

AGENDA

FINANCE COMMITTEE MONDAY, NOVEMBER 24TH, 2025 AT 10:00AM JEFFERSON CITY HALL

- A. Revenue and Expense Reports for October 2025
- B. Chad Report
- C. Solar Project
- D. Cobblestone Property Tax
- E. Health Insurance
- F. Water Staffing/ Contract
- G. Personnel Issues

GENERAL FUND SUMMARY

	FY 25-26 Budget	YTