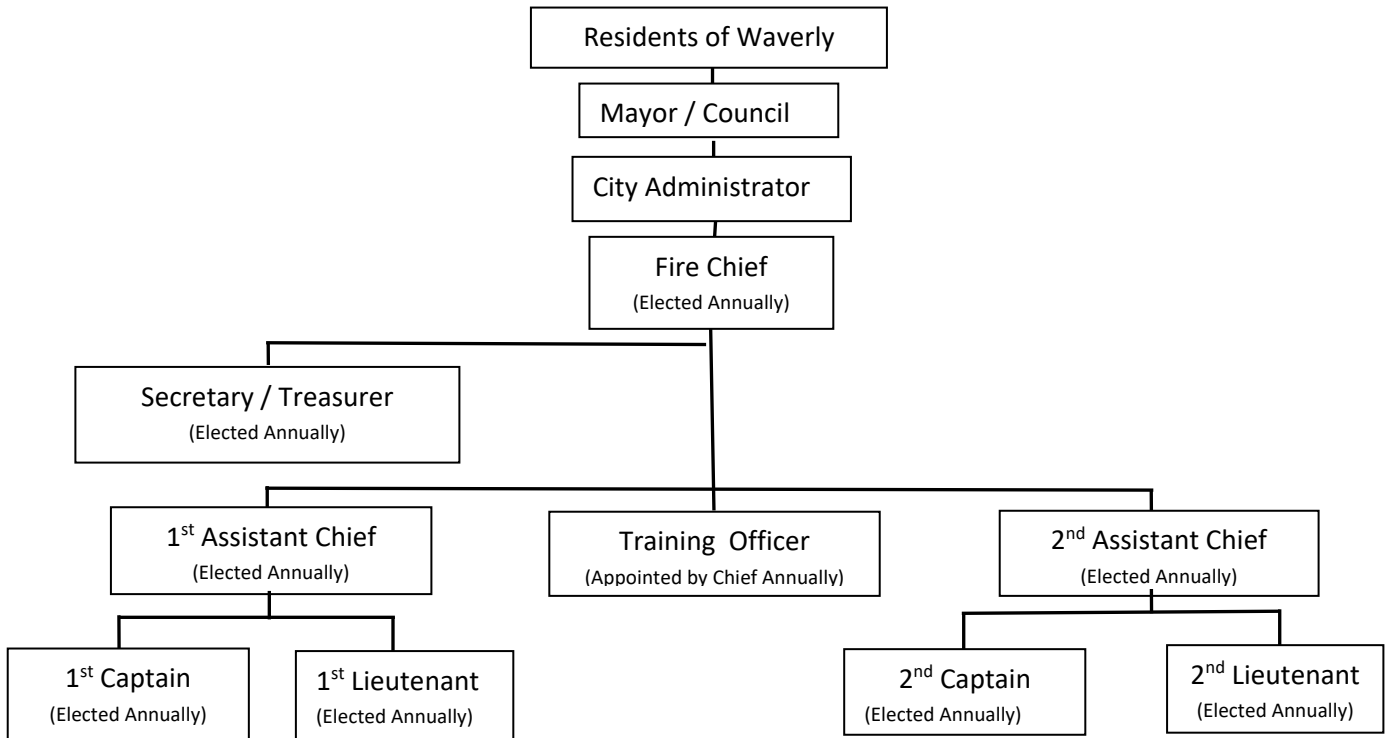
6414 Printing	Printing traffic books, paper for Mobile Data Printers, warning tickets, non-meter tickets, police citations, and complaint forms	\$ 1,500
	Total	\$ 1,500
6420 Animal Contral	Transfer of animals to Cedar Bend Humane Society	\$ 925
	Animal Welfare Licensing (IA Dept. of Agriculture)	\$ 75
	Total	\$ 1,000
6490 Consultant / Professional Fees	Civil Service exams, methamphetamine lab technician exams, MMPI, and service work	\$ 3,000
	Total	\$ 3,000
6499 Miscellaneous Contracts	Central Square Annual Maintenance (Virtual Partner, Smart Import, Quick Voice/Command)	\$ 2,400
	SWTraCS Import- MARS, ECCO, CIRF (Annual)	\$ 800
	Arbitrator 360 Software Maintenance Agreement	\$ 520
	Midwest Radar, calibration of radars	\$ 210
	Lexipol Policy Manual & Daily Training Solutions	\$ 10,900
	Susteen, Data Pilot Software Maintenance	\$ 1,200
	Total	\$ 16,030
6504 Minor Equipment	TASER 10 hardware, software, services, and warranties	\$ 15,200
	Total	\$ 15,200
6507 Operating Supplies / Materials	Clerical supplies / general operating materials	\$ 6,000
	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	\$ 5,302
	Citizen's Police Academy	\$ 1,100
	National Night Out	\$ 1,700
	Total	\$ 14,102
6710 Capital- Vehicles		
	Total	\$ -
6727 Capital Equipment	Haas Keltak Getac Camera System Lease Agreement	\$ 15,800
	Total	\$ 15,800

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			Budget			Projected			Approved 2026-2027
	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	
REVENUES:										NOTES
001-150-4475	118,863	13,962	8,500	10,699					210,000	
001-150-4705	0	0	0	0					0	
001-150-4710	2,685	989	0	379					0	
001-150-4720	5,955	0	0	0					0	
001-150-4735	324	236	100	0					0	
001-150-4820	0	0	0	200,000					0	FY26 ES pays fuel tax
Transfers In: LOST	155,000	90,000	106,000	106,000					0	Received FY27 bond proceeds in FY26
DEPARTMENT REVENUES:	282,827	105,186	114,600	317,078					210,000	
EXPENSES:										NOTES
001-150-6010	49,394	52,716	57,773	57,773					57,258	
112-150-6110	3,761	3,896	4,420	4,420					4,380	
112-150-6130	989	1,654	2,725	2,725					2,689	
112-150-6150	1,791	1,769	2,000	2,000					2,000	
001-150-6160	20,597	9,400	12,290	9,038					12,000	
001-150-6181	11,415	9,624	12,399	12,399					14,959	
PERSONNEL COSTS:	87,947	79,060	91,607	88,355					93,286	
001-150-6210	940	1,055	1,306	1,306					1,306	
001-150-6230	5,382	2,138	6,700	6,700					7,050	
001-150-6240	0	0	0	0					0	
001-150-6310	6,560	9,038	11,750	11,750					15,750	
001-150-6331	3,525	3,990	4,000	3,000					4,000	
001-150-6350	16,405	12,276	17,275	17,275					18,375	
001-150-6371	21,215	24,997	25,000	25,000					26,250	5% WU increase
001-150-6373	3,559	3,711	5,004	4,004					5,004	
001-150-6399	13,486	13,156	5,000	5,000					5,000	
001-150-6402	0	0	0	0					0	
001-150-6408	0	0	0	0					0	
001-150-6409	707	966	825	825					825	
001-150-6413	0	0	0	0					0	
001-150-6419	0	0	350	350					350	
001-150-6490	421	0	0	0					0	
001-150-6499	5,635	7,608	10,795	10,795					11,500	
001-150-6504	5,456	12,039	17,300	17,300					18,960	
001-150-6506	0	0	250	250					250	
001-150-6507	2,077	3,294	4,000	6,500					10,300	
SERVICES & COMMODITIES:	85,367	94,268	109,555	110,055					124,920	

	Actual		Budget		Projected		Approved
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	
001-150-6710 Capital - Vehicles	213,877	0	0	0	0	0	400,000
001-150-6727 Capital - Equipment	97,247	130,282	117,840	117,840	114,000	13,500	13,500
001-150-6750 Capital - Building Improvements	0	0	0	0	0	0	0
CAPITAL EXPENDITURES:	311,124	130,282	117,840	117,840	114,000	413,500	413,500
DEPARTMENT EXPENDITURES:	484,438	303,611	319,002	319,002	312,410	631,706	631,706
NET DEPARTMENT OPERATIONS:	(201,611)	(198,424)	(204,402)	(204,402)	4,668	(421,706)	(421,706)

Fire Truck
Fire gear

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

**2026 - 27 Budget Account Detail Report
FIRE DEPARTMENT**

6181	Uniforms and Safety	
	Boots (5)	\$ 2,750
	Helmets (3)	\$ 1,650
	Dress Shirts (5)	\$ 1,500
	Individual SCBA Masks (7)	\$ 2,100
	Name Tag / Badge / Label Pins (7)	\$ 1,050
	Annual SCBA Fit Test (36)	\$ 1,440
	Rescue Gloves (10)	\$ 650
	Firefighting Gloves (10)	\$ 800
	Nomex Hoods (10)	\$ 1,000
	Hepatitis Shots (2)	\$ 219
	Pagers (3)	\$ 1,800
	Total	\$ 14,959
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	\$ 1,225
	Training Props	\$ 1,600
	Total	\$ 7,050
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	\$ 1,000
	Water discharge testing (estimate)	\$ 300
	LED Bay Lights	\$ 5,500
	Total	\$ 15,750
6350	Repair / Maintenance - Structures	
	Annual Pump Service (4)	\$ 3,200
	Annual Pump Certification (4)	\$ 1,800
	Annual Air Compressor Service (1)	\$ 1,000
	Air Compressor Air Test (1)	\$ 250
	Annual SCBA Flow Test (24)	\$ 2,400
	Annual Ground Ladder Certification (17)	\$ 850
	Pager Repair (4)	\$ 500
	SCBA Hydro Stat Test (10)	\$ 500
	Valve Repair on Pumpers (4)	\$ 1,000
	Annual Rescue Tool Maintenance	\$ 1,000
	Annual Ranger Maintenance	\$ 75
	Annual Truck Servicing (in-house)	\$ 800
	Normal Truck Repair	\$ 2,000
	General Maintenance of Trucks	\$ 2,000
	Aerial Annual Test	\$ 1,000
	Total	\$ 18,375

6499	Miscellaneous Contracts	
	Window Washing	\$ 800
	DNR Permit for well	\$ 400
	Exterminator service	\$ 100
	E-Dispatch	\$ 2,200
	Verizon Wireless card (monthly)	\$ 600
	ESO Reporting software	\$ 6,000
	Annual Elevator Certification	\$ 400
	NFPA	\$ 200
	Primary Systems	\$ 800
	Total	\$ 11,500
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
	Ladders- attic, roof, & ext. ladder	\$ 3,000
	Accountability Tags (36)	\$ 2,160
	Harnesses (4)	\$ 3,000
	Gas Sniffer/Meter	\$ 2,000
	Total	\$ 18,960
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
	Radio Batteries (12)	\$ 2,400
	Radio Battery Charger (2)	\$ 2,700
	Cordless Batteries (4)	\$ 1,200
	Total	\$ 10,300
6710	Capital- Vehicles	
	Fire Truck F805 replacement (1/2 reimbursed by Rural)	\$ 400,000
	Total	\$ 400,000
6727	Other Capital Equipment	
	Fire Gear	\$ 13,500
	Total	\$ 13,500
6750	Capital- Building Improvements	
	Total	\$ -

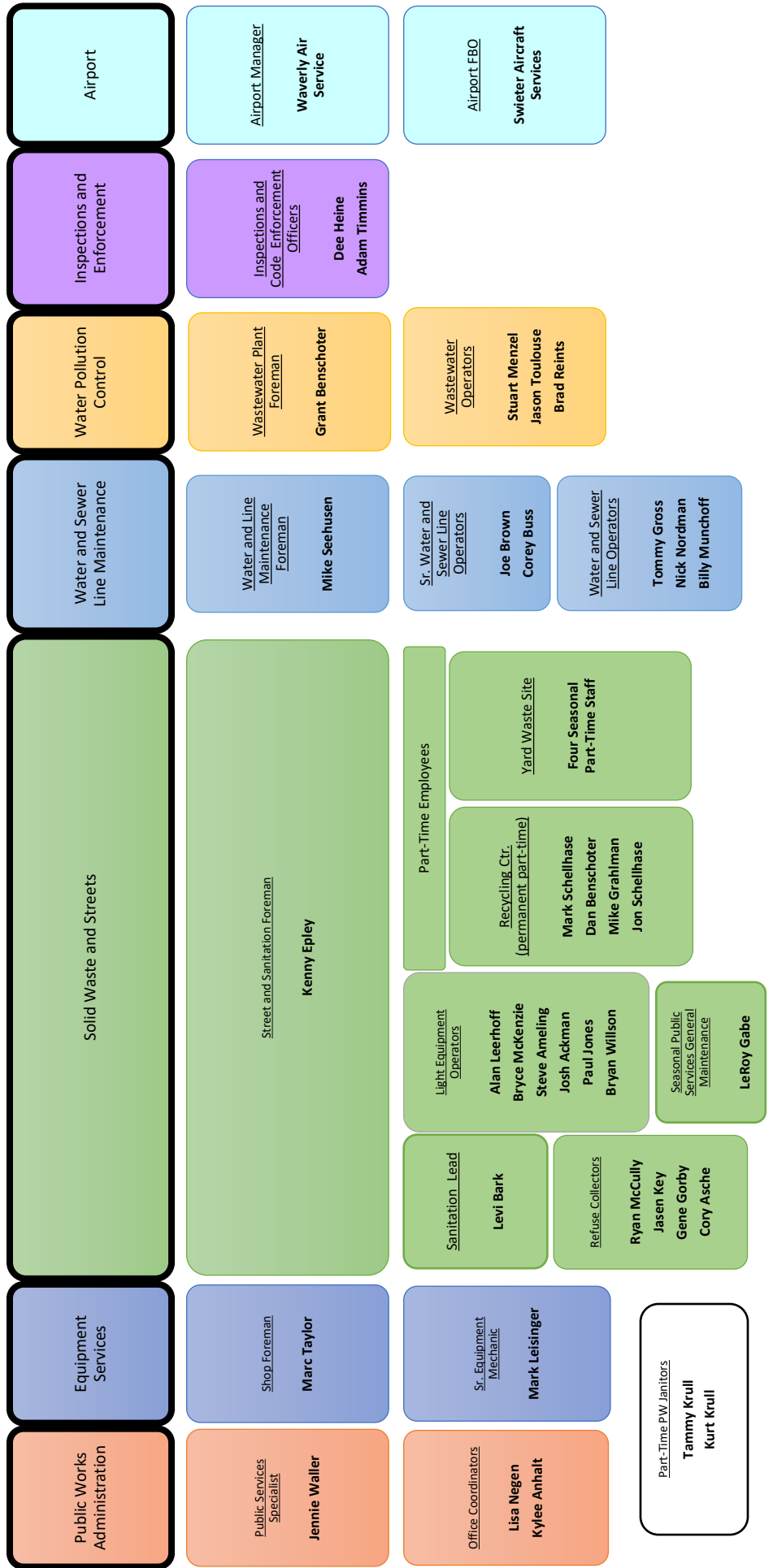
AMBULANCE

	Actual		Actual		Budget		Projected		Approved		Estimate		NOTES
	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	2027-2028	2028-2029		
REVENUES:													
001-160-4465 County Contribution	13,629	13,629	13,629	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	
001-160-4710 Reimbursements	0	0	0	0	0	0	0	0	0	0	0	0	
001-160-4735 Sales/Fuel Tax Refunds	2,629	4,474	4,474	1,500	0	0	0	0	0	0	0	0	
001-910-4830 Transfer In: Equip Reserve	0	0	0	0	0	0	0	0	0	0	0	0	FY27 Budget
DEPARTMENT REVENUES:	16,258	18,103	18,103	14,500	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	
EXPENSES:													
001-160-6331 Vehicle Operation/Fuel	31,665	27,137	27,137	30,000	30,000	30,000	30,000	30,000	25,000	25,000	25,000	25,000	
001-160-6332 Repair/Maint. Vehicle	0	0	0	10,000	10,000	10,000	10,000	10,000	5,000	5,000	5,000	5,000	
001-160-6399 Repair/Maint Equip ES	12,790	20,972	20,972	15,000	15,000	15,000	15,000	15,000	25,000	15,000	15,000	15,000	
001-160-6413 Payment to Other Agencies	0	0	0	0	0	0	0	0	0	0	0	0	
SERVICES & COMMODITIES:	44,455	48,109	48,109	55,000	55,000	55,000	55,000	55,000	55,000	45,000	45,000	45,000	
001-160-6727 Capital - Equipment	0	0	0	0	0	0	0	0	0	0	0	0	FY27 Budget
Capital Equip Reserve Transfer Out	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
CAPITAL EXPENDITURES:	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
DEPARTMENT EXPENDITURES:	119,455	123,109	123,109	130,000	130,000	130,000	130,000	130,000	130,000	120,000	120,000	120,000	
NET DEPARTMENT OPERATIONS:	(103,196)	(105,006)	(105,006)	(115,500)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)	(107,000)	(107,000)	(107,000)	

City of Waverly Public Works Department

Updated 10/8/2025

Director of Public Works Justin McGlaun



ACTIVITY COVER SHEET

BUDGET FY2026-27

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 2026-27 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		Budget		Projected		Approved	Estimated		NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027		2027-2028	2028-2029	
REVENUES:										
Reimbursements	0	0	0	0	0	0	0	0	0	
DEPARTMENT REVENUES:	0	0	0	0	0	0	0	0	0	
EXPENSES:										
001-295-6010 Salaries and Wages-Full Time	291,603	325,963	403,186	403,186	403,186	398,864	410,830	423,155		
112-295-6110 FICA/Medicare-City	21,554	24,163	30,596	30,596	30,596	30,279	31,187	32,123		
112-295-6130 IPERS-City	27,335	30,570	37,755	37,755	37,755	37,364	38,485	39,640		
112-295-6150 Group Insurance	44,659	42,447	102,276	102,276	102,276	98,853	78,208	78,208		
001-295-6160 Workers Compensation	3,117	1,024	795	795	943	2,000	2,000	0		
001-295-6181 Uniform Allowance-Safety	72	0	50	50	50	50	50	50		
PERSONNEL COSTS:	388,340	424,168	574,658	574,806	574,806	567,410	560,760	573,176		
001-295-6210 Dues/Memberships	0	427	495	409	409	425	425	425		
001-295-6230 Training	0	250	650	650	650	650	650	650		
001-295-6240 Travel and Conference	0	550	250	500	500	500	250	250		
001-295-6373 Telecommunications	0	0	0	0	0	0	0	0		
001-295-6419 Technology Services/Exp	0	0	0	0	0	0	0	0		
001-295-6499 Contract Services	0	1,380	1,300	1,300	1,300	1,300	1,300	1,300		Moved to City Clerk budget
001-295-6504 Minor Equipment	0	40	500	500	500	500	500	500		1/5 Notification System
001-295-6506 Office Supplies	0	0	0	0	0	0	0	0		
001-295-6507 Operating Supplies	0	0	50	50	50	50	50	50		
SERVICE AND COMMODITIES:	0	2,647	3,245	3,409	3,409	3,425	3,175	3,125		
001-295-6721 Capital - Furniture/Fixtures	0	36	350	350	350	350	350	350		
001-295-6727 Capital - Equipment	0	0	0	0	0	0	0	0		
CAPITAL EXPENDITURES:	0	36	350	350	350	350	350	350		
001-295-6930 Less: Allocation to RUT	0	0	0	0	0	20,000	0	0		
001-295-6931 Less: Allocation to Water	77,553	68,925	88,887	88,919	88,919	80,183	0	0		20%
001-295-6932 Less: Allocation to Sewer	68,936	95,182	92,927	92,961	92,961	80,183	0	0		20%
001-295-6933 Less: Allocation to Solid Waste	63,191	68,925	88,887	88,919	88,919	80,183	0	0		20%
001-295-6935 Less: Allocation to Projects	0	0	0	0	0	0	0	0		
Less: Expenses Allocated from 112	66,077	68,998	114,320	114,320	114,320	0	0	0		0% to 110, 600, 610, 670
ALLOCATIONS:	-275,756	-302,031	-385,021	-385,120	-385,120	-260,548	0	0		
DEPARTMENT EXPENDITURES:	112,584	124,820	193,232	193,445	193,445	310,637	564,285	576,651		
NET DEPARTMENT OPERATIONS:	-112,584	-124,820	-193,232	-193,445	-193,445	-310,637	-564,285	-576,651		

PERSONNEL:

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

**2026-27 Budget Account Detail Report
Public Works Department
ADMINISTRATION**

001-295-

6181	Uniforms & Safety	\$ 50.00
6210	Dues / Memberships / Subscriptions	
	American Public Works Agency	\$ 425.00
	Notary Renewal (<u>Waller</u>)	\$ -
		<u>\$ 425.00</u>
6230	Training	
	Continuing Education (2 @ \$100)	\$ 200.00
	Professional Development Conferences (3 @ \$150)	\$ 450.00
		<u>\$ 650.00</u>
6240	Travel & Conference	\$ 500.00
6373	Telecommunications (WU Telephone & Internet)	\$ -
6419	Technology Services / Exp	
	Server Maintenance & Software	\$ -
	Managed Services by Bergan KDV (\$810/month)	\$ -
		<u>\$ -</u>
6499	Contract Services	
	Text Notification System	\$ 1,300.00
		<u>\$ 1,300.00</u>
6504	Minor Equipment	\$ 500.00
6506	Office Supplies	\$ -
6507	Operating Supplies	\$ 50.00
6721	Furniture & Fixtures	\$ 350.00
6727	Capital - Equipment (computers)	\$ -

ACTIVITY COVER SHEET

BUDGET FY2026-27

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 2026-27 OBJECTIVES:

1. Review and update City of Waverly Supplement to the Urban Design and Specifications (SUDAS) standards with design specifications.
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		Budget	Projected	Approved	Estimated	NOTES
	2023-2024	2024-2025					
REVENUES:							
001-645-4710 Reimbursements	4	0	0	315	0	0	0
001-645-4720 Insurance Settlements	0	0	0	0	0	0	0
001-645-4735 Sales/Fuel Tax Refunds	197	196	210	0	0	240	0
001-645-4800 Sale of Assets	0	0	0	0	0	0	0
DEPARTMENT REVENUES:	201	196	210	315	0	240	0
EXPENSES:							
001-645-6010 Salaries and Wages - Full Time	293,615	145,493	155,206	155,206	159,100	163,873	
112-645-6110 FICA/Medicare - City	21,165	10,028	11,763	11,763	12,061	12,423	
112-645-6130 IPERS - City	23,297	13,599	14,516	14,516	14,883	15,329	
112-645-6150 Group Insurance	65,377	41,304	54,024	54,024	52,488	45,517	
001-645-6160 Workers Compensation	6,273	889	1,600	886	1,200	2,367	
001-645-6181 Uniform Allowance-Safety	109	326	800	800	800	800	
PERSONNEL COSTS:	409,836	211,638	237,909	237,195	240,532	240,309	
001-645-6210 Dues/Memberships	862	0	0	0	0	0	
001-645-6230 Training	0	0	1,000	0	1,000	1,000	IDOT Recert. & PDHs
001-645-6240 Travel and Conference	532	0	500	0	500	500	
001-645-6331 Vehicle Operation/Fuel	1,925	2,468	2,560	2,040	1,880	1,880	
001-645-6332 Repair/Maint Vehicle	0	0	0	0	0	0	
001-645-6350 Operational Equip Repair	50	0	50	50	50	50	
001-645-6373 Telecommunications	1,052	829	1,000	942	1,000	1,000	
001-645-6399 Repair/Maint ES	759	526	500	2,000	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	5,600	55,999	48,000	48,000	58,000	58,000	External Engineer Consultant
001-645-6504 Minor Equipment	24	0	50	50	50	50	
001-645-6506 Office Supplies	343	0	400	400	400	400	
001-645-6507 Operating Supplies	130	0	150	150	150	150	
001-645-6508 Postage/Shipping	0	0	0	0	0	0	
SERVICES & COMMODITIES	11,278	59,823	54,210	53,632	63,530	63,530	
001-645-6710 Automotive Equipment	0	0	31,000	29,850	0	0	Replace Pick-up FY26
001-645-6721 Capital - Furniture/Fixtures	0	0	0	0	0	0	
001-645-6727 Capital - Equipment	1,425	0	0	0	0	0	Computer Repl thru HR Off.
CAPITAL OUTLAYS:	1,425	0	31,000	29,850	0	0	

001-645-6931 Less: Allocation to Water
 001-645-6932 Less: Allocation to Sewer
 001-645-6935 Less: Charged Against Projects
 Less: Expenses Allocated from 112
 ALLOCATIONS: 0% to Water, 0% to Sewer

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028
	50,806	41,280	48,163	47,675	89,052	45,714
	50,806	41,280	48,163	47,675	89,052	45,714
	58,672	129	2,000	2,000	2,000	2,000
	43,935	25,972	32,121	32,121	0	0
	(204,219)	(108,662)	(130,447)	(129,471)	(180,104)	(93,428)
DEPARTMENT EXPENDITURES:						
	218,320	162,799	192,672	191,206	123,958	210,411
	(218,119)	(162,603)	(192,462)	(190,891)	(123,958)	(210,171)

NET DEPARTMENT OPERATIONS:

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028
PERSONNEL:						
Inspection and Enforcement Officer	0	0	2	2	2	2
Office Assistant	1	1	0	0	0	0
City Engineer	1	1	0	0	0	0
Engineering Tech	2	2	0	0	0	0
Special Projects Engineer	0.00	0.00	0.00	0.00	0.00	0.00

Moved from PW Admin in FY23
 Moved from PW Admin in FY23

**2026-27 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 and City Engineer	\$	1,000
6240	Travel & Conference	\$	500
6331	Vehicle Operation / Fuel	\$	1,880
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	\$	58,000
6504	Minor Equipment Tape measures, etc.	\$	50
6506	Office Supplies	\$	400
6507	Operating Supplies Wood stakes, paint, etc.	\$	150
6710	Automotive Equipment	\$	-
6935	Allocation to Projects	\$	2,000

ACTIVITY COVER SHEET

BUDGET FY2026-27

ACTIVITY: General Infrastructure Maintenance

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

FY 2026-27 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		Budget	Projected	Approved	Estimated		NOTES
	2023-2024	2024-2025				2025-2026	2025-2026	
REVENUES:								
001-210-4134 Excavation Permits	952	1,372	800	800	800	800	800	
001-210-4135 Sidewalk/Driveway Permits	210	170	200	200	200	200	200	
001-210-4300 Interest Income (RUT)	0	0	0	0	0	0	0	
001-210-4310 Rental Fees	0	0	0	0	0	0	0	Sidewalk Barricades
001-210-4445 State Highway Maintenance	0	0	0	0	0	0	0	
001-210-4550 Charges-Public Services	13,489	24,142	18,000	18,000	18,000	18,000	18,000	Billed Street Repairs
001-210-4710 Reimbursements	0	0	0	0	0	0	0	
001-210-4720 Insurance Settlements	0	0	0	0	0	0	0	
001-210-4735 Sales/Fuel Tax Refunds	0	0	0	0	0	0	0	
001-210-4745 Sale of Assets	0	0	0	0	0	0	0	
001-230-4476 Street Lights	301,669	287,208	310,000	310,000	275,000	300,000	300,000	Set by WU
Transfer In:	0	0	0	0	0	0	0	
DEPARTMENT REVENUES:	316,319	312,893	329,000	329,000	294,000	319,000	319,000	
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	
PERSONNEL COSTS:	0	0	0	0	0	0	0	
001-210-6210 Dues/Memberships	0	0	0	0	0	0	0	
001-210-6230 Training	0	0	0	0	0	0	0	
001-210-6240 Travel and Conference	0	0	0	0	0	0	0	
001-210-6310 Building Maint & Repair	7	267	500	500	500	500	500	
001-210-6332 Repair/Maint Vehicle	0	0	0	0	0	0	0	
001-210-6350 Operational Equip Repair	69	280	4,500	4,500	4,500	4,500	4,500	Dam Maint.
001-210-6371 Electric/Gas Utilities	17,183	26,509	17,510	17,510	17,510	17,510	17,510	5% increase
001-210-6373 Telecommunications	943	0	0	0	0	0	0	Dam controls
001-210-6399 Repair/Maint. Equipment, E.S.	0	4,809	2,000	4,500	4,500	4,500	4,500	
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	
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	
001-210-6414 Printing & Publishing	1,332	1,335	1,350	1,800	1,800	1,800	1,800	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	121	0	0	0	2,000	0	8,500	
001-210-6499 Contract Services	18,596	40,506	31,000	29,700	30,000	30,000	30,000	USGS River Gage/Dam Insp.

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029	NOTES
EXPENSES:								
001-210-6504	0	0	0	0	0	0	0	
001-210-6505	0	0	0	0	0	0	0	
001-210-6506	0	0	0	0	0	0	0	
001-210-6507	79	833	1,000	1,000	1,000	1,000	1,000	
001-210-6508	1,032	1,183	1,032	1,258	1,258	1,258	1,258	
001- 230 -6371	261,179	288,967	310,000	310,000	275,000	300,000	300,000	Set by Waverly Utilities
SERVICES & COMMODITIES:	300,539	364,688	368,892	370,768	338,068	361,068	369,568	
001-210-6727	0	0	0	0	0	0	0	
001-210-6799	0	0	0	0	0	0	0	
CAPITAL OUTLAY:	0	0	0	0	0	0	0	
001-910-6910	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
DEPARTMENT EXPENDITURES:	310,539	374,688	378,892	380,768	348,068	371,068	379,568	
NET DEPARTMENT OPERATIONS:	5,780	(61,796)	(49,892)	(51,768)	(54,068)	(52,068)	(60,568)	

**2026-27 Budget Account Detail Report
Public Works Department
GENERAL INFRASTRUCTURE MAINTENANCE**

<u>001-210-</u>		
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	\$ 4,500.00
6408	Property/Liability Insurance	\$ -
6414	Printing and Duplicating Hazard Mitigation Newsletter	\$ 1,800.00
6419	Technology Services	\$ -
6490	Consultant & Professional Fees 8 Rail Trail Bridge Inspections Cedar River Trail Bridge Inspection	\$ 2,000.00 \$ - \$ 2,000.00
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	\$ - \$ - \$ 12,000.00 \$ 18,000.00 \$ 30,000.00
6501	Building / Grounds Maintenance & Supplies Ground Maintenance at new Public Services Weed Management (through Leisure Services)	 \$ -
6507	Operating Supplies / Materials Operating Supplies/Materials	\$ 1,000.00 \$ 1,000.00
6508	Postage Hazard Mitigation Newsletter	\$ 1,258.00
<u>230-6371</u>	Street Lighting	\$ 275,000.00
<u>910-6910</u>	Transfer to Airport	\$ 10,000.00

ACTIVITY COVER SHEET

BUDGET FY2026-27

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 2026-27 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. Training to keep up with ever-changing technology.

EQUIPMENT SERVICES

	Actual		Actual		Budget		Projected		Approved		Estimated		NOTES
	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	Estimated 2028-2029	
REVENUES:													
001-285-4550	13,967	16,104	16,104	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	WU Vehicle Service
001-285-4710	610	1,431	1,431	0	0	0	0	0	0	0	0	0	
001-285-4735	56	46	46	50	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	All ref. fuel tax cred. to acct
001-285-4745	0	61	61	0	0	0	0	0	0	0	0	0	
DEPARTMENT REVENUES:													
	14,633	17,641	17,641	15,050	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	
EXPENSES:													
001-285-6010	159,400	162,029	162,029	167,134	167,134	167,134	167,134	167,134	161,141	165,975	170,954	170,954	
112-285-6110	11,759	12,046	12,046	12,772	12,772	12,772	12,772	12,772	12,314	12,683	13,063	13,063	
112-285-6130	15,010	15,264	15,264	15,760	15,760	15,760	15,760	15,760	15,195	15,651	16,121	16,121	
112-285-6150	35,351	27,364	27,364	54,069	54,069	54,069	54,069	54,069	78,573	80,930	83,358	83,358	
001-285-6160	3,138	1,705	1,705	1,960	1,960	1,960	1,960	1,960	1,500	4,187	4,292	4,292	
001-285-6181	1,629	1,599	1,599	1,609	1,609	1,609	1,609	1,609	2,909	2,909	2,909	2,909	
PERSONNEL COSTS:													
	226,287	220,008	220,008	253,304	253,304	253,304	253,304	253,304	271,632	282,335	290,697	290,697	
001-285-6210	72	72	72	50	50	50	72	72	72	72	72	72	
001-285-6230	40	26	26	250	250	250	250	250	250	250	250	250	
001-285-6240	20	0	0	100	100	100	100	100	100	100	100	100	
001-285-6310	1,796	1,696	1,696	1,500	1,500	1,500	3,600	3,600	1,600	1,600	1,600	1,600	
001-285-6330	0	96,819	96,819	302,069	302,069	302,069	200,000	200,000	200,000	200,000	200,000	200,000	
001-285-6331	682	778	778	1,120	1,120	1,120	893	893	823	823	823	823	
001-285-6332	193,796	180,077	180,077	165,000	165,000	165,000	180,000	180,000	180,000	180,000	180,000	180,000	
001-285-6350	188	146	146	500	500	500	500	500	500	500	500	500	
001-285-6371	6,973	10,070	10,070	8,683	8,683	8,683	10,573	10,573	11,102	11,102	11,102	11,102	5% increase WU
001-285-6373	647	829	829	974	974	974	942	942	989	989	989	989	
001-285-6399	271	185	185	400	400	400	400	400	400	400	400	400	
001-285-6402	0	0	0	0	0	0	200	200	0	0	0	0	
001-285-6403	0	0	0	0	0	0	0	0	0	0	0	0	
001-285-6409	1,159	1,243	1,243	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
001-285-6415	0	0	0	200	200	200	200	200	200	200	200	200	
001-285-6419	0	0	0	0	0	0	0	0	0	0	0	0	
001-285-6499	10,346	10,879	10,879	13,760	13,760	13,760	14,000	14,000	19,940	16,000	16,000	16,000	RTA price increase
001-285-6501	526	211	211	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
001-285-6504	1,884	2,025	2,025	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
001-285-6506	373	237	237	740	740	740	740	740	740	740	740	740	
001-285-6507	1,044	582	582	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	
001-285-6508	0	33	33	50	50	50	50	50	50	50	50	50	
SERVICES & COMMODITIES:													
	219,816	305,907	305,907	501,246	501,246	501,246	418,370	418,370	422,616	418,676	418,676	418,676	

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029
EXPENSES:							
Capital - Vehicles	0	0	0	0	0	0	0
Capital - Equipment	1,183	0	0	0	2,800	0	0
Building Improvements	0	0	0	0	0	0	0
CAPITAL OUTLAY:	1,183	0	0	0	2,800	0	0
SUBTOTAL:	447,286	525,915	754,550	672,163	697,048	701,011	709,373
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	76,163	86,147	75,000	90,000	90,000	90,000	90,000
001-285-6937 Allocation from Part Charges	173,302	154,278	190,000	190,000	190,000	190,000	190,000
001-285-6938 Allocation from Fuel Charges	0	66,037	302,069	200,000	200,000	200,000	200,000
ALLOCATIONS:	(289,466)	(346,462)	(607,069)	(520,000)	(520,000)	(520,000)	(520,000)
DEPARTMENT EXPENDITURES:	157,820	179,453	147,481	152,163	177,048	181,011	189,373
NET DEPARTMENT OPERATIONS	(143,187)	(161,812)	(132,431)	(131,163)	(156,048)	(160,011)	(168,373)

Hotsy

PERSONNEL:	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
Shop Foreman	1	1	1	1	1	1	1
Senior Equipment Mechanic	1	1	1	1	1	1	1
Equipment Mechanic							

**2026-27 Budget Account Detail Report
Public Works Department
EQUIPMENT SERVICES**

001-285-

6181	Uniforms & Safety Safety Shoes, Gloves, Cold Weather Gear, Rain Suits, Uniforms, Safety Glasses, Hearing Tests, etc.	\$	2,909.00
6210	Dues / Memberships / Subscriptions Waverly Newspaper	\$	22.00
	Auto Auth Service Subscription	\$	50.00
		\$	72.00
6230	Training Continuing Ed (Snap on - Pro-Autotech)	\$	250.00
6240	Travel & Conference (Meals & Lodging)	\$	100.00
6310	Repair / Maint. Structures Repair/Maint. Structures	\$	1,500.00
	Window Cleaning	\$	100.00
		\$	1,600.00
6330	Fuel Station Fuel & Expenses	\$	200,000.00
6331	Vehicle Operation / Fuel	\$	823.00
6332	Vehicle Maintenance Supplies	\$	180,000.00
6350	Operational Equipment Repair	\$	500.00
6371	Electric/Gas Utilities Gas (Public Services - 20%)	\$	4,136.00
	Electric (Public Services - 20%)	\$	6,966.00
		\$	11,102.00
6373	Telecommunications Waverly Utilities - Internet	\$	989.00
6399	Repair / Maintenance of Equipment (E.S.) Repair and Maintenance of Equipment Services Pickup and Equipment In House	\$	400.00
6402	Advertising/Recruitment	\$	-
6403	Interdepartmental Charges Mowing & Grounds Maintenance (Public Services 20%)	\$	-
6409	Laundry Shop Towels & Mats	\$	1,100.00

001-285-

6415	Rents / Leases Equipment	\$ 200.00
6499	Contract Services	
	Cummins QuickServ-Online Factory Repair Info	\$ 810.00
	Solvent Replacement (Parts Washer)	\$ 2,400.00
	Hoist Inspection - Annual	\$ 500.00
	Lift Inspection - Annual	\$ 615.00
	Mitchel Maintenance Software (for cars & pickups) - Annual	\$ 1,600.00
	RTA Fleet Management - Annual	\$ 7,705.00
	Cummins Software Update - Annual	\$ -
	Snap On Modis Software Update - Annual	\$ 1,200.00
	TPMS Software Update - Annual	\$ 400.00
	Copier Service Contract - 20%	\$ 250.00
	Fire Alarm Inspections/Service	\$ 225.00
	Allison Transmission Software	\$ 1,260.00
	Cummins Engine Software	\$ 690.00
	Bendix/Wabco Brake Software	\$ 885.00
	UKG	\$ 60.00
	Fill-Rite	\$ 1,140.00
	Rite Env - Drums - Oil & Oil Filter Recycling	\$ 200.00
		\$ 19,940.00
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	
	Hotsy Pressure Washer (1/5)	\$ 2,800.00
6935	Allocation to Enterprise / RUT	\$ 40,000.00
6936	Allocation from Labor Charges	\$ 90,000.00
6937	Allocation from Part Charges	\$ 190,000.00
6938	Allocation from Fuel Charges	\$ 200,000.00

ACTIVITY COVER SHEET

BUDGET FY2026-27

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 2026-27 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
	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	
REVENUES:								
110-210-4300	12,670	15,218	7,000	20,000	10,000	10,000	10,000	
110-210-4430	1,468,179	1,476,148	1,440,400	1,517,000	1,435,200	1,461,200	1,471,600	FY26 - 10,400 x \$137.00
110-210-4445	0	15,553	15,552	15,552	15,552	15,552	15,552	FY27 - 10,400 x \$138.00
110-210-4710	2,128	4,390	0	43,950	0	0	0	FY28 - 10,400 X \$140.50
110-210-4720	0	0	0	0	0	0	0	FY29 - 10,400 X \$141.50
110-210-4735	4,398	3,337	780	0	0	0	0	FY30 - 10,400 X \$142.50
110-210-4745	172	0	0	0	0	0	0	
110-210-4800	15,951	63	0	0	0	0	0	
110-210-4820	0	0	0	475,000	0	0	0	FY27 bond proceeds received in FY26
110-910-4830	0	25,000	25,000	25,000	25,000	25,000	25,000	
TOTAL REVENUES:	1,503,498	1,539,709	1,488,732	2,096,502	1,485,752	1,511,752	1,522,152	
EXPENSES:								
110-210,250,270-6010	448,412	481,559	565,480	520,000	526,470	536,999	547,739	1 part-time and 1 seasonal
110-210,250,270-6110	33,063	35,534	43,199	43,199	40,247	41,454	42,698	
110-210,250,270-6130	41,201	44,169	53,307	53,307	49,665	51,155	52,690	
110-210,250,270-6150	99,984	89,609	229,202	229,202	185,784	190,429	195,189	
110-210,250,270-6160	24,557	16,291	19,300	10,923	13,000	27,700	27,700	
110-210,250,270,6170	0	1,651	2,000	2,000	2,000	2,000	2,000	
PERSONNEL COSTS:	647,217	668,813	912,488	858,631	817,166	847,737	866,017	
110-210-6181	4,564	4,746	7,339	8,339	8,339	8,339	8,339	
110-210-6210	207	22	315	337	337	337	337	
110-210-6230	1,885	-370	2,100	2,100	2,100	2,100	2,100	
110-250-6230	0	0	970	970	970	970	970	
110-250-6240	0	0	750	500	500	500	500	
110-210-6240	0	0	1,300	600	600	600	600	
110-210-6310	2,650	1,597	2,000	2,100	2,100	2,100	2,100	
110-210-6331	49,941	44,257	49,700	43,300	40,400	40,400	40,400	
110-210-6332	0	12	0	0	0	0	0	Removed 12/24
110-210-6350	117	456	200	500	500	500	500	
110-210-6371	9,421	10,070	8,683	10,573	11,102	11,102	11,102	Split 20% with Solid Waste, Equip., Water, Sewer Line
110-210-6373	1,796	3,327	3,374	3,288	3,452	3,452	3,452	
110-210-6399	67,694	75,908	75,000	75,000	75,000	75,000	75,000	
110-210-6402	0	0	0	0	0	0	0	
110-210-6403	16,770	11,124	10,000	10,000	30,000	30,900	31,827	Equip Serv. Transfer and Dept Allocations
110-210-6408	13,475	18,177	19,130	18,537	19,001	19,001	19,001	
110-210-6409	486	493	1,000	1,000	1,000	1,000	1,000	
110-210-6419	0	0	0	0	0	0	0	
110-210-6490	9,212	4,933	33,200	33,200	9,000	9,000	9,000	Bridge inspections
110-210-6499	27,003	54,016	55,511	55,591	47,110	47,110	47,110	Street Repairs, Painting, Tree Removal
110-210-6501	147	436	3,000	2,000	2,000	2,000	2,000	
110-210-6504	3,944	5,653	2,500	2,500	3,600	2,500	2,500	Generator replacement
110-210-6506	386	280	740	740	740	740	740	
110-210-6507	98,075	71,548	111,400	98,012	116,554	116,554	116,554	Salt pricing, traffic paint
110-210-6509	10,135	6,461	17,000	20,000	22,000	22,000	22,000	Signage upgrades
110-210-6510	1,698	817	1,700	1,700	1,700	1,700	1,700	
110-210-6597	77,275	59,205	61,000	98,600	70,400	41,600	41,600	Camera upgrades
110-210-6690	38,090	38,688	56,700	49,200	49,200	49,200	49,200	
SERVICES & COMMODITIES:	434,968	411,855	524,612	538,687	517,705	488,705	489,632	
110-210-6710	0	0	0	0	695,000	50,000	50,000	2 single axes & 1 ton-split w/ SW, dump truck-split w/Water, Boom Truc
110-210-6723	0	0	0	0	0	0	0	
110-210-6727	240,131	223,040	212,000	184,975	14,300	15,000	15,000	stump grinder, Hotsy
110-210-6751	25,518	0	0	0	0	0	0	
110-210-6761	8,127	17,151	20,000	20,000	15,000	10,000	10,000	
110-210-6763	1,872	0	0	0	0	0	0	
110-210-6764	0	0	0	0	0	0	0	
CAPITAL EXPENDITURES:	275,647	240,191	232,000	204,975	724,300	75,000	75,000	

110-910-6910
 110-910-6910
 110-910-6910

Transfer to: Projects
 Transfer to Debt Service
 Transfer to: Veg Mgmt

50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
3,237	22,260	21,803	21,803	21,803	21,924	21,829	21,898	21,898
67,988	0	0	0	0	0	0	0	0
121,225	72,260	71,803	71,803	71,803	71,924	71,829	71,898	71,898

DEPT. EXPENDITURES:

1,479,057	1,393,118	1,740,903	1,674,096	2,131,095	1,483,271	1,502,547
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NET FUND OPERATIONS:

24,441	146,591	(252,171)	422,406	(645,343)	28,481	19,605
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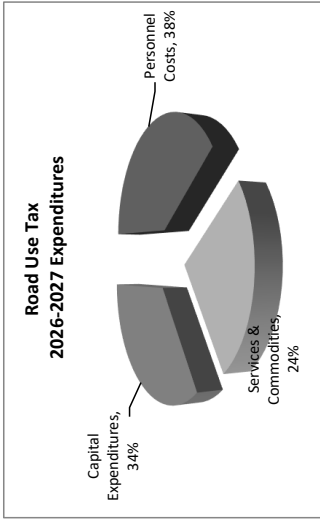
Fund Balance (Target 20%)
 Equipment Reserve
 Total Cash Balance

1,176,062	1,322,653	1,070,481	1,745,058	1,099,715	1,128,196	1,147,801
0	0	0	0	0	0	0
1,176,062	1,322,653	1,070,481	1,745,058	1,099,715	1,128,196	1,147,801

PERSONNEL:

Light Equipment Operator	4	4	4	4	5	5	5	5
Heavy Equipment Operator	1	1	0	0	0	0	0	0
Street Foreman	0.7	0.7	1.0	1.0	1.0	1.0	1.0	1.0
GIS Technician	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seasonal Help Equivalent	0.75	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	0.50

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



**2026-27 Budget Account Detail Report
Public Works Department
STREETS - RUT**

110-210-

6181	Uniforms & Safety	\$ 8,339.00
	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
	Waverly Newspaper (5-Way Split PS)	\$ 22.00
		\$ 337.00
<u>210-6230</u>	Training	
	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	\$ 500.00
210-6240	Travel & Conference	\$ 600.00
6310	Building Maintenance & Repair	\$ 2,100.00
6331	Vehicle Operation / Fuel	\$ 40,400.00
6332	Repair / Maintenance of Vehicles & Equipment (out)	\$ -
6350	Operational Equipment Repair	\$ 500.00
6371	Electric / Gas Utilities	
	Gas (20%)	\$ 4,136.00
	Electricity, Water & Sewer (20%)	\$ 6,966.00
		\$ 11,102.00
6373	Telecommunications	
	Waverly Utilities Internet	\$ 989.00
	Live View Traffic Signal Cameras	\$ 2,463.00
		\$ 3,452.00
6399	Repair / Maintenance of Equipment (E.S.)	\$ 75,000.00
6402	Advertising / Recruitment	\$ -

110-210-

6403 (1) Interdepartmental Charges	
Public Works Admin	\$ 20,000.00
Equipment Services Allocation	\$ 10,000.00
	\$ 30,000.00
6408 Property / Liability Insurance	
Property / Liability Insurance	\$ 18,807.00
Cyber Liability Insurance	\$ 194.00
	\$ 19,001.00
6409 Janitorial/Laundry	\$ 1,000.00
6419 Technology Services / Exp.	\$ -
6490 Consultant & Prof. Fees	
9 Vehicle Bridges/Culverts Inspections (every 2 years)	\$ 9,000.00
Adams Parkway Bridge (every 2 years)	\$ -
	\$ 9,000.00
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%)	\$ 250.00
Transparity	\$ 9,575.00
Tree Removal	\$ 9,000.00
Text Alert System	\$ 1,300.00
UKG	\$ 60.00
Fire Alarm Inspection and Service (20%)	\$ 225.00
	\$ 47,110.00
6501 Chemical / Grounds Supplies	\$ 2,000.00
Miscellaneous Supplies	
6504 Minor Equipment	\$ 3,600.00
(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	\$ 18,000.00
	Rock Salt	\$ 85,644.00
	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, Wooden Fence and Posts	\$ -
		\$ 116,544.00
6509	Street Signs	
	Replacement Signs & Posts; New Signs & Posts; Cones and Barricades	\$ 22,000.00
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	\$ -
	Lights, Lenses, Fixture Assemblies	\$ 20,000.00
	NoTraffic System	\$ 29,400.00
		\$ 70,400.00
6690	Street Maintenance Supplies	
	Asphalt Cold Patch	\$ 26,600.00
	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
		\$ 49,200.00
6710	Capital - Vehicles	
	1 Ton Dump Truck (A109) (1/2 split SW)	\$ 45,000.00
	2-Single Axle Cab,Chassis, Equip(A135 & A136) (1/2 split SW)	\$ 235,000.00
	1- Dump Truck (A132) (goes to Water)	\$ 195,000.00
	1-Boom Truck (A110)	\$ 220,000.00
		\$ 695,000.00
6727	Other Capital Equipment	
	Hotsy Pressure Washer (1/5)	\$ 2,800.00
	Stump Grinder for Skid Loader	\$ 11,500.00
		\$ 14,300.00
6751	Other Capital Improvements	\$ -
6761	Street Improvements	\$ 15,000.00
	Concrete Street Repairs	
6910	Transfer to: Projects	
	Seal Coating	\$ 50,000.00
	Debt Service	\$ 21,924.00
		\$ 71,924.00

ACTIVITY COVER SHEET

BUDGET FY2026-27

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 2026-27 OBJECTIVES:

1. Start design and construction on Reconstruct Apron and T-Hangar Taxilane project.
2. Annually update the FAA Capital improvement Plan pre-application.

AIRPORT FUND

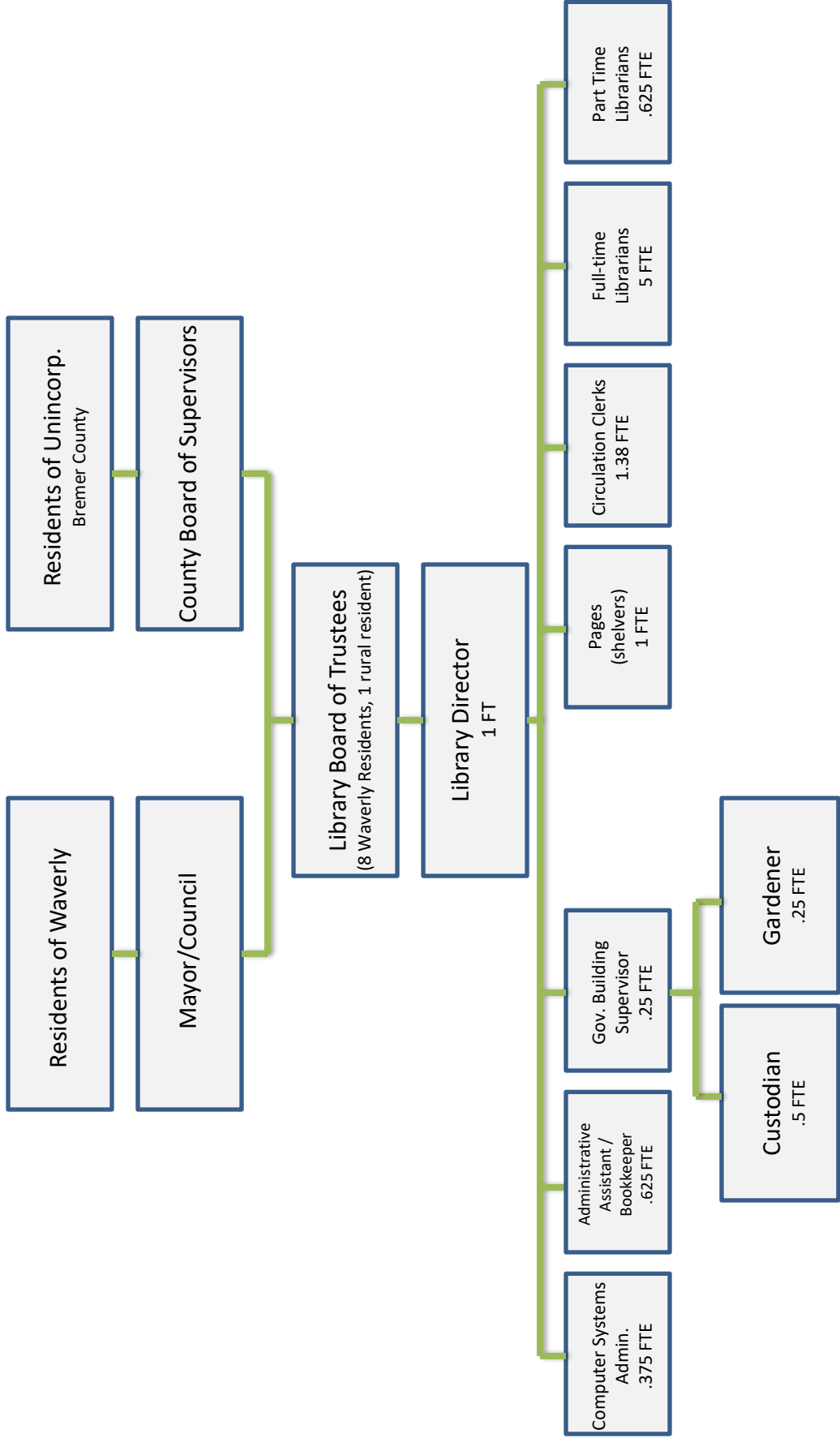
	Actual		Budget	Projected		Approved	Estimated		Notes
	2023-2024	2024-2025		2025-2026	2025-2026		2026-2027	2027-2028	
REVENUES:									
Interest	0	0	0	0	0	0	0	0	
004-280-4300 Rental Fees-Hangar	61,550	66,600	67,860	68,700	68,700	68,700	68,700	68,700	increase hangar rent
004-280-4310 Rent-Air Monitoring Trailer	1,500	0	1,500	2,250	1,500	1,500	1,500	1,500	
004-280-4311 Rent-Airport Land	15,190	16,290	12,774	16,604	15,650	15,650	15,650	15,650	
004-280-4400 Federal Grant	0	0	0	0	0	0	0	0	
004-280-4440 State Grant	0	0	0	0	0	0	0	0	
004-280-4710 Reimbursements	2,900	4,965	3,000	3,060	3,100	3,100	3,100	3,100	50% propane by Swieter
004-280-4715 Rebates	0	0	0	0	0	0	0	0	
004-280-4720 Insurance Settlements	0	5,435	0	0	0	0	0	0	
004-280-4735 Sales/Fuel Tax Refunds	0	0	0	0	0	0	0	0	
004-280-4745 Sale of Assets	0	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	10,000	Property Tax Support
TOTAL REVENUES:	91,140	103,290	95,134	100,614	98,950	98,950	98,950	98,950	
EXPENSES:									
004-280-6210 Dues/Memberships	125	125	125	125	125	125	125	125	IPAA
004-280-6240 Travel and Conference	0	0	200	0	0	0	0	0	
004-280-6310 Building Maint & Repair	1,657	8,274	4,500	4,500	4,500	4,500	4,500	4,500	
004-280-6311 Hangar Maint & Repair	1,805	798	500	750	750	750	750	750	
004-280-6320 Grounds Maintenance	3,115	3,329	3,500	3,500	3,500	3,500	3,500	3,500	
004-280-6350 Operational Equip Repair	0	9,143	200	200	200	200	200	200	
004-280-6371 Electric/Gas Utilities	13,082	13,397	12,896	13,120	13,550	13,550	13,550	13,550	propane, electric, refuse
004-280-6373 Telecommunications	403	269	370	312	312	312	370	370	
004-280-6399 Repair/Main Equip ES	0	0	0	0	0	0	0	0	
004-280-6402 Advertising/Recruitment	79	54	175	175	175	175	175	175	
004-280-6403 Interdepartmental Charges	0	0	0	0	0	0	0	0	
004-280-6408 Property/Liability Insurance	2,370	2,554	2,554	2,554	2,554	2,554	2,557	2,800	
004-280-6419 Technology Services/Exp	0	0	0	0	0	0	0	0	
004-280-6426 Airport Manager	57,333	60,000	62,000	62,000	64,000	64,000	66,000	68,000	
004-280-6499 Contract Services	2,122	2,064	1,880	5,766	6,160	6,160	6,160	6,160	Added mowing contract airport, portable rr
004-280-6504 Minor Equipment	0	0	100	100	100	100	100	100	
004-280-6506 Office Supplies	0	0	0	0	0	0	0	0	
004-280-6507 Operating Supplies	221	197	990	690	340	340	650	690	
004-280-6695 Refunds	0	0	0	0	0	0	0	0	
004-280-6727 Other Capital Equipment	0	0	0	0	0	0	0	0	
004-280-6751 Other Capital Improvements	6,989	0	0	0	0	0	0	0	
SERVICES & COMMODITIES:	89,301	100,202	89,990	93,792	96,266	98,637	100,920	100,920	
Transfer to Projects	42,819	0	0	0	0	0	0	0	
TRANSFERS:	42,819	0	0	0	0	0	0	0	
DEPARTMENT EXPENDITURES	132,120	100,202	89,990	93,792	96,266	98,637	100,920	100,920	
NET FUND OPERATIONS:	-40,980	3,088	5,144	6,822	2,684	313	(1,970)	(1,970)	
Reserve Balance	48,723	51,811	56,955	58,633	61,317	61,630	59,660	59,660	

**2026-27 Budget Account Detail Report
Public Works Department
AIRPORT**

004-280-

6210	Dues, Memberships & Subscriptions		
	IPAA Dues	\$	125
6240	Travel & Conference	\$	-
6310	Building Maintenance & Repair - Bulk Hangar	\$	4,500
6311	Hangar Maintenance & Repair - Single & Tee Hangars	\$	750
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)	\$	7,350
	Propane (50% City) (50% FBO)	\$	6,200
		\$	13,550
6373	Telecommunications	\$	312
6402	Advertising / Marketing	\$	175
6408	Insurance, General Liability	\$	2,554
6426	Airport FBO / Manager	\$	64,000
6499	Contract Services		
	Towels & Rugs (City Laundry)	\$	360
	Water (Crystal Water)	\$	1,200
	Fire Extinguisher Testing	\$	700
	Portable Restroom - Young Eagles Event	\$	100
	Contract Mowing	\$	3,800
		\$	6,160
6504	Minor Equipment	\$	100
6507	Operating Supplies		
	Operating Supplies	\$	300
	Stormwater Permit (3-year permit)	\$	-
	Above-Ground Fuel Tank Registry	\$	40
		\$	340
6751	Other Capital Improvements	\$	-
6910	Transfer to Project	\$	-

Waverly Public Library



ACTIVITY COVER SHEET
BUDGET FY 2026-27

Activity: **Waverly Public Library**

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

Core Values: Community, Inspiration, Opportunity, Excellence.

FY 2026-27 Goals & Objectives:

INVITING SPACES: Assess, drive, and explore 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 to all – especially those who cannot visit the library on a regular basis.
- **Staff.** Evaluate staff initiatives to align with available staff resources.

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

- **Communications Plan.** Develop a plan for all outbound communications. 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*, *Read-to-Go*, 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		Actual		Budget		Projected		Approved 2026-2027	NOTES	
	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027			
REVENUES:											
005-410-4310	0	0	0	0	0	0	0	0	0		
005-410-4400	0	0	0	0	0	0	0	0	0		
005-410-4440	0	0	0	0	0	0	0	0	0		
005-410-4470	66,118	65,232	65,232	65,323	65,323	64,611	64,611	64,611	64,611	based on 25-26 contract distribution	
005-410-4550	3,313	3,028	3,028	4,000	4,000	4,000	4,000	4,000	4,000		
005-410-4710	702	326	326	0	0	130	130	0	0		
005-410-4735	83	86	86	0	0	0	0	0	0		
005-410-4765	2,734	2,736	2,736	2,000	2,000	2,800	2,800	2,800	2,800		
005-910-4830	30,008	21,253	21,253	20,000	20,000	20,000	20,000	20,000	20,000		
005-910-4830	850,000	850,000	850,000	850,000	850,000	0	0	0	0		
DEPARTMENT REVENUES:	952,958	942,661	942,661	941,323	941,323	91,541	91,541	91,411	91,411		
EXPENSES:											
005-410-6010	600,701	572,138	572,138	606,481	606,481	606,481	606,481	639,867	639,867		
112-410-6110	44,797	43,686	43,686	46,396	46,396	46,396	46,396	48,950	48,950		
112-410-6130	55,358	53,096	53,096	57,252	57,252	57,252	57,252	60,403	60,403		
112-410-6150	97,709	91,791	91,791	126,344	126,344	126,344	126,344	123,483	123,483		
005-410-6160	441	184	184	475	475	138	138	500	500		
PERSONNEL COSTS:	799,006	760,894	760,894	836,948	836,948	836,611	836,611	873,203	873,203		
005-410-6210	899	846	846	850	850	850	850	875	875		
005-410-6230	0	149	149	0	0	0	0	500	500		
005-410-6240	5,555	20	20	3,500	3,500	3,500	3,500	3,000	3,000		
005-410-6310	9,934	15,914	15,914	7,500	7,500	26,000	26,000	10,000	10,000		
005-410-6320	612	254	254	1,000	1,000	1,000	1,000	1,000	1,000		
005-410-6331	1,021	1,088	1,088	2,500	2,500	1,500	1,500	1,500	1,500		
005-410-6350	3,453	1,218	1,218	3,500	3,500	3,500	3,500	3,500	3,500		
005-410-6371	49,528	62,815	62,815	64,000	64,000	64,000	64,000	67,200	67,200		
005-410-6373	3,262	4,391	4,391	4,000	4,000	4,000	4,000	4,500	4,500		
005-410-6399	1,461	572	572	1,500	1,500	1,500	1,500	1,500	1,500		
005-410-6402	0	48	48	0	0	16	16	100	100		
005-410-6408	13,540	14,542	14,542	16,000	16,000	14,830	14,830	16,000	16,000		
005-410-6414	328	0	0	400	400	400	400	400	400		
005-410-6415	4,397	4,569	4,569	6,200	6,200	5,000	5,000	5,000	5,000		
005-410-6419	24,249	18,417	18,417	16,900	16,900	16,900	16,900	16,900	16,900		
005-410-6425	0	0	0	0	0	0	0	0	0		
005-410-6490	0	0	0	500	500	500	500	0	0		
005-410-6499	38,205	20,060	20,060	16,484	16,484	15,500	15,500	15,500	15,500		
005-410-6504	6,472	2,766	2,766	1,500	1,500	1,500	1,500	1,500	1,500		
005-410-6506	3,830	4,245	4,245	5,000	5,000	5,000	5,000	4,500	4,500		
005-410-6507	6,221	5,078	5,078	7,000	7,000	7,000	7,000	6,500	6,500		
005-410-6508	47	518	518	250	250	500	500	500	500		
005-410-6520	63,965	70,958	70,958	63,000	63,000	63,000	63,000	69,300	69,300		
005-410-6522	4,887	4,544	4,544	5,000	5,000	5,000	5,000	5,000	5,000		
005-410-6523	10,971	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
005-410-6524	0	0	0	0	0	0	0	0	0		
005-410-6526	41,636	37,128	37,128	38,500	38,500	38,500	38,500	44,275	44,275		
SERVICES & COMMODITIES:	294,473	272,141	272,141	267,084	267,084	281,496	281,496	281,050	281,050		

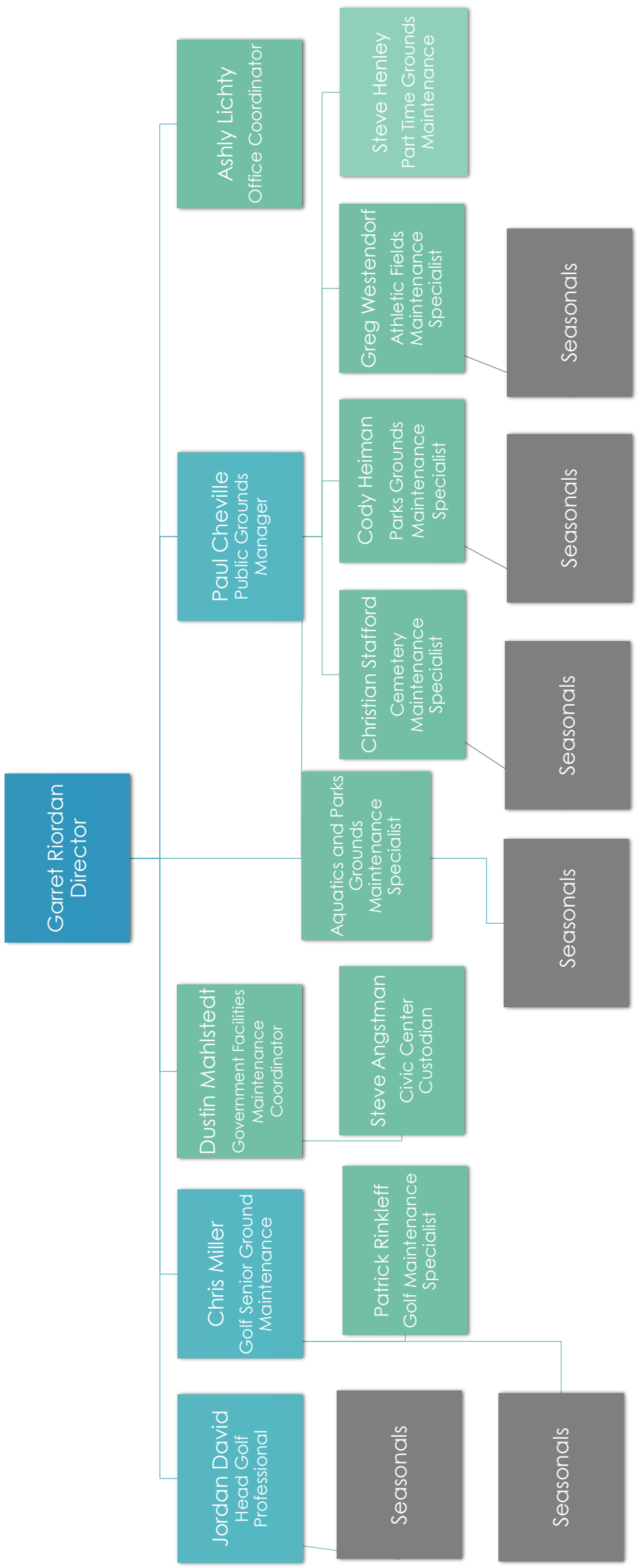
	Actual		Budget		Projected		Approved	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027		
EXPENSES:								
005-410-6721	0	11,060	0	0	0	0	0	
005-410-6727	0	0	0	0	0	0	0	
005-410-6750	0	0	0	0	0	0	0	
CAPITAL EXPENDITURES:								
	0	11,060	0	0	0	0	0	
Library Books								
005-411-6520	0	0	0	0	0	0	0	
005-411-6524	0	0	0	0	0	0	0	
005-411-6526	0	0	0	0	0	0	0	
005-411-6699	30,008	21,253	20,000	20,000	20,000	20,000	20,000	
RESTRICTED:	30,008	21,253	20,000	20,000	20,000	20,000	20,000	
DEPARTMENT EXPENDITURES:								
	1,123,487	1,065,348	1,124,032	1,138,107	1,174,253	1,174,253	1,174,253	
	(170,529)	(122,686)	(182,709)	(1,046,566)	(1,082,842)	(1,082,842)	(1,082,842)	

PERSONNEL:								
Director	1	1	1	1	1	1	1	1
Youth Librarian	2	2	2	2	2	2	2	2
Librarian	3	3	3	3	3	3	3	3
Bldg. Supervisor *	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Part-time Librarians	1.50	0.50	0.63	0.63	0.63	0.63	0.63	0.63
Circulation Clerks	1.40	1.00	1.38	1.38	1.38	1.38	1.38	1.38
Custodian	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.50	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Computer System Admin	0.50	0.38	0.38	0.38	0.38	0.38	0.38	0.38
Pages	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	11.7	10.3	10.8	10.8	10.8	10.8	10.8	10.8

**2026-27 Budget Account Detail Report
WAVERLY PUBLIC LIBRARY**

6210 Dues / Memberships		
Iowa Library Association	\$	875
American Library Association	\$	-
	Total	\$ 875
6240 Travel and Conference		
Iowa Library Association Conference	\$	1,500
American Library Association Conference	\$	1,500
	Total	\$ 3,000
6371 Utilities		
Waverly Light & Power -- electric	\$	45,000
city services -- water, sewer, solid waste	\$	8,200
MidAmerican Energy -- gas	\$	14,000
	Total	\$ 67,200
6415 Rents/Leases of Equipment		
Postage machine	\$	700
Copy machine	\$	4,300
	Total	\$ 5,000
6419 Technology Services		
Security	\$	3,400
Annual Licenses and support renewed email	\$	2,450
Computers	\$	6,500
Toner, parts, and replacements	\$	3,100
	\$	1,450
	Total	\$ 16,900
6499 Contract Services		
Johnson Controls, HVAC Maintenance	\$	5,000
Book Systems Support, Library Automation System	\$	4,200
Cataloging Contract (State Library of Iowa)	\$	750
EZCAT cataloging	\$	100
Window cleaning	\$	2,200
Carpet cleaning	\$	2,000
Fire extinguishers, regular checkups	\$	150
Fire alarm monitoring, 24x7	\$	500
Security alarm monitoring, 24x7	\$	600
	Total	\$ 15,500

Leisure Services Organization Chart



ACTIVITY COVER SHEET

BUDGET FY 2026-2027

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: 2026-2027 OBJECTIVES

1. To have staff hired for the new position that will be split between the aquatics and parks divisions by July 2026.
2. To switch the office coordinator's job from regular part time to a full-time position by July 2026.
3. To have plans in place for a new and remodeled building for golf course maintenance by May 2027.
4. To oversee the remodel of the golf club house by April 2027.
5. To have in place a credit card option for the convenience of our citizens by June 2027.
6. To assess the new aquatics and parks position by May 2027

LEISURE SERVICES ADMINISTRATION

	Actual		Actual	Budget		Projected	Approved	Notes
	2023-2024	2024-2025		2025-2026	2025-2026			
REVENUES:								
001-400-4550	100	0	0	0	0	0	0	
001-400-4705	0	0	0	0	0	0	0	
001-400-4710	0	0	0	0	0	0	0	
Leisure Services Admin Total	100	0	0	0	0	0	0	

	Actual		Actual	Budget		Projected	Approved	NOTES
	2023-2024	2024-2025		2025-2026	2025-2026			
EXPENSES:								
001-400-6010	163,297	178,430	186,678	161,878	177,370	177,370		
112-400-6110	12,325	13,484	14,171	14,171	13,486	13,486		
112-400-6130	15,081	16,505	17,147	17,147	16,472	16,472		
112-400-6150	7,535	7,062	10,028	10,028	18,752	18,752		
001-400-6160	1,017	1,861	150	150	900	900		
PERSONNEL COSTS:	199,255	217,342	228,174	203,374	226,980	226,980		

001-400-6210	1,110	1,147	1,300	1,300	1,300	1,300		
001-400-6220	0	0	0	0	0	0		
001-400-6230	0	0	300	300	300	300		CPO-CEU
001-400-6240	883	1,132	2,400	2,400	2,900	2,900		
001-400-6350	0	0	0	0	0	0		
001-400-6373	1,052	829	984	984	984	984		
001-400-6414	0	0	170	170	170	170		Canva Pro Software
001-400-6419	170	0	0	0	0	0		
001-400-6499	0	0	0	0	0	0		
001-400-6504	703	0	0	0	0	0		
001-400-6506	429	249	500	500	500	500		
001-400-6507	5	0	0	0	0	0		
SERVICES & COMMODITIES:	4,352	3,357	5,654	5,654	6,154	6,154		

001-400-6727	0	0	0	0	0	0		
Capital - Equipment	0	0	0	0	0	0		
CAPITAL EXPENDITURES:	0	0	0	0	0	0		

DEPARTMENT EXPENDITURES:	203,606	220,699	233,828	209,028	233,134	233,134		
NET DEPARTMENT OPERATIONS:	(203,506)	(220,699)	(233,828)	(209,028)	(233,134)	(233,134)		

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

**2026-2027 Budget Account Detail Report
LEISURE SERVICES - ADMINISTRATION**

6210	Dues / Memberships / Subscriptions		
	IPRA - Membership - Riordan and Lichy	\$	540
	NRPA - Agency Membership	\$	700
	Independent / Democrat	\$	60
	Total	\$	1,300
6230	Training		
	CPO - CEU	\$	300
	Total	\$	300
6240	Travel and Conference		
	IPRA Conference	\$	1,500
	IPRA Fall Workshop	\$	1,000
	Regional Meetings	\$	400
	Total	\$	2,900
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

ACTIVITY COVER SHEET

BUDGET FY 2026-2027

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 2026-2027 OBJECTIVES:

1. Replace (2) Out-front mowers (2018 PK537 & 2021 PK515), blades, snowblower, and debris brush with 2 new machines and attachments by August 2026.
2. Complete a construction land survey and multi-phase replacement and repair plan for the Waverly Rail Trail by June 2027.
3. Purchase or design and fabricate a gas-powered water tank to replace the old electric pump and tank by August 2026.
4. Learn the seasonal plumbing operations and maintenance needs of the new aquatic center and splashpad to develop winterization procedures.
5. Continue to work with citizens, staff, and manufacturer sales representatives on design and development of Memorial Park/Kids Kingdom.

PARKS

	Actual	Actual	Budget	Projected	Approved	Notes
	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:						
Licenses-Trees	70	140	160	160	160	
Leases - Flood Lots	87	12	0	0	0	
State Grant	0	2,840	0	0	0	
Local/Regional Grants	4,611	7,601	8,000	8,000	8,000	
Fees-Running Races	175	175	175	175	175	
Fees-Park Reservations	9,387	9,655	8,000	9,000	9,000	
Fees-Park Shelter	4,192	4,504	4,500	4,500	4,500	
Fees-Dog Obedience Class	0	0	0	0	0	
Donations - Benches	13,358	12,151	5,000	5,000	5,000	
Disc Golf Donations	0	0	0	0	0	
Tree Donations	0	0	0	0	0	
Reimbursements	1,984	220	0	72	0	
Insurance Settlements	0	58,353	52,667	52,667	80,000	
Sales/Fuel Tax Refunds	1,676	1,597	1,000	0	0	
Sale of Assets	0	205	3,000	3,000	0	
Vandalism Restitution	0	822	0	412	0	
Abatements-Mowing	0	0	0	0	0	
Bond Proceeds	0	0	0	75,000	0	FY26 ES pays fuel tax
DEPARTMENT REVENUES:	35,541	98,276	82,502	82,986	106,835	
EXPENSES:						
Salaries and Wages - Full Time	266,440	288,247	363,087	363,087	380,309	
FICA/Medicare - City	19,906	21,346	27,666	27,666	28,983	
IPERS - City	20,808	21,768	34,139	34,139	35,765	
Group Insurance	36,671	60,918	81,035	81,035	78,731	
Unemployment Compensation	1,780	0	10,000	10,000	10,000	
Workers Comp	6,874	2,222	2,900	1,849	3,100	
Uniform Allowance	2,909	3,615	6,105	6,105	7,440	
PERSONNEL SERVICES:	355,388	398,117	524,932	523,881	544,328	
Dues/Memberships/Subscriptions	935	1,170	1,120	1,120	1,120	
Training	1,100	423	240	240	270	
Travel & Conference	1,716	728	1,870	1,870	2,210	
Building Maint & Repair	10,082	12,511	9,700	11,700	7,400	
Beautification- Trees	0	0	0	0	0	
Vehicle Operation/Fuel	20,512	20,174	26,350	23,750	23,750	
Repairs/Maint Vehicle	214	739	3,700	3,700	3,600	
Operational Equipment Repair	5,230	6,647	5,300	11,300	5,300	
Electric/Gas Utilities	30,254	34,642	33,030	33,030	38,650	5% Increase
Telecommunications	1,132	2,812	3,220	3,220	3,220	

FY27 bond proceeds received in FY26

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027
EXPENSES:					
Repair/Maint Equip ES	25,146	17,295	12,000	12,000	12,000
Janitorial/Laundry	466	1,323	950	1,300	1,300
Payment to Other Agencies	0	3,000	3,000	3,000	3,000
Technology Services	23	0	0	0	0
Embrace Event Expenses	0	0	0	0	0
Refunds	220	40	0	0	0
Contract Services	11,638	11,657	8,455	8,255	8,330
Chemicals/Grnds Supplies	20,645	15,625	32,980	32,980	31,680
Minor Equipment	24,550	15,694	6,450	6,450	15,716
Operating Supplies	11,050	8,360	9,300	9,300	9,500
Postage/Shipping	9	0	0	0	0
SERVICES & COMMODITIES:	164,921	152,839	157,665	163,215	167,046
Capital - Vehicle	0	0	9,000	9,000	75,000
Heavy Motorized Equipment	0	0	0	0	0
Capital - Equipment	20,140	3,995	65,575	55,575	575
Capital - Other Improvements	42,618	28,601	58,500	111,167	127,000
CAPITAL EXPENDITURES:	62,758	32,596	133,075	175,742	202,575
Allocation from Mowing Charges	-6,300	-6,300	0	0	0
DEPARTMENT EXPENDITURES:	576,767	577,251	815,672	862,838	913,949
NET DEPARTMENT OPERATIONS:	(541,226)	(478,975)	(733,170)	(779,852)	(807,114)

001-430-6399
001-430-6409
001-430-6413
001-430-6419
001-430-6497
001-430-6498
001-430-6499
001-430-6501
001-430-6504
001-430-6507
001-430-6508

001-430-6710
001-430-6723
001-430-6727
001-430-6799

001-430-6935

Wartburg Tennis Courts

Power Rake/Water Tank

1-ton truck

PERSONNEL:	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
Public Grounds Manager	1	1	1	1	1
Grounds Maint.	1	1	1	1	1.5
Grounds Maint. - Athletic Fields	0	0	1	1	1
Part Time	6	6	7	7	7
Casual Part Time	0	0	1	1	1

**2026-2027 Budget Account Detail Report
PARKS**

6181	Uniforms/Safety	
	Safety Shoes (3 x \$150)	\$ 750
	Hearing Tests	\$ 200
	Excavation/Trenching Training/Misc training oppertunities	\$ 300
	Uniforms for FT	\$ 2,500
	Hi-Vis Shirts for Seasonals	\$ 1,000
	Safety Equipment:	
	Vests 2 @ \$20.00 each	\$ 40
	Safety Glasses	\$ 150
	Gloves	\$ 250
	Rain Gear	\$ 150
	Fire Extinguishers	\$ 400
	Cold Weather Gear	\$ 500
	Ear Protection - 4 boxes	\$ 200
	First Aid Contracts	\$ 900
	Athletic Fields:	
	Ball Diamond First Aid Safety	\$ 100
	Total	\$ 7,440
6210	Dues/Memberships/Subscriptions	
	ISA/IAA Membership - Paul Cheville	\$ 185
	IPRA - Paul Cheville	\$ 180
	IPRA - Cody Heiman	\$ 180
	Iowa Sports Turf Managers Assoc. (Greg Westendorf)	\$ 75
	Miracle League Membership	\$ 500
	Total	\$ 1,120
6230	Training	
	Pesticide Recertification - 3 x employees - 2 certifications	\$ 270
	Total	\$ 270
6240	Travel and Conference	
	IPRA Conference (2 employees)	\$ 400
	Shade Tree Conference (2 employees)	\$ 440
	Shade Tree Confrence Travel (2 employees)	\$ 400
	Turfgrass Conference (2 Employees)	\$ 570
	Turfgrass Conference Travel (2 Employees)	\$ 400
	Total	\$ 2,210

6310	Repairs/Maintenance Structures		
	Parks:		
	Electrical, Plumbing, Structural repairs (vandalism, old age)	\$	1,500
	Playground Repairs and Maintenance	\$	2,200
	Wood - Table Repairs	\$	400
	Paint - Shelters, buildings, tables	\$	500
	Wood Stain- Shelters	\$	300
	Athletic Fields:		
	Memorial Ball Diamond light bulbs and repairs	\$	2,500
		Total	\$ 7,400
6331	Vehicle Operation/Fuel		
	Parks:		
	1-Ton Truck	\$	3,000
	3/4 Ton Truck	\$	2,500
	Mowers	\$	5,000
	Utility Tractors x 2	\$	1,000
	2 - 1/2 Ton Trucks	\$	4,000
	UTV - Ranger/Gator	\$	400
	Small Engines	\$	750
	Athletic Fields:		
	Mowers x 2	\$	4,500
	Groomer	\$	1,000
	Athletic Field 1/2 Ton Truck	\$	1,600
		Total	\$ 23,750
6332	Repair/Maint Vehicle (non E.S.)		
	Parks:		
	1/2 ton pickup tires (PK600)	\$	1,200
	Trailer Tires	\$	900
	Tires, wipers, bulbs	\$	1,250
	Athletic Fields:		
	Tires, wipers, bulbs	\$	250
		Total	\$ 3,600
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 :	\$ 32,000
	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)	\$ 1,400
	Athletic Fields:	\$ 5,250
	Total	\$ 38,650
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		\$ 1,300
6413	Contributions to Other Agencies		
	Wartburg College Tennis Court Contract		\$ 3,000
		Total	\$ 3,000
6419	Technology Services/Exp		
			\$ -
		Total	\$ -
6498	Refunds		
			\$ -
		Total	\$ -
6499	Contract Services		
	GIS		\$ 1,000
	Port-a-Potties 6 @ \$25/week x 32 weeks		\$ 4,800
	Athletic Fields:		
	Golf Cart rental for ball diamonds		\$ 600
	Soil Testing - annually		\$ 350
	Port-a-Potties 1 pot @ \$35/week x 28 weeks		\$ 980
	Backflow Preventer Inspection (4 athletic fields, 3 parks)		\$ 600
		Total	\$ 8,330
6501	Building & Grounds Maintenance and Supplies		
	Parks:		
	Concrete - misc. projects		\$ 2,000
	Grass Seed (reseeding parks and other areas)		\$ 1,200
	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 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	\$ 31,680

6504	Minor Equipment		
	Parks:		
	String Trimmer combination motor head	\$	500
	Memorial Benches/Plaques	\$	5,000
	Power Rake (Split 1/3 with Water and Sewer)	\$	5,666
	Wifi Cameras for Parks	\$	1,000
	Gas Powered Water Tank for UTV	\$	3,000
	Athletic Fields:		
	Walk Behind Chalker	\$	550
	Total	\$	15,716
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	\$	200
	Kiwanis/Exchange Park	\$	250
	Rugby Field	\$	250
	Cedar River Park	\$	1,000
	Memorial Park	\$	600
	Total	\$	9,500
6710	Vehicle		
	1-ton truck	\$	75,000
	Total	\$	75,000
6727	Capital - Equipment		
	Parks:		
	Garbage receptacle lids - 5	\$	575
	Total	\$	575
6799	Capital- Other Improvements		
	Parks:		
	Parks and Playgrounds Improvements	\$	20,000
	Amphitheater Repair	\$	80,000
	Kohlmann Park Irrigation	\$	12,000
	Tile at Cedar River Park (2 Fields)	\$	15,000
	Total	\$	127,000

ACTIVITY COVER SHEET

BUDGET FY 2026-2027

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 2026-2027 OBJECTIVES:

1. Replace the 72in Zero-Turn mower by August 2026.
2. Replace the aging Cemetery's utility vehicle by June 2027.
3. Plant 5 new trees in the Cemetery by June 2027.
4. Purchase or design and fabricate a gas-powered water tank to replace the aging electric pump and tank by August 2026.
5. Continue to work towards opening the new North sections that have been platted out by writing specifications and bid documents for road construction.

CEMETERY

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
REVENUES:								
001-450-4190 Permits-Cemetery Foundations	1,800	1,250	1,200	1,200	1,200	1,200		
001-450-4300 Interest Income	19,588	33,622	14,500	23,000	14,500	14,500		
001-450-4310 Rental Fees	0	0	0	0	0	0		
001-450-4550 Charges-State Audit Fee	220	280	220	250	220	220		
001-450-4705 Donations	1,000	687	0	0	0	0		
001-450-4710 Reimbursements	0	225	0	1,367	0	0		
001-450-4735 Sales/Fuel Tax Refunds	433	628	575	575	575	575		
001-450-4740 Cemetery-Lots	18,705	33,100	20,000	25,000	25,000	25,000		
001-450-4741 Cemetery-Interments	33,980	40,870	33,000	34,000	34,000	34,000		
001-450-4745 Sale of Assets	0	759	0	0	0	0		
001-450-4800 Sale of Real Property	0	0	0	0	0	0		
DEPARTMENT REVENUES:	75,727	111,421	69,495	85,392	75,495	75,495		

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
EXPENSES:								
001-450-6010 Salaries and Wages - Full Time	80,385	76,599	107,465	101,965	114,552	114,552		
112-450-6110 FICA/Medicare - City	6,043	5,703	8,194	8,194	8,736	8,736		
112-450-6130 IPERS - City	6,520	5,051	10,111	10,111	10,780	10,780		
112-450-6150 Group Insurance	7,902	11,448	26,757	26,757	26,008	26,008		
112-450-6170 Unemployment Compensation	3,696	1,265	0	0	0	0		
001-450-6160 Workers Compensation	8,334	3,748	4,600	2,697	2,500	2,500		
001-450-6181 Uniforms & Safety	987	1,800	2,330	2,330	3,065	3,065		
PERSONNEL COSTS:	113,867	105,614	159,457	152,054	165,641	165,641		
001-450-6210 Dues/Memberships	291	171	350	350	350	350		
001-450-6230 Training	130	440	225	225	90	90		
001-450-6240 Travel and Conference	0	0	250	250	420	420		
001-450-6310 Building Maint & Repair	1,109	4,030	3,800	4,000	4,000	4,000		
001-450-6331 Vehicle Operation/Fuel	5,214	3,765	8,000	6,000	7,500	7,500		
001-450-6350 Operational Equip Repair	2,203	1,559	1,700	1,700	3,500	3,500		
001-450-6371 Electric/Gas Utilities	5,617	7,213	8,240	7,200	8,400	8,400		5% Increase
001-450-6373 Telecommunications	527	829	1,000	1,000	1,000	1,000		
001-450-6399 Repair/Maint Equip ES	6,293	2,065	2,300	2,300	2,600	2,600		
001-450-6419 Technology Services/Exp	0	0	0	0	0	0		
001-450-6498 Refunds	0	110	0	724	0	0		
001-450-6499 Contract Services	10,351	7,570	16,400	16,400	15,500	15,500		
001-450-6501 Chemicals/Grnds Supplies	1,457	2,020	3,075	3,075	3,875	3,875		Straighten Old Stones/Weed Control
001-450-6504 Minor Equipment	2,442	1,210	375	375	3,750	3,750		3 String Timmers/Water Tank
001-450-6506 Office Supplies	38	60	150	150	150	150		
001-450-6507 Operating Supplies	1,445	2,101	1,200	1,200	1,200	1,200		
SERVICES & COMMODITIES:	37,117	33,142	47,065	44,949	52,335	52,335		

001-450-6710	Vehicle	0	0	0	0	0	0	0	0
001-450-6727	Capital - Equipment	0	8,750	14,500	14,500	14,500	14,500	17,000	17,000
001-450-6799	Capital Improvements	2,072	5,459	0	0	0	0	0	0
	CAPITAL EXPENDITURES:	<u>2,072</u>	<u>14,209</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	<u>17,000</u>	<u>17,000</u>

DEPARTMENT EXPENDITURES:	153,057	152,964	221,022	211,503	234,976
NET DEPARTMENT OPERATIONS:	<u>(77,330)</u>	<u>(41,543)</u>	<u>(151,527)</u>	<u>(126,111)</u>	<u>(159,481)</u>

PERSONNEL:					
Grounds Maintenance	0	0	0	1	1
Permanent Part-Time	1	1	1	0	0
Part-Time	3	3	3	4	4

**2026-2027 Budget Account Detail Report
CEMETERY**

6010	Salaries & Wages		
6160	Workers Compensation		
		\$	2,500
		\$	2,500
6181	Uniforms/Safety Equipment		
	Safety Shoes	\$	300
	Hearing Tests	\$	90
	Safety Glasses	\$	125
	Cold Weather gear	\$	250
	First Aid Cabinet	\$	600
	Gloves	\$	150
	Uniforms Full Time	\$	800
	High Visibility shirts for seasonals	\$	400
	Rain gear	\$	100
	Fire extinguishers	\$	125
	Hearing protection	\$	125
	Total	\$	3,065
6210	Dues/Memberships/Subscriptions		
	State Registration	\$	350
	Total	\$	350
6230	Training		
	Shade Tree Conference	\$	90
	Total	\$	90
6240	Travel and Conference		
	Shade Tree Conference	\$	220
	Travel	\$	200
	Total	\$	420
6310	Repairs/Maintenance Structures		
	Paint/Lumber	\$	500
	Vandalism/Misc Repairs	\$	1,000
	Cemetery Shop/Office Repairs	\$	2,500
	Total	\$	4,000
6331	Vehicle Operation/Fuel		
	3 Mowers	\$	4,000
	Generator for Winter Graves	\$	500
	Truck and 1-Ton	\$	2,500
	2 Utility Vehicles	\$	500
	Total	\$	7,500

6350	Repair & Maintenance - Vehicles & Equipment (Non E.S.)		
	Zero Turn Mower	\$	300
	Gator Utility Vehicle	\$	200
	Zero Turn 48" Mowers (2)	\$	500
	Weed Trimmer String and Parts (repairs)	\$	400
	Utility Vehicle	\$	200
	Chainsaw repairs/parts	\$	100
	1 Ton Truck Tires/Bulbs/Wipers	\$	400
	1/2 Ton Truck Tires/Bulbs/Wipers	\$	400
	Skid Steer Tires	\$	1,000
	Total	\$	3,500
6371	Electric/Gas Utilities		
	Electric - Shop and garage building	\$	8,400
	Water - Cemetery Grounds	Total	\$ 8,400
	Electric - Office		
6373	Telecommunications		
	Internet	\$	1,000
	Total	\$	1,000
6399	Repair & Maintenance - Vehicles & Equipment (E.S.)		
	Utility Vehicle #1	\$	300
	Utility Vehicle #2	\$	300
	Weed Trimmers	\$	100
	48" Mower x2	\$	300
	Zero Turn mower	\$	300
	1-Ton Truck	\$	500
	1/2 Ton Truck	\$	500
	Skid Steer	\$	300
	Total	\$	2,600
6499	Miscellaneous Contracts		
	Straighten and Repair Old Stones	\$	10,000
	Weed Control - 2x application for weeds and fertilizer	\$	5,500
	Total	\$	15,500

6501	Building Grounds Maintenance		
	Herbicide - non-selective and pre-emergent spot spray	\$	300
	Weed control - broadleaf weeds in large open areas	\$	500
	Seed graves and bare spots	\$	800
	Flower beds & landscape areas	\$	800
	Pre-emergent for office area and selected open areas	\$	525
	Fertilizer for office area and main road	\$	375
	Fertilizer for flowers	\$	75
	Plywood for equipment mats	\$	500
	Total	\$	3,875
6504	Minor Equipment		
	String Trimmer x 3	\$	750
	Gas Powered Water Tank for UTV	\$	3,000
	Total	\$	3,750
6506	Office Supplies		
	Printer Ink, supplies, notepads	\$	150
	Total	\$	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		
	60" Zero Turn Mower	\$	17,000
	Total	\$	17,000
6799	Capital Improvements		
	Total	\$	-

ACTIVITY COVER SHEET

BUDGET FY 2026-2027

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 2026-27 OBJECTIVES:

1. Continue tree replacement plan utilizing monies from our tree campaign.
2. Sod Cut and Level off number 18 blue and white tee boxes by April 2027.
3. Hook up Irrigation on old number 13 tee box and seed for a low height sod farm by September 2026.
4. Reshape or replace the fairway bunker on hole number 17 by March 2027.

GOLF COURSE

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Notes
REVENUES:						
008-441-4466	0	0	0	0	0	
008-441-4500	135,183	137,306	130,000	135,000	130,000	
008-441-4501	211,414	232,130	200,000	240,000	215,000	
008-441-4502	7,075	7,035	6,000	6,000	6,000	
008-441-4503	5,851	6,859	5,250	6,000	6,000	
008-441-4705	6,174	0	0	0	0	
008-441-4706	430	0	0	0	0	
008-441-4710	0	1,116	0	2,189	0	
008-441-4720	2,791	1,220	0	0	0	
008-441-4735	1,105	1,852	1,600	1,600	1,600	
008-441-4745	0	0	0	0	0	
008-441-4800	0	0	0	0	0	
008-441-4820	0	255,000	255,000	0	0	
008-910-4830	100,000	0	0	0	0	
008-910-4830	40,500	51,000	58,000	68,000	68,000	
TOTAL GOLF REVENUES:	510,523	693,518	655,850	458,789	426,600	
EXPENDITURES:						
008-441-6010	202,101	207,627	254,643	247,643	261,462	
112-441-6110	14,987	15,206	19,425	19,425	19,947	
112-441-6130	17,044	15,752	23,970	23,970	24,614	
112-441-6150	36,447	35,454	53,996	53,996	52,460	
112-441-6170	3,306	1,427	4,000	4,000	4,000	
008-441-6160	3,557	1,420	1,500	1,153	1,300	
008-441-6181	855	1,191	2,964	2,964	3,635	
PERSONNEL COSTS:	278,297	278,077	360,498	353,151	367,418	
008-441-6210	280	390	700	700	700	
008-441-6230	90	150	135	135	135	
008-441-6240	0	330	870	870	1,300	
008-441-6310	2,885	633	675	675	500	
008-441-6320	5,022	7,869	13,300	13,300	10,000	Directional Signs
008-441-6321	6,873	0	10,000	10,000	10,000	New Trees For Golf Course
008-441-6331	21,246	16,297	19,960	19,960	19,960	
008-441-6350	9,701	12,107	9,727	9,727	10,000	
008-441-6371	15,374	20,805	21,476	21,476	22,525	5% Increase
008-441-6373	0	0	0	0	0	
008-441-6399	2,783	1,831	1,500	1,500	2,000	
008-441-6411	0	0	0	0	0	
008-441-6415	496	1,690	2,460	2,460	1,250	Air Compressor/Utility Cart Rental
008-441-6419	15	0	0	0	0	
008-441-6490	0	0	0	0	0	
008-441-6499	4,452	4,480	5,225	5,225	6,740	NSN Warranty Plan (24 Months)
008-441-6501	52,897	39,644	50,646	50,646	52,450	
008-441-6504	3,814	1,574	2,200	1,800	7,000	Sod Cutter
008-441-6506	20	58	150	150	150	
008-441-6507	3,738	3,434	4,174	4,174	4,225	
SERVICES & COMMODITIES:	129,683	111,292	143,198	142,798	148,935	
008-441-6710	0	0	0	0	0	
008-441-6723	0	0	0	0	0	
008-441-6727	49,255	0	250,000	224,481	0	
008-441-6799	0	0	10,000	10,000	0	
CAPITAL EXPENDITURES:	49,255	0	260,000	234,481	0	
008-441-6801	60,000	0	0	0	0	Replacement Equip. - FY 2025
008-441-6851	2,940	0	0	0	0	Tractor, Pull Behind Mower, Greens Mower,
008-441-6899	0	0	0	0	0	Bunker Rake, Fareway Deep Tine Aerifier,
008-910-6910	0	61,470	70,143	70,143	0	Sweeper
LOAN PAYMENTS:	62,940	61,470	70,143	70,143	0	
GOLF EXPENDITURES:	520,176	450,839	833,839	800,572	516,353	
NET DEPARTMENT OPERATIONS:	(9,653)	242,678	(177,989)	(341,784)	(89,753)	

**2026-2027 Budget Account Detail Report
GOLF COURSE**

6181	Uniforms/Safety	
	Hearing Tests	\$ 150
	Gloves/Boots	\$ 60
	First Aid Supplies	\$ 800
	Hearing/Eye Protection	\$ 100
	Spray Suits	\$ 125
	Safety Shoes- 2 pairs @ \$150	\$ 300
	Seasonal Shirts	\$ 500
	City Uniforms	\$ 1,600
	Total	\$ 3,635
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	\$ 600
	Lodging, Food, Parking	\$ 700
	Total	\$ 1,300
6310	Building Maintenance and Repair	
	Miscellaneous Repairs	\$ 500
	Total	\$ 500
6320	Grounds Maintenance/Irrigation	
	Directional Signs	\$ 2,000
	Repair/Maintenance of Fountains/Pumps	\$ 2,500
	PVC Pipes/Fittings/Solvents	\$ 1,500
	Replacement Irrigation Heads	\$ 4,000
	Total	\$ 10,000
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)	\$ 1,000
	Small Equipment	\$ 300
	Grinders (2)	\$ 300
	Sprayers (2)	\$ 500
	Bunker Rake	\$ 200
	Tractors (2)	\$ 1,000
	10w-30 Oil, Univ Hyd Oil, Lapping Compound, Solvents, JD Hyd Oil	\$ 2,000
	Total	\$ 10,000
6371	Electric/Gas Utilities	
	Location 123864 - 700 10th Ave SW Pump House	\$ 7,900
	Location 124668 - 500 Industrial RD Pump	\$ 1,675
	Location 126090 - 725 4th Ave SW Turf	\$ 3,200
	Location 123863 - 428 8th Ave SW Hole 2	\$ 1,500
	Location 124182 - 705 8th Ave SW New Hole - Waterfall	\$ 2,950
	Location 124181 - 705 8th Ave SW Aeration - Hole #7	\$ 2,050
	Natural Gas for Turf Care Center	\$ 3,250
	Total	\$ 22,525
6373	Telecommunications	
		\$ -
	Total	\$ -
6399	Repair/Maintenance Equipment - E.S.	
	Public Works Equipment Repair & Supplies	\$ 2,000
	Total	\$ 2,000
6415	Rent/Leases Equipment	
	Utility Cart Rental	\$ 650
	Air Compressor Rental	\$ 600
	Total	\$ 1,250
6499	Contract Services	
	Portable Restroom Service	\$ 1,500
	Hoist Inspection	\$ 250
	Fire Extinguisher Inspection	\$ 150
	NSN Warranty Plan (Irrigation System @ 24 months)	\$ 4,840
	Total	\$ 6,740

6501	Chemicals/Grounds Supplies	
	Sand Top Dressing	\$ 900
	Fertilizer	\$ 29,000
	Herbicides	\$ 5,000
	Fungicides	\$ 10,000
	Insecticides	\$ 1,780
	Miscellaneous Chemicals	\$ 1,200
	Sod/Seed	\$ 1,000
	Growth Regulators	\$ 370
	Tree Replacement	\$ 2,000
	Bunker Sand	\$ 1,200
	Total	\$ 52,450
6504	Minor Equipment	
	Sod Cutter	\$ 7,000
	Total	\$ 7,000
6506	Office Supplies	
	Printer Cartridges	\$ 150
	Total	\$ 150
6507	Operating Supplies	
	Marking Paint - 1 case-Yellow, 4 cases-red, 4 cases-white	\$ 900
	OB Stakes (case of 12)	\$ 100
	Tee Markers	\$ 150
	Tee Towels (1 case)	\$ 150
	Shop Supplies	\$ 1,700
	Bunker Rakes	\$ 275
	Ball Washer Stands (2)	\$ 370
	Ball Washers (2)	\$ 400
	9 Gallon Trash Cans (2)	\$ 180
	Total	\$ 4,225
6710	Capital - Vehicles	\$ -
	Total	\$ -
6727	Capital - Equipment	\$ -
6799	Capital - Other Improvements	\$ -
6801	Loan Payment (Principal)	
	Loan Payment (Principal)	
	Total	\$ -
6851	Loan Payment (Interest)	
	Loan Payment (Interest)	\$ -
910-6910	Transfer to Debt - Principal/Interest Payment	
	Loan Payments:	\$ -
	Total	\$ -

ACTIVITY COVER SHEET

BUDGET FY 2026-2027

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: 2026-27 OBJECTIVES

1. Complete a building remodel of the current clubhouse structure ahead of the 2027 golfing season.
2. Determine the factors necessary to operate a successful golf simulator business by November 2026.
3. Forecast budgetary and operational changes to expanded food offerings to accompany Winter business by November 2026.

PRO SHOP

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
REVENUES:						
008-442-4083	Tips- CC	11,113	9,149	11,000	11,000	11,000
008-442-4310	Rental Fees-Pro Shop	0	0	0	-	0
008-442-4311	Rent-Carts	211,417	237,588	200,000	220,000	220,000
008-442-4340	Rent- Golf Cart and Locker Storage	14,383	14,258	15,000	14,000	14,000
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	7,340	7,710	7,500	7,500	7,500
008-442-4503	Program Revenue	0	0	0	0	0
008-442-4704	Gift Certificates Sold	44,956	52,067	35,000	45,000	45,000
008-442-4705	Donations- Youth Golf	2,506	132	0	0	0
008-442-4706	Donations	0	2,100	0	0	0
008-442-4710	Reimbursements	18,440	599	0	244	0
008-442-4745	Sale of Salvage	233	0	0	0	0
008-442-4750	Sales-Merchandise	100,609	100,898	90,000	90,000	90,000
008-442-4755	Concessions	21,953	23,923	19,000	20,000	20,000
008-442-4756	Beverage Sales	133,914	152,670	130,000	135,000	140,000
008-442-4757	Food Sales	28,226	33,190	28,000	30,000	30,000
008-442-4758	Credit Card Fee	0	1,217	20,000	8,000	8,000
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	600,090	640,501	560,500	585,744	590,500
EXPENDITURES:						
008-442-6010	Salaries and Wages - Full Time	162,129	160,583	203,941	203,941	210,928
008-442-6090	Tips- CC	11,108	8,984	11,000	11,000	11,000
112-442-6110	FICA/Medicare - City	13,106	12,749	15,547	15,547	16,081
112-442-6130	IPERS - City	13,398	11,918	19,184	19,184	19,844
112-442-6150	Group Insurance	18,282	20,358	27,061	27,061	26,293
112-442-6170	Unemployment Compensation	3,320	1,165	4,000	4,000	4,000
008-442-6160	Workers Compensation	2,861	668	1,200	542	800
008-442-6181	Uniform Allowance	579	1,543	1,000	1,000	1,000
	PERSONNEL COSTS:	224,783	217,969	282,933	282,275	289,946
008-442-6210	Dues/Memberships/Subscriptions	566	991	1,000	1,000	1,000
008-442-6230	Training	1,166	2,817	2,400	2,900	2,900
008-442-6310	Building Maint & Repair	10,281	4,591	10,000	9,000	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	20,611	15,813	24,720	22,000	26,000
008-442-6373	Telecommunications	3,136	3,315	3,500	3,500	3,500
008-442-6402	Advertising/Recruitment	4,390	8,052	6,800	6,800	6,800
008-442-6409	Janitorial/Laundry	180	300	300	300	800
008-442-6414	Printing and Publishing	244	1,596	400	400	400
008-442-6415	Rental Equipment	28,640	66,945	35,000	35,000	35,000
008-442-6416	Rents/Leases-Land & Buildings	0	0	0	0	0
008-442-6419	Technology Services/Exp	3,550	3,750	3,900	3,900	3,900
008-442-6421	License/Permits	1,499	4,493	5,700	1,950	1,950
008-442-6424	Master Charge Processing Fee	33,533	17,270	20,000	18,000	18,000
008-442-6428	Gift Certificates Redeemed	45,816	43,122	35,000	35,000	45,000
008-442-6497	Contract Management	0	0	0	0	0
008-442-6498	Refunds	0	0	0	0	0
008-442-6499	Contract Services	15,831	14,004	13,480	13,480	13,590
008-442-6503	Merchandise for Resale	68,357	63,685	70,000	70,000	70,000
008-442-6504	Minor Equipment	87	742	1,350	1,350	2,500
008-442-6506	Office Supplies	0	240	1,000	1,000	1,000
008-442-6507	Operating Supplies	5,372	3,011	3,500	3,500	3,500
008-442-6508	Postage/Shipping	28	0	0	0	0
008-442-6513	Concession Supplies	10,588	11,832	12,000	14,000	14,000
008-442-6515	Beverage Supplies	42,078	48,883	48,000	48,000	48,000
008-442-6518	Youth Golf Supplies	2,135	132	0	0	0
008-442-6519	Food Supplies	19,465	18,921	22,000	22,000	22,000
	SERVICES & COMMODITIES:	317,553	334,505	322,050	315,080	331,840
008-442-6727	Capital - Equipment	0	0	0	0	0
	CAPITAL EXPENDITURES:	0	0	0	0	0
	PRO SHOP EXPENDITURES:	542,336	552,474	604,983	597,355	621,786
	NET DEPARTMENT OPERATIONS:	57,754	88,027	(44,483)	(11,611)	(31,286)

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 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027
REVENUES:					
Golf Course	510,523	693,518	655,850	458,789	426,600
Pro Shop	600,090	640,501	560,500	585,744	590,500
DEPT. REVENUE:	1,110,614	1,334,019	1,216,350	1,044,533	1,017,100
	Actual	Actual	Budget	Projected	Approved
EXPENDITURES:	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
Golf Course	520,176	450,839	833,839	800,572	516,353
Pro Shop	542,336	552,474	604,983	597,355	621,786
DEPT. EXPENDITURES:	1,062,512	1,003,313	1,438,822	1,397,928	1,138,139
NET FUND OPERATIONS:	48,102	330,706	-222,472	-353,395	-121,039

NOTES _____

GOLF RESERVE

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027
REVENUES:					
009-441-4500 Golf Charges % of Season Tickets & Daily	33,394	35,441	30,000	35,000	35,000
009-441-4502 Trail Charges % of Season Trail Fees	17,564	20,575	18,000	21,000	21,000
009-441-4503 Nontax Charges % of Cart Rent	11,127	12,505	10,000	12,000	12,000
TOTAL RESERVE REVENUES	62,085	68,521	58,000	68,000	68,000
009-910-6910 Transfer to Golf/General	40,500	51,000	58,000	68,000	68,000
TOTAL RESERVE EXPENDITURES:	40,500	51,000	58,000	68,000	68,000
NET DEPARTMENT OPERATIONS	21,585	17,521	0	0	0

NOTES _____

**2026-2027 Budget Account Detail Report
PRO SHOP**

6181	Uniform Allowances		
	Uniforms for Staff	\$ 1,000	
		<u> </u>	Total \$ 1,000
6210	Dues/Memberships/Subscriptions		
	USGA	\$ 175	
	IGA	\$ 250	
	PGA	\$ 575	
		<u> </u>	Total \$ 1,000
6230	Training		
	Trade Show	\$ 2,500	
	Serve Safe Food Manager (2)	\$ 400	
		<u> </u>	Total \$ 2,900
6310	Building Maintenance & Repair		
		\$ 10,000	
		<u> </u>	Total \$ 10,000
6350	Operational Equipment Repair		
		\$ 2,000	
		<u> </u>	Total \$ 2,000
6371	Electric/Gas Utilities		
		\$ 26,000	
		<u> </u>	Total \$ 26,000
6373	Telecommunications		
	Phone/Internet	\$ 3,500	
		<u> </u>	Total \$ 3,500
6402	Advertising		
	Newspaper, Cart Signs	\$ 6,800	
		<u> </u>	Total \$ 6,800
6409	Janitorial/Laundry		
	Bar Towels/Cleaning Towels	\$ 800	
		<u> </u>	\$ 800
6414	Printing and Publishing		
	Miscellaneous	\$ 400	
		<u> </u>	Total \$ 400
6415	Rental Equipment		
	Golf Carts	\$ 35,000	
		<u> </u>	Total \$ 35,000
6419	Technology Services		
	Golf Genius	\$ 3,900	
		<u> </u>	Total \$ 3,900

6421	License / Permits	
	Concessions	\$ 300
	Class C Liquor License	\$ 1,200
	ASCAP	\$ 450
	Total	\$ 1,950
6424	Master Card Processing Fee	
		\$ 18,000
	Total	\$ 18,000
6428	Gift Certificates Redeemed	
	Gift Certificates Redeemed	\$ 45,000
		\$ 45,000
6498	Refunds	
	Total	\$ -
6499	Contract Services	
	IGA Handicap Fees	\$ 5,000
	POS System (TeeSnap)	\$ 6,400
	Water Softener	\$ 900
	Grease Trap	\$ 190
	Pest Control	\$ 800
	Fire Extinguisher Inspection	\$ 300
	Total	\$ 13,590
6503	Merchandise for Resale	
		\$ 70,000
	Total	\$ 70,000
6504	Minor Equipment	
	Vacuum, Kitchen Equipment	\$ 1,000
	Rental Clubs (2 Sets)	\$ 1,500
	Total	\$ 2,500
6506	Office Supplies	
	Printer Ink, Office Supplies	\$ 1,000
	Total	\$ 1,000
6507	Operating Supplies	
		\$ 3,500
	Total	\$ 3,500
6513	Concession Supplies	
		\$ 14,000
	Total	\$ 14,000
6515	Beverage Supplies	
		\$ 48,000
	Total	\$ 48,000
6518	Youth Golf Supplies	
		\$ -
	Total	\$ -
6519	Food Supplies	
		\$ 22,000
	Total	\$ 22,000

ACTIVITY COVER SHEET

BUDGET FY 2026-2027

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 2026-2027 OBJECTIVES:

1. Continue parking lot replacement by removing and replacing 8 -12 parking lot panels by July 2026.
2. Explore ideas to increase security at city hall by August 2026.
3. Have a window replacement plan for city hall to include in the FY 27-28 budget.
4. Have work request software in place by September 2026.

CIVIC CENTER

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Notes
REVENUES:						
001-460-4310	6,740	6,850	5,500	5,500	5,500	
001-460-4400	0	0	0	0	0	
001-460-4440	0	0	0	0	0	
001-460-4710	0	0	0	119	0	
001-460-4720	0	0	0	0	0	
001-460-4745	0	0	0	0	0	
	6,740	6,850	5,500	5,619	5,500	
Civic Center Revenue Total:						
	6,740	6,850	5,500	5,619	5,500	
EXPENSES:						
001-460-6010	55,830	61,411	67,065	67,065	52,377	
112-460-6110	4,131	4,538	5,103	5,103	3,993	
112-460-6130	5,229	5,741	6,297	6,297	4,927	
112-460-6150	9,449	7,909	13,535	13,535	12,258	
112-460-6170	0	0	0	0	0	
001-460-6160	2,676	840	900	900	1,000	
001-460-6181	947	497	1,190	1,190	1,000	
	78,263	80,935	94,090	94,090	75,555	
PERSONNEL SERVICES:						
001-460-6210	0	0	0	0	0	
001-460-6230	0	0	0	0	0	
001-460-6310	699	9,002	2,000	3,000	2,000	
001-460-6350	9,397	5,147	2,500	2,500	2,500	
001-460-6371	41,502	28,190	30,900	32,500	32,445	5% Increase
001-460-6373	0	0	0	0	0	
001-460-6399	0	0	0	0	0	
001-460-6402	0	0	0	0	0	
001-460-6409	2,150	2,141	3,000	2,000	2,000	
001-460-6419	0	0	0	0	0	
001-460-6421	40	0	40	40	40	
001-460-6498	100	385	0	250	0	
001-460-6499	2,946	3,042	5,480	5,480	6,550	
001-460-6501	26	0	200	200	200	
001-460-6504	33	427	300	500	0	
001-460-6507	3,309	3,132	4,000	4,000	4,000	
	60,202	51,466	48,420	50,470	49,735	
SERVICES & COMMODITIES						

CIVIC CENTER

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
001-460-6721 Furniture/Fixtures	0	0	0	0	0	
001-460-6727 Capital - Equipment	0	0	12,000	12,000	0	
001-460-6750 Building Improvements	9,842	0	0	0	0	
001-460-6799 Capital - Other Improvements	18,480	0	0	0	0	
CAPITAL OUTLAYS:	28,322	0	12,000	12,000	0	
DEPARTMENT EXPENDITURES:	166,787	132,401	154,510	156,560	125,290	
NET DEPARTMENT OPERATIONS:	(160,047)	(125,551)	(149,010)	(150,941)	(119,790)	

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

**2026-2027 Budget Account Detail Report
CIVIC CENTER**

6181	Uniforms/Safety		
	Safety Shoes	\$	150
	Uniforms	\$	800
	Hearing Tests	\$	50
		<u>\$</u>	<u>1,000</u>
6210	Dues/Memberships		
		\$	-
	Total	<u>\$</u>	<u>-</u>
6230	Training		
		\$	-
	Total	<u>\$</u>	<u>-</u>
6310	Building Maint & Repair		
	Misc.	\$	2,000
	Total	<u>\$</u>	<u>2,000</u>
6350	Repair Maintenance Equipment		
	HVAC, boiler maint. , air filters	\$	2,500
	Total	<u>\$</u>	<u>2,500</u>
6371	Utilities		
		\$	32,445
		<u>\$</u>	<u>32,445</u>
6373	Telecommunications		
		\$	-
		<u>\$</u>	<u>-</u>
6399	Repair Maintenance Equipment ES		
		\$	-
		<u>\$</u>	<u>-</u>
6402	Advertising/Recruitment		
		\$	-
		<u>\$</u>	<u>-</u>
6409	Janitorial/Laundry		
	Mops/Towels/Mats	\$	2,000
		<u>\$</u>	<u>2,000</u>
6419	Technology Services/Exp		
		\$	-
		<u>\$</u>	<u>-</u>

6421	License/Permits/Inspect		
	Boiler Certification	\$	40
		Total	\$ 40
6498	Refunds		
		\$	-
		Total	\$ -
6499	Contract Services		
	Carpets	\$	2,000
	Window Cleaning	\$	1,800
	Exterminating	\$	720
	Fire Alarm Maintenance	\$	400
	Panic Button Alarm Maintenance	\$	300
	Fire Extinguisher Maintenance	\$	180
	Backflow Testing	\$	150
	Work Order System	\$	1,000
		Total	\$ 6,550
6501	Chemicals/Grnds Supplies		
	Fertilizer, Weed Control	\$	200
		Total	\$ 200
6504	Minor Equipment		
		\$	-
		Total	\$ -
6507	Operating Supplies / Materials		
	Cleaning Supplies, Towels, Restroom Supplies, Light Bulbs, salt for water softener, Misc.	\$	4,000
		Total	\$ 4,000
6721	Furniture/Fixtures		
		\$	-
		Total	\$ -
6727	Capital - Equipment		
		\$	-
		Total	\$ -
6750	Building Improvements		
		\$	-
		\$	-
		Total	\$ -
6799	Capital- Other Improvements		
		\$	-
		Total	\$ -

ACTIVITY COVER SHEET

BUDGET FY 2026-2027

ACTIVITY: Aquatics

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

FY: 2026-27 OBJECTIVES:

1. To start a chemical log for all chemicals used at the new facility by September 2026.
2. To reassess the sharing of lifeguards between the City of Waverly and The W with the new facility by September 2026.
3. To assess the new Aquatics and Parks position by April 2027.

SWIMMING POOL

	Actual		Budget		Projected		Approved
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	
REVENUES:							
Federal Grant	0	0	0	0	0	0	0
State Grant	0	0	0	0	0	0	0
Pool-Season Tickets	505	0	20,000	20,000	20,000	25,000	25,000
Pool-Daily Admissions	13,334	0	10,000	10,000	10,000	25,000	25,000
Pool-Learn to Swim Class	0	0	0	0	0	0	0
Pool-Party Fees	67	0	200	200	200	1,000	1,000
Charges/Fees For Services	0	0	0	0	0	0	0
Reimbursements	4,958	0	1,250	1,250	1,250	1,500	1,500
Pool-Concessions	5,498	0	5,000	5,000	5,000	12,000	12,000
DEPARTMENT REVENUES:	24,362	0	36,450	36,450	36,450	64,500	64,500

1/2 Guard Suits/Shirts

	Actual		Budget		Projected		Approved	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027		
EXPENSES:								
Salaries and Wages - Full Time	47,647	0	38,454	38,454	38,454	58,342	58,342	
FICA/Medicare - City	3,645	0	2,942	2,942	2,942	4,463	4,463	
IPERS - City	0	0	500	500	500	2,378	2,378	
Group Insurance	0	0	0	0	0	0	0	
Workers Compensation	4,322	0	2,400	2,400	2,400	1,500	1,500	
Uniform Allowance	35	0	2,450	2,450	2,450	3,000	3,000	
PERSONNEL SERVICES:	55,650	0	46,746	46,746	46,746	69,683	69,683	
Training	495	0	1,800	1,800	1,800	3,500	3,500	
Building Maint & Repair	53	0	1,000	1,000	1,000	1,000	1,000	
Operational Equip Repair	203	0	1,000	1,000	1,000	1,000	1,000	
Electric/Gas Utilities	16,471	0	12,360	12,360	12,360	25,000	25,000	
Telecommunications	286	0	350	350	350	1,000	1,000	
Printing and Publishing	0	0	250	250	250	250	250	
Technology Services/Exp	0	0	0	0	0	0	0	
License/Permits/Inspection	972	0	1,375	1,375	1,375	1,500	1,500	
Refunds	135	0	0	0	0	0	0	
Contract Services	0	0	400	400	400	400	400	
Chemicals/Grnds Supplies	0	0	0	0	0	0	0	
Merchandise for Resale	3,065	0	4,000	4,000	4,000	8,000	8,000	
Minor Equipment	4,372	0	12,000	12,000	12,000	0	0	
Other Equipment	0	0	0	0	0	0	0	
Office Supplies	18	0	250	250	250	250	250	
Operating Supplies	11,485	0	14,450	14,450	14,450	19,750	19,750	
SERVICES & COMMODITIES	37,556	0	49,235	49,235	49,235	61,650	61,650	
Capital Equipment	0	0	0	0	0	0	0	
Building Improvements	0	0	0	0	0	0	0	
CAPITAL EXPENDITURES:	0	0	0	0	0	0	0	
DEPARTMENT EXPENDITURES:	93,206	0	95,981	95,981	95,981	131,333	131,333	
NET DEPARTMENT OPERATIONS:	(68,845)	0	(59,531)	(59,531)	(59,531)	(66,833)	(66,833)	

5% Increase (2024) Splash Pad

	Total Hours		Total Hours		Total Hours		Total Hours
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	
PERSONNEL:							
Manager	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Maintenance Manager	100	100	40	40	40	100	100
Assistant Manager	890	890	0	0	0	890	890
Life Guard	0	0	0	0	0	890	890
Cashier/Concessions	3,920	3,920	1,568	1,568	1,568	3,920	3,920
	1,500	1,500	600	600	600	1,500	1,500
	6,000	6,410	2,208	2,208	2,208	6,410	6,410

**2026-2027 Budget Account Detail Report
AQUATICS**

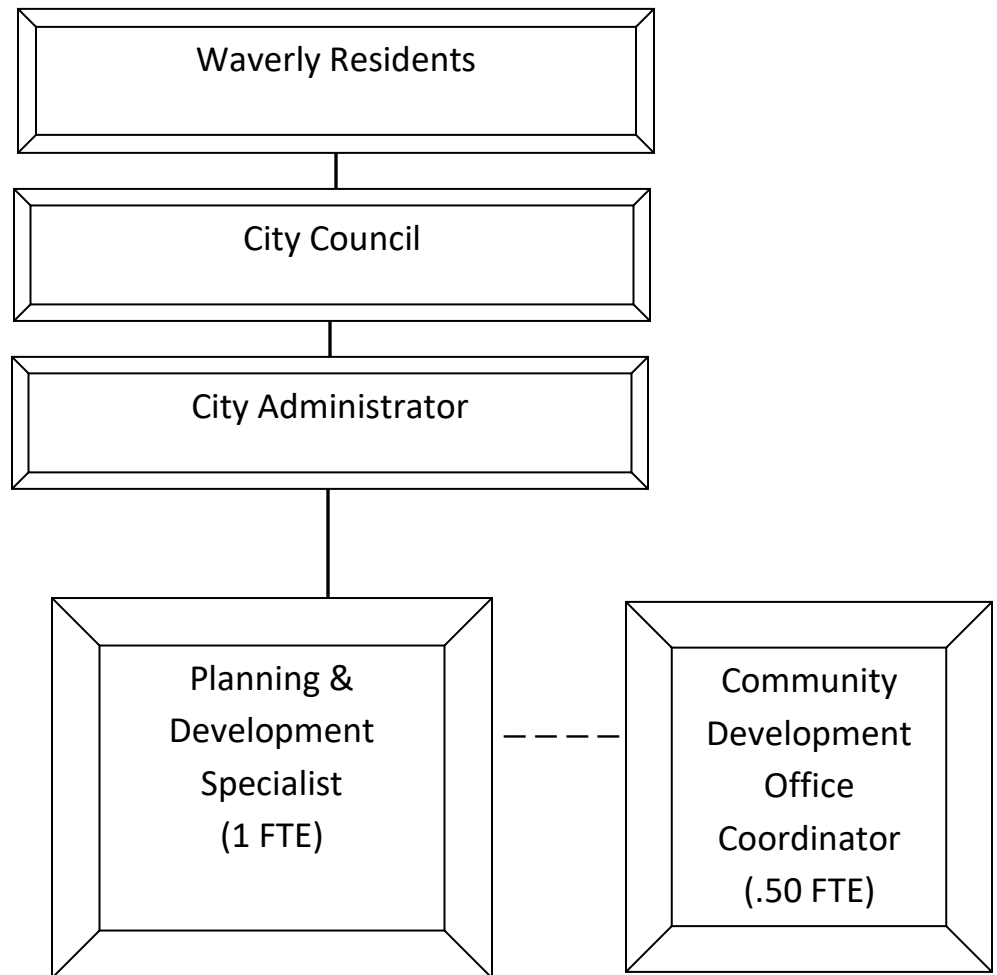
6181	Uniforms/Safety		
	1/2 of Guard Uniforms	\$	2,000
	1/2 T-Shirts	\$	1,000
	Total	\$	3,000
6230	Training		
	LG Instructor Class/Pool Manager Workshop	\$	500
	Reimburse for Certifications	\$	3,000
	Total	\$	3,500
6310	Building Maintenance and Repair		
		\$	1,000
	Total	\$	1,000
6350	Operational Equipment Repair		
		\$	1,000
	Total	\$	1,000
6371	Utilities		
		\$	25,000
	Total	\$	25,000
6373	Telecommunications		
		\$	1,000
	Total	\$	1,000
6414	Printing & Publishing		
	Punch Cards	\$	250
	Total	\$	250
6421	Licenses / Permits / Inspections		
	Pool Inspection	\$	550
	Pool License	\$	200
	Concession Permits	\$	300
	ASCAP	\$	450
	Total	\$	1,500
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	\$	8,000
	Total	\$	8,000
6504	Minor Equipment		
		\$	-
		\$	-
	Total	\$	-
6506	Office Supplies		
	Pens, Scissors, Calculator, Tape, Etc.	\$	250
		\$	250
6507	Operating Supplies / Materials		
	Chlorine	\$	10,000
	HCL	\$	6,000
	CA	\$	1,000
	Other Chemicals	\$	1,000
	First Aid Supplies	\$	750
	Cleaning Supplies	\$	1,000
	Total	\$	19,750
6750	Building Improvements		
		\$	-
	Total	\$	-

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 2026 – 2027

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 evolve 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 recent Housing Needs Analysis to market to developers and builders
- Provide support for Workforce Housing Tax Credit development applications
- Facilitate housing development on the former Irving School site

Priority: Child Care

Waverly's workforce availability is impacted by the availability of appropriate childcare. To address this critical issue, 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 by connecting them to available 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, new businesses, and new residents to Waverly. Play an active role where appropriate and valuable.

ECONOMIC DEVELOPMENT

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027		
REVENUES:								
WU Contribution	64,582	61,473	54,000	54,000	60,000	54,000		
State Grant	0	0	0	0	0	0		
Donations- City Partners	5,500	5,500	5,500	5,500	5,500	5,500		
Reimbursements	0	0	0	0	0	0		
Sales/Fuel Tax Refunds	13	0	0	0	0	0		
DEPARTMENT REVENUES:	70,095	66,973	59,500	59,500	65,500	59,500		

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027		
EXPENSES:								
Salaries and Wages - Full Time	125,119	89,026	103,891	103,891	103,891	107,472		
FICA/Medicare - City	9,255	6,490	7,893	7,893	7,893	8,167		
IPERS - City	11,722	8,295	9,739	9,739	9,739	10,077		
Group Insurance	22,546	14,393	27,092	27,092	27,092	26,324		
Unemployment Compensation	1,442	0	0	0	0	0		
Workers Compensation	0	317	160	160	191	200		
Uniform Allowance	47	66	75	75	75	75		
PERSONNEL COSTS:	170,131	118,587	148,850	148,850	148,881	152,315		

Dues/Memberships	498	2,743	3,365	3,365	3,000	3,435		
Training	300	0	1,500	1,500	1,000	1,200		
Travel and Conference	654	0	1,700	1,700	1,000	2,000		
Vehicle Operation/Fuel	134	0	500	500	0	300		
Telecommunications	1,052	829	2,200	2,200	1,000	2,200		
Advertising/Recruitment	1,346	0	0	0	0	0		Budgeted in H/M Tax
Technology Services/Exp	0	0	0	0	0	0		
Contract Services	0	17,906	2,000	2,000	2,000	2,000		
Minor Equipment	0	0	0	0	0	0		
Office Supplies	18	167	350	350	350	350		
Operating Supplies	0	16	620	620	620	620		
Postage/Shipping	0	0	100	100	100	100		
SERVICES & COMMODITIES:	4,003	21,661	12,335	12,335	9,070	12,205		

Capital - Equipment/furniture	0	0	1,000	1,000	500	1,000		
CAPITAL EXPENDITURES:	0	0	1,000	1,000	500	1,000		

DEPARTMENT EXPENDITURES:	174,134	140,247	162,185	162,185	158,451	165,520		
NET DEPARTMENT OPERATIONS:	(104,039)	(73,275)	(102,685)	(102,685)	(92,951)	(106,020)		

PERSONNEL:	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
Comm. Dev. Director	0.60	0.00	0.00	0.00	0.00	0.00
Planning and Development Specialist	1	1	1	1	1	1
Zoning Administrator/Code Enforcement	1	1	1	1	1	0
Office Coordinator	1	0.5	0.5	0.5	0.5	0.50

2026-27 Budget Account Detail Report - Economic Development

Personnel Costs

6010	Wages	
	Planning and Development Specialist (1.0 FTE)	\$ 83,874
	Longevity	\$ 775
	Phone reimb	\$ 720
	Office Coordinator (.50 FTE)	\$ 21,584
	Longevity	\$ -
	Phone reimb	\$ -
	OT	\$ 519
	Total	\$ 107,472
6110	FICA	\$ 8,167
6130	IPERS	\$ 10,077
6150	INSURANCE	\$ 26,324
6160	WORKERS COMPENSATION	\$ 200
6181	Uniform Allowance	\$ 75
	Total	\$ 44,843
	Personnel Total	\$ 152,315

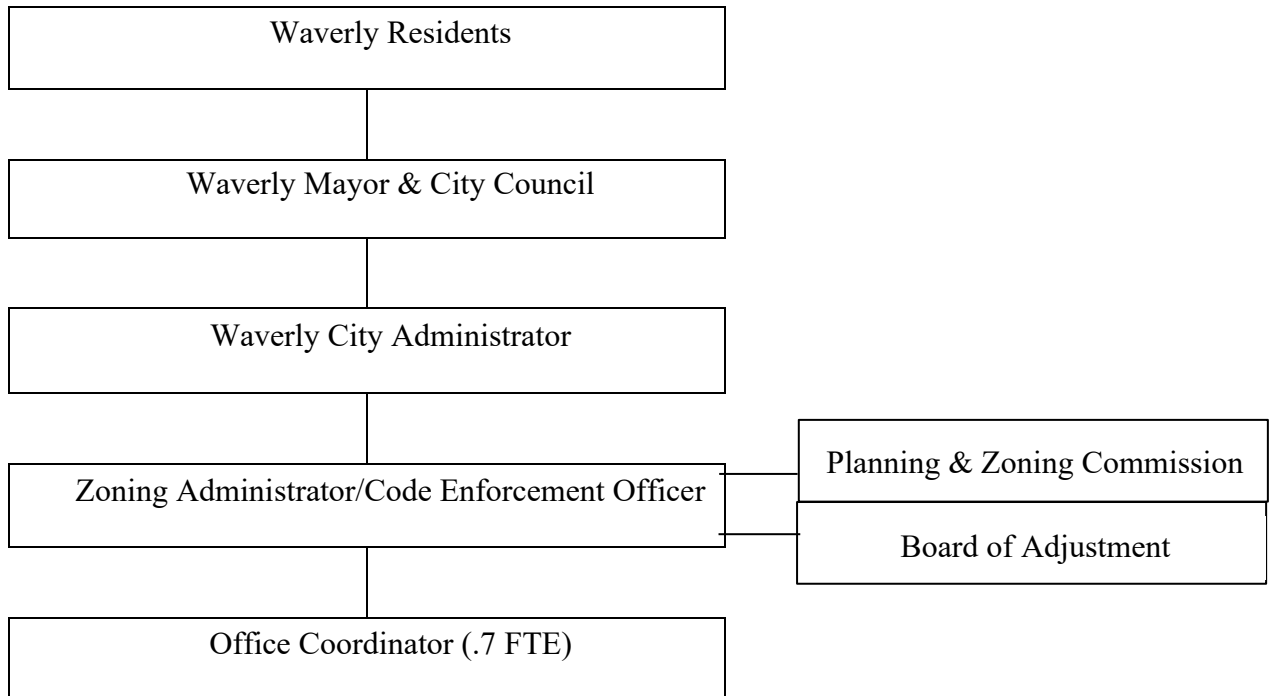
Expenditures

6210	Dues / Memberships/Subscriptions	
	PDI	\$ 375
	IDM UNI	\$ 500
	CVRP	\$ 2,500
	Independent/Democrat Subscription	\$ 60
	Notary Application	\$ -
	Total	\$ 3,435
6230	Training	
	ED Training and Seminars	\$ 1,200
	Total	\$ 1,200
6240	Travel and Conference	
	ED Industry Meetings/Workshops/Travel	\$ 2,000
	Total	\$ 2,000
6331	Vehicle Operation/Fuel	
	Allocation of city usage	\$ 300
	Total	\$ 300
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/Research/Web Maintenance	\$	50,000
Home Show/Other Marketing Opportunities	\$	2,500
Photography for Website & Digital Marketing	\$	1,500
Swag for/Heritage Days/Home Show/Other	\$	1,000
New Industry Recruit/Project Proposals	\$	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		<u>\$ 72,205</u>
6727 Capital - Equipment		
Office Equipment	\$	1,000
	Total	\$ 1,000
Capital Total		
Budget Total	\$	225,520
Minus Advertising (H/M Tax)	\$	60,000
Adjusted Budget Total	\$	165,520
ED WU contribution	\$	54,000
Veridian Credit Union Contribution	\$	5,500
Net Budget Total	\$	106,020

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 2026-2027

Activity

Community Development/Planning and Zoning/Code Enforcement

Goals and Objectives

1. **Review and Amend Zoning Ordinances**
Conduct periodic reviews and amendments of zoning ordinances to improve district definitions, clarify permitted uses, and provide a range of housing options that enhance Waverly's attractiveness as a place to live.
2. **Update City Ordinances for Clarity and Relevance**
Evaluate and revise City ordinances as needed to reflect the evolving needs of Waverly residents and ensure clarity and consistency.
3. **Facilitate Orderly Growth Through Development Review**
Review subdivision plats, building permits, site plans, drainage plans, floodplain permits, rental permits, home occupation permits, and related applications to promote efficient and well-planned development.
4. **Identify and Plan for Future Land Uses**
Analyze and explore potential future land uses to guide long-term growth and development strategies.
5. **Maintain and Update Zoning and Future Land Use Maps**
Regularly review and update the Zoning Map and Future Land Use Map, identifying areas requiring rezoning to align with development trends and community goals.
6. **Engage in Professional Development and Industry Forums**
Participate in national and statewide association meetings, seminars, and training sessions—including those offered by the Iowa Planning Association, American Planning Association, Iowa Association of Code Enforcement, and similar organizations—to remain informed on planning and code enforcement trends and best practices.
7. **Stay Current on Floodplain Regulations**
Attend meetings and seminars focused on floodplain management to ensure compliance with evolving regulations and standards.
8. **Support Planning and Zoning Commission Education**
Collaborate with the Planning and Zoning Commission on continuing education initiatives that foster informed and constructive recommendations to City Council.
9. **Support Board of Adjustment Education**
Work with the Board of Adjustment on continuing education topics that promote sound and informed decision-making.

- 10. Provide Administrative Support to Boards and Commissions**
Prepare agendas, provide staff support, and serve as secretary for the Planning and Zoning Commission and Board of Adjustment.
- 11. Maintain Code Enforcement**
Continue nuisance, zoning, subdivision, rental, chicken and other related code enforcement efforts to uphold community standards and ensure compliance with City ordinances.
- 12. Assist with Floodplain Education and Compliance**
Help residents and decision-makers understand the implications of FEMA FIRM map revisions and general floodplain development standards.
- 13. Improve Permit Processes and Fee Structures**
Review and refine application procedures and fee schedules to enhance efficiency and transparency.
- 14. Digitize Historical Records**
Convert historical permits and subdivision information into GIS to improve accessibility and data management.

COMMUNITY DEVELOPMENT/ZONING

	Actual			Budget			Projected			Approved	NOTES
	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026		
REVENUES:											
Rental Application Fees	1,240	1,409	329	1,409	329	329	1,409	329	329	1,000	
Sign Permit Fees	813	670	1,000	670	1,000	1,000	670	1,000	1,000	15,000	
Building Inspection Fees	15,107	6,866	15,000	6,866	15,000	10,000	6,866	15,000	15,000	1,500	
Zoning and Subdivision Fees	2,540	1,050	1,500	1,050	1,500	1,500	1,050	1,500	200	0	
Rental Inspection Fees	0	0	200	0	200	200	0	200	315	0	
Reimbursements	17	0	0	0	0	0	17	0	0	0	
Sales/Fuel Tax Refunds	2	0	0	0	0	0	2	0	0	0	
Abatements	3,182	1,788	0	1,788	0	0	3,182	1,788	0	0	
DEPARTMENT REVENUES:	22,900	11,783	18,029	11,783	18,029	13,344	22,900	11,783	18,029	18,029	

	Actual			Budget			Projected			Approved	NOTES
	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026		
EXPENSES:											
Salaries and Wages - Full Time	149,463	131,716	120,756	131,716	120,756	120,756	149,463	131,716	120,756	126,512	
FICA/Medicare - City	10,678	9,186	9,128	9,186	9,128	9,128	10,678	9,186	9,128	9,568	
IPERS - City	14,005	12,299	11,263	12,299	11,263	11,263	14,005	12,299	11,263	11,807	
Group Insurance	23,044	20,486	27,152	20,486	27,152	27,152	23,044	20,486	27,152	26,384	
Workers Compensation	716	889	155	889	155	89	716	889	155	155	
Uniform Allowance	47	66	100	66	100	100	47	66	100	100	
PERSONNEL COSTS:	197,952	174,642	168,554	174,642	168,554	168,488	197,952	174,642	168,488	174,526	

Dues/Memberships	386	302	1,225	302	1,225	500	386	302	1,225	1,225	
Training	795	350	2,150	350	2,150	1,000	795	350	2,150	2,150	
Travel and Conference	0	223	3,550	223	3,550	2,000	0	223	3,550	3,550	
Vehicle Operation/Fuel	19	0	500	0	500	50	19	0	500	500	
Telecommunications	1,052	829	3,000	829	3,000	1,000	1,052	829	3,000	3,000	
Rental Housing Costs/Code Enf	269	1,443	10,000	1,443	10,000	10,000	269	1,443	10,000	10,000	
Recording Fees	17	0	250	0	250	250	17	0	250	250	
Printing & Publishing	0	264	500	264	500	500	0	264	500	500	
Technology Services/Exp	0	0	0	0	0	0	0	0	0	0	
Refunds	10	0	0	0	0	0	10	0	0	0	
Contract Services	0	600	1,340	600	1,340	1,340	0	600	1,340	1,340	
Minor Equipment	0	0	0	0	0	0	0	0	0	0	
Office Supplies	112	462	1,000	462	1,000	500	112	462	1,000	1,000	
Operating Supplies	812	(48)	1,000	(48)	1,000	500	812	(48)	1,000	1,000	
Postage/Shipping	0	100	200	100	200	200	0	100	200	200	
SERVICES & COMMODITIES:	3,472	4,525	24,715	4,525	24,715	17,840	3,472	4,525	24,715	24,715	

Capital - Equipment/furniture	0	0	1,000	0	1,000	500	0	0	1,000	1,000	
CAPITAL EXPENDITURES:	0	0	1,000	0	1,000	500	0	0	1,000	1,000	

DEPARTMENT EXPENDITURES:	201,424	179,167	194,269	179,167	194,269	186,828	201,424	179,167	194,269	200,241	
NET DEPARTMENT OPERATIONS:	(178,525)	(167,384)	(176,240)	(167,384)	(176,240)	(173,484)	(178,525)	(167,384)	(176,240)	(182,212)	

	Actual		Budget		Projected		Approved	NOTES
	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025		
PERSONNEL:								
Zoning Administrator/Code Enforcement	1	1	1	1	1	1	1.00	
Office Coordinator	1	0.5	0.5	0.5	0.5	0.5	0.5	

2026-27 Budget Account Detail Report - CD/Zoning

Personnel Costs

6010 Wages		
Zoning Administrator/Code Enforcement	\$	73,390
Longevity	\$	600
phone reimb	\$	720
Office Coordinator	\$	50,363
Longevity	\$	200
phone reimb	\$	720
OT	\$	519
	Total	\$ 126,512
6110 FICA	\$	9,568
6130 IPERS	\$	11,807
6150 INSURANCE	\$	26,384
6160 WORKERS COMPENSATION	\$	155
6181 Uniform Allowance	\$	100
	Total	\$ 48,014
Personnel Total	\$	174,526

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		\$ 200,241
Fees Collected for Building Permits, etc.		\$ (18,029)
Net Budget Total		\$ 182,212

LEGAL SERVICES/ATTORNEY

	Actual	Actual	Budget	Projected	Approved	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
001-640-4710	0	0	0	0	0	
REVENUES:						
Reimbursements	0	0	0	0	0	
DEPARTMENT REVENUES:	0	0	0	0	0	
EXPENSES:						
Salaries and Wages - Full Time	64,501	2,641	0	0	0	
112-640-6110 FICA/Medicare - City	4,829	201	0	0	0	
112-640-6130 IPERS - City	6,056	199	0	0	0	
112-640-6150 Group Insurance	7,330	0	0	0	0	
001-640-6160 Workers Comp	4,673	0	0	0	0	
PERSONNEL COSTS:	87,390	3,042	0	0	0	
Dues/Memberships	1,025	0	0	0	0	
001-640-6210 Travel and Conference	1,031	0	0	0	0	
001-640-6402 Advertising Expense	0	0	0	0	0	
001-640-6405 Court and Recording Fees	407	309	1,500	500	1,500	
001-640-6411 Legal Expense	33,696	53,674	63,000	63,000	72,000	
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	2,075	2,000	0	3,200	0	
001-640-6506 Office Supplies	27	0	0	0	0	
001-640-6507 Operating Supplies	617	0	0	0	0	
SERVICES & COMMODITIES:	38,878	55,983	64,500	66,700	73,500	
Capital - Equipment	0	0	0	0	0	
CAPITAL EXPENDITURES:	0	0	0	0	0	
DEPARTMENT EXPENDITURES:	126,268	59,025	64,500	66,700	73,500	
NET DEPARTMENT OPERATIONS:	(126,268)	(59,025)	(64,500)	(66,700)	(73,500)	
PERSONNEL:						
City Attorney	0.40	0.00	0.00	0.00	0.00	
Office Coordinator	0.33	0.00	0.00	0.00	0.00	

2026-27 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	\$ 7,000
	Bond Legal Assistance	\$ 4,000
	Misc. Legal Services	\$ 58,500
	Total	\$ 72,000
6490	Consultant/Professional	
	Total	
6499	Contract Services	
	Total	
6506	Office Supplies	
	Office Supplies	\$ -
	Total	\$ -
6507	Operating Supplies	
	Total	
6727	Capital Equipment	
	Total	
	Budget Total	\$ 73,500

ACTIVITY COVER SHEET

BUDGET FY 2026-2027

ACTIVITY:

MAYOR, COUNCIL, AND CITY ADMINISTRATOR

FY 2026-2027 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		Budget		Projected		Approved	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027		
EXPENSES:								
001-610-6010	Salaries - Mayor/Council/Administrator	180,071	184,801	189,669	189,669	189,669	194,684	
112-610-6110	FICA/Medicare - City	12,953	13,096	14,455	14,455	14,455	14,838	
112-610-6130	IPERS - City	15,326	15,591	16,487	16,487	16,487	16,960	
112-610-6150	Group Insurance	18,374	20,527	27,003	27,003	27,003	26,255	
001-610-6160	Workers Compensation	736	129	160	160	106	160	
	PERSONNEL COSTS:	227,458	234,144	247,774	247,774	247,720	252,897	
001-610-6210	Dues/Memberships	13,005	12,666	12,658	12,658	12,658	13,047	
001-610-6240	Travel & Conference	11,241	3,498	5,625	5,625	5,625	4,425	
001-610-6373	Telecommunications	0	0	0	0	0	0	
001-610-6419	Technology Services/Exp	0	0	0	0	0	0	
001-610-6490	Consultant/Professional	0	9,750	0	0	0	0	
001-610-6499	Contract Services	0	0	0	0	0	0	
001-610-6504	Minor Equipment	0	0	0	0	0	0	
001-610-6506	Office Supplies	676	818	1,250	1,250	1,250	500	
001-610-6507	Operating Supplies	592	999	750	750	750	250	
001-610-6727	Capital-Equipment	0	0	0	0	0	0	
	SERVICES & COMMODITIES:	25,514	27,731	20,283	20,283	20,283	18,222	
001-610-6931	Allocation to Water	24,775	21,958	18,910	18,905	18,905	31,960	15%
001-610-6932	Allocation to Sewer	22,711	28,546	21,011	21,006	21,006	31,960	15%
001-610-6933	Allocation to Solid Waste	20,646	19,762	18,910	18,905	18,905	31,960	15%
	Less: Expenses Allocated from 112 Allocations:	15,395	15,749	16,225	16,225	16,225	0	FY 27=0% to Water, 0% to Sewer, 0% to SW
		(83,527)	(86,015)	(75,056)	(75,041)	(75,041)	(95,880)	
	DEPARTMENT EXPENDITURES:	169,445	175,860	193,001	192,962	192,962	175,239	
	NET DEPARTMENT OPERATIONS:	(169,445)	(175,860)	(193,001)	(192,962)	(192,962)	(175,239)	

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

**2026-27 Budget Account Detail Report
Mayor / Council / Administrator**

6210	Dues / Memberships / Subscriptions		
	INRCOG (Iowa Northern Council of Governments)	\$	5,782
	Iowa League of Cities	\$	5,523
	Iowa City / County Managers Association	\$	465
	ICMA (International City Managers Association)	\$	1,077
	Iowa Northeast Regional League	\$	50
	2025 Iowa Code set	\$	150
	Mayor Association Dues	\$	-
	Total	\$	13,047
6240	Travel and Conference		
	ICMA (International City Managers Association)	\$	3,000
	Iowa League of Cities Annual Conference	\$	600
	Municipal Leadership Academy	\$	-
	Legislative Day	\$	-
	IMMI (Iowa Municipal Managers Institute)	\$	500
	Budget Workshop (\$50 per person)	\$	50
	Miscellaneous	\$	275
	Total	\$	4,425
6490	Consultant & Professional Fees		
	Outside Consultants / Mayor & Council Retreat (Facilitator - Strategic Planning, etc.)	\$	-
	Total	\$	-
6504	Minor Equipment		
	Computer equipment and related items	\$	-
	Total	\$	-
6506	Office Supplies		
	Budget Meeting Refreshments, ect.	\$	500
	Total	\$	500
6507	Operating Supplies		
	Misc-Funeral/Retirements	\$	250
	Flowers for funerals, retirement costs, plaques	\$	250
	Total	\$	250
6727	Capital Equipment		

ACTIVITY COVER SHEET

BUDGET FY 2026-27

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 2026-27 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. Assist as needed 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. Manage and maintain all municipal ordinances as passed by City Council.
6. Manage and maintain all resolutions as passed by City Council.

CITY CLERK

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	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	5	0	10	10	10	
001-620-4710 Reimbursements	367	601	300	300	300	
001-620-4720 Insurance Settlements	0	0	0	0	0	
001-620-4735 Sales/Fuel Tax Refunds	20	0	10	10	0	
001-620-4800 Sale Property/Assets	0	0	0	0	0	
001-950-4085 Hotel/Motel Tax Allocation	225,159	233,013	250,000	240,000	240,000	
001-950-4420 Fed Payment in Lieu of Taxes	205,487	189,738	185,000	185,000	173,000	
001-910-4830 Transfer In from Reserve:	0	5,000	0	0	0	
DEPARTMENT REVENUES:	431,038	428,352	435,320	425,320	413,310	

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
EXPENSES:						
001-620-6010 Salaries and Wages - Full Time	147,096	157,975	87,323	87,323	89,939	
112-620-6110 FICA/Medicare - City	10,653	11,345	6,625	6,625	6,825	
112-620-6130 IPERS - City	13,750	14,777	8,175	8,175	8,422	
112-620-6150 Group Insurance	25,689	27,306	9,212	9,212	9,317	
001-620-6160 Workers Compensation	1,324	184	75	75	75	
001-620-6181 Uniform Allowance	47	66	75	75	75	First Aid Supplies
PERSONNEL COSTS:	198,560	211,654	111,485	111,485	114,653	
001-620-6210 Dues/Memberships	133	90	392	392	419	
001-620-6230 Training	7,502	3,074	0	0	0	FY26 Safety Training moved to Fin./HR
001-620-6240 Travel and Conference	3,091	437	2,300	1,000	2,200	
001-620-6331 Vehicle Operation/Fuel	186	0	200	0	200	
001-620-6332 Repair/Maint Vehicle	0	6	0	0	0	
001-620-6373 Telecommunications	1,052	829	1,800	1,000	1,000	
001-620-6399 Repair/Maint Equip ES	378	606	1,250	1,250	750	Waverly Utilities
001-620-6402 Advertising Expense	0	0	0	0	0	
001-620-6414 Publishing/Minutes Etc	15,598	15,936	19,000	15,500	19,000	Legal Requirements
001-620-6419 Technology Services/Exp	111,650	83,040	0	0	0	FY26 RSPN contract moved to Fin./HR
001-620-6499 Contract Services	49,051	36,042	36,427	36,427	34,097	Agenda Compass & Simmering & Cory
001-620-6504 Minor Equipment	0	0	100	100	100	
001-620-6506 Office Supplies	1,570	2,291	2,500	1,500	500	Copy Room Supplies are moved to HR
001-620-6507 Operating Supplies	16	0	100	100	0	
001-620-6508 Postage/Shipping	2,410	5,502	0	0	0	FY26 moved to Fin./HR
001-620-6689 Employee Recognition Program	1,343	1,886	0	0	0	FY26 moved to Fin./HR
001-620-6695 Reimbursement	81	0	85	85	85	
001-630-6413 City Elections	5,424	0	10,000	10,000	0	ballot fees publication & referendum mailings
SERVICES & COMMODITIES:	199,487	149,739	74,154	67,354	58,551	

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027
EXPENSES:					
Automotive Equipment	0	0	0	0	0
Capital - Equipment	40,390	32,739	0	0	0
Transfer to Reserve	4,000	5,000	5,000	5,000	5,000
CAPITAL EXPENDITURES:	44,390	37,739	5,000	5,000	5,000
Allocation to Water	45,432	31,356	14,546	13,934	22,296
Allocation to Sewer	41,646	40,763	16,163	15,483	22,296
Allocation to Solid Waste	37,860	28,221	14,546	13,934	22,296
Less: Expenses Allocated from 112	16,530	17,097	6,723	6,723	0
Allocations:	(141,469)	(117,437)	(51,978)	(50,075)	(66,888)
Transfer to Hotel-Motel Tax- 1/2 Allocation	112,580	116,506	125,000	125,000	120,000
001-910-6910	413,548	398,202	263,661	258,764	231,316
DEPARTMENT EXPENDITURES:	17,491	30,150	171,659	166,556	181,994

FY26 computer expenses moved to Fin/HR
To reserves for future vehicle purchase

15%
15%
15%
0% Water, 0% Sewer, 0% SW

NET DEPARTMENT OPERATIONS:

PERSONNEL:					
City Clerk	1	1	1	1	1

**2026 - 27 Budget Account Detail Report
CITY CLERK**

6210 Dues / Memberships / Subscriptions

IMFOA Membership	\$ 60
Zoom Subscription \$15.99 per month X 12 months	\$ 204
Other subscriptions	\$ 125
Notary Renewal (Every 3 years)	\$ 30
Total	\$ 419

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	\$ -
Total	\$ 2,200

6373 Telecommunications

Waverly Utilities	\$ 1,000
	\$ 1,000

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.	\$ 29,097
Simmering & Cory for Codification Services - residual services??	\$ 5,000
Total	\$ 34,097

6506 Office Supplies

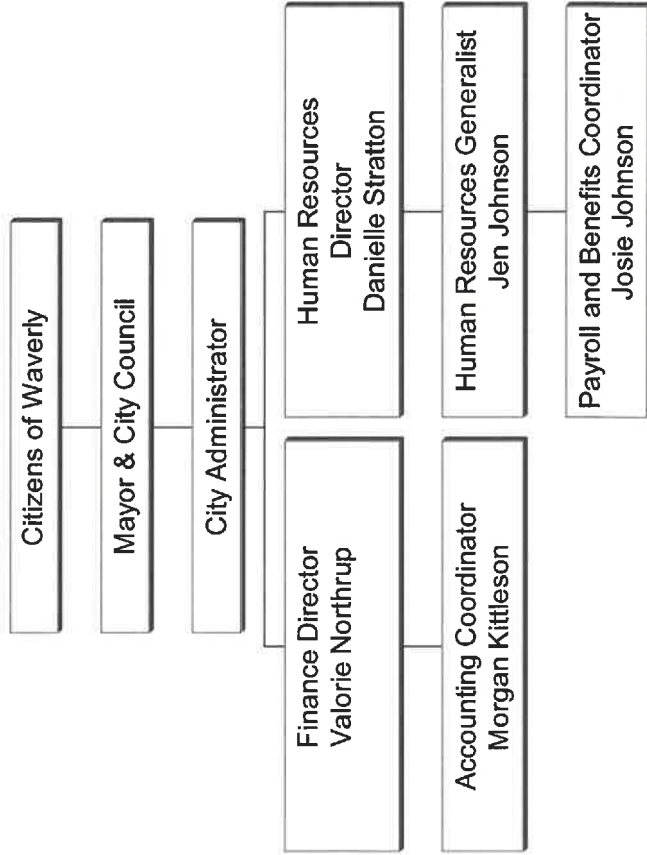
\$ 500	
Total	\$ 500

6727 Capital Equipment

\$ -	
Total	\$ -



Finance-Human Resources



City of Waverly
2026-2027 Budget
ACTIVITY COVER SHEET

ACTIVITY:

Financial Administration & Human Resource Department

Fiscal Year 2027 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 to evaluate the current benefits packages focusing on equity, and a balanced approach to cost management.
6. Scan and organize employee files, accounts payable and receivables, and financial documents into Laserfiche.
7. Continuing utilization and optimization of Human Resource and Payroll software system (UKG).
8. Expand and improve City safety programs, occupational health programs and employee engagement.
9. Continue to improve IT Infrastructure.

ACCOUNTING/FINANCIAL ADMINISTRATION

REVENUES:	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
001-622-4500 Charges/Fees for Services	0	0	0	0	0	
001-622-4710 Reimbursements	0	10	0	0	0	
001-622-4735 Sales/Fuel Tax Refunds	0	0	0	0	0	
001-950-4300 Interest Income	36,855	31,909	15,000	24,000	15,000	
001-910-4830 Transfer In from Reserve	0	0	0	4,585	0	
DEPARTMENT REVENUES:	36,855	31,919	15,000	28,585	15,000	

EXPENSES:	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
001-622-6010 Salaries & Wages	310,074	342,009	424,988	406,088	429,362	
112-622-6110 FICA/Medicare - City	22,923	25,122	32,346	32,346	32,626	
112-622-6130 IPERS - City	29,135	30,761	39,745	39,745	40,090	
112-622-6150 Group Insurance	60,647	39,232	144,133	144,133	98,765	
001-622-6160 Workers Compensation	1,324	184	360	360	360	
001-622-6181 Uniform Allowance	47	66	100	100	350	
PERSONNEL COSTS:	424,151	437,374	641,672	622,772	601,553	

FY26 Safety training moved from Clerk's budget

FY26 RSPN contract moved from Clerk's budget

IT contracts moved from Clerk's budget

FY26 City's postage moved from Clerk's budget
FY26 moved from Clerk's budget

FY26 Computer items moved from Clerk's budget
FY27 moved from Clerk's budget

15%
15%
15%
0% to Water, 0% to Sewer, 0% to SW

001-622-6210 Dues/Memberships	494	659	923	923	1,410	
001-622-6230 Training/Safety Training	220	25	6,600	5,100	19,350	
001-622-6240 Travel and Conference	896	2,088	6,675	5,675	7,575	
001-622-6331 Vehicle Operation/Fuel	0	0	0	0	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	1,711	1,866	3,000	3,000	3,000	
001-622-6414 Printing and Publishing	131	117	200	200	400	
001-622-6419 Technology Services/Exp	0	0	83,040	83,040	87,192	
001-622-6490 Consultant/Professional	83,190	90,624	97,300	83,300	86,300	
001-622-6499 Contract Services	47,795	77,827	135,010	120,010	103,162	
001-622-6504 Minor Equipment	0	379	1,000	1,000	1,300	
001-622-6506 Office Supplies	1,793	3,514	3,000	3,000	3,000	
001-622-6507 Operating Supplies	156	(35)	200	200	1,700	
001-622-6508 Postage/Shipping	0	0	7,000	7,000	7,000	
001-622-6689 Employee Recognition Program	0	0	5,000	5,000	5,000	
SERVICES & COMMODITIES:	136,385	177,064	348,948	317,448	326,389	

001-622-6721 Furniture & Fixtures	0	0	0	0	0	
001-622-6727 Capital - Equipment	0	0	31,250	35,835	27,100	
001-910-6910 Transfer to Equipment Reserve- Copiers	1,500	0	0	0	0	
CAPITAL EXPENDITURES:	1,500	0	31,250	35,835	27,100	

001-622-6931 Allocation to Water	40,305	51,932	72,508	68,385	117,534	
001-622-6932 Allocation to Sewer	35,826	67,512	80,565	75,983	117,534	
001-622-6933 Allocation to Solid Waste	44,783	46,739	72,508	68,385	117,534	
Less: Expenses Allocated from 112	30,431	30,437	60,543	60,543	0	
ALLOCATIONS:	(151,345)	(196,620)	(286,124)	(273,296)	(352,602)	

DEPARTMENT EXPENDITURES:	410,691	417,818	735,746	702,759	602,440	
NET DEPARTMENT OPERATIONS:	(373,836)	(385,899)	(720,746)	(674,174)	(587,440)	

PERSONNEL:	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027
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	1	1	1
Office Coordinator	0	0	0	0	0

**2026-2027 Budget Account Detail Report
FINANCE & HUMAN RESOURCES**

6181	Uniform Allowance		
	First Aid	\$	100
	Reimbursement per person	\$	250
	Total	\$	350
6210	Dues and Memberships		
	Cedar Valley SHRM	\$	225
	National SHRM	\$	600
	IAPRLA - State of Iowa	\$	215
	GFOA- VN	\$	190
	IMFOA- VN (\$75) JJ (\$75)	\$	150
	Notary- VN (8/26) (3 years)	\$	30
	Total	\$	1,410
6230	Training		
	HR and Payroll seminars	\$	1,350
	Safety Trainings	\$	9,800
	Manager Training Rotation Program	\$	6,000
	GFOA	\$	100
	Caselle	\$	600
	League of Cities Wksp	\$	1,500
	Total	\$	19,350
6240	Travel & Conference		
	SHRM (DS, JJ, and JJ)	\$	3,000
	NPELRA (DS)	\$	1,800
	IA Municipal Professionals Institute/Academy	\$	1,000
	Budget Wkshps	\$	75
	IMFOA	\$	800
	Caselle (VN and MK)	\$	900
	GFOA	\$	-
	Total	\$	7,575
6373	Telecommunications		
	Waverly Utilities and Accounting cell phone	\$	3,000
	Total	\$	3,000
6414	Printing/Publishing		
	Budget and ACFR covers/tabs	\$	400
	Total	\$	400
6419	Technology Services		
	RSPN Technology Services- per contract (\$7,266/mo)	\$	87,192
	Total	\$	87,192
6490	Consultant & Professional Fees		
	Annual Audit	\$	70,000
	GASB/Single Audit	\$	10,000
	HUB International (GASB 75) every 2 years	\$	3,000
	Audit Legal Reviews	\$	1,000
	State Fees	\$	1,000
	CAFR Certification	\$	600
	Insurance Strategies- 509A	\$	700
	363 Evaluations	\$	-
	Total	\$	86,300

6499	Contract Services		
	Financial Software Company	\$	16,000
	UKG HR	\$	31,000
	UKG Payroll	\$	11,200
	UKG ACA	\$	2,100
	Pitney Bowes	\$	4,100
	Shred-IT	\$	800
	First Bank	\$	60
	iSolved	\$	600
	Background Check	\$	4,200
	Color Copier Contract	\$	2,600
	B/W Copier Contract	\$	750
	LaserFische Cloud Agreement - Oakland Corp.	\$	9,450
	Adobe	\$	3,700
	Network Solutions	\$	200
	Spinutech Overage Hours \$175/hr	\$	1,200
	RSPN - Microsoft Business Standard 20 users X \$48 = \$960 Microsoft Exchange, 53 users X \$150=\$7,950 Microsoft 365 Plus \$300 in case additional users are added	\$	9,210
	RSPN - Microsoft Defender 73 users X \$2/mo = \$1752 Plus \$140 in case of additional users	\$	1,892
	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
	Total	\$	103,162
6504	Minor Equipment		
	Stand-up desk (MK \$200) & (JJ \$200)	\$	400
	Office Chair (JJ \$200)	\$	200
	Misc. Equipment	\$	700
	Total	\$	1,300
6506	Office supplies		
		\$	3,000
	Total	\$	3,000
6507	Operating Supplies		
	Retirements and Employee Flowers (moved from Mayor/Council/CA budget)	\$	1,500
	Misc. Supplies	\$	200
	Total	\$	1,700
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	\$	27,100
	Total	\$	27,100

**HEALTH & SOCIAL SERVICES
OTHER CULTURE & RECREATION**

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
REVENUES:								
001-499-4175 Permits-Block Party	140	35	70	70	70	70		
001-499-4176 Permits-Athletic Event	0	0	0	0	0	0		
001-499-4177 Permits-Special Events	375	1050	200	1000	1000	200		
001-499-4440 State Grants	0	0	0	0	0	0		
001-499-4700 Public Source	0	0	0	0	0	0		
001-499-4705 Donations	0	250	0	0	0	0		
001-499-4706 Donations-Posters Hist. Preservation	240	121	0	0	0	0		
DEPARTMENT REVENUES:	755	1,456	270	1,070	270	270		

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
EXPENSES:								
001-360-6413 Donation-Regional Transit	10,394	10,394	10,394	10,394	10,394	10,394		
001-499-6413 Payment to Other Agencies-Sister City	0	0	900	235	0	0		
001-499-6413 Payment to Other Agencies- NEICAC	10,394	10,394	10,394	10,394	10,394	10,394		
001-499-6413 Senior Center	10,000	12,000	12,000	12,000	12,000	12,000		
001-499-6413 Heritage Days	6,000	6,000	8,000	8,000	8,000	8,000		
001-499-6413 Human Equity and Diversity Commission	1,894	1,913	5,000	0	0	0		
001-499-6498 Refunds	0	50	0	400	0	0		
001-499-6499 Contract Payments	0	0	0	0	0	0		
001-499-6507 Operating Supplies - Historical Preservation	753	1,353	1,250	1,250	1,250	1,250		
DEPARTMENT EXPENDITURES:	39,435	42,105	47,938	42,673	42,038	42,038		
NET DEPARTMENT OPERATIONS:	(38,680)	(40,649)	(47,668)	(41,603)	(41,768)	(41,768)		

OTHER COMM & ECONOMIC DEV

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
REVENUES:								
Revenues	0	0	0	0	0	0		
DEPARTMENT REVENUES:	0	0	0	0	0	0		

	Budget		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
EXPENSES:								
001-599-6413 Grow Cedar Valley	2,500	2,500	2,500	2,500	2,500	2,500		
001-599-6507 Operating Supplies	0	0	0	0	0	0		
DEPARTMENT EXPENDITURES:	2,500	2,500	2,500	2,500	2,500	2,500		
NET DEPARTMENT OPERATIONS:	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)		

UNIFIED TIF

	Actual			Budget			Projected			Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026		
REVENUES:											
TIF Revenues	1,126,184	1,180,504	837,001	837,001	837,001	837,001	837,001	837,001	837,575	TIF Certification	
TIF Revenues - Agricultural	240	0	0	0	0	0	0	0	0		
Com/Ind Prop Tax Replace	0	0	0	0	0	0	0	0	0		
Interest Income	11,491	7,682	5,000	5,000	5,000	5,000	5,000	5,000	5,000		
Transfer In	0	0	0	0	0	0	0	0	0		
TOTAL REVENUES:	1,137,915	1,188,186	842,001	842,001	842,001	842,001	842,001	842,001	842,575		
EXPENSES:											
Printing-Publishing	0	0	0	0	0	0	0	0	0		
Tax Rebates	0	0	2,000	2,000	2,000	2,000	2,000	2,000	2,500		
Transfer: Projects	0	0	0	0	0	0	0	0	0		
Transfer Out to Debt Service	1,122,265	1,730,081	833,755	833,755	833,755	833,755	833,755	833,755	835,075	2014A, 2018A Bonds	
FUND EXPENDITURES:	1,122,265	1,730,081	835,755	835,755	835,755	835,755	835,755	835,755	837,575		
NET FUND OPERATIONS:	15,650	(541,895)	6,246	6,246	6,246	6,246	6,246	6,246	5,000		
Cash Balance 6/30	618,882	76,987	83,233	83,233	83,233	83,233	83,233	83,233	88,233		

WEST WAVERLY TIF

	Actual			Budget			Projected			Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026		
REVENUES:											
TIF Revenues	6,878	139,691	0	0	0	0	0	0	0		
TIF Revenues - Agricultural	0	0	0	0	0	0	0	0	0		
Com/Ind Prop Tax Replace	0	0	0	0	0	0	0	0	0		
Interest Income	44	921	0	0	0	0	0	0	0		
Transfer In	0	0	0	0	0	0	0	0	0		
TOTAL REVENUES:	6,922	140,613	0	0	0	0	0	0	0		
EXPENSES:											
Printing-Publishing	0	0	0	0	0	0	0	0	0		
Tax Rebates	0	0	0	0	0	0	0	0	0		
Transfer: Projects	0	0	0	0	0	0	0	0	0		
Transfer Out to Debt Service	0	0	0	0	0	0	0	0	0		
FUND EXPENDITURES:	0	0	0	0	0	0	0	0	0		
NET FUND OPERATIONS:	6,922	140,613	0	0	0	0	0	0	0	1859 Ventures- DA terminated FY25	
Cash Balance 6/30	6,922	147,535	147,535	147,535	147,535	147,535	147,535	147,535	147,535		

TIF Payment of Tax Rebates & Façade Grant Rebates 125-520-6418	Company	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-2028	2028-29	Starting 7/1/2025
		Actual May 2017	Actual May 2018	Actual May 2019	Actual May 2020	Actual May 2021	Actual May 2022	Actual May 2023	Actual May 2024	Actual May 2025	Actual May 2026	May 2027	May 2028	May 2029	Remaining Total
104 East Bremer	104 East Bremer		433.83	346.38	260.30	173.53	104.90	Done							0.00
118 East Bremer	118 East Bremer		1,989.21	1,539.26	1,193.53	795.69	361.33	Done							0.00
98 East Bremer	98 East Bremer		2,315.84	1,811.24	1,389.30	926.20	453.75	Done							0.00
112-114 E Bremer	112-114 E Bremer		3,958.33	3,136.61	2,388.13	1,592.09	781.02	Done							0.00
106 West Bremer	106 West Bremer		4,905.54	3,998.58	2,943.32	1,962.22	929.73	Done							0.00
Bob Denny	Bob Denny			31,730	Done										0.00
GMT	GMT	74,677	46,015	23,109	Done										0.00
Carmi Flavors	Carmi Flavors	14,694	14,694	14,694	14,694	18,533	14,694	Done							0.00
Fareway - D/T TIF	Fareway - D/T TIF	20,000	Done												0.00
Crawdaddy Outdoors - D/T TIF	Crawdaddy Outdoors - D/T TIF	Done													0.00
Waverly Hotel Group	Waverly Hotel Group		48,571.00	99,145.56	98,886.12	93,397.32	Done								0.00
Waverly Historic Lofts	Waverly Historic Lofts										2,000	2,500	TBD	TBD	0.00
Movie Guys LLC	Movie Guys LLC														0.00
Unified TIF	Unified TIF	109,371	109,280	150,551	156,142	120,105	20,144	2,631	-	-	2,000	2,500	-	-	4,500
1850 Ventures LLC	1850 Ventures LLC										Terminated				-
West Waverly TIF	West Waverly TIF														-

CABLE TV FRANCHISE FUND

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
REVENUES:						
169-950-4065 Cable Franchise Fees	42,878	42,125	50,000	50,000	18,000	WU no longer providing Cable
169-950-4466 Local Grants (WU)	0	0	0	0	0	
TOTAL REVENUES:	42,878	42,125	50,000	50,000	18,000	
EXPENSES:						
169-699-6419 Technology Services/Exp	0	760	2,060	2,060	2,060	Tightrope Contract
169-699-6497 Monthly Streaming Expense	0	0	0	0	0	
169-699-6499 Contract Services	27,000	0	27,000	54,000	27,000	Programming Costs
169-699-6504 Minor Equipment	0	1,032	3,300	3,300	0	
169-699-6507 Operating Supplies	0	0	0	0	0	
169-699-6727 Capital Equipment	0	10,800	0	0	0	
169-699-6799 Web Page Hosting	5,623	5,458	4,560	4,830	4,920	Spinutech Contract
FUND EXPENDITURES:	32,623	18,050	36,920	64,190	33,980	
NET FUND OPERATIONS:	10,255	24,075	13,080	(14,190)	-15,980	
Cash Balance 6/30	110,093	134,168	147,248	119,978	103,998	

LOCAL OPTION SALES TAX FUND

	Actual		Actual		Budget		Projected		Approved		NOTES
	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	
REVENUES:											
121-950-4090											
121-950-4300	1,377,139	1,411,507	1,411,507	1,300,000	1,300,000	1,350,000	1,350,000	1,300,000	1,300,000	1,300,000	
121-910-4830	16,113	9,703	9,703	10,000	10,000	9,500	9,500	9,000	9,000	9,000	
	0	0	0	0	0	0	0	0	0	0	
TOTAL REVENUES:	1,393,252	1,421,210	1,421,210	1,310,000	1,310,000	1,359,500	1,359,500	1,309,000	1,309,000	1,309,000	
EXPENSES:											
121-910-6910	0	0	0	0	0	0	0	0	0	0	
121-910-6910	109,800	153,000	153,000	15,800	15,800	15,800	15,800	15,800	15,800	15,800	
121-910-6910	55,017	5,017	5,017	85,017	85,017	85,017	85,017	85,400	85,400	85,400	Equipment/Vehicle #001
121-910-6910	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	Equipment/Vehicle #002
121-910-6910	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
121-910-6910	155,000	90,000	90,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000	
121-910-6910	229,592	217,075	217,075	208,800	208,800	208,800	208,800	200,919	200,919	200,919	
121-910-6910	620,010	619,440	619,440	618,420	618,420	618,420	618,420	622,950	622,950	622,950	
121-910-6910	0	0	0	0	0	0	0	239,259	239,259	239,259	
121-910-6910	66,000	75,000	75,000	75,000	75,000	75,000	75,000	0	0	0	
121-910-6910	0	0	0	0	0	0	0	30,500	30,500	30,500	
121-910-6910	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
121-910-6910	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
121-910-6910	0	0	0	0	0	0	0	0	0	0	
121-910-6910	100,000	0	0	0	0	0	0	0	0	0	
121-910-6910	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
121-910-6910	0	0	0	0	0	0	0	0	0	0	
FUND EXPENDITURES:	1,610,419	1,459,532	1,459,532	1,409,037	1,409,037	1,409,037	1,409,037	1,494,828	1,494,828	1,494,828	
NET FUND OPERATIONS:	-217,167	-38,322	-38,322	-99,037	-99,037	-49,537	-49,537	-185,828	-185,828	-185,828	
Cash Balance 6/30	630,494	592,172	592,172	493,135	493,135	542,635	542,635	356,807	356,807	356,807	
Less Assigned Debt Coverage- Ball Diamond 2023 Bonds	0	0	0	0	0	0	0	150,000	150,000	150,000	
Less Assigned Debt Coverage- Clubhouse 2026B Bonds	0	0	0	0	0	0	0	201,500	201,500	201,500	
Available Fund Balance	630,494	592,172	592,172	493,135	493,135	542,635	542,635	5,307	5,307	5,307	

City of Waverly
LOST Financing

Year	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	25-26	26-27
Revenue	1,003,205	936,872	978,192	1,133,293	1,336,831	1,430,713	1,313,616	1,377,139	1,411,507	1,300,000	1,350,000	1,300,000
Interest	678	1,414	3,017	5,995	5,474	6,327	10,714	16,113	9,703	10,000	9,500	9,000
Transfer In	25,082	0	0	0	0	0	0	0	0	0	0	0
	1,028,965	938,286	981,209	1,139,288	1,342,305	1,437,040	1,324,330	1,393,252	1,421,210	1,310,000	1,359,500	1,309,000
Expenses												
1 Public Safety												
Fire Station/Truck Bonds	379,925	381,035	386,225	0	0	0	0	0	0	0	0	0
Police Vehicle Reserve/G/F	36,217	44,950	36,439	64,065	51,584	90,617	125,817	164,817	158,017	100,817	100,817	101,200
Fire Capital Equipment	0	0	0	0	0	0	0	180,000	115,000	131,000	131,000	25,000
Ambulance	65,000	66,000	66,000	66,000	66,000	89,559	75,000	75,000	75,000	75,000	75,000	75,000
Pedestrian Crossing Signals	0	0	0	0	0	29,000	0	0	0	0	0	0
2 Streets												
Cedar River Parkway E 2018A Bonds 60%	0	0	300,450	640,320	634,919	629,250	626,310	620,010	619,440	618,420	618,420	622,950
Dry Run	0	0	0	0	0	0	0	0	0	0	0	0
Waverly Dam	0	0	0	0	0	0	0	0	0	0	0	0
Alley Reconstruction/Sidewalk	0	75,000	75,000	75,000	0	0	0	66,000	75,000	75,000	75,000	30,500
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	3,422	0	0	0	0	0	0	0	0	0	0	0
Babcock Woods Trail Ext	38,789	0	0	0	0	0	0	0	0	0	0	0
16th St SW	99,834	0	0	0	0	0	0	0	0	0	0	0
Cedar Lane - 2nd Avenue NE to Brown Ln #310	76,120	0	0	0	0	0	0	0	0	0	0	0
2nd St NW Storm, & Roadway #473	115,008	0	0	0	0	0	0	0	0	0	0	0
Adams Pkwy Bridge Deck Repair	0	345,000	0	90,966	0	0	40,000	0	0	0	0	0
#301 Capital Improvements	0	0	0	0	0	225,000	140,000	0	0	0	0	0
3 Seal Coat Trans	0	50,000	75,000	100,000	125,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
4 Curb & Gutter #110	795	0	0	0	0	0	0	0	0	0	0	0
5 Storm Drainage Improvements #361	25,000	0	0	25,000	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	100,000	0	0	0	0
7 Cedar River Park Ball Diamonds 2023 LOST Bond	0	0	0	0	0	0	212,454	229,593	217,075	208,800	208,800	200,919
8 Aquatic Center 2025 Bond (begin tx FY31 if funds)	0	0	0	0	0	0	0	0	0	0	0	0
9 Golf Clubhouse 2026 LOST Bond	840,111	616,985	1,284,114	1,061,351	902,503	1,238,426	1,394,581	1,610,420	1,459,532	1,409,037	1,409,037	1,494,828
Balance	183,163	504,464	201,559	279,496	719,298	917,912	847,661	630,494	592,172	493,135	542,635	356,807

\$50K Equip Res, \$5,400 Minor, \$15,800 GF
 To Reserve

HOTEL MOTEL TAX FUND

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
REVENUES:								
013-910-4830 Transfer from General- 1/2 Alloc.	112,580	116,506	125,000	125,000	120,000	120,000		
013-950-4300 Interest Income	1,715	2,009	500	500	500	500		
013-950-4705 Donations	0	0	0	0	0	0		
TOTAL REVENUES:	114,295	118,515	125,500	125,500	120,500	120,500		
EXPENSES:								
013-599-6402 Advertising/Recruitment	9,412	58,603	60,000	60,000	60,000	60,000		Workforce Recruitment / WWH
013-599-6418 Rebates	0	0	0	0	10,000	0		
013-599-6422 Donations	0	0	0	0	0	0		
013-599-6423 Chamber Contribution	45,000	29,167	35,000	35,000	40,833	45,300		
013-599-6499 Contract Services	1,000	0	1,000	1,000	1,000	1,000		WCF Symphony \$1,000
013-599-6507 Holiday Lights	4,759	6,341	5,500	5,500	5,500	5,500		
013-599-6597 Downtown Plants/Flowers	3,103	3,332	3,500	3,500	3,500	3,500		
013-910-6910 Transfer to Pro Shop	5,000	5,000	5,000	5,000	5,000	5,000		
FUND EXPENDITURES:	68,274	102,442	110,000	110,000	125,833	120,300		
NET FUND OPERATIONS:	46,021	16,073	15,500	15,500	(5,333)	200		
Cash Balance 6/30	160,262	176,335	191,835	191,835	171,001	171,201		

Debt Service STIF Fund

	Actual	Actual	Budget	Projected	Approved
	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
REVENUES:					
168-710-4091 Sales Tax Increment Revenue	579,005	580,308	95,971	0	0
168-710-4300 Interest Income	9,603	8,860	1,800	3,945	0
TOTAL REVENUES:	588,608	589,168	97,771	3,945	0
EXPENSES:					
168-910-6910 Transfer to Debt Service	579,800	578,800	582,550	561,914	0
TOTAL EXPENDITURES:	579,800	578,800	582,550	561,914	0
NET FUND OPERATIONS:	8,808	10,368	(484,779)	(557,969)	0
Cash Balance 6/30	547,600	557,968	73,189	(0)	(0)

PERPETUAL CARE FUND

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026		
500-450-4300	19,588	33,622	14,500	14,500	23,000	23,000	14,500	
500-450-4705	4,765	7,725	5,500	5,500	5,500	5,500	5,500	
TOTAL REVENUES:	24,353	41,347	20,000	20,000	28,500	28,500	20,000	
001-450-4300								
EXPENSES:								
Transfer Out to Cemetery Int.	19,588	33,622	14,500	14,500	23,000	23,000	14,500	
FUND EXPENDITURES:	19,588	33,622	14,500	14,500	23,000	23,000	14,500	
NET FUND OPERATIONS:	4,765	7,725	5,500	5,500	5,500	5,500	5,500	

Cash Balances 6/30 542,456 550,181 555,681 555,681 561,181

EMPLOYEE BENEFITS

	Actual		Actual		Budget		Projected		Approved		NOTES
	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2026-2027		
REVENUES:											
112-950-4000 Property Taxes-Current	1,842,319	1,881,592	2,027,289	2,027,289	2,027,289	2,027,289	2,094,733				
112-950-4060 Utility Excise Tax	0	0	7,900	7,900	7,900	7,900	8,339				
112-950-4464 Comm/Ind Prop Tax Replacement	85,653	27,835	65,893	65,893	65,893	65,893	68,944				
112-950-4710 Reimbursements	207	0	0	0	0	0	0				
112-910-4830 Transfer In /GF	0	0	0	0	0	0	0				
TOTAL REVENUES:	1,928,178	1,909,427	2,101,082	2,101,082	2,101,082	2,101,082	2,172,016				
EXPENSES:											
112-110-6110 FICA/MEDICARE - CITY	26,357	29,338	28,904	28,904	28,904	28,904	29,817				
112-110-6130 IPERS - CITY	5,876	6,306	6,699	6,699	6,699	6,699	6,900				
112-110-6141 Pension-411	324,503	346,702	383,573	383,573	383,573	383,573	382,440				
112-110-6150 Group Insurance	253,961	285,656	468,018	468,018	468,018	468,018	386,352				
Police Total	610,697	668,001	887,194	887,194	887,194	887,194	805,509				
112-150-6110 FICA/MEDICARE - CITY	3,761	3,896	4,420	4,420	4,420	4,420	4,380				
112-150-6130 IPERS - CITY	989	1,654	2,725	2,725	2,725	2,725	2,689				
112-150-6150 Group Insurance	1,791	1,769	2,000	2,000	2,000	2,000	2,000				
Fire Total	6,541	7,320	9,145	9,145	9,145	9,145	9,069				
112-285-6110 FICA/MEDICARE - CITY	11,759	12,046	12,772	12,772	12,772	12,772	12,314				
112-285-6130 IPERS - CITY	15,010	15,264	15,760	15,760	15,760	15,760	15,195				
112-285-6150 Group Insurance	35,351	27,364	54,069	54,069	54,069	54,069	78,573				
Equipment Services Total	62,120	54,675	82,601	82,601	82,601	82,601	106,082				
112-295-6110 FICA/MEDICARE - CITY	21,554	24,163	30,596	30,596	30,596	30,596	30,279				
112-295-6130 IPERS - CITY	27,335	30,570	37,755	37,755	37,755	37,755	37,364				
112-295-6150 Group Insurance	44,659	42,447	102,276	102,276	102,276	102,276	98,853				
PERSONNEL COSTS:	93,548	97,180	170,627	170,627	170,627	170,627	166,496				
112-295-6930 Less: Allocation to RUT	0	0	0	0	0	0	0				
112-295-6931 Less: Allocation to Water	24,439	20,408	37,538	37,538	37,538	37,538	0				
112-295-6932 Less: Allocation to Sewer	21,724	28,182	39,244	39,244	39,244	39,244	0				
112-295-6933 Less: Allocation to Solid Waste	19,914	20,408	37,538	37,538	37,538	37,538	0				
	(66,077)	(68,998)	(114,320)	(114,320)	(114,320)	(114,320)	0				
Public Works Admin Total	27,471	28,181	56,306	56,306	56,306	56,306	166,496				
112-400-6110 FICA/MEDICARE - CITY	12,325	13,484	14,171	14,171	14,171	14,171	13,486				
112-400-6130 IPERS - CITY	15,081	16,505	17,147	17,147	17,147	17,147	16,472				
112-400-6150 Group Insurance	7,535	7,062	10,028	10,028	10,028	10,028	18,752				
Leisure Services Admin Total	34,941	37,051	41,346	41,346	41,346	41,346	48,710				
112-410-6110 FICA/MEDICARE - CITY	44,797	42,673	46,396	46,396	46,396	46,396	48,950				
112-410-6130 IPERS - CITY	55,358	51,888	57,252	57,252	57,252	57,252	60,403				
112-410-6150 Group Insurance	97,709	89,515	126,344	126,344	126,344	126,344	123,483				
Library Total	197,864	184,075	229,992	229,992	229,992	229,992	232,836				

	Actual		Actual		Budget		Projected		Approved		NOTES
	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	
112-430-6110 FICA/MEDICARE - CITY	19,906	21,346	21,346	27,666	27,666	27,666	28,983				
112-430-6130 IPERS - CITY	20,808	21,768	34,139	34,139	34,139	34,139	35,765				
112-430-6150 Group Insurance	36,671	60,918	81,035	81,035	81,035	81,035	78,731				
112-430-6170 Unemployment Compensation	1,780	0	10,000	10,000	10,000	10,000	10,000				
Parks Total	79,164	104,033	152,840	152,840	152,840	152,840	153,479				
112-435-6110 FICA/MEDICARE - CITY	7,709	0	0	0	0	0	0				
112-435-6130 IPERS - CITY	7,794	0	0	0	0	0	0				
112-435-6150 Group Insurance	19,819	0	0	0	0	0	0				
Vegetation Management Total	35,322	0	0	0	0	0	0				
112-441-6110 FICA/MEDICARE - CITY	14,987	15,206	19,425	19,425	19,425	19,425	19,947				
112-441-6130 IPERS - CITY	17,044	15,752	23,970	23,970	23,970	23,970	24,614				
112-441-6150 Group Insurance	36,447	35,454	53,996	53,996	53,996	53,996	52,460				
112-441-6170 Unemployment Compensation	3,306	1,427	4,000	4,000	4,000	4,000	4,000				
Golf Course Total	71,784	67,839	101,391	101,391	101,391	101,391	101,021				
112-442-6110 FICA/MEDICARE - CITY	13,106	12,749	15,547	15,547	15,547	15,547	16,081				
112-442-6130 IPERS - CITY	13,398	11,918	19,184	19,184	19,184	19,184	19,844				
112-442-6150 Group Insurance	18,282	20,358	27,061	27,061	27,061	27,061	26,293				
112-442-6170 Unemployment Compensation	3,320	1,165	4,000	4,000	4,000	4,000	4,000				
Pro Shop Total	48,106	46,191	65,792	65,792	65,792	65,792	66,218				
112-450-6110 FICA/MEDICARE - CITY	6,043	5,703	8,194	8,194	8,194	8,194	8,736				
112-450-6130 IPERS - CITY	6,520	5,051	10,111	10,111	10,111	10,111	10,780				
112-450-6150 Group Insurance	7,902	11,448	26,757	26,757	26,757	26,757	26,008				
112-450-6170 Unemployment Compensation	3,696	1,265	0	0	0	0	0				
Cemetery Total	24,161	23,467	45,062	45,062	45,062	45,062	45,524				
112-460-6110 FICA/MEDICARE - CITY	4,131	4,538	5,103	5,103	5,103	5,103	3,993				
112-460-6130 IPERS - CITY	5,229	5,741	6,297	6,297	6,297	6,297	4,927				
112-460-6150 Group Insurance	9,449	7,909	13,535	13,535	13,535	13,535	12,258				
112-460-6170 Unemployment Compensation	0	0	0	0	0	0	0				
Civic Center Total	18,810	18,188	24,935	24,935	24,935	24,935	21,178				
112-470-6110 FICA/MEDICARE - CITY	3,645	0	2,942	2,942	2,942	2,942	4,463				
112-470-6130 IPERS - CITY	0	0	500	500	500	500	2,378				
112-470-6150 Group Insurance	0	0	0	0	0	0	0				
Swimming Pool Total	3,645	0	3,442	3,442	3,442	3,442	6,841				
112-520-6110 FICA/MEDICARE - CITY	9,255	6,490	7,893	7,893	7,893	7,893	8,167				
112-520-6130 IPERS - CITY	11,722	8,295	9,739	9,739	9,739	9,739	10,077				
112-520-6150 Group Insurance	22,546	14,393	27,092	27,092	27,092	27,092	26,324				
112-520-6170 Unemployment Compensation	1,442	0	0	0	0	0	0				
Economic DevTotal	44,965	29,178	44,724	44,724	44,724	44,724	44,568				
112-540-6110 FICA/MEDICARE - CITY	10,678	9,186	9,128	9,128	9,128	9,128	9,568				
112-540-6130 IPERS - CITY	14,005	12,299	11,263	11,263	11,263	11,263	11,807				
112-540-6150 Group Insurance	23,044	20,486	27,152	27,152	27,152	27,152	26,384				
112-540-6170 Unemployment Compensation	1,442	0	0	0	0	0	0				
Planning & Zoning Total	49,169	41,971	47,543	47,543	47,543	47,543	47,759				

	Actual	Actual	Budget	Projected	Approved	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
112-610-6110 FICA/MEDICARE - CITY	12,953	13,096	14,455	14,455	14,838	
112-610-6130 IPERS - CITY	15,326	15,591	16,487	16,487	16,960	
112-610-6150 Group Insurance	18,374	20,527	27,003	27,003	26,255	
PERSONNEL COSTS:	46,652	49,214	57,945	57,945	58,053	
Less: Allocation to Water	5,598	4,921	5,215	5,215	0	
Less: Allocation to Sewer	5,132	6,398	5,795	5,795	0	
Less: Allocation to Solid Waste	4,665	4,429	5,215	5,215	0	
	(15,395)	(15,749)	(16,225)	(16,225)	0	
Mayor/Council/Admin Total	31,257	33,466	41,720	41,720	58,053	
112-620-6110 FICA/MEDICARE - CITY	10,653	11,345	6,625	6,625	6,825	
112-620-6130 IPERS - CITY	13,750	14,777	8,175	8,175	8,422	
112-620-6150 Group Insurance	25,689	27,306	9,212	9,212	9,317	
PERSONNEL COSTS:	50,092	53,428	24,012	24,012	24,564	
Less: Allocation to Water	6,011	5,343	2,161	2,161	0	
Less: Allocation to Sewer	5,510	6,946	2,401	2,401	0	
Less: Allocation to Solid Waste	5,009	4,809	2,161	2,161	0	
	(16,530)	(17,097)	(6,723)	(6,723)	0	
City Clerk Total	33,562	36,331	17,289	17,289	24,564	0
112-622-6110 FICA/MEDICARE - CITY	22,923	25,122	32,346	32,346	32,626	
112-622-6130 IPERS - CITY	29,135	30,761	39,745	39,745	40,090	
112-622-6150 Group Insurance	60,647	39,232	144,133	144,133	98,765	
Unemployment Compensation	0	0	0	0	0	
PERSONNEL COSTS:	112,705	95,115	216,224	216,224	171,481	
Less: Allocation to Water	10,144	9,512	19,460	19,460	0	
Less: Allocation to Sewer	9,016	12,365	21,622	21,622	0	
Less: Allocation to Solid Waste	11,271	8,560	19,460	19,460	0	
	(30,431)	(30,437)	(60,542)	(60,543)	0	
Financial Admin Total	82,275	64,678	155,682	155,682	171,481	
112-640-6110 FICA/MEDICARE - CITY	4,829	201	0	0	0	
112-640-6130 IPERS - CITY	6,056	199	0	0	0	
112-640-6150 Group Insurance	7,330	0	0	0	0	
Unemployment Compensation	1,442	0	0	0	0	
PERSONNEL COSTS:	19,657	400	0	0	0	
Less: Allocation to Water	0	0	0	0	0	
Less: Allocation to Sewer	0	0	0	0	0	
Less: Allocation to Solid Waste	0	0	0	0	0	
	0	0	0	0	0	
Legal/Attorney Total	19,657	400	0	0	0	
112-645-6110 FICA/MEDICARE - CITY	21,165	10,028	11,763	11,763	12,061	
112-645-6130 IPERS - CITY	23,297	13,599	14,516	14,516	14,883	
112-645-6150 Group Insurance	65,377	41,304	54,024	54,024	52,488	
PERSONNEL COSTS:	109,838	64,930	80,303	80,303	79,432	
Less: Allocation to Water	21,968	12,986	16,061	16,061	0	
Less: Allocation to Sewer	21,968	12,986	16,061	16,061	0	
	(43,935)	(25,972)	(32,122)	(32,122)	0	
Inspections & Code Enf. Total	65,903	38,958	48,181	48,182	79,432	
TOTAL EXPENDITURES:	1,547,414	1,484,001	2,055,185	2,055,185	2,188,820	
NET FUND OPERATIONS:	380,764	425,426	45,897	45,897	(16,804)	
Cash Balance 6/30	849,195	1,274,621	1,320,518	1,320,517	1,303,713	

Restricted Funds

DARE

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2027		
REVENUES:								
Donations-Dare Program	500	530	100	100	100	100		
TOTAL REVENUES:	500	530	100	100	100	100		
EXPENDITURES:								
Dare Material	0	350	500	500	500	0		
TOTAL EXPENDITURES:	0	350	500	500	500	0		
NET DARE OPERATIONS:	500	180	-400	-400	-400	100		
Cash Balance 6/30	2,843	3,023	2,623	2,623	2,623	2,723		

002-110-4705

002-110-6507

SHOP W/COP

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2027		
REVENUES:								
Donations - Shop With Cops	2,100	3,700	2,000	2,000	2,000	2,500		
TOTAL REVENUES:	2,100	3,700	2,000	2,000	2,000	2,500		
EXPENDITURES:								
Shop w/Cop expenses	2,305	1,900	1,800	1,800	1,800	2,400		
TOTAL EXPENDITURES:	2,305	1,900	1,800	1,800	1,800	2,400		
NET SHOP/COP OPERATIONS:	-205	1,800	200	200	200	100		
Cash Balance 6/30	5,450	7,250	7,450	7,450	7,450	7,550		

002-110-4706

002-110-6597

TRI COUNTY

	Actual		Budget		Projected		Approved 2026-2027	NOTES
	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2027		
REVENUES:								
State Grant	0	0	0	0	0	0		
Reimbursement	0	241	0	0	0	0		
Tri-County/Forfeiture Revenue	7,210	3,765	1,000	1,000	1,000	1,000		
TOTAL REVENUES:	7,210	4,006	1,000	1,000	1,000	1,000		
EXPENDITURES:								
WPD Confidential Expenditures	500	500	500	500	500	500		
Training-Police/TCD	1,157	7,892	1,500	1,500	1,500	1,000		
Transfer to General Fund	0	0	0	0	0	500		
TOTAL EXPENDITURES:	1,657	8,392	2,000	2,000	2,000	2,000		
NET TRI COUNTY OPERATIONS:	5,553	-4,386	-1,000	-1,000	-1,000	-1,000		
Cash Balance 6/30	16,210	11,824	10,824	10,824	10,824	9,824		

002-110-4440

002-110-4710

002-110-4465

002-110-6404

002-110-6230-6406

002-910-6910

		POLICE DOG				
		Actual	Actual	Budget	Projected	Approved
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
002-110-4707	REVENUES:					
	Donations - Police Dog	0	0	0	0	0
	TOTAL REVENUES:	0	0	0	0	0
	EXPENDITURES:					
	Police K-9 Expenses	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

NOTES

		MINOR EQUIPMENT				
		Actual	Actual	Budget	Projected	Approved
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
002-110-4440	REVENUES:					
	State Grant	0	0	0	0	0
002-910-4830	Transfer In from LOST	0	5,017	5,017	5,017	5,400
	TOTAL REVENUES:	0	5,017	5,017	5,017	5,400
	EXPENDITURES:					
	Transfer to General Fund	8,000	0	0	0	0
	TOTAL EXPENDITURES:	8,000	0	0	835	0
	NET EQUIPMENT OPERATIONS:	-8,000	5,017	5,017	4,182	5,400
	Cash Balance 6/30	5,462	10,479	15,496	14,661	20,061

NOTES

COMMUNITY GARDENS

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
REVENUES:						
002-430-4706 Donations - Community Gardens	710	690	700	750	750	
002-910-4830 Transfer In	700	700	300	300	300	
TOTAL REVENUES:	1,410	1,390	1,000	1,050	1,050	
EXPENDITURES:						
002-430-6507 Expenditures - Comm Gardens	703	306	1,000	850	1,000	
TOTAL EXPENDITURES:	703	306	1,000	850	1,000	
NET GARDENS OPERATIONS:	707	1,084	0	200	50	
Cash Balance 6/30	774	1,858	1,858	2,058	2,108	

DOG PARK

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
REVENUES:						
002-430-4707 Donations - Dog Park	120	0	0	0	0	
002-430-4720 Insurance Settlements	0	0	0	0	0	
TOTAL REVENUES:	120	0	0	0	0	
EXPENDITURES:						
002-430-6599 Proj Supplies - Dog Park	0	0	500	500	500	
002-430-6799 Capital - Other Improvement	0	0	0	0	0	
TOTAL EXPENDITURES:	0	0	500	500	500	
NET DOG PARK OPERATIONS:	120	0	-500	-500	-500	
Cash Balance 6/30	1,543	1,543	1,043	1,043	543	

EQUIPMENT RESERVE

	Actual			Budget	Projected	Approved
	2023-2024	2024-2025	2025-2026			
002-910-4830	NOTES					
REVENUES:						
Transfers in:						
Police	55,017	0	80,000	80,000	80,000	
Fire	25,000	25,000	25,000	25,000	25,000	
Ambulance	75,000	75,000	75,000	75,000	75,000	
Administration Vehicles	2,500	5,000	5,000	5,000	5,000	
Finance/HR Copier	1,500	0	0	0	0	
TOTAL REVENUES:	159,017	105,000	185,000	185,000	185,000	
002-910-6910						
EXPENDITURES:						
Transfers out:						
Police	31,120	75,000	0	0	0	
Fire	0	0	0	0	0	
Ambulance	0	0	0	0	0	
Administration Vehicles	0	0	0	0	0	
Finance/HR Copier	0	5,000	0	4,585	0	
TOTAL EXPENDITURES:	31,120	80,000	0	4,585	0	
NET EQUIPMENT RESERVE:	127,897	25,000	185,000	180,415	185,000	
Cash Balance 6/30	404,189	429,189	614,189	609,604	794,604	
Police	84,489	9,489	89,489	89,489	169,489	
Fire	125,000	150,000	175,000	175,000	200,000	
Ambulance	150,000	225,000	300,000	300,000	375,000	
Administration Vehicles	27,500	32,500	37,500	37,500	42,500	
Finance/HR Copier	17,200	12,200	12,200	7,615	7,615	
Cash Balance by Department	404,189	429,189	614,189	609,604	794,604	

FY27 Budget Amend \$300,000

MUNICIPAL BAND

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
REVENUES:						
007-420-4466	0	2,250	0	0	0	
007-420-4705	1,500	1,725	1,100	1,450	1,100	
007-420-4710	0	0	0	0	0	
007-910-4830	2,000	2,000	2,000	2,000	2,300	
TOTAL REVENUES:	3,500	5,975	3,100	3,450	3,400	
EXPENDITURES:						
007-420-6490	2,300	2,700	2,300	2,300	2,600	Conductor/Librarian
007-420-6507	842	2,573	800	800	800	Music License/Shirts
TOTAL EXPENDITURES:	3,142	5,273	3,100	3,100	3,400	
NET BAND OPERATIONS:	358	702	0	350	0	
Cash Balance 6/30	1,067	1,769	1,769	2,119	2,119	

TREES FOREVER

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
REVENUES:						
011-510-4440	1,537	0	3,000	3,000	3,000	
011-510-4727	31,337	23,890	15,000	15,000	15,000	
TOTAL REVENUES:	32,874	23,890	18,000	18,000	18,000	
EXPENDITURES:						
011-510-6507	19,802	23,102	18,000	18,000	18,000	
TOTAL EXPENDITURES:	19,802	23,102	18,000	18,000	18,000	
NET TREES OPERATIONS:	13,072	788	0	0	0	
Cash Balance 6/30	21,655	22,443	22,443	22,443	22,443	

NATIONAL NIGHT OUT

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
REVENUES:						
003-499-4705 Donations	600	1,775	1,000	1,000	1,000	
TOTAL REVENUES:	600	1,775	1,000	1,000	1,000	
EXPENDITURES:						
003-499-6507 Operating Supplies	1,654	829	1,000	0	1,000	
TOTAL EXPENDITURES:	1,654	829	1,000	0	1,000	
NET NNO OPERATIONS:	-1,054	946	0	1,000	0	
Cash Balance 6/30	680	1,626	1,626	2,626	2,626	

DEBT SERVICE FUND

		Actual	Actual	Budgeted	Projected	Approved		
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	NOTES	
200-950-4000	Property Taxes	2,386,339	2,580,324	3,079,727	3,079,727	3,035,805		
200-950-4464	State Backfill	101,230	35,455	96,664	96,664	96,169		
200-950-4060	Utility Excise Tax	0	0	11,404	11,404	11,473		
200-710-4300	Interest Income	8,682	10,858	4,000	13,000	5,000		
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	237,496	216,075	208,800	208,800	423,025		
200-910-4830	Transfer In	1,261,714	1,608,623	1,514,319	1,493,683	866,857		
200-910-4831	Transfer In - From TIF	1,122,265	1,730,081	833,830	833,755	835,075		
TOTAL REVENUES:		5,117,725	6,181,416	5,748,744	5,737,033	5,273,404		
EXPENDITURES:		Actual	Actual	Budgeted	Projected	Approved	NOTES	
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
200-710-6801	2019 GO Bond	340,000	350,000	365,000	365,000	375,000	DS	Final Pymt 2029
200-710-6851	2019 Interest	56,925	48,425	39,675	39,675	30,550	DS	
200-710-6899	2019 Bond Fees	600	600	600	600	600	DS	
200-714-6801	2020A GO Bonds	525,000	530,000	540,000	540,000	545,000	DS	Final Pymt 2030
200-714-6851	2020A Interest	76,900	66,400	55,800	55,800	45,000	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)	70,000	70,000	70,000	70,000	70,000	DS	Final Pymt 2030
200-715-6851	2020B Interest	7,250	6,550	5,675	5,675	4,800	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,)	725,000	790,000	385,000	385,000	395,000	DS/TIF	2024/2029
200-718-6851	2014A Interest	81,150	53,870	35,700	35,700	24,150	DS/TIF	2024/2029
200-718-6899	2014A Bond Fees	525	525	750	750	525	DS/TIF	2024/2029
200-719-6801	2015B GO Taxable Bonds	380,000	395,000	310,000	630,000	0	DS	Final Pymt 2027
200-719-6851	2015B Interest	45,950	30,750	18,900	28,500	0	DS	Final Pymt 2027
200-719-6899	2015B Bond Fees	525	525	600	600	0	DS	Final Pymt 2027
200-720-6801	2015B Principal - TIF/STIF	525,000	545,000	565,000	565,000	0	TIF/STIF	2025/2026
200-720-6851	2015B Interest - TIF/STIF	54,300	33,300	16,950	16,950	0	TIF/STIF	2025/2026
200-720-6899	2015B Bond Fees	0	0	600	600	0	TIF/STIF	2025/2026
200-721-6801	2017A GO Bond Principal	170,000	360,000	0	0	0	TIF	Final Pymt 2026
200-721-6851	2017A GO Bond Interest	10,600	5,576	0	0	0	TIF	Final Pymt 2026
200-721-6899	2017A GO Bond Fees	500	500	0	0	0	TIF	Final Pymt 2026
200-722-6801	2017B Taxable Principal	70,000	70,000	80,000	80,000	0	DS	Final Pymt 2026
200-722-6851	2017B Bond Interest	5,875	4,125	2,200	2,200	0	DS	Final Pymt 2026
200-722-6899	2017B Bond Fees	500	500	600	600	0	DS	Final Pymt 2026
200-723-6801	2018A Bond Principal (CRPkwyE)	865,000	890,000	915,000	915,000	950,000	LOST/TIF	2029
200-723-6851	2018A Bond Interest	167,850	141,900	115,200	115,200	87,750	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	165,000	170,000	170,000	180,000	DS	Final Pymt 2028
200-724-6851	2018A Bond Interest	25,800	21,000	16,050	16,050	10,950	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)	25,000	25,000	25,000	25,000	25,000	DS	Final Pymt 2028
200-725-6851	2018A Bond Interest	3,750	3,000	2,250	2,250	1,500	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	245,000	250,000	250,000	255,000	DS	Final Pymt 2031
200-726-6851	2021 Bond Interest	41,100	36,300	31,400	31,400	26,400	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)	150,000	150,000	150,000	150,000	150,000	LOST	Final Pymt 2030
200-727-6851	2023 LOST Bond Interest	86,896	65,475	58,200	58,200	50,925	LOST	Final Pymt 2030
200-727-6899	2023 LOST Bond Fees	600	600	600	600	600	LOST	Final Pymt 2030
200-728-6801	2023 GO Bond Principal (Library, Park Bldg, Trail Bridge)	0	260,000	275,000	275,000	285,000	DS	Final Pymt 2034
200-728-6851	2023 Bond Interest	123,100	126,000	115,600	115,600	104,600	DS	Final Pymt 2034
200-728-6899	2023 Bond Fees	150	300	600	600	600	DS	Final Pymt 2034
200-729-6801	2023 GO Bond Principal (Water Projects)	0	115,000	115,000	115,000	120,000	Water	Final Pymt 2034
200-729-6851	2023 Bond Interest	47,400	54,000	49,400	49,400	44,800	Water	Final Pymt 2034
200-729-6899	2023 Bond Fees	150	300	600	600	600	Water	Final Pymt 2034
200-730-6801	2024 GO Bond Principal (Fueling Station and Trail Bridges)	0	160,000	145,000	145,000	155,000	DS	Final Pymt 2034
200-730-6851	2024 Bond Interest	0	65,893	64,200	64,200	58,400	DS	Final Pymt 2034
200-730-6899	2024 Bond Fees	0	900	600	600	600	DS	Final Pymt 2034
200-731-6801	2022 GO Capital Loan Note (Golf Equip)	0	60,000	0	0	0	DS	Final Pymt 2025
200-731-6851	2022 Loan Note Interest	0	1,470	0	0	0	DS	Final Pymt 2025

200-732-6801	2025A GO Bond Principal (Golf Equip)	0	0	60,000	60,000	60,000	DS	Final Pymt 2028
200-732-6851	2025A Bond Interest	0	0	10,143	10,143	7,800	DS	Final Pymt 2028
200-733-6801	2025A GO Bond Principal (Boat Ramp, Pkng Lots, H2O Bldg)	0	0	85,000	85,000	90,000	DS	Final Pymt 2035
200-733-6851	2025A Bond Interest	0	0	40,177	40,176	37,000	DS	Final Pymt 2035
200-733-6899	2025A Bond Fees	0	0	600	600	600	DS	Final Pymt 2035
200-734-6801	2025A GO Bond Principal (Pool)	0	0	100,000	100,000	100,000	DS	Final Pymt 2040
200-734-6851	2025A Bond Interest	0	0	356,011	356,011	354,000	DS	Final Pymt 2040
200-734-6899	2025A Bond Fees	0	0	600	600	600	DS	Final Pymt 2040
200-735-6801	2026A GO Bond Principal (Equip/Projects)	0	0	0	0	290,000	DS	Final Pymt 2036
200-735-6851	2026A Bond Interest	0	0	0	0	76,786	DS	Final Pymt 2036
200-735-6899	2026A Bond Fees	0	0	0	0	600	DS	Final Pymt 2036
200-736-6801	2026B LOST Bond Principal (Golf Clubhouse)	0	0	0	0	100,000	DS	Final Pymt 2036
200-736-6851	2026B Bond Interest	0	0	0	0	120,900	DS	Final Pymt 2036
200-736-6899	2026B Bond Fees	0	0	0	0	600	DS	Final Pymt 2036
200-910-6910	Transfer to General Fund 001	0	0	0	100,000	0		reimburse lease payments
TOTAL EXPENDITURES:		5,085,796	5,951,184	5,648,081	6,077,680	5,240,036		
NET FUND OPERATIONS:		31,929	230,232	100,663	(340,647)	33,368		
Ending Fund Balance		127,388	357,620	458,282	16,972	50,340		

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	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	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	275,000	0	0	0	0	0	0	0	0	0	1,320,000
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	0	80,100
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	280,500	0	0	0	0	0	0	0	0	0	1,400,100
2023 LOST Revenue Taxable Bond																								
Principal 200 727 6801	0	0	0	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0	0	0	0	0	0	0	0	0	1,050,000
Interest 200 727 6851	0	0	0	0	86,896	65,475	58,200	50,925	44,800	43,650	36,375	29,100	0	0	0	0	0	0	0	0	0	0	0	160,050
Total Costs	0	0	0	0	236,896	215,475	208,200	200,925	194,800	193,650	186,375	169,100	169,100	169,100	0	0	0	0	0	0	0	0	0	1,210,050
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	0	2,615,000
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	0	492,400
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	0	3,107,400
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	0	1,120,000
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	0	211,600
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	0	1,331,600
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	0	1,460,000
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	0	275,600
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	0	1,735,600
2025A GO Bond (\$355K Golf Equip)																								
Principal 200 732 6801	0	0	0	0	0	0	60,000	60,000	60,000	65,000	70,000	70,000	70,000	70,000	70,000	70,000	0	0	0	0	0	0	0	195,000
Interest 200 732 6851	0	0	0	0	0	0	10,143	7,800	7,800	5,400	2,800	0	0	0	0	0	0	0	0	0	0	0	0	16,000
Total Costs	0	0	0	0	0	0	70,143	67,800	67,800	70,400	72,800	72,800	72,800	72,800	72,800	72,800	0	0	0	0	0	0	0	211,000
2025A GO Bond (\$1.010M Boat Rmp/Lots, H2O Bldg)																								
Principal 200 733 6801	0	0	0	0	0	0	85,000	90,000	90,000	90,000	95,000	100,000	100,000	100,000	110,000	115,000	120,000	0	0	0	0	0	0	925,000
Interest 200 733 6851	0	0	0	0	0	0	40,176	37,000	37,000	33,400	29,800	26,000	22,000	18,000	13,800	9,400	4,800	0	0	0	0	0	0	194,200
Total Costs	0	0	0	0	0	0	125,176	127,000	127,000	123,400	124,800	126,000	122,000	123,000	123,800	124,400	124,800	0	0	0	0	0	0	1,119,200
2025A GO Bond - (\$8.950M Pool)																								
Principal 200 734 6801	0	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	790,000	825,000	855,000	890,000	890,000	925,000	965,000	1,000,000	8,850,000	
Interest 200 734 6851	0	0	0	0	0	0	356,011	354,000	354,000	350,000	346,000	340,000	338,000	309,800	280,400	250,000	218,400	185,400	151,200	115,600	78,600	40,000	3,359,400	
Total Costs	0	0	0	0	0	0	456,011	454,000	454,000	450,000	446,000	442,000	404,800	1,044,800	1,040,400	1,043,400	1,040,400	1,040,400	1,041,200	1,040,600	1,043,600	1,040,000	12,209,400	
2026A GO Bond (\$1.925M Equip and Projects)																								
Principal 200 735 6801	0	0	0	0	0	0	290,000	290,000	290,000	155,000	160,000	165,000	175,000	180,000	190,000	195,000	205,000	210,000	210,000	210,000	210,000	210,000	1,925,000	
Interest 200 735 6851	0	0	0	0	0	0	76,786	76,786	76,786	65,400	59,200	52,800	46,200	39,200	32,000	24,400	16,600	8,400	0	0	0	0	420,986	
Total Costs	0	0	0	0	0	0	366,786	366,786	366,786	220,400	219,200	217,800	221,200	219,200	222,000	219,400	221,600	218,400	218,400	218,400	218,400	218,400	2,345,986	
2026B \$2.6M LOST Revenue Taxable Bond																								
Principal 200 736 6801	0	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	345,000	390,000	400,000	0	0	0	0	0	2,600,000	
Interest 200 736 6851	0	0	0	0	0	0	120,900	112,500	108,000	103,500	99,000	84,150	68,625	52,425	35,550	18,000	0	0	0	0	0	0	802,650	
Total Costs	0	0	0	0	0	0	220,900	212,500	208,000	203,500	193,000	182,150	162,625	150,625	135,550	118,000	118,000	0	0	0	0	0	3,402,650	
Service G.O.	3,379,936	4,454,914	4,915,417	4,994,988	4,747,082	4,905,890	5,728,559	5,759,930	4,809,486	4,667,775	3,997,025	2,502,513	2,444,300	2,164,400	2,148,200	1,389,800	1,258,800	1,041,200	1,040,600	1,043,600	1,043,600	1,040,000	31,715,659	
TOTAL PRINCIPAL	2,625,000	3,630,000	4,070,000	4,195,000	4,050,000	4,305,000	5,180,000	4,925,000	4,145,000	4,120,000	3,565,000	2,620,000	2,250,000	2,060,000	2,140,000	2,210,000	1,540,000	890,000	925,000	965,000	1,000,000	1,000,000	29,895,000	
TOTAL INTEREST	754,936	824,914	845,417	799,988	697,082	837,786	764,034	1,043,130	1,086,311	953,925	826,400	715,113	623,300	537,150	453,025	365,625	275,350	211,800	151,200	115,600	78,600	40,000	6,433,399	
TOTAL	3,379,936	4,454,914	4,915,417	4,994,988	4,747,082	5,142,786	5,944,034	5,968,130	5,231,311	5,073,925	4,391,400	3,335,113	2,873,300	2,597,150	2,593,025	1,815,350	1,676,800	1,041,200	1,040,600	1,043,600	1,043,600	1,040,000	36,328,399	
Water GO principal +600 fees	124,138	126,276	128,276	130,345	0	115,000	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	1,120,000	
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	211,600	
Sewer GO Interest	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	
TIF Regular Interest	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	1,975,000	
LOST Interest	231,117	238,730	214,230	187,850	167,890	145,790	119,056	81,780	59,250	36,000	11,940	0	0	0	0	0	0	0	0	0	0	0	107,190	
Sales Tax Interest	149,355	160,020	145,620	130,950	116,010	187,606	150,615	127,320	224,475	191,700	162,285	132,600	99,000	84,150	68,625	52,425	35,550	18,000	0	0	0	0	5,405,000	
Regular Interest	1,070,000	1,430,000	1,805,000	2,145,000	2,260,000	2,315,000	2,235,000	2,795,000	2,430,000	2,355,000	2,190,000	1,785,000	1,775,000	1,565,000	1,625,000	1,675,000	1,150,000	890,000	925,000	965,000	1,000,000	21,395,000		
Principal	222,098	289,777	367,255	381,776	338,682	404,690	407,063	767,680	757,786	686,225	617,175	552,713	499,900	434,400	371,800	306,800	239,800	193,800	151,200	115,600	78,600	40,000	5,045,799	
Interest	4,055,857	4,454,914	4,915,417	4,994,988	4,747,082	5,142,786	5,944,034	5,968,130	5,231,311	5,073,925	4,391,400	3,335,113												

City of Waverly

Active Project Funds

Fund Number	Fund Description
301.....	Capital Improvement Fund
304.....	Sidewalk Program
306.....	Bituminous Seal Coat Program
309.....	Alley Reconstruction Projects
313.....	1st Street NW Reconstruction
334.....	Airport Runway 11 Taxiway Construction
337.....	Airport Reconstruct South T-Hangar Taxilane
339.....	Youth Ball Diamond
348.....	10th Ave SW Trail Extension
350.....	Industrial/Business Park
361.....	Storm Drainage Improvements
362.....	Sanitary Sewer Improvements
363.....	WPC Improvements - 2020
367.....	117 Building Renovation
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
385.....	Roadway Reconstruction & Repairs
386.....	Cemetery Roads
387.....	Golf Clubhouse Renovation

301 - CAPITAL IMPROVEMENT FUND

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
301-750-4300	4300	Interest Income	4,640	5,766	1,500	4,000	4,000
301-750-4420	4420	Electric Utility Contributions	295,699	273,036	270,000	270,000	250,000
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	0	0	0	0	0
301-910-4830	4830	Transfer In: #372	0	100,000	0	0	0
TOTAL REVENUES:		300,339	378,802	271,500	274,000	254,000	
EXPENDITURES:							
301-750-6403	6403	Interdepartmental Charges	0	0	0	0	0
301-750-6411	6411	Legal Expense	0	2,019	0	0	0
301-750-6413	6413	Agency Payments (Election)	0	3,675	0	0	0
301-750-6414	6414	Printing & Publishing	0	1,632	0	0	0
301-750-6490	6490	Consultant/Professional	8,544	6,000	3,000	3,000	5,000
301-750-6499	6499	Contractual Service	42,289	28,000	90,000	118,000	0
301-750-6499	6499	Contractual Service		46,990	0	0	50,000
301-750-6499	6499	Contractual Service	40,900	38,895	0	0	45,000
301-750-6499	6499	Contractual Service	0	0	15,000	15,000	20,000
301-750-6499	6499	Contractual Service	0	0	55,000	55,000	0
301-750-6499	6499	Contractual Service	0	51,465	0	48,535	0
301-750-6499	6499	Contractual Service	25,901	0	0	0	0
301-750-6499	6499	Contractual Service	0	2,340	15,000	13,050	10,000
301-750-6499	6499	Contractual Service	0	27,268	30,000	30,000	30,000
301-750-6508	6508	Postage/Shipping	0	961	0	0	0
301-750-6599	6599	Outdoor Warning System	648	626	2,000	2,000	4,100
301-750-6599	6599	Project Supplies	0	62	0	0	0
301-750-6727	6727	Capital Equipment	0	0	0	0	135,000
301-750-6729	6729	Supplies	0	0	0	0	0
301-750-6730	6730	Capital- Land Acquisition	1,257	0	0	0	0
301-910-6910	6910	Transfer to: #337	0	0	0	0	50,000
301-910-6910	6910	Transfer to: #350	0	0	100,000	100,000	25,000
301-910-6910	6910	Transfer to: #334 & #337	0	0	0	54,963	0
301-910-6910	6910	Transfer to: #378	0	155,000	0	0	0
TOTAL EXPENDITURES:		119,539	364,933	310,000	439,548	374,100	
NET FUND OPERATIONS:		180,800	13,870	(38,500)	(165,548)	(120,100)	
Cash Balance 6/30		462,046	475,916	437,416	310,368	190,268	

304 - Sidewalk Program

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
304-750-4600	4440	State Grant	0	0	0	44,500	0
304-750-4600	4600	Special Assessment	3,063	2,827	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: LOST	0	0	0	0	0
304-910-4830	4830	Transfer In: #313 and #318	6,434	0	0	0	0
TOTAL REVENUES:		9,497	2,827	3,000	47,500	3,000	
EXPENDITURES:							
304-750-6403	6403	Interdepartmental Charges	3,835	0	0	0	0
304-750-6411	6411	Legal Expense	0	0	0	0	0
304-750-6490	6490	Consulting & Prof. Fees	0	0	0	0	0
304-750-6499	6499	Contract Services	11,815	2,200	5,000	5,000	44,500
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	14,869	0	0	0	0
304-910-6910	6910	Transfer to #313	226	1	0	0	0
TOTAL EXPENDITURES:		30,745	2,201	5,000	5,000	44,500	
NET FUND OPERATIONS:		(21,248)	626	(2,000)	42,500	(41,500)	
Cash Balance 6/30		4,275	4,901	2,901	47,401	5,901	

306 - Bituminous Seal Coat Program

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
306-750-4820	4820	0	0	0	0	0	
306-910-4830	4830	150,000	150,000	150,000	150,000	150,000	
306-910-4830	4830	0	0	0	0	0	
306-910-4830	4830	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	868	0	0	0	0	
306-750-6407	6407	0	0	0	0	0	
306-750-6411	6411	23	21	0	0	0	
306-750-6499	6499	242,199	230,977	225,000	195,714	200,000	
306-750-6599	6599	0	0	0	0	0	
TOTAL EXPENDITURES:		243,089	230,998	225,000	195,714	200,000	
NET FUND OPERATIONS:		(43,089)	(30,998)	(25,000)	4,286	0	
Cash Balance 6/30		42,982	11,983	(13,017)	16,270	16,270	

309 - Alley Reconstruction Projects

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
309-750-4820	4820	0	0	0	0	0	
309-910-4830	4830	12,456	0	0	0	0	
309-910-4830	4830	66,000	75,000	75,000	75,000	30,500	
TOTAL REVENUES:		78,456	75,000	75,000	75,000	30,500	
EXPENDITURES:							
309-750-6403	6403	6,917	0	0	0	0	
309-750-6407	6407	0	0	0	0	0	
309-750-6411	6411	0	20	0	0	0	
309-750-6490	6490	0	0	0	0	0	
309-750-6499	6499	64,376	67,137	75,000	75,000	30,500	Alley and Street Concrete
309-750-6599	6599	0	0	0	0	0	
309-910-6910	6910	0	0	0	0	0	
TOTAL EXPENDITURES:		71,293	67,157	75,000	75,000	30,500	
NET FUND OPERATIONS:		7,163	7,843	0	0	0	
Cash Balance 6/30		(20)	7,823	7,823	7,823	7,823	

313 - 1st Street NW Reconstruction

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
313-750-4400	4400	0	0	0	0	0	
313-750-4440	4440	0	0	0	0	0	
313-750-4600	4600	686	0	0	0	0	
313-750-4820	4820	0	0	0	0	0	
313-750-4821	4821	0	0	0	0	0	
313-910-4830	4830	0	1	0	0	0	
TOTAL REVENUES:		686	1	0	0	0	
EXPENDITURES:							
313-750-6403	6403	0	0	0	0	0	
313-750-6407	6407	0	0	0	0	0	
313-750-6411	6411	0	0	0	0	0	
313-750-6490	6490	0	0	0	0	0	
313-750-6499	6499	0	0	0	0	0	
313-750-6599	6599	0	0	0	0	0	
313-750-6851	6851	0	0	0	0	0	
313-910-6910	6910	0	0	0	0	0	
313-910-6910	6910	3,018	0	0	0	0	
TOTAL EXPENDITURES:		3,018	0	0	0	0	
NET FUND OPERATIONS:		(2,332)	1	0	0	0	
Cash Balance 6/30		(1)	0	0	0	0	

334 - Airport Runway 11 Taxiway Construction

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
334-750-4400	4400 Federal Funds	612,918	47,671	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	42,819	0	0	0	0	
334-910-4830	4830 Transfer In: #301	0	0	0	36,048	0	
334-910-4830	4830 Transfer In: #331	0	0	0	0	0	
TOTAL REVENUES:		655,737	47,671	0	36,048	0	
EXPENDITURES:							
334-750-6403	6403 Interdepartmental Charges	3,576	0	0	0	0	
334-750-6407	6407 Engineering	89,284	1,042	0	0	0	
334-750-6411	6411 Legal Expense	0	0	0	0	0	
334-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
334-750-6499	6499 Contract Services	560,245	8,486	0	0	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:		653,105	9,528	0	0	0	
NET FUND OPERATIONS:		2,632	38,143	0	36,048	0	
Cash Balance 6/30		(74,191)	(36,048)	(36,048)	0	0	

337 - Airport Reconstruct South/North T-Hangar Taxilane

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
337-750-4400	4400 Federal Funds	0	0	0	0	205,628	
337-750-4440	4440 State Funds	160,677	53,010	0	0	0	
337-750-4820	4820 Bond Proceeds	0	0	0	0	0	
337-910-4830	4830 Transfer In: Airport fund balance	0	0	0	0	0	
337-910-4830	4830 Transfer In: #301	0	0	0	18,915	50,000	
TOTAL REVENUES:		160,677	53,010	0	18,915	255,628	
EXPENDITURES:							
337-750-6403	6403 Interdepartmental Charges	2,297	0	0	0	0	
337-750-6407	6407 Engineering	57,099	0	0	0	216,450	
337-750-6414	6414 Printing & Publishing	0	0	0	0	0	
337-750-6490	6490 Consultant & Prof Fees	2,371	0	0	0	39,178	
337-750-6499	6499 Contract Services	236,006	0	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:		297,773	0	0	0	255,628	
NET FUND OPERATIONS:		(137,096)	53,010	0	18,915	0	
Cash Balance 6/30		(71,925)	(18,915)	(18,915)	0	0	

339 - Youth Ball Diamonds

		Phase 2 & 3	Phase 4	Phase 4	Phase 4	Phase 4	NOTES
REVENUES:		Actual	Actual	Budget	Projected	Approved	
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
339-750-4466	4466 Local/Regional Grants	2,500	252,500	0	0	0	BH Gaming Assoc
339-750-4705	4705 Fundraising	61,686	117,367	0	0	0	
339-750-4710	4710 Reimbursements	22,677	5,550	0	0	0	
339-750-4745	4745 Sale of Assets	0	0	0	0	0	
339-750-4820	4820 Bond Proceeds	0	0	0	0	0	Rcvd bond proceeds in FY23
339-910-4830	4830 Transfer In: #341	0	0	0	0	0	
TOTAL REVENUES:		86,863	375,417	0	0	0	
EXPENDITURES:							
339-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
339-750-6407	6407 Engineering	7,560	5,340	0	0	0	
339-750-6411	6411 Legal Expense	0	0	0	0	0	
339-750-6490	6490 Consultant & Prof Fees	0	0	0	0	0	
339-750-6499	6499 Contract Services	67,188	316,670	0	0	0	
339-750-6507	6507 Operating Supplies	0	1,572	0	0	0	
339-750-6599	6599 Project Supplies	58,401	212,755	0	0	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:		133,149	536,337	0	0	0	
NET FUND OPERATIONS:		(46,286)	(160,920)	0	0	0	
Cash Balance 6/30		121,673	(39,247)	(39,247)	(39,247)	(39,247)	

348 - 10th Ave SW Rolling Prairie Trail Extension

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
348-750-4440	4440 Grant	158,834	13,531	0	0	0	TAP funds
348-750-4820	4820 Bond Proceeds	0	0	0	0	0	
348-910-4830	4830 Transfer In: #305	0	0	0	0	0	
TOTAL REVENUES:		158,834	13,531	0	0	0	
EXPENDITURES:							
348-750-6403	6403 Interdepartmental Charges	7,874	0	0	0	0	
348-750-6407	6407 Engineering	0	0	0	0	0	
348-750-6411	6411 Legal Expense	0	0	0	0	0	
348-750-6490	6490 Consultant/Professional	0	0	0	0	0	
348-750-6499	6499 Contract Services	35,545	7,257	0	0	0	
348-750-6599	6599 Project Supplies	0	0	0	0	0	
348-910-6910	6910 Transfer Out: #381	0	7,754	0	0	0	
TOTAL EXPENDITURES:		43,419	15,011	0	0	0	
NET FUND OPERATIONS:		115,415	(1,480)	0	0	0	
Cash Balance 6/30		1,480	0	0	0	0	

350 - Industrial/Business Park

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
350-750-4300	4300 Interest Income	8,346	7,568	5,000	5,000	5,000	
350-750-4400	4400 Federal Grant	180,000	120,000	0	0	0	
350-750-4710	4710 Reimbursements	0	0	0	0	0	
350-910-4830	4830 Transfer In:Fund 301	0	0	100,000	100,000	25,000	
TOTAL REVENUES:		188,346	127,568	105,000	105,000	30,000	
EXPENDITURES:							
350-750-6411	6411 Legal Expense	0	0	0	0	0	
350-750-6490	6490 Cosultant/Professional	0	0	0	0	0	
350-750-6499	6499 Contract Service	300,517	0	100,600	100,600	136,000	\$200K max 3 yr commitment
350-750-6730	6730 Capital - Land Acquisition	0	0	0	0	0	
350-750-6750	6750 Capital - Building Improvement	30,000	0	0	0	0	
350-910-6910	6910 Transfer Out:	0	0	0	0	0	
TOTAL EXPENDITURES:		330,517	0	100,600	100,600	136,000	
NET FUND OPERATIONS:		(142,171)	127,568	4,400	4,400	(106,000)	
Cash Balance 6/30		578,583	706,152	710,552	710,552	604,552	

361 - Storm Drainage Improvements

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
361-750-4600	4600 Special Assessments	0	0	0	0	0	
361-910-4830	4830 Transfers in: LOST	25,000	25,000	25,000	25,000	25,000	
361-910-4830	4830 Transfers in: Sewer	0	0	0	0	0	
361-910-4830	4830 Transfers in: #312, #364, #365	0	0	0	0	0	
TOTAL REVENUES:		25,000	25,000	25,000	25,000	25,000	
EXPENDITURES:							
361-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
361-750-6407	6407 Engineering Expense	0	0	0	0	0	
361-750-6499	6499 Contract Services	0	7,428	15,000	15,000	15,000	
361-750-6599	6599 Project Supplies	0	0	0	0	0	
TOTAL EXPENDITURES:		0	7,428	15,000	15,000	15,000	
NET FUND OPERATIONS:		25,000	17,572	10,000	10,000	10,000	
Cash Balance 6/30		50,000	67,572	77,572	77,572	87,572	

362 - Sanitary Sewer Improvements

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
362-750-4820	4820	0	0	0	0	0	
362-750-4440	4440	0	0	0	0	1,500,000	
362-910-4830	4830	40,000	40,000	40,000	40,000	40,000	
TOTAL REVENUES:		40,000	40,000	40,000	40,000	1,540,000	
EXPENDITURES:							
362-750-6403	6403	0	0	0	0	0	
362-750-6407	6407	0	0	0	0	0	
362-750-6411	6411	0	0	0	102	0	
362-750-6490	6490	0	0	0	0	200,000	
362-750-6499	6499	0	0	20,000	20,000	1,120,000	
362-750-6599	6599	0	0	0	0	200,000	
TOTAL EXPENDITURES:		0	0	20,000	20,102	1,520,000	
NET FUND OPERATIONS:		40,000	40,000	20,000	19,898	20,000	
Cash Balance 6/30		165,436	205,436	225,436	225,334	245,334	

363 - WPC Improvements - 2020

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
363-750-4400	4400	0	0	0	0	0	
363-750-4440	4440	0	0	0	0	0	
363-750-4710	4710	0	31,550	0	0	0	
363-910-4830	4830	2,055,626	114,975	0	0	0	
TOTAL REVENUES:		2,055,626	146,525	0	0	0	
EXPENDITURES:							
363-750(751)6403	6403	5,675	0	0	0	0	
363-750(751)-6407	6407	0	0	0	0	0	
363-750-6411	6411	0	18,461	0	0	0	
363-750(751)-6490	6490	0	0	0	0	0	
363-750(751)-6499	6499	2,401,719	174,224	0	0	0	
363-750-6599	6599	0	0	0	0	0	
TOTAL EXPENDITURES:		2,407,394	192,686	0	0	0	
NET FUND OPERATIONS:		(351,769)	(46,161)	0	0	0	
Cash Balance 6/30		(88,667)	(134,828)	(134,828)	(134,828)	(134,828)	

367 - 117 Building Renovation

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
367-750-4400	4400	0	0	0	0	0	
367-750-4440	4440	0	0	0	0	0	
367-750-4466	4466	0	0	0	0	0	
367-750-4820	4820	0	361,250	361,250	0	0	Rcvd bond proceeds FY25
367-910-4830	4830	0	0	0	0	0	
TOTAL REVENUES:		0	361,250	361,250	0	0	
EXPENDITURES:							
367-733-6899	6899	0	10	61,250	61,240	0	
367-750-6403	6403	0	0	0	0	0	
367-750-6407	6407	0	0	100,000	100,000	0	
367-750-6490	6490	0	0	200,000	200,000	0	
367-750-6499	6499	0	0	0	0	0	
367-750-6599	6599	0	0	0	0	0	
367-910-6910	6910	0	0	0	0	0	
TOTAL EXPENDITURES:		0	10	361,250	361,240	0	
NET FUND OPERATIONS:		0	361,240	0	(361,240)	0	
Cash Balance 6/30		0	361,240	361,240	0	0	

371 - Water Projects

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
371-750-4400	4400 Federal Grant	0	0	0	0	0	
371-750-4440	4440 SRF	0	0	0	0	0	
371-750-4553	4553 Water Tower Escrow	20,000	9,000	0	(9,271)	0	
371-750-4820	4820 Bond Proceeds	0	0	0	0	0	
371-910-4830	4830 Transfer in: #383	0	0	0	0	120,000	
TOTAL REVENUES:		20,000	9,000	0	(9,271)	120,000	
EXPENDITURES:							
371-750-6403	6403 Interdepartmental Charges	14,655	129	0	749	0	
371-750-6407	6407 Engineering	14,850	63,509	0	4,900	20,000	
371-750-6411	6411 Legal Expense	57	0	0	0	50	
371-750-6421	6421 License, Permits, Inspect	100	0	0	0	0	
371-750-6490	6490 Consultant/Professional	28,610	0	0	0	0	
371-750-6499	6499 Contract Services	179,719	558,100	0	95,431	99,950	
371-750-6599	6599 Project Supplies	2,692	0	0	0	0	
371-910-6910	6910 Transfer Out: #382,#383	0	320,000	0	0	0	
TOTAL EXPENDITURES:		240,682	941,738	0	101,080	120,000	
NET FUND OPERATIONS:		(220,682)	(932,738)	0	(110,351)	0	
Cash Balance 6/30		1,122,023	189,285	189,285	78,935	78,935	

372- Parks Dept. Building

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
372-750-4300	4300 Interest	0	0	0	0	0	
372-750-4550	4550 Charges/Fees for Service	0	0	0	0	0	
372-750-4820	4820 Bond Proceeds	0	0	0	0	0	
372-910-4830	4830 Transfers In: LOST	100,000	0	0	0	0	
TOTAL REVENUES:		100,000	0	0	0	0	
EXPENDITURES:							
372-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
372-750-6407	6407 Engineering	0	0	0	0	0	
372-750-6411	6411 Legal Expense	0	0	0	0	0	
372-750-6490	6490 Consultant/Professional	0	0	0	0	0	
372-750-6499	6499 Contract Services	187,694	479,133	0	0	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	100,000	33,163	33,163	0	
TOTAL EXPENDITURES:		187,694	579,133	33,163	33,163	0	
NET FUND OPERATIONS:		(87,694)	(579,133)	(33,163)	(33,163)	0	
Cash Balance 6/30		612,296	33,163	(0)	(0)	(0)	

373- Library Renovation

		Actual	Actual	Budget	Projected	Approved	NOTES
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
373-750-4300	4300 Interest	0	0	0	0	0	
373-750-4400	4400 Federal Funds	0	0	0	0	0	
373-750-4440	4440 State Funds	25,200	0	0	0	0	
373-750-4466	4466 Local/Regional Grants	0	0	0	0	0	
373-750-4467	4467 CAT Grant	234,602	121,648	0	6,830	0	
373-750-4705	4705 Donations	0	0	0	0	0	
373-750-4710	4710 Reimbursements	0	0	0	0	0	
373-750-4820	4820 Bond Proceeds	0	0	0	0	0	
373-910-4830	4830 Transfers In: Foundation Reimb.	501,723	831,226	0	0	0	
TOTAL REVENUES:		761,525	952,874	0	6,830	0	
EXPENDITURES:							
373-750-6403	6403 Interdepartmental Charges	0	0	0	0	0	
373-750-6407	6407 Engineering	0	0	0	0	0	
373-750-6408	6408 Property/Liability Ins.	3,450	0	0	0	0	
373-750-6411	6411 Legal Expense	15	0	0	0	0	
373-750-6490	6490 Consultant/Professional	254,912	221,523	0	0	0	
373-750-6499	6499 Contract Services	1,203,127	733,396	0	0	0	
373-750-6599	6599 Project Supplies	22	4,786	0	0	0	
373-750-6750	6750 Building Improvements	0	0	0	0	0	
TOTAL EXPENDITURES:		1,461,525	959,705	0	0	0	
NET FUND OPERATIONS:		(700,000)	(6,830)	0	6,830	0	
Cash Balance 6/30		0	(6,830)	(6,830)	(0)	(0)	

374- Rail Trail Bridges
(FY24-Baskins, FY25-Prairie, Slemmons & Cemetery Run)

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
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	1,453,528	0	0	0	Rcvd bond proceeds in FY24
374-750-4821	4821	Premium Bond Proceeds	29,299	0	0	0	
374-910-4830	4830	Transfers In: #375	0	0	0	50,000	
		TOTAL REVENUES:	1,482,827	0	0	50,000	
EXPENDITURES:							
374-730-6899	6899	Bond Fees	10	38,242	0	0	
374-750-6403	6403	Interdepartmental Charges	1,767	0	0	0	
374-750-6407	6407	Engineering	91,781	152,168	0	14,871	Ivanhoe/Interurban engineering
374-750-6411	6411	Legal Expense	29	26	0	0	
374-750-6490	6490	Consultant/Professional	10,219	0	0	0	
374-750-6499	6499	Contract Services	2,000	1,464,751	0	182,069	Rail Trail Patch/Cedar River Bridge study
374-750-6507	6507	Operating Supplies	0	0	0	0	
374-750-6599	6599	Project Supplies	0	2,202	0	762	
374-750-6750	6750	Building Improvements	0	0	0	0	
374-910-6910	6910	Transfers Out: #377 and #379	0	0	0	92,130	
		TOTAL EXPENDITURES:	105,805	1,657,389	0	289,832	215,000
		NET FUND OPERATIONS:	1,377,022	(1,657,389)	0	(289,832)	(165,000)
		Cash Balance 6/30	2,128,644	471,256	471,256	181,424	16,424

375- Tailrace Removal- Bremer Ave Bridge Improvements

FY26 Musco Lights and Trail Connector

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
375-750-4300	4300	Interest	0	0	0	0	
375-750-4400	4400	Federal Funds	0	0	0	0	
375-750-4440	4440	State Funds	0	0	0	0	
375-750-4466	4466	Local/Regional Grants	0	0	0	0	
375-750-4705	4705	Donations	0	0	0	0	
375-750-4820	4820	Bond Proceeds	0	0	0	0	
375-910-4830	4830	Transfers In: #372, #376	0	0	84,917	84,917	
		TOTAL REVENUES:	0	0	84,917	84,917	
EXPENDITURES:							
375-750-6403	6403	Interdepartmental Charges	55	0	0	0	
375-750-6407	6407	Engineering	5,880	12,304	0	4,866	
375-750-6411	6411	Legal Expense	0	19	0	0	
375-750-6490	6490	Consultant/Professional	6,131	0	20,000	0	
375-750-6499	6499	Contract Services	231	99,134	120,000	8,911	
375-750-6599	6599	Project Supplies	0	0	20,000	49,750	
375-750-6750	6750	Building Improvements	0	0	0	0	
375-910-6910	6910	Transfer Out: #374	0	0	0	50,000	
		TOTAL EXPENDITURES:	12,298	111,457	160,000	63,528	50,000
		NET FUND OPERATIONS:	(12,298)	(111,457)	(75,083)	21,389	(50,000)
		Cash Balance 6/30	282,203	170,746	95,663	192,135	142,135

376- Parkway Traffic Beacons

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
376-750-4300	4300	Interest	0	0	0	0	
376-750-4400	4400	Federal Funds	0	0	0	0	
376-750-4440	4440	State Funds	0	0	0	0	
376-750-4466	4466	Local/Regional Grants	0	0	0	0	
376-750-4705	4705	Donations	0	0	0	0	
376-750-4820	4820	Bond Proceeds	0	0	0	0	
376-910-4830	4830	Transfers In:	0	0	0	0	
		TOTAL REVENUES:	0	0	0	0	
EXPENDITURES:							
376-750-6403	6403	Interdepartmental Charges	0	0	0	0	
376-750-6407	6407	Engineering	0	0	0	0	
376-750-6411	6411	Legal Expense	0	0	0	0	
376-750-6490	6490	Consultant/Professional	10,198	0	0	0	
376-750-6499	6499	Contract Services	0	15,800	0	0	
376-750-6599	6599	Project Supplies	0	712	0	0	
376-750-6750	6750	Building Improvements	0	0	0	0	
376-910-6910	6910	Transfer Out: #375, #381	0	75,246	51,754	51,754	
		TOTAL EXPENDITURES:	10,198	91,758	51,754	51,754	0
		NET FUND OPERATIONS:	(10,198)	(91,758)	(51,754)	(51,754)	0
		Cash Balance 6/30	143,912	52,154	400	400	400

377- Public Works Building and Generator

		Actual	Actual	Budget	Projected	Approved	
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	NOTES
377-750-4300	4300	Interest	0	0	0	0	
377-750-4550	4550	Charges/Fees for Service	0	0	0	0	
377-750-4820	4820	Bond Proceeds	0	0	0	0	
377-910-4830	4830	Transfers In: #374	0	0	0	37,807	
TOTAL REVENUES:		0	0	0	37,807	0	
EXPENDITURES:							
377-750-6403	6403	Interdepartmental Charges	1,851	0	0	0	
377-750-6411	6411	Legal Expense	0	0	0	0	
377-750-6490	6490	Consultant/Professional	10,219	0	0	0	
377-750-6499	6499	Contract Services	0	295,595	0	0	
377-750-6599	6599	Project Supplies	0	239,053	0	4,788	
377-750-6750	6750	Building Improvements	0	0	0	0	
377-910-6910	6910	Transfer Out:	0	0	0	0	
TOTAL EXPENDITURES:		12,070	534,648	0	4,788	0	
NET FUND OPERATIONS:		(12,070)	(534,648)	0	33,019	0	
Cash Balance 6/30		501,629	(33,019)	(33,019)	0	0	

378- Concrete Projects and Building Improvements

(FY27-Fire Bldg Window Seals and Bay Heaters)

		Actual	Actual	Budget	Projected	Approved	
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	NOTES
378-750-4550	4550	Charges/Fees for Service	0	0	0	0	
378-750-4820	4820	Bond Proceeds	0	0	0	0	
378-910-4830	4830	Transfers In: #347	839	0	0	0	
378-910-4830	4830	Transfers In: #301	0	155,000	0	0	
TOTAL REVENUES:		839	155,000	0	0	0	
EXPENDITURES:							
378-750-6403	6403	Interdepartmental Charges	3,639	0	0	0	
378-750-6411	6411	Legal Expense	0	0	0	0	
378-750-6490	6490	Consultant/Professional	0	0	0	0	
378-750-6499	6499	Contract Services	118,506	134,355	0	25,560	30,000
378-750-6599	6599	Project Supplies	0	7,046	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:		122,145	141,401	0	25,560	30,000	
NET FUND OPERATIONS:		(121,306)	13,599	0	(25,560)	(30,000)	
Cash Balance 6/30		86,590	100,189	100,189	74,629	44,629	

379- Fueling Station

		Actual	Actual	Budget	Projected	Approved	
REVENUES:		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	NOTES
379-750-4300	4300	Interest	0	0	0	0	
379-750-4550	4550	Charges/Fees for Service	0	0	0	0	
379-750-4820	4820	Bond Proceeds	311,472	0	0	0	Rcvd bond proceeds FY24
379-910-4830	4830	Transfers In: #374	0	0	0	54,323	
TOTAL REVENUES:		311,472	0	0	54,323	0	
EXPENDITURES:							
379-730-6899	6899	Bond Fees	10	8,395	0	0	
379-750-6403	6403	Interdepartmental Charges	0	0	0	0	
379-750-6411	6411	Legal Expense	0	19	0	0	
379-750-6490	6490	Consultant/Professional	0	0	0	0	
379-750-6499	6499	Contract Services	0	335,473	0	0	
379-750-6599	6599	Project Supplies	0	21,897	0	0	
379-750-6750	6750	Building Improvements	0	0	0	0	
379-910-6910	6910	Transfer Out:	0	0	0	0	
TOTAL EXPENDITURES:		10	365,785	0	0	0	
NET FUND OPERATIONS:		311,462	(365,785)	0	54,323	0	
Cash Balance 6/30		311,462	(54,323)	(54,323)	(0)	(0)	

380- Aquatic Center

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
380-750-4300	4300	0	0	0	0	0	
380-750-4550	4550	0	0	0	0	0	
380-750-4820	4820	0	8,950,006	8,950,000	0	0	Rcvd bond proceeds FY25
380-750-4821	4821	0	83,344	0	0	0	
TOTAL REVENUES:		0	9,033,350	8,950,000	0	0	
EXPENDITURES:							
380-734-6899	6899	0	0	0	0	0	
380-750-6403	6403	0	0	0	0	0	
380-750-6407	6407	0	0	410,000	410,000	0	
380-750-6411	6411	0	0	20	20	0	
380-750-6490	6490	0	0	240,000	240,000	0	
380-750-6499	6499	0	445,112	7,949,980	7,504,868	0	
380-750-6599	6599	0	0	350,000	350,000	0	
380-910-6910	6910	0	0	0	0	0	
TOTAL EXPENDITURES:		0	445,112	8,950,000	8,504,888	0	
NET FUND OPERATIONS:		0	8,588,238	0	(8,504,888)	0	
Cash Balance 6/30		0	8,588,238	8,588,238	83,350	83,350	

381- 39th Street NE Construction

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
381-750-4300	4300	0	0	0	0	0	
381-750-4550	4550	0	0	0	0	0	
381-750-4820	4820	0	0	0	0	0	
381-910-4830	4830	0	83,000	0	0	0	
TOTAL REVENUES:		0	83,000	0	0	0	
EXPENDITURES:							
381-73--6899	6899	0	0	0	0	0	
381-750-6403	6403	0	0	0	0	0	
381-750-6407	6407	0	1,700	0	81,300	0	
381-750-6411	6411	0	0	0	0	0	
381-750-6490	6490	0	0	0	0	0	
381-750-6499	6499	0	0	0	0	0	
381-750-6599	6599	0	0	0	0	0	
381-910-6910	6910	0	0	0	0	0	
TOTAL EXPENDITURES:		0	1,700	0	81,300	0	
NET FUND OPERATIONS:		0	81,300	0	(81,300)	0	
Cash Balance 6/30		0	81,300	81,300	0	0	

382-Hinds Addition Improvements- Water/Sewer

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
382-750-4300	4300	0	0	0	0	0	
382-750-4440	4440	0	0	0	111,950	1,573,500	
382-750-4550	4550	0	0	0	0	0	
382-750-4820	4820	0	0	0	0	0	
382-910-4830	4830	0	200,000	0	0	0	
TOTAL REVENUES:		0	200,000	0	111,950	1,573,500	
EXPENDITURES:							
382-750-6899	6899	0	0	0	15,000	10,000	
382-750-6403	6403	0	0	0	0	0	
382-750-6407	6407	0	0	0	296,950	0	
382-750-6411	6411	0	0	0	0	50	
382-750-6490	6490	0	0	0	0	345,000	
382-750-6499	6499	0	0	0	0	1,018,450	
382-750-6599	6599	0	0	0	0	200,000	
382-910-6910	6910	0	0	0	0	0	
TOTAL EXPENDITURES:		0	0	0	311,950	1,573,500	
NET FUND OPERATIONS:		0	200,000	0	(200,000)	0	
Cash Balance 6/30		0	200,000	200,000	0	0	

383- Lift Station Improvements

(East Gate)

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
383-750-4300	4300	0	0	0	0	0	
383-750-4440	4440	0	0	0	0	800,000	
383-750-4550	4550	0	0	0	0	0	
383-750-4820	4820	0	0	0	0	0	
383-910-4830	4830	0	120,000	0	0	0	
TOTAL REVENUES:		0	120,000	0	0	800,000	
EXPENDITURES:							
383-750-6899	6899	0	0	0	10,000	0	
383-750-6403	6403	0	0	0	0	0	
383-750-6407	6407	0	13,000	0	96,898	0	
383-750-6411	6411	0	0	0	102	50	
383-750-6490	6490	0	0	0	0	50,000	
383-750-6499	6499	0	0	0	0	699,950	
383-750-6599	6599	0	0	0	0	50,000	
383-910-6910	6910	0	0	0	0	120,000	
TOTAL EXPENDITURES:		0	13,000	0	107,000	920,000	
NET FUND OPERATIONS:		0	107,000	0	(107,000)	(120,000)	
Cash Balance 6/30		0	107,000	107,000	(0)	(120,000)	

384- Leisure Services- Parking Lots and Ramps

(FY26 Parks Dept Lot, WU Boat Ramp and Parking Lot)

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
384-750-4300	4300	0	0	0	0	0	
384-750-4550	4550	0	0	0	0	0	
384-750-4820	4820	0	648,750	0	0	0	Rcvd bond proceeds FY25
384-910-4830	4830	0	0	0	0	0	
TOTAL REVENUES:		0	648,750	0	0	0	
EXPENDITURES:							
384-733-6899	6899	0	10	113,750	113,740	0	
384-750-6403	6403	0	0	0	0	0	
384-750-6407	6407	0	0	100,000	100,000	0	
384-750-6411	6411	0	0	0	0	0	
384-750-6490	6490	0	0	0	0	0	
384-750-6499	6499	0	4,500	435,000	430,500	0	
384-750-6599	6599	0	0	0	0	0	
384-910-6910	6910	0	0	0	0	0	
TOTAL EXPENDITURES:		0	4,510	648,750	644,240	0	
NET FUND OPERATIONS:		0	644,240	(648,750)	(644,240)	0	
Cash Balance 6/30		0	644,240	(4,510)	0	0	

385- Roadway Reconstruction & Repairs

(FY27= 10th Ave SW/CR Pkwy repairs and 13th Ave SW)

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
385-750-4300	4300	0	0	0	0	0	
385-750-4550	4550	0	0	0	0	0	
385-750-4710	4710	0	0	0	51,763	0	DOT
385-750-4820	4820	0	0	0	1,070,000	0	Rcvd bond proceeds FY26
385-910-4830	4830	0	0	0	0	0	
TOTAL REVENUES:		0	0	0	1,121,763	0	
EXPENDITURES:							
385-735-6899	6899	0	0	0	75,000	0	
385-750-6403	6403	0	0	0	0	0	
385-750-6407	6407	0	0	0	0	100,000	
385-750-6411	6411	0	0	0	0	50	
385-750-6490	6490	0	0	0	0	149,950	
385-750-6499	6499	0	0	0	0	695,000	
385-750-6599	6599	0	0	0	0	100,000	
385-910-6910	6910	0	0	0	0	0	
TOTAL EXPENDITURES:		0	0	0	75,000	1,045,000	
NET FUND OPERATIONS:		0	0	0	1,046,763	(1,045,000)	
Cash Balance 6/30		0	0	0	1,046,763	1,763	

386- Cemetery Roads

(FY27= Roadway to office)

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
386-750-4300	4300	Interest	0	0	0	0	
386-750-4550	4550	Charges/Fees for Service	0	0	0	0	
386-750-4710	4710	Reimbursements	0	0	0	0	
386-750-4820	4820	Bond Proceeds	0	0	0	105,000	Rcvd bond proceeds FY26
386-910-4830	4830	Transfers In:	0	0	0	0	
		TOTAL REVENUES:	0	0	0	105,000	
EXPENDITURES:							
386-735-6899	6899	Bond Fees	0	0	0	5,000	
386-750-6403	6403	Interdepartmental Charges	0	0	0	0	
386-750-6407	6407	Engineering	0	0	0	0	10,000
386-750-6411	6411	Legal Expense	0	0	0	0	50
386-750-6490	6490	Consultant/Professional	0	0	0	0	0
386-750-6499	6499	Contract Services	0	0	0	0	84,950
386-750-6599	6599	Project Supplies	0	0	0	0	5,000
386-910-6910	6910	Transfer Out:	0	0	0	0	0
		TOTAL EXPENDITURES:	0	0	0	5,000	100,000
		NET FUND OPERATIONS:	0	0	0	100,000	(100,000)
		Cash Balance 6/30	0	0	0	100,000	0

387- Golf Clubhouse Renovation

		Actual	Actual	Budget	Projected	Approved	NOTES
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	
REVENUES:							
387-750-4300	4300	Interest	0	0	0	0	
387-750-4550	4550	Charges/Fees for Service	0	0	0	0	
387-750-4710	4710	Reimbursements	0	0	0	0	
387-750-4820	4820	Bond Proceeds (LOSST)	0	0	0	2,600,000	Rcvd bond proceeds FY26
387-910-4830	4830	Transfers In:	0	0	0	0	
		TOTAL REVENUES:	0	0	0	2,600,000	0
EXPENDITURES:							
387-736-6899	6899	Bond Fees- LOSST	0	0	0	80,000	0
387-750-6403	6403	Interdepartmental Charges	0	0	0	0	0
387-750-6407	6407	Engineering	0	0	0	0	235,000
387-750-6411	6411	Legal Expense	0	0	0	0	50
387-750-6490	6490	Consultant/Professional	0	0	0	0	200,000
387-750-6499	6499	Contract Services	0	0	0	0	1,879,950
387-750-6599	6599	Project Supplies	0	0	0	0	205,000
387-910-6910	6910	Transfer Out:	0	0	0	0	0
		TOTAL EXPENDITURES:	0	0	0	80,000	2,520,000
		NET FUND OPERATIONS:	0	0	0	2,520,000	(2,520,000)
		Cash Balance 6/30	0	0	0	2,520,000	0

TOTAL CAPITAL PROJECTS

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	NOTES
4300 Interest Revenues	12,986	13,335	6,500	9,000	9,000	
4310 Rents	0	0	0	0	0	
4400 Federal Grants	792,918	167,671	0	0	205,628	
4405 CDBG Grant	0	0	0	0	0	
4420 Electric Utility Contributions	295,699	273,036	270,000	270,000	250,000	
4440 State Grants	344,711	66,541	0	156,450	3,873,500	
4466 Local Grants	2,500	252,500	0	0	0	
4467 CAT Grant	234,602	121,648	0	6,830	0	
4550 Charges for Services	0	0	0	0	0	
4553 Water Tower Escrow	20,000	9,000	0	(9,271)	0	
4600 Special Assessments	3,749	2,827	3,000	3,000	3,000	
4701 Capital Contribution	0	0	0	0	0	
4705 Private Contributions	61,686	117,367	0	0	0	
4710 Reimbursements	22,677	37,100	0	51,763	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	1,765,000	9,960,006	9,311,250	3,775,000	0	
4821 Premium on Bond Issued	29,299	83,344	0	0	0	
4830 Transfers in	3,050,897	1,944,202	524,917	672,009	540,500	
TOTAL REVENUES:	6,636,724	13,048,577	10,115,667	4,934,782	4,881,628	
6371 Electric/Gas Utilities	0	0	0	0	0	
6403 Interdepartmental Charges	53,009	129	0	749	0	
6407 Engineering	266,454	249,062	610,000	1,109,786	721,450	
6408 Property/Liability Insurance	3,450	0	0	0	0	
6411 Legal Expense	123	20,585	20	224	300	
6418 Property Taxes	0	0	0	0	0	
6490 Consultant/Professional	331,203	227,523	463,000	443,000	989,128	
6499 Contract Service	5,719,978	5,574,686	9,150,580	8,938,238	6,284,250	
6507 Operating Supplies	0	1,572	0	0	0	
6599 Project Supplies	61,763	489,139	372,000	407,300	764,100	
6727 Capital Equipment	0	0	0	0	135,000	
6729 Golf Chemical Storage/Drainage	0	0	0	0	0	
6730 Land	1,257	0	0	0	0	
6750 Building Improvements	30,000	0	0	0	0	
6761 Street Improvements	0	0	0	0	0	
6763 Bridges/Culverts	14,869	0	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	20	46,657	175,000	359,980	10,000	
6910 Transfers Out:	3,244	658,001	184,917	332,009	245,000	
TOTAL EXPENDITURES:	6,485,369	7,267,354	10,955,517	11,591,286	9,149,228	
NET FUND OPERATIONS:	151,355	5,781,223	(839,850)	(6,656,505)	(4,267,600)	

ACTIVITY COVER SHEET

BUDGET FY2026-27

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.

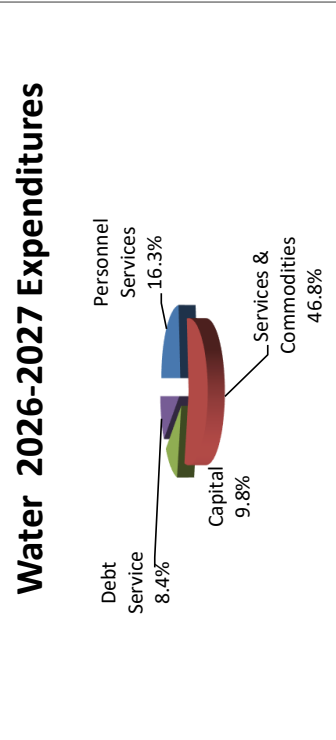
FY 2026-27 OBJECTIVES:

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 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029	Notes
REVENUES:								
600-810-4300 Interest Income	39,570	38,457	18,400	40,000	35,000	35,000	35,000	1.5% Return
600-810-4310 Rental Fees	96,510	102,657	101,000	101,000	101,000	101,000	101,000	Tower Rent
600-810-4500 Water Service Sales	1,729,794	1,732,128	1,841,245	1,841,245	1,896,482	1,896,482	1,896,482	3% Rate Increase FY26 and 27
600-810-4550 Billing-Hydrant/Hose Bib Meter	10,494	3,068	5,000	5,000	5,000	5,000	5,000	
600-810-4551 Charges/Fees for Service	0	0	0	0	0	0	0	
600-810-4561 Water Excise Tax	513	102	110,475	110,475	113,789	113,789	113,789	6% of Water Service Sales
600-810-4600 Special Assessments	6,980	6,549	10,000	10,000	10,000	10,000	10,000	Bremer Ave, 4th & 10th St SW
600-810-4710 Reimbursements	5,691	11,051	0	0	0	0	0	
600-810-4711 3M PFA Reimbursement	0	28,778	0	135,598	0	0	0	
600-810-4720 Insurance Settlement	0	0	0	38,366	0	0	0	
600-810-4735 Sales/Fuel Tax Refunds	1,203	785	825	0	0	825	825	
600-810-4745 Sale of Assets	0	0	0	0	0	0	0	
600-810-4750 Merchandise Sales	7,539	2,668	5,000	6,500	5,000	5,000	5,000	
600-810-4765 Penalty Revenues	0	0	0	0	0	0	0	
600-810-4776 Pecuniary Restitution	258	108	0	0	0	0	0	
600-810-4800 Sale of Real Property	0	10,530	0	0	0	0	0	
600-810-4820 Proceeds from Debt	0	0	0	0	0	0	0	
600-910-4830 Transfers In	0	0	0	0	0	0	0	
601-910-4830 Transfers In	388,804	389,230	193,500	193,500	197,500	196,950	196,950	
TOTAL REVENUES:	2,287,355	2,326,110	2,285,445	2,481,684	2,363,771	2,364,046	2,162,096	
EXPENSES:								
Water Department:								
600-810-6010 Salaries and Wages - Full Time	297,199	283,691	325,861	325,861	333,393	340,061	346,862	
600-810-6110 FICA/Medicare - City	22,319	21,429	24,791	24,791	25,367	26,128	26,912	
600-810-6130 IPERS - City	27,710	26,604	30,591	30,591	31,302	32,241	33,208	
600-810-6150 Group Insurance	31,528	25,443	68,248	68,248	66,302	68,291	70,340	
600-810-6160 Workers Compensation	7,683	3,449	4,000	4,000	4,000	8,000	8,000	
600-810-6170 Unemployment Compensation	0	0	0	0	0	0	0	
600-810-6181 Uniform Allowance	3,259	3,985	3,848	5,857	5,857	5,857	5,857	
PERSONNEL COSTS:	389,697	364,601	457,339	459,348	466,221	480,578	491,179	
600-810-6210 Dues/Memberships	3,065	3,057	4,460	5,741	5,782	5,782	5,782	
600-810-6230 Training	1,398	1,240	1,750	1,750	1,990	1,990	1,990	
600-810-6240 Travel and Conference	469	325	900	900	900	900	900	
600-810-6310 Building Maint & Repair	4,164	2,463	4,400	4,500	4,500	4,500	4,500	
600-810-6331 Vehicle Operation/Fuel	12,627	11,158	9,750	7,938	7,338	7,338	7,338	
600-810-6332 Repair/Maint. Vehicles	30	0	0	0	0	0	0	Removed 12/24
600-810-6350 Operational Equip Repair	12,066	34,434	88,000	88,000	92,800	90,000	90,000	
600-810-6360 Depreciation Expense	0	0	0	0	0	0	0	
600-810-6371 Electric/Gas Utilities	103,202	109,378	118,526	114,846	120,588	120,588	120,588	WU 3% increase
600-810-6373 Telecommunications	5,172	5,940	6,122	6,122	6,137	6,137	6,137	
600-810-6399 Repair/Maint. Equip. E.S.	8,271	14,021	15,000	15,000	15,000	15,000	15,000	
600-810-6402 Advertising/Recruitment	0	235	240	500	500	500	500	
600-810-6403 Interdepartmental Charges	321,130	282,722	333,449	333,449	351,025	361,556	372,403	
600-810-6407 Engineering Expense	0	0	0	0	0	0	0	
600-810-6408 Property/Liability Insurance	29,644	39,990	42,290	40,782	41,801	43,055	44,347	Flood insurance to Gen. Infr.
600-810-6409 Janitorial/Laundry	486	493	750	750	750	750	750	
600-810-6414 Printing & Publishing	2,574	2,107	2,129	1,800	1,800	1,800	1,800	
600-810-6418 Water Service Excise Taxes	83,631	83,655	110,475	110,475	113,789	113,789	113,789	6% of Water Service Sales
600-810-6419 Technology Services/Exp	0	300	860	860	860	860	860	
600-810-6490 Consulting/Professional	0	0	305	305	305	305	305	
600-810-6498 Refunds	604	0	500	500	500	500	500	
600-810-6499 Contract Services	170,336	124,464	169,012	171,107	173,766	161,511	161,511	
600-810-6501 Chemicals/Grnds Supplies	128	358	600	600	600	600	600	
600-810-6504 Minor Equipment	3,276	4,603	9,325	8,425	6,925	6,925	6,925	
600-810-6506 Office Supplies	552	282	740	740	740	740	740	
600-810-6507 Operating Supplies	5,457	7,102	8,550	8,550	8,550	8,550	8,550	
600-810-6508 Postage/Shipping	1,448	2,653	2,785	2,900	2,700	2,700	2,700	Lead Service Line notifications
600-810-6512 Hardware Exp-Iron/Steel	52,115	34,914	76,800	76,800	76,800	76,800	76,800	Increase hydrant replacements
600-810-6514 Main Breaks/Road Material	16,511	6,864	20,000	20,000	20,000	20,000	20,000	Add concrete. Two locations for material
600-810-6516 Chemicals/Lab Supplies	11,767	25,014	13,459	12,522	13,722	13,722	13,722	
600-810-6517 Treatment Chemicals	11,674	922	19,420	25,000	23,000	23,000	23,000	CL2/Fluoride costs
600-810-6695 Reimbursement	0	0	0	0	0	0	0	
SERVICES & COMMODITIES:	861,796	798,695	1,060,597	1,060,862	1,093,168	1,089,898	1,102,037	

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029	Notes
EXPENSES:								
Capital - Vehicles	50,117	50,075	0	0	168,000	0	0	W402, equipment, single axle from RUT
Capital - Equipment	53,653	36,843	70,600	69,122	60,466	43,500	43,500	
Capital Improvement	3,245	0	0	0	0	0	0	
Construction - Other	0	0	0	0	0	0	0	
CAPITAL EXPENDITURES:	107,015	86,918	70,600	69,122	228,466	43,500	43,500	
Transfer to PW Facility Project	0	0	0	0	0	0	0	
Transfer to Well No. 5	0	0	0	0	0	0	0	
Transfer to Water Sinking Fund	388,804	389,230	193,500	193,500	197,500	196,950	196,950	
Transfer to Project	0	0	0	0	0	0	0	
Transfers to Debt Service	51,595	158,163	154,334	154,334	154,667	154,775	154,739	Public Service Center - North Add. Water Prjcts, Hoop Bldg, Generator, Fuel Statn
TRANSFERS:	440,399	547,393	347,834	347,834	352,167	351,725	351,689	
Debt Service Principal	350,000	360,000	175,000	175,000	185,000	190,000	0	2018B Bremer Ave H2O Rev Bon
Debt Service Interest	36,304	26,730	16,500	16,500	11,250	5,700	0	
Bond Fees	1,125	1,169	1,250	1,250	1,250	1,250	0	
DEBT SERVICE PAYMENTS:	387,429	387,899	192,750	192,750	197,500	196,950	0	
Less: Allocation to Project	0	0	0	0	0	0	0	
ALLOCATIONS:	0	0	0	0	0	0	0	
DEPT EXPENDITURES:	2,186,337	2,185,507	2,129,120	2,129,916	2,337,522	2,162,651	1,988,404	
NET FUND OPERATIONS:	101,018	140,603	156,325	351,768	26,249	201,395	173,692	
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	0	0	
System Projects	0	0	0	0	0	0	0	
Equipment Reserve	0	0	0	0	0	0	0	
Unassigned Balance (Target 35%)	1,143,102	1,283,706	1,440,030	1,635,473	1,661,723	1,863,117	2,036,809	
Total Cash	1,288,102	1,428,706	1,585,030	1,780,473	1,806,723	2,008,117	2,181,809	



PERSONNEL:	2	2	2	1.7	2.7	2.7
Water Operator	0	0	0	0	0.00	0.00
GIS Technician	0	0	0	0	0	0
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

**2026-27 Budget Account Detail Report
Public Works Department
WATER**

600-810-

6181	Uniforms & Safety	
	Miscellaneous Safety Supplies	\$ 2,000.00
	City Uniforms	\$ 3,059.00
	Hearing Tests	\$ 123.00
	Cold Weather Rain Jackets	\$ 150.00
	Safety Boots (3.5 @ \$150)	\$ 525.00
		<u>\$ 5,857.00</u>
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
	IA WEA	\$ 1,300.00
	Waverly Newspapers (PS 5-Way Split)	\$ 22.00
		<u>\$ 5,782.00</u>
6230	Training	
	Operator Certifications (every 2 years)	\$ 240.00
	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
		<u>\$ 1,990.00</u>
6240	Travel & Conference	\$ 900.00
6310	Repair / Maintenance of Structures	\$ 4,500.00
	Wind Socks, Wiring, Outlets, Light Bulbs, Paint, Caulk, Nails, & Routine Maintenance	
6331	Vehicle Operation / Fuel	
	Fuel	\$ 7,338.00
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
	Gas Detection Sensors	\$ 2,800.00
	CL2 Analyzer Replacement	\$ 13,000.00
		<u>\$ 92,800.00</u>
6371	Electric / Gas Utilities	
	Electric only	\$ 109,486.00
	Public Services - Gas (20%)	\$ 4,136.00
	Public Services - Electric, Water & Sewer (20%)	\$ 6,966.00
		<u>\$ 120,588.00</u>

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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	\$ 989.00
	On-Call Phone	\$ 540.00
		<u>\$ 6,137.00</u>
6399	Repair / Maintenance of Vehicles & Equipment (E.S.)	\$ 15,000.00
6402	Advertising / Recruitment	\$ 500.00
	Annual Water Report - Published as a Legal Notice	
6403	Interdepartmental Charges	
	% per divisions	\$ 341,025.00
	Inspections/Code Enforcement	40%
	Public Works Admin.	20%
	Accounting	15%
	Executive Admin.	15%
	Legal & Legislative	0%
	City Clerk	15%
	Equipment Services	\$ 10,000.00
		<u>\$ 351,025.00</u>
6408	Property / Liability Insurance	
	General Insurance	\$ 41,374.00
	Cyber Liability Insurance	\$ 427.00
		<u>\$ 41,801.00</u>
6409	Janitorial / Laundry	\$ 750.00
6414	Printing & Duplicating	\$ 1,800.00
	Newsletter - 1/3 (1/3 WPC & 1/3 Solid Waste)	
6418	Water Service Excise Taxes	\$ 113,789.00
6419	Technology Services / Exp	
	Technology Services	\$ 500.00
	Itron Field Tools Annual Subscription (1/2 WPC)	\$ 360.00
		<u>\$ 860.00</u>
6490	Consultant & Professional Fees	\$ 305.00
6498	Refunds	\$ 500.00

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6499	Miscellaneous Contracts	
	Waverly Utilities Billing Charges - 41% (12 x \$3,250)	\$ 55,365.00
	Waverly Utilities - Cogsdale Annual User Support - 41%	\$ 7,378.00
	Server Maint. Charge - Annual - Cedar Falls Utilities - 41%	\$ 877.00
	Fire Extinguisher Testing (20% PS)	\$ 332.00
	Fire Hydrant (painting contract) (45 @ \$275)	\$ 6,000.00
	Mowing Contract	\$ 1,800.00
	Copier (20%)	\$ 250.00
	Water Loss Survey (Leak Detection - Every 2 Years)	\$ 5,450.00
	Meter Testing (Large Meters)	\$ 3,500.00
	Iowa One Call - 1/2 (1/2 Sewer Line Maint.)	\$ 800.00
	Tower Inspection & Cleaning - Interior (Every 3 Years)	\$ -
	Tower Cleaning - Exterior (Every 5 Years)	\$ -
	UKG	\$ 60.00
	Valve Insertion / Line Stop	\$ 15,000.00
	Well Upgrades	\$ 40,000.00
	PFA Testing (Quarterly)	\$ 4,900.00
	Miscellaneous Samplers	\$ 2,500.00
	DBPR Stage 2 (IDNR Required)	\$ 1,000.00
	SCADA Service Fee (\$170/mo)	\$ 2,040.00
	Tantalus Annual Cost - 1/2 (WPC 1/2)	\$ 1,834.00
	Street Improvements (was in #6761)	\$ 21,000.00
	GIS - Annual Fee 1/2 (Sewer Line Maint. 1/2)	\$ 1,980.00
	Text Alert System	\$ 1,300.00
	Collector ARC GIS - Annual Fee 1/2 (Sewer Line Maint. 1/2)	\$ 400.00
		\$ 173,766.00
6501	Building / Grounds Maintenance Supplies	\$ 600.00
	Grass seed and weed spray	
6504	Minor Equipment	\$ 6,925.00
	Hand Tools, Saw Blades, etc.	
6506	Office Supplies	\$ 740.00
6507	Operating Supplies & Materials	
	Meter repair parts, hydrant repair parts, corps, hydrant flags w/springs, stakes, flags, paint, etc.	\$ 8,550.00
6508	Postage	
	UPS Mailing of Samples	\$ 300.00
	Mailing of PW Quarterly Newsletter - 1/3 (1/3 WPC & 1/3 S.W.)	\$ 1,700.00
	Lead Service Line Notifications	\$ 700.00
		\$ 2,700.00
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	\$ 4,357.00
Standards	\$ -
Nitrate Samples	\$ -
Chlorine Test Kit	\$ 450.00
Fluoride Test Kit	\$ 900.00
Microbiology QAQC	\$ -
Prospore (City Lab)	\$ -
CL17 Chemical	\$ 3,775.00
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)	\$ 375.00
	\$ 13,722.00

6517 Treatment Chemicals

Chlorine	\$ 8,500.00
Fluoride	\$ 8,500.00
Sodium Hypochlorite	\$ 6,000.00
	\$ 23,000.00

6710 Capital - Vehicles

W402 Replacement - Cab & Chassis	\$ 64,000.00
Trade-In Current W402	\$ (30,000.00)
Equipment (Valve Turner, Hoist, Crane)	\$ 94,000.00
Single Axle Dump Truck-Purchase from RUT	\$ 40,000.00
	\$ 168,000.00

6727 Capital Equipment

3/4" Water Meters	\$ 31,000.00
1" + Water Meters	\$ 12,500.00
Hotsy Pressure Washer (1/5 split)	\$ 2,800.00
Tablets	\$ 1,000.00
Plate Packer for Mini-Excavator	\$ 7,500.00
Power Rake	\$ 5,666.00
	\$ 60,466.00

Total Water 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	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
* 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
2014B Water Revenue \$1.870.5M (PS)																
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
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
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
2018B Water Revenue \$1.655M (1st Pymt Bremer Ave Project)																
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	375,000
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	16,950
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	391,950
Total Principal																
Total Principal	375,000	377,069	444,138	446,207	448,276	460,345	340,000	350,000	360,000	360,000	185,000	190,000	0	0	0	375,000
Total Interest																
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	16,950
Total Water Debt Service																
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	391,950

ACTIVITY COVER SHEET

BUDGET FY2026-27

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 plan, as a whole, to a professional level as possible.

FY 2026-27 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		Actual	Budget		Projected	Approved	Estimated	Estimated	NOTES
	2023-2024	2024-2025		2024-2025	2025-2026					
Wastewater Plant:										
610-815-6010										
610-815-6110	326,024	319,177	347,216	324,000	350,066	357,067	364,209			
610-815-6130	24,161	23,546	26,452	26,452	26,670	28,004	29,404			
610-815-6150	30,703	29,372	32,641	32,641	32,910	34,556	36,284			
610-815-6160	64,237	68,267	90,228	90,228	88,029	92,430	97,052			
610-815-6181	4,271	2,113	3,600	3,600	2,000	5,350	5,350			
610-815-6190	3,481	4,301	5,190	8,450	8,450	8,450	8,450			
610-816-6010	0	0	0	0	0	0	0			
610-816-6110	0	0	0	0	0	0	0			0 Move to Contract Services
610-816-6130	0	0	0	0	0	0	0			
610-816-6150	0	0	0	0	0	0	0			
610-816-6160	0	0	0	0	0	0	0			
	452,877	446,776	505,327	485,371	508,125	525,857	540,749			
PERSONNEL COSTS:										
610-815-6210	1,275	1,275	1,905	2,005	2,705	2,005	2,005			2,005 Storm water permit every 5 years
610-815-6230	680	1,035	2,400	2,200	2,560	2,200	2,500			Renewals every two years
610-815-6240	411	495	1,455	1,455	1,455	1,455	1,455			
610-815-6310	21,332	16,210	208,500	178,118	3,500	3,500	3,500			
610-815-6331	4,010	4,168	5,900	5,983	5,905	5,905	5,905			
610-815-6332	43	0	0	0	0	0	0			0 Removed 12/24
610-815-6350	31,422	17,563	23,000	23,000	23,000	23,000	23,000			
610-815-6371	156,968	212,589	224,680	224,680	224,680	224,680	224,680			Assess usage FY28
610-815-6373	5,076	6,284	8,540	8,870	8,870	8,870	8,870			
610-815-6399	3,567	1,583	3,000	3,000	3,000	3,000	3,000			
610-815-6402	0	0	0	0	0	0	0			
610-815-6403	293,274	350,160	353,952	353,952	351,025	361,200	361,200			
610-815-6407	0	0	0	0	0	0	0			
610-815-6408	29,644	42,013	41,560	40,782	41,801	41,801	41,801			FY27 5% increase
610-815-6409	599	1,295	1,000	1,000	1,100	1,100	1,100			
610-815-6414	2,574	2,107	1,597	1,800	1,800	1,800	1,800			
610-815-6415	0	0	0	0	0	0	0			
610-815-6490	0	0	885	885	885	885	885			
610-815-6491	0	0	0	0	0	0	0			0 Insp & Report - Bridg Force Main
610-815-6498	1,014	0	0	0	0	0	0			
610-815-6499	151,798	162,191	162,572	170,059	172,164	166,442	166,442			
610-815-6501	255	722	5,500	5,500	5,500	2,000	2,000			2,000 Tree replacement
610-815-6504	255	1,832	3,500	3,800	3,500	2,000	2,000			
610-815-6506	775	1,693	1,500	1,500	1,500	1,500	1,500			
610-815-6507	27,367	25,647	29,400	29,400	31,150	31,150	31,150			
610-815-6508	1,447	1,953	1,551	1,850	1,850	1,850	1,850			
610-815-6516	15,253	10,812	15,445	15,445	14,220	14,220	14,220			
610-815-6517	17,798	9,431	47,655	38,419	59,910	59,910	59,910			59,910 Micro-c, struvite prevention, Alum
610-815-6695	0	0	0	0	0	0	0			
610-815-6699	766,839	871,055	1,145,497	1,113,703	962,080	960,473	960,773			
SERVICES & COMMODITIES:										

610-815-6710
 610-815-6723
 610-815-6725
 610-815-6727
 610-815-6750
 610-815-6751
 610-815-6764

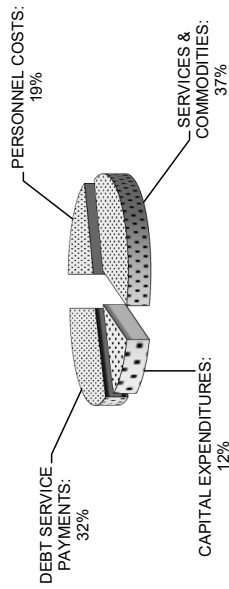
Capital - Vehicles
 Heavy Motorized Equipment
 Office Equipment
 Capital - Equipment
 Building Improvements
 Other Capital Improvements
 Construction - Other
CAPITAL EXPENDITURES:

611-815-6801
 610,611-815-6851
 610,611-815-6899

Principal Payments
 Interest Payments
 Bond Fees
DEBT SERVICE PAYMENTS:
DEPT. EXPENDITURES:

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029	NOTES
	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	
	62,959	31,444	12,800	12,574	153,000	2,800	2,800	dishwasher, truck, tractor/mower
	0	0	0	0	175,000	0	0	Stairs mainlift
	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	
	62,959	31,444	12,800	12,574	328,000	2,800	2,800	
	668,000	688,000	702,000	702,000	609,000	622,000	634,000	SRF
	204,986	216,851	213,693	213,693	198,783	188,125	177,240	SRF
	21,772	29,725	30,628	30,628	28,398	26,875	25,320	SRF
	900,758	934,576	946,321	946,321	836,181	837,000	836,560	
	2,183,432	2,283,852	2,609,945	2,557,969	2,634,386	2,326,130	2,340,882	

WPC 2026-2027 Expenditures



**2026-27 Budget Account Detail Report
Public Works Department
WATER POLLUTION CONTROL**

610-815-

6181	Uniforms & Safety	
	Miscellaneous Safety Supplies	\$ 2,450.00
	City Uniforms	\$ 4,460.00
	Hearing Tests	\$ 100.00
	Fall Protection Upgrade	\$ 1,200.00
	Cold Weather Rain Jackets	\$ 240.00
		\$ 8,450.00
6210	Dues / Memberships / Subscriptions	
	WPC Technical Literature	\$ 250.00
	NPDES Annual Fee	\$ 1,275.00
	Storm Water Permit (every 5 years)	\$ 700.00
	Pesticide Applicator License Fee	\$ 100.00
	IRWA Memberships (4x\$75)	\$ 300.00
	IAWEA Memberships (4 x \$20)	\$ 80.00
		\$ 2,705.00
6230	Training	
	Certification Training (New Certifications 4 @ \$100)	\$ 400.00
	Safety Classes 4 @ \$50	\$ 200.00
	Training for Certification/CEU's 6 @ \$60	\$ 360.00
	Miscellaneous	\$ -
	Pesticide Applicator Training Fee	\$ 100.00
	Training for Certification/CEU's 4 @ \$300	\$ 1,200.00
	Justin McGlaun's CEUs conferences	\$ 300.00
		\$ 2,560.00
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	<u>\$ 3,500.00</u>
		\$ 3,500.00
6331	Vehicle Operation / Fuel	\$ 5,905.00
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	<u>\$ 212,180.00</u>
		\$ 224,680.00
6373	Telecommunication	
	Internet Service & Phone Line	\$ 8,000.00
	On-Call Phone	<u>\$ 870.00</u>
		\$ 8,870.00

610-815-

6399	Repair / Maintenance of Vehicles of Equip. (E.S.)	\$ 3,000.00
6403	Interdepartmental Charges	
	% per divisions	\$ 341,025.00
	Inspections/Code Enforcement	40%
	Public Works Admin.	20%
	Accounting	15%
	Executive Admin.	15%
	Legal and Legislative	0%
	City Clerk	15%
	Equipment Services	\$ 10,000.00
		\$ 351,025.00
6408	General Insurance	
	General Insurance	\$ 41,374.00
	Cyber Liability Insurance	\$ 427.00
		\$ 41,801.00
6409	Janitorial / Laundry	
	Mats and towels	\$ 1,100.00
6414	Printing & Duplicating	
	PW Quarterly Newsletter - 1/3 (1/3 Water & 1/3 Solid Waste)	\$ 1,800.00
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%	\$ 55,365.00
	Waverly Utilities - Cogsdale Annual User Support - 41%	\$ 7,378.00
	Server Maint. Charge - Annual - Cedar Falls Utilities - 41%	\$ 877.00
	State Inspection - Main Lift Station - Annual	\$ -
	Fire Extinguisher Inspections	\$ 500.00
	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	\$ 500.00
	SCADA Fee VPN Viewer (Annual)	\$ 200.00
	UKG	\$ 60.00
	Tantalus Annual Cost - 1/2 (Water 1/2)	\$ 1,834.00
		\$ 172,164.00

610-815-

6501	Chemical & Ground Supplies	
	Lawn chemicals, grass seed, etc.	\$ 2,000.00
	Additional Trees	\$ 3,500.00
		<u>\$ 5,500.00</u>
6504	Minor Equipment	
	Hand and power tools	\$ 2,000.00
	Tool Storage Box	\$ 1,500.00
		<u>\$ 3,500.00</u>
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	\$ 500.00
	Washpress Screening Bags	\$ 750.00
	Hydrated Lime for Grit Stabilizing	\$ 600.00
	Lamp Sleeve Kits	\$ 13,200.00
	UV Replacement Lamps	\$ 2,500.00
	UV Ballasts	\$ 1,200.00
		<u>\$ 31,150.00</u>
6508	Postage	
	UPS Charges - Misc.	\$ 150.00
	PW Quarterly Newsletter - 1/3 (1/3 Water & 1/3 Solid Waste)	\$ 1,700.00
		<u>\$ 1,850.00</u>
6516	Chemicals & Lab Supplies	
	pH Probe	\$ 750.00
	Weight & Thermometer (replacements / calibrations)	\$ 1,500.00
	DI Water Mixed Bed Regeneration	\$ 750.00
	Miscellaneous Items	\$ 8,500.00
	Lab Recertification - Every 2 years - 1/2 (1/2 Water)	\$ 800.00
	Replacement Cap for Probe	\$ 220.00
	Replacement LCO BOD Probe	\$ 1,700.00
		<u>\$ 14,220.00</u>
6517	Treatment Chemicals	
	Aluminum Sulfate	\$ 24,140.00
	MicroC	\$ 32,120.00
	Struvite Preventer	\$ 3,650.00
		<u>\$ 59,910.00</u>

610-815-

6727 Other Capital Equipment

Labconco Steam Scrubber Glassware Washer	\$ 13,000.00
PC-302 Replacement Truck	\$ 50,000.00
WPC Tractor Mower/Forks/Snow Pusher	\$ 90,000.00
	<u>\$ 153,000.00</u>

6750 Building Improvements

Stairs at Main Lift	\$ 175,000.00
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ACTIVITY COVER SHEET

BUDGET FY2026-27

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 2026-27 OBJECTIVES:

1. Update sanitary and storm sewer GIS mapping as more discrepancies are found, including cleaning records of all sewer mains.
2. Assist with large sewer lining project, which will help alleviate inflow and infiltration issues throughout town.
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 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029	NOTES
Salaries and Wages - Full Time	124,645	130,434	170,284	170,284	181,433	186,422	191,083	
FICA/Medicare - City	9,167	9,577	12,944	12,944	13,797	14,142	14,495	
IPERS - City	11,737	12,284	15,973	15,973	17,025	17,451	17,887	
Group Insurance	32,897	37,951	67,560	67,560	65,623	56,794	56,794	
Workers Compensation	4,271	2,113	2,000	2,000	2,000	2,395	2,395	
Unemployment	0	0	0	0	0	0	0	
Uniform Allowance	1,870	1,690	1,735	2,447	2,447	2,500	2,500	
PERSONNEL COSTS:	184,587	194,049	270,496	271,208	282,325	279,704	285,154	
Training	468	395	800	800	800	800	800	
Travel and Conference	0	0	300	300	300	300	300	
Building Maint and Repair	1,758	1,146	500	600	600	600	600	
Vehicle Operation/Fuel	7,839	9,074	7,180	6,058	5,628	5,628	5,628	
Repair/Maint. Vehicle	4,356	4,713	5,000	5,000	5,000	5,000	5,000	
Operational Equip Repair	2,562	69	0	0	0	0	0	0 Removed 12/24
Electric/Gas Utilities	6,973	10,070	8,683	10,573	11,102	11,102	11,102	Splitting 20% w/ RUT, Solid Waste, Water, Eq. Serv.
Telecommunications	647	829	1,958	942	989	989	989	
Repair/Maint. Equipment, E.S.	12,237	9,657	7,000	7,000	7,000	7,000	7,000	
Interdepartmental Charges	0	0	0	0	0	0	0	
Property/Liability Ins	0	0	0	0	0	0	0	
Janitorial/ Laundry	486	474	1,000	1,000	1,000	1,000	1,000	
Printing and Publishing	0	0	0	0	0	0	0	
Rents/Leases Equipment	0	0	0	0	0	0	0	
Technology Services/Exp	0	0	0	0	0	0	0	
Consulting/Professional	0	7	245	245	245	245	245	
Refunds	0	0	0	0	0	0	0	
Contract-Sewer Main	28,662	16,429	17,611	17,947	18,015	18,015	18,015	
Building/Grounds Maintenance	14	211	400	400	400	400	400	
Minor Equipment	110	875	500	2,000	1,000	1,000	1,000	
Office Supplies	390	251	740	740	740	740	740	
Operating Supplies-Sanitary Sewer	15,634	3,732	26,700	26,722	26,722	26,722	26,722	
Operating Supplies-Storm Sewer	3,909	2,063	16,000	16,000	16,000	16,000	16,000	
Postage/Shipping	0	235	0	0	0	0	0	
Reimbursements	0	0	0	0	0	0	0	
SERVICES & COMMODITIES:	86,043	60,230	94,617	96,327	95,541	95,541	95,541	
Capital - Equipment	53,404	350,668	11,000	10,000	15,966	10,000	10,000	Hotsy
CAPITAL EXPENDITURES:	53,404	350,668	11,000	10,000	15,966	10,000	10,000	
Less: Allocation to Project	17,937	0	0	0	0	0	0	
ALLOCATIONS:	-17,937	0	0	0	0	0	0	
DEPT. EXPENDITURES:	306,097	604,946	376,113	377,535	393,832	385,245	390,695	
Transfer Out to Project	40,000	40,000	40,000	40,000	40,000	40,000	40,000	San Sewer #362
Transfer Out to Project - E Bremer SanSewer # 364	0	0	0	0	0	0	0	
Transfer Out to Project	0	0	0	0	0	0	0	
Transfer Out to Project #363- SRF funds	0	114,975	0	0	0	0	0	Auditor entry SRF reimbursement
Transfer Out to Sewer Debt Fund	214,300	948,130	1,231,405	1,231,405	1,121,265	1,122,085	1,121,645	SRF
Transfer Out to Debt Service	3,553	42,683	41,979	41,979	42,040	42,013	42,002	Hoop bldg, gen., fuel station,eng
TRANSFERS:	257,853	1,145,788	1,313,384	1,313,384	1,203,305	1,204,098	1,203,647	

Sanitary Sewer 2026-2027 Expenditures



SEWER FUND SUMMARY

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029	NOTES
610-815-4300	62,847	101,538	32,582	55,000	30,000	32,773	36,775	1.5% Return
610-815-4440	0	114,975	0	0	0	0	0	
610-815-4500	2,722,000	2,742,910	2,745,331	2,745,331	2,882,598	3,026,727	3,026,727	FY26 5%
610-815-4550-4551	4,844	4,470	0	7,000	0	0	0	FY27 5%
610-815-4553	0	0	0	0	0	0	0	
610-815-4600	282	270	6,000	500	500	500	500	
610-815,17,18-4710	0	897	0	0	0	0	0	
610-815-4720	894	2,185	0	0	0	0	0	
610-815-4735	300	250	170	0	0	170	170	
610-815-4745	4,583	0	0	0	0	0	0	
610-815-4765	0	0	0	0	0	0	0	
610-815-4820	214,300	948,130	1,231,405	1,231,405	1,121,265	1,122,085	1,121,645	
611-910-4830	0	1,157	0	0	0	0	0	
610-817-4710	741	673	0	0	0	0	0	
610-817-4735	0	0	0	0	0	0	0	
610-817-4745	0	0	0	0	0	0	0	
TOTAL REVENUES:	3,010,790	3,917,456	4,015,488	4,039,236	4,034,362	4,182,256	4,185,817	
EXPENDITURES:								
Water Pollution Control	2,183,432	2,283,852	2,609,945	2,557,969	2,634,386	2,326,130	2,340,882	
Sewer Line Maintenance	220,054	544,716	281,496	281,208	377,832	369,245	374,695	
Storm Sewer Maintenance	86,043	60,230	94,617	96,327	16,000	16,000	16,000	
Transfer to Debt, Sewer Sinking, Projects	257,853	1,145,788	1,313,384	1,313,384	1,203,305	1,204,098	1,203,647	
DEPT. EXPENDITURES:	2,747,383	4,034,586	4,299,442	4,248,888	4,231,523	3,915,473	3,935,224	
NET FUND OPERATIONS:	263,408	(117,130)	(283,954)	(209,652)	(197,161)	266,783	250,593	
Designated								
Bond Reserve Fund	233,279	233,279	233,279	233,279	0	0	0	
WPC Facility Reserve Balance	0	0	0	0	0	0	0	
Collection System Projects	691,000	716,000	723,000	723,000	836,000	837,000	836,000	
Equipment Reserve Balance	0	0	0	0	0	0	0	
Fund Balance (Target 35% of Ave Expenses)	1,784,554	1,642,424	1,351,470	1,425,772	1,348,890	1,614,673	1,866,267	
Total Cash	2,708,833	2,591,703	2,307,749	2,382,051	2,184,890	2,451,673	2,702,267	

PERSONNEL:

Wastewater Plant Foreman	1	1	1	1	1	1	1	
Wastewater Maintenance Foreman	1	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%	0.50	0.50	0.25	0.25	0.30	0.30	0.30	
Seasonal Help Equivalent	0.25	0.25						
Secretary	0.25	0.25						
Public Services Superintendent	0.25	0.25						

2026-27 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)	\$	1,462.00
	Hearing Tests	\$	105.00
		\$	2,447.00
6230	Training		
	Training	\$	500.00
	Collection Certifications	\$	-
	CEUs - 4 @ \$75	\$	300.00
		\$	800.00
6240	Travel	\$	300.00
6310	Repair/Maintenance of Structures		
	Window Cleaning	\$	500.00
		\$	100.00
		\$	600.00
6331	Vehicle Operation / Fuel	\$	5,628.00
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%)	\$	4,136.00
	Electric (Public Services 20%)	\$	6,966.00
		\$	11,102.00
6373	Telecommunications		
	Waverly Utilities Internet Charges	\$	989.00
		\$	989.00
6399	Repair / Maintenance of Vehicles & Equipment (E.S.)	\$	7,000.00
6403	Interdepartmental Charges	\$	-
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%	\$ 250.00
Fire Alarm Inspections & Monitoring	\$ 225.00
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)	\$ 1,980.00
Text Alert System	\$ 1,300.00
Collector ARC GIS - Annual 1/2 (Water 1/2)	\$ 400.00
UKG	\$ 60.00
	\$ 18,015.00
6501 Building / Grounds Maintenance	\$ 400.00
6504 Minor Equipment	\$ 1,000.00
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
Newspaper Subscription	\$ 22.00
	\$ 26,722.00
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	
Plate Packer (1/2 water, sewer)	\$ 7,500.00
Power Rake (1/3 water, sewer, parks)	\$ 5,666.00
Hotsy Pressure Washer (1/5 split)	\$ 2,800.00
	\$ 15,966.00

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	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	0
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	0
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	0
* 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	3,172,000
Interest	0	0	0	0	0	49,422	161,846	190,729	204,401	202,119	198,783	188,125	177,240	166,145	154,823	885,115
Fees	0	0	0	0	0	7,060	23,121	27,247	29,200	28,874	28,398	26,875	25,320	23,735	22,118	126,445
Total Costs	0	0	0	0	0	56,482	677,966	690,976	716,601	722,994	836,180	837,000	836,560	836,880	836,940	4,183,560
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	3,172,000
Total Interest and Fees	67,621	62,621	56,727	50,689	44,507	93,013	210,866	236,276	246,051	237,294	227,180	215,000	202,560	189,880	176,940	1,011,560
Total Sewer Debt Service	402,621	400,552	402,589	404,482	401,231	462,668	893,866	904,276	934,051	939,294	836,180	837,000	836,560	836,880	836,940	4,183,560

* 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	11,359,000
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	1,773,083
Fees	20,468	18,785	17,070	15,320	13,535	11,715	9,858	7,963	6,030	4,060	2,050	0	0	0	0	253,298
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	13,385,380
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	11,359,000
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	2,026,380
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	13,385,380

* G.O. Issue

ACTIVITY COVER SHEET

BUDGET FY2026-27

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 2026-27 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 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029	Notes
REVENUES:								
Interest Income	14,834	18,186	18,663	29,000	20,000	18,000	18,000	1.50%
State Grant	3,713	3,830	3,830	4,982	4,982	4,982	4,982	
Garbage and Refuse Fees	1,832,742	1,851,575	1,805,000	1,805,000	1,900,000	1,900,000	1,900,000	Rate increase FY26 and FY27
Charges/Fees for Service	15,079	19,099	20,000	20,000	20,000	20,000	20,000	Additional charges to Utility billing -4500
Recycle Revenue	17,234	15,926	26,000	20,000	20,000	20,000	20,000	
Garbage Stickers	7,250	11,721	19,000	19,000	19,000	19,000	19,000	
Reimbursements	50	1,802	50	50	50	50	50	
Sales/Fuel Tax Refunds	7,268	5,361	200	0	0	0	0	
Sale of Assets	0	0	0	0	0	0	0	
Penalty Revenue	0	0	0	0	0	0	0	
Transfer In:	0	0	0	0	0	0	0	
TOTAL REVENUES:	1,898,170	1,927,500	1,892,743	1,898,032	1,984,032	1,982,032	1,982,032	
EXPENDITURES:								
Refuse Collection:								
Salaries and Wages - Full Time	431,534	463,093	501,040	520,000	478,114	490,067	502,319	
FICA/Medicare - City	31,718	34,085	38,274	38,274	36,548	43,820	46,887	
IPERS - City	40,652	42,772	47,230	47,230	45,100	54,074	57,859	
Group Insurance	89,058	108,793	175,464	175,464	157,385	186,150	191,735	
Workers Compensation	30,077	13,181	19,000	19,000	15,000	13,000	13,000	
Unemployment	5,010	798	5,000	5,000	5,000	5,000	5,000	
Uniform Allowance	6,481	6,422	6,075	7,773	7,853	7,853	7,853	Mostly City Uniforms
Billing Services:								
Salaries and Wages - Full Time	0	0	0	0	0	0	0	
FICA/Medicare - City	0	0	0	0	0	0	0	
IPERS - City	0	0	0	0	0	0	0	
Group Insurance	0	0	0	0	0	0	0	
Workers Compensation	0	0	0	0	0	0	0	
PERSONNEL SERVICES:	634,529	669,143	792,083	812,741	745,000	799,964	824,653	
Dues/Memberships	22	22	0	22	22	22	22	
Training	0	0	0	0	0	0	0	
Travel and Conference	0	0	0	0	0	0	0	
Building Maint and Repair	2,280	2,059	2,000	2,100	2,100	2,100	2,100	
Vehicle Operation/Fuel	82,353	71,238	84,000	75,000	70,200	70,200	70,200	Removed 12/24
Repair/Maint Vehicle	375	77	0	0	0	0	0	
Operational Equip Repair	7,130	6,633	12,500	12,500	13,250	13,250	13,250	
Utilities	14,535	16,181	14,507	16,989	17,839	17,839	17,839	Split PSC costs (20%)
Telecommunications	1,519	2,327	3,086	3,086	3,101	3,101	3,101	
Repair/Maint. Equipment, E.S.	70,966	66,767	70,000	70,000	70,000	70,000	70,000	
Advertising/Recruitment	0	0	0	0	0	0	0	
Interdepartment Charges	218,439	212,953	269,225	269,225	261,973	269,832	277,927	
Property/Liability Insurance	21,559	29,083	30,756	29,659	30,401	31,161	31,940	FY27 2.5% increase
Janitorial/Laundry	486	493	1,000	1,000	1,000	1,000	1,000	
Other Agencies/Landfill Fees	206,450	202,696	221,000	221,000	221,000	221,000	221,000	Landfill fees
Printing and Publishing	2,574	2,107	2,129	1,800	1,800	1,800	1,800	
Technology Services/Exp	0	0	0	0	0	0	0	
Consultant/Professional	0	0	0	0	0	0	0	
Refunds	0	0	0	0	0	0	0	
Contract Services	80,050	89,640	88,073	91,629	93,429	93,429	93,429	Disposal of Recycl., WU 18% billing
Minor Equipment	2,489	1,214	2,000	2,000	2,000	2,000	2,000	
Office Supplies	539	320	740	740	740	740	740	
Operating Supplies	2,437	1,722	2,600	2,600	2,600	2,600	2,600	
Postage/Shipping	1,370	1,615	1,485	1,677	1,700	1,700	1,700	
SERVICES & COMMODITIES:	715,572	707,146	805,101	801,027	793,155	801,774	810,648	

670-840-6710
670-840-6727

2 single axles and 1 ton. Split with RUT
Refuse truck in proj. was FY25 budgeted

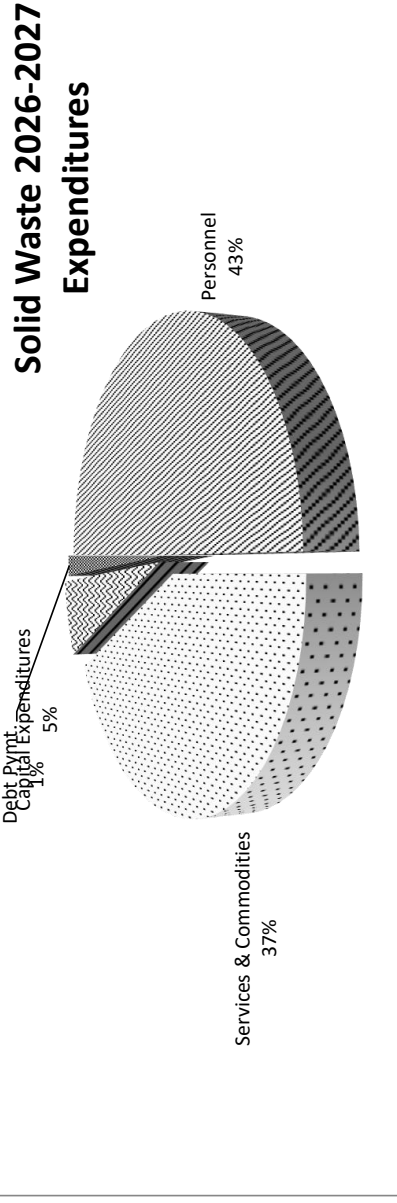
Notes

670-840-6801
670-840-6851
670-910-6910
670-910-6910

Hoop Bldg, Generator, Fuel Station

	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2025-2026	Approved 2026-2027	Estimated 2027-2028	Estimated 2028-2029
Capital - Vehicles	0	0	0	0	280,000	275,000	275,000
Capital - Equipment	350,581	15,458	184,500	399,113	34,800	32,000	32,000
CAPITAL EXPENDITURES:	350,581	15,458	184,500	399,113	314,800	307,000	307,000
Loan Payment-Principal	0	0	0	0	0	0	0
Interest Payments	0	0	0	0	0	0	0
Transfer to Debt Service	3,518	25,808	25,089	25,089	25,275	25,162	25,288
Transfer Out: Project	0	0	0	0	0	0	0
	3,518	25,808	25,089	25,089	25,275	25,162	25,288
DEPT. EXPENDITURES:	1,704,200	1,417,555	1,806,773	2,037,970	1,878,230	1,933,900	1,967,588
NET FUND OPERATIONS:	193,970	509,945	85,970	(139,938)	105,802	48,132	14,444

Bond Reserve Fund	0	0	0	0	0	0	0
Facility Reserve	0	0	0	0	0	0	0
System Projects	0	0	0	0	0	0	0
Equipment Reserve	0	0	0	0	0	0	0
Fund Balance (Target 20%)	1,198,345	1,708,290	1,794,260	1,568,352	1,674,153	1,722,286	1,736,729
Total Cash	1,198,345	1,708,290	1,794,260	1,568,352	1,674,153	1,722,286	1,736,729



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

**2026-27 Budget Account Detail Report
Public Works Department
SOLID WASTE**

670-840-

6181	Uniforms & Safety		
	Miscellaneous	\$	125.00
	Safety Shoes (6 @ \$150)	\$	900.00
	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 @ \$941/yr.)	\$	4,706.00
	City Uniforms - part timers (8 @ \$70/yr.)	\$	560.00
	Hearing Tests	\$	252.00
		\$	7,853.00
6210	Dues / Membership / Subscriptions	\$	22.00
6230	Training		
	Miscellaneous Training	\$	-
6240	Travel / Conference	\$	-
6310	Building Maint. & Repair		
	Yard Waste Site & Miscellaneous	\$	2,000.00
	Window Cleaning	\$	100.00
		\$	2,100.00
6331	Vehicle Operation / Fuel	\$	70,200.00
6332	Repair / Maintenance of Vehicles & Equipment	\$	-
6350	Equipment Repair (out)		
	Rebuild Dumpsters	\$	10,000.00
	Dumpster wheels, lids, handle repair, etc.	\$	1,750.00
	Decals for Dumpsters	\$	1,500.00
		\$	13,250.00
6371	Electric / Gas Utilities		
	Gas - Recycling Center	\$	2,680.00
	Electricity, Water & Sewer - Recycling Center	\$	4,057.00
	Gas - Public Services Bldg. (20%)	\$	4,136.00
	Electricity, Water & Sewer - Public Services Bldg. (20%)	\$	6,966.00
		\$	17,839.00

670-840-

6373 Telecommunications	
Recycling Center Phone	\$ 792.00
Waverly Utilities Internet - PS	\$ 989.00
Waverly Utilities Internet - Recycling	\$ 1,320.00
	<hr/>
	\$ 3,101.00
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	\$ 251,973.00
Inspections/Code Enforcement	0%
Public Works Admin.	20%
Accounting	15%
Executive Admin.	15%
Legal and Legislative	0%
City Clerk	15%
Equipment Services	\$ 10,000.00
Parks Division Allocation - mowing & grounds maintenance at Public Services - (20%)	\$ -
	<hr/>
	\$ 261,973.00
6408 Property / Liability Insurance	
Property/Liability Insurance	\$ 30,090.00
Cyber Liability Insurance	\$ 311.00
	<hr/>
	\$ 30,401.00
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.	\$ 1,800.00
	<hr/>
	\$ 1,800.00
6419 Technology Services	\$ -

670-840-

6499	Miscellaneous Contracts	
	Waverly Utilities Billing Charges - 18%	\$ 24,306.00
	Cogsdale Annual Support	\$ 3,239.00
	Server Maint. Charge - Annual - Cedar Falls Utilities - 18%	\$ 385.00
	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%)	\$ 250.00
	Annual Hoist Inspection	\$ 219.00
	Disposal of Glass & Styrofoam	\$ 3,000.00
	UKG	\$ 60.00
	Text Alert System	\$ 1,300.00
	Fire Extinguisher Inspection/Service	\$ 270.00
		\$ 93,429.00
6504	Minor Equipment	\$ 2,000.00
	Tree branch loppers, rakes, shovels, forks, copier, etc.	
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)	\$ 1,700.00
		\$ 1,700.00
6710	Capital Outlay - Vehicles	\$ -
	1 Ton Dump Truck (A109) (1/2 split RUT)	\$ 45,000.00
	2-Single Axle Cab, Chassis, Equip(A135 & A136) (1/2 split RUT)	\$ 235,000.00
		\$ 280,000.00
6727	Other Capital Equipment	
	Rear Load Dumpsters (Steel)	\$ 20,000.00
	35, 65 & 95 Gallon Garbage Containers (garbage & recycling)	\$ 12,000.00
	Hotsy Pressure Washer Replacement (1/5 split)	\$ 2,800.00
		\$ 34,800.00
6801	Loan Payment - Principal	\$ -

Transfers for FY27 Budget

FY2026-27

		TRANSFERS:	TO	OUT	IN	FROM
001	GENERAL					
Police					15,800.00	121
Fire Dept					0.00	121
Police					5,500.00	002
Ambulance					0.00	002
Clerks			002	5,000.00		
Finance/HR			002	0.00		
General Infra.-Airport			004	10,000.00		
Community Garden			002	300.00		
Library Fund			005	0.00		
Municipal Band			007	2,300.00		
Debt Service- Auditor Request			200	0.00		
Golf			008	0.00		
Hotel Motel Tax Rev			013	120,000.00		
002	RESTRICTED CONTR					
Police Minor Equipment					5,400.00	121
Equipment Reserve- Police					80,000.00	121
Tri-County Reserve			001	500.00		
Police Memorial			001	5,000.00		
Ambulance			001	0.00	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					0.00	001
006	LIBRARY RESERVE					
General Operating			005	20,000.00		
007	MUNICIPAL BAND					
Band GF Funding					2,300.00	001
008	GOLF					
Reserves					68,000.00	009
HTMT Tax					5,000.00	013
009	GOLF COURSE RESERVE					
Golf			008	68,000.00		
013	HOTEL MOTEL					
HTMT General Funds					120,000.00	001
ProShop			008	5,000.00		
110	RUT					
2023 bond			200	13,977.82		
2024 bond			200	7,946.01		
Curb & Gutter Program					25,000.00	121
Sealcoating			306	50,000.00		

121	LOST			
Police Dept		001	15,800.00	
Police Minor Equipment		002	5,400.00	
Equipment Reserve- Police		002	80,000.00	
Ambulance		002	75,000.00	
Fire Dept		001	0.00	
Fire Reserve		002	25,000.00	
Bond Payments		200	622,950.00	
Ball Diamonds		122	200,918.75	
Golf Clubhouse		122	239,259.00	
Curb & Gutter Program		110	25,000.00	
Sidewalk Program		304	0.00	
Alley Reconstruction		309	30,500.00	
Drainage		361	25,000.00	
Sealcoating		306	150,000.00	
122 LOST Sinking Fund	LOST SINKING FUND			
LOST to pay Ball Diamond Debt				200,918.75 121
LOST to pay Golf Clubhouse				239,259.00 121
Debt Services		200	423,025.00	
125	TIF			
Bond Payments		200	835,075.00	
200	DEBT SERVICE			
TIF				835,075.00 125
General- Auditor Request				0.00 001
Water-2023 and 2024 bonds				154,666.81 600
Sewer- 2023 and 2024 bond				42,040.47 610
RUT- 2023, 2024 bond				21,923.83 110
Solid Waste- 2023, 2024 bond				25,275.47 670
Local Option Tax CRPkwy				622,950.00 121
Local Option Tax Golf Clubhouse				221,500.00 122
Local Option Tax Ball Diamonds				201,525.00 122
301	CAPITAL IMPROVEMENT			
		337	50,000.00	
		350	25,000.00	
304	SIDEWALK PROGRAM			
Local Option Tax				0.00 121
306	BITUMINOUS			
Local Option Tax				150,000.00 121
Road Tax				50,000.00 110
309	ALLEY RECONSTRUCTION			
Local Option Tax				30,500.00 121
337	AIRPORT TAXILANE RECONSTRUCTION			
CIP				50,000.00 301
350	INDUSTRIAL/BUSINESS PARK			
CIP				25,000.00 301
361	STORM DRAINAGE			
Local Option Tax				25,000.00 121

362	SANITARY SEWER			
Sewer			40,000.00	610
371	WATER PROJECTS			
Reimbursement			120,000.00	383
374	RAIL TRAIL BRIDGE			
Remaining bond proceeds			50,000.00	375
375	Tailrace Removal			
Remaining bond proceeds		374	50,000.00	
383	LIFT STATION IMPROVEMENT			
Reimbursement		371	120,000.00	
600	WATER			
Water Sinking Reserve		601	197,500.00	
2024 Bond		200	1,656.99	
2023 Bonds		200	153,009.82	
601	WATER SINKING			
Water			197,500.00	600
610	SEWER			
2023 Bond		200	40,345.82	
2024 Bond		200	1,694.65	
Sewer Project		362	40,000.00	
Sewer Sinking Reserves		611	1,121,265.00	
611 Sewer Sinking Fund	SEWER SINKING			
Sewer			1,121,265.00	610
670	SOLID WASTE			
2023 Bond		200	13,977.82	
2024 Bond		200	11,297.65	
			4,886,699.33	4,886,699.33

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

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: 4/20/2026 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	17.53425
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) 596-0175

City Clerk/Finance Officer's NAME
Valorie Northrup

		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	9,961,076	9,897,063	8,835,677
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	9,961,076	9,897,063	8,835,677
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	837,575	837,001	1,320,489
Other City Taxes	6	1,614,997	1,783,913	2,309,078
Licenses & Permits	7	34,159	36,409	32,375
Use of Money and Property	8	457,850	490,485	648,655
Intergovernmental	9	6,910,289	2,978,112	3,272,098
Charges for Fees & Service	10	7,554,274	7,251,906	7,194,134
Special Assessments	11	3,500	19,000	9,814
Miscellaneous	12	660,375	598,391	987,860
Other Financing Sources	13	0	4,525,000	10,298,350
Transfers In	14	4,886,700	5,809,069	8,567,893
Total Revenues and Other Sources	15	32,920,795	34,226,349	43,476,423
Expenditures & Other Financing Uses				
Public Safety	16	3,646,627	3,626,557	3,213,746
Public Works	17	2,981,189	2,400,258	2,100,163
Health and Social Services	18	10,394	10,394	10,394
Culture and Recreation	19	3,988,618	4,005,940	3,285,227
Community and Economic Development	20	504,061	482,955	445,032
General Government	21	1,387,432	1,587,516	1,353,781
Debt Service	22	5,240,036	5,977,680	5,951,184
Capital Projects	23	4,910,728	11,021,900	5,801,197
Total Government Activities Expenditures	24	22,669,085	29,113,200	22,160,724
Business Type / Enterprises	25	10,862,028	7,169,978	6,749,563
Total ALL Expenditures	26	33,531,113	36,283,178	28,910,287
Transfers Out	27	4,886,700	5,809,069	8,567,893
Total ALL Expenditures/Transfers Out	28	38,417,813	42,092,247	37,478,180
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-5,497,018	-7,865,898	5,998,243
Beginning Fund Balance July 1	30	17,029,359	24,895,257	18,897,014
Ending Fund Balance June 30	31	11,532,341	17,029,359	24,895,257

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of : **WAVERLY** County Name: BREMER COUNTY

FILED BREMER CO. AUDITOR
 2026 APR 21 PM 2:23

Adopted On: 4/20/2026 Resolution: Resolution #26-95

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		City Number: 09-071 Last Official Census: 10,394
Regular	2a	561,175,683	2b	558,951,709		
DEBT SERVICE	3a	590,561,630	3b	588,337,656		
Ag Land	4a	2,878,398				

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	7.99515	4,509,742	564,059,701	-0.51
	Limitation Percentage			
	0			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2027	8.10000	4,545,523	0.79	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Consolidated General Fund		5 4,545,523	4,527,509	43 8.10000
		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		14 295,554	294,383	52 0.52667
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 4,841,077	4,821,892	
384.1	3.00375	Ag Land		26 8,646	8,646	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27 4,849,723	4,830,538	Do Not Add
		Special Revenue Levies				
384.6	Amt Nec	Police & Fire Retirement		29 382,584	381,065	0.68175
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30 645,083	642,526	1.14952
Rules	Amt Nec	Other Employee Benefits		31 1,075,405	1,071,142	1.91634
		Subtotal Employee Benefit Levy (29,30,31)		32 2,103,072	2,094,733	65 3.74761
		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 2,103,072	2,094,733	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40 3,047,278	3,035,805	70 5.15997
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	71 0.00000
		Total Property Taxes (27+39+40+41)		42 10,000,073	9,961,076	72 17.53425

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 Norrington
 (City Representative)

4/21/26
 (Date)

Sherry Duf
 (County Auditor)

4/23/26
 (Date)

NON-UNION PAY SCALE

FY 2027

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

Cost of Living	3%					
	4% Spread	Step 1	Step 2	Step 3	Step 4	Step 5
CITY ADMINISTRATOR		\$145,712.49	\$151,540.99	\$157,602.63	\$163,906.74	\$170,463.01
CITY CLERK		\$75,324.67	\$78,337.66	\$81,471.17	\$84,730.01	\$88,119.21
PUBLIC WORKS DIRECTOR		\$109,907.07	\$114,303.35	\$118,875.48	\$123,630.50	\$128,575.72
DIRECTORS						
Leisure Services Finance Human Resources		\$97,422.91	\$101,319.83	\$105,372.62	\$109,587.52	\$113,971.03
MANAGERS						
Head Golf Pro Public Grounds Manager		\$92,784.69	\$96,496.07	\$100,355.92	\$104,370.15	\$108,544.96
SPECIALISTS						
Public Services HR Generalist Planning and Development Zoning, Code Enforcement Officer		\$71,696.03	\$74,563.88	\$77,546.43	\$80,648.29	\$83,874.22
COORDINATORS						
Maintenance Payroll & Benefits Accounting Leisure Services Public Services Community Development Police Department		\$29.57	\$30.75	\$31.98	\$33.26	\$34.59
ASSISTANT		\$19.04	\$19.80	\$20.59	\$21.42	\$22.27
COUNCIL						\$2,000.00
MAYOR						\$6,000.00

PPA Cost of Living 2.5%
 Admin Cost of Living 3%

POLICE DEPARTMENT PAY SCALE

FY 2027

Police Structure Explanation	July 1 of 2026 we added steps 6 and 7 to the PPA scales. COLA is added to the step 1 rate. 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 January 1. Steps 1-5 are a 4% spread and steps 5-7 are a 2.5% spread.						
Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
POLICE CHIEF	\$ 119,023.10	\$ 123,784.03	\$ 128,735.39	\$ 133,884.80	\$ 139,240.20	NA	NA
POLICE CAPTAINS	\$ 97,828.57	\$ 101,741.71	\$ 105,811.38	\$ 110,043.83	\$ 114,445.58	NA	NA
POLICE SERGEANT	\$ 36.47	\$ 37.93	\$ 39.45	\$ 41.02	\$ 42.66	\$ 43.73	\$ 44.82
INVESTIGATOR	\$ 34.73	\$ 36.11	\$ 37.56	\$ 39.06	\$ 40.62	\$ 41.64	\$ 42.68
POLICE OFFICER	\$ 33.08	\$ 34.40	\$ 35.77	\$ 37.20	\$ 38.69	\$ 39.66	\$ 40.65

LIBRARY PAY SCALE

FY 2027

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	\$90,329.00	\$93,942.16	\$97,699.85	\$101,607.84	\$105,672.15
LIBRARIAN - FT	\$58,616.50	\$60,961.16	\$63,399.60	\$65,935.59	\$68,573.01
LIBRARIAN - PT	\$28.18	\$29.31	\$30.48	\$31.70	\$32.97
NETWORK ADMIN - PT	\$28.18	\$29.31	\$30.48	\$31.70	\$32.97
LIBRARY ADMIN Assistant - PT	\$28.18	\$29.31	\$30.48	\$31.70	\$32.97

CITY UNIT PAY SCALE

FY 2027

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

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	41.25	42.90	44.61	46.40	48.25
K	Sr. Lab Tech - Added	35.26	36.67	38.14	39.66	41.25
K	Water Sewer Foreman	35.26	36.67	38.14	39.66	41.25
K	Shop Foreman	35.26	36.67	38.14	39.66	41.25
J	Streets and Sanitation Foreman	34.93	36.33	37.78	39.29	40.87
I	Sr. Waste Water Operator	33.63	34.98	36.37	37.83	39.34
I	#Sr. Water Sewer Line Operator	33.63	34.98	36.37	37.83	39.34
I	#Sr. Equipment Mechanic	33.63	34.98	36.37	37.83	39.34
H	Sr. Engineering Tech	30.43	31.65	32.92	34.23	35.60
H	Sr. Grounds Maintenance	30.43	31.65	32.92	34.23	35.60
G	Streets and Sanitation Lead	28.74	29.89	31.09	32.33	33.62
G	Lab Technician	28.74	29.89	31.09	32.33	33.62
F	Waste Water Operator	27.91	29.03	30.19	31.40	32.65
F	Water Operator	27.91	29.03	30.19	31.40	32.65
F	Sewer Line Operator	27.91	29.03	30.19	31.40	32.65
E	Grounds Maintenance	27.49	28.59	29.73	30.92	32.16
D	Equipment Mechanic	27.09	28.17	29.30	30.47	31.69
D	Equipment Operator	27.09	28.17	29.30	30.47	31.69
D	Refuse Collector	27.09	28.17	29.30	30.47	31.69
C	Engineering Tech	25.27	26.28	27.33	28.42	29.56
B	Maintenance	23.99	24.94	25.94	26.98	28.06
B	Account Clerk	23.99	24.94	25.94	26.98	28.06
A	Secretary/Receptionist	23.31	24.24	25.21	26.22	27.27

CASUAL PART-TIME PAY SCALE

FY 2027

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 Director

*step increases happen July 1st rather than anniversary date for part-time employees - must be in role for 3 months to receive step increase

Position	Step 1	Step 2	Step 3	Step 4	Step 5
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					
Page	\$9.00	\$9.50	\$10.00	\$10.50	\$11.00
Circulation Clerk	\$12.50	\$13.00	\$13.50	\$14.00	\$14.75
Network Admin	\$28.18	\$29.31	\$30.48	\$31.70	\$32.97
Accounting Clerk	\$21.87	\$22.74	\$23.65	\$24.60	\$25.58

SEASONAL PAY SCALE

FY 2027

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	\$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 <small>(pay depending on work performed and level of experience)</small>	\$11.00	\$11.50	\$12.00
Gardener	\$13.50	\$14.00	\$14.60

	Wages increases		Longevity Bonus		Retirement		Fire		Reg		Police		Ins Plans		Insurance Increase Estimated		Life &		Total		
	City Unit	2.50%	30 yr max	\$	26-27	26-27	26-27	26-27	9.19%	9.44%	21.86%	Family >	5.00%	5.00%	5.00%	5.00%	Ins.	Ins.	Benefits	Fringes	TOTAL
Police		2.50%		1,500								Employee >	24,147	1530	364						
NonUnion		3.00%	Date	11/1/2026									8,540	385	158.38						
Updated as of 2.27.2026																					
Hours Worked	Salary Equiv.	Longevity	Add. Pay	Uniform Allow.	Calculation Basis	FICA/ MED	IPERS	Pensions	411	Other Benefits	Medical Insurance	Dental Ins.	Vision Ins.	LTD	Total Benefits	Total Fringes	TOTAL COMP				
POLICE TOTALS	57,689	1,804,674	10,300	4,000	3,700	1,822,674	29,817	6,900	382,440	8,280	348,066	21,809	5,733	4,233	379,842	807,279	2,629,953				
FIRE TOTALS	3,972	57,258	0	0	0	57,258	4,380	2,689	0	0	0	0	0	0	0	7,069	64,327				
LEISURE ADMIN TOTALS	50	173,340	650	2,300	0	176,290	13,486	16,472	0	1,080	17,081	770	317	585	18,752	49,790	226,080				
CIVIC CENTER TOTALS	2,115	52,197	0	0	0	52,197	3,993	4,927	0	180	4,270	192	79	121	4,663	13,763	65,960				
PARKS TOTALS	17,004	377,719	1,150	0	0	378,869	28,983	35,765	0	1,440	72,440	4,589	1,093	610	78,731	144,920	523,788				
GOLF COURSE TOTALS	11,101	259,792	950	0	0	260,742	19,947	24,614	0	720	48,293	3,059	729	380	52,460	93,398	354,140				
PRO SHOP TOTALS	4,080	128,370	350	4,000	0	132,720	10,153	12,529	0	360	24,147	1,530	364	253	26,293	49,335	182,055				
CLUBHOUSE TOTALS	0	77,488	0	0	0	77,488	5,928	7,315	0	360	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	6,980	114,192	0	0	0	114,192	8,736	10,780	0	360	24,147	1,530	158	174	26,008	45,884	160,076				
POOL TOTALS	3,598	58,342	0	0	0	58,342	4,463	2,378	144	0	0	0	0	0	0	26,873	85,215				
WATER TOTALS	12,944	331,193	400	0	0	331,593	25,367	31,302	0	1,800	60,366	4,209	1,069	657	66,302	124,771	456,364				
WPC TOTALS	14,760	346,426	2,200	0	0	348,626	26,670	32,910	0	1,440	80,980	4,974	1,251	824	88,029	149,049	497,675				
SEWER LINE MAINTENANCE	7,906	178,853	1,500	0	0	180,353	13,797	17,025	0	1,080	60,366	3,824	1,091	341	65,623	97,525	277,878				
SOLID WASTE TOTALS	18,255	476,404	1,350	0	0	477,754	36,548	45,100	0	360	144,879	9,178	2,186	1,143	157,385	239,393	717,147				
EQUIP SERVICE TOTALS	4,185	159,511	1,450	0	0	160,961	12,314	15,195	0	180	48,293	3,059	729	452	52,533	80,221	241,182				
INSECTIONS & CODE ENFORCEMENT	4,360	155,260	2,400	0	0	157,660	12,061	14,883	0	1,440	48,293	3,059	729	408	52,488	80,872	238,532				
P.W ADMIN TOTALS	10,084	394,354	1,450	0	0	395,804	30,279	37,364	0	3,060	85,250	4,021	1,124	862	91,258	161,961	557,764				
ECON. DEVELOP. TOTALS	2,714	105,977	775	0	0	106,752	8,167	10,077	0	720	24,147	1,530	364	284	26,324	45,288	152,041				
ZONE DEV TOTALS	3,286	124,272	800	0	0	125,072	9,568	11,807	0	1,440	24,147	1,530	364	344	26,384	49,199	174,271				
RUT STREET TOTALS	16,177	521,160	4,850	0	0	526,010	40,240	49,655	0	360	169,026	10,707	2,550	1,331	183,614	273,869	799,879				
COUNCIL/ADMIN TOTALS	2,820	190,464	500	3,000	0	193,964	14,838	16,960	0	720	24,147	1,530	158	420	26,255	58,773	252,737				
CITY CLERK TOTALS	2,080	88,119	1,100	0	0	89,219	6,825	8,422	0	720	8,540	385	158	234	9,317	25,285	114,504				
ACCOUNTING TOTALS	9,944	425,282	1,200	0	0	426,482	32,626	40,090	0	2,880	72,440	4,589	1,093	1,113	79,235	154,831	581,313				
LIBRARY TOTALS	22,080	636,367	3,500	0	0	639,867	48,950	60,403	0	0	113,667	6,888	1,774	1,154	123,483	232,836	872,704				
RETIREE BENEFITS - General Fund															67,271	67,271	67,271				
RETIREE BENEFITS - RUT															2,170	2,170	2,170				
RETIREE BENEFITS - Enterprise															0	0	0				
GRAND TOTALS 26-27	238,183	7,237,012	36,875	13,300	3,700	7,290,887	448,135	515,564	382,584	28,980	1,502,983	92,962	23,113	15,922	1,704,421	3,095,228	10,386,115				
GRAND TOTALS 25-26 (Budget)	0	7,129,636	41,150	13,550	4,000	7,188,336	444,003	511,208	383,573	25,800	1,675,659	100,073	26,575	16,134	1,878,792	3,265,206	10,453,542				
CHANGE IN DOLLARS	238,183	107,376	-4,275	-250	-300	102,551	4,132	4,356	-989	3,180	-172,676	-7,111	-3,462	-212	-174,371	-169,978	-67,427				
PERCENTAGE CHANGE	#DIV/0!	1.51%	-10.39%	100%	-7.50%	1.43%	0.93%	0.85%	-0.26%	12.33%	-10.3%	-7.11%	-13.03%	-1.31%	-9.3%	-5.2%	-0.6%				
General Fund Expense (\$8.10)		5,382,977	26,575	13,300	3,700	5,426,552	305,513	339,570	382,584	23,940	987,365	60,069	14,967	11,625	1,141,298	2,208,450	7,635,002				
RUT		521,160	4,850	0	0	526,010	40,240	49,655	0	360	169,026	10,707	2,550	1,331	185,784	276,039	802,049				
Enterprise Expense		1,332,875	5,450	0	0	1,338,325	102,382	126,338	0	4,680	346,592	22,185	5,597	2,966	377,339	610,739	1,949,064				
		7,237,012	36,875	13,300	3,700	7,290,887	448,135	515,564	382,584	28,980	1,502,983	92,962	23,113	15,922	1,704,421	3,095,228	10,386,115				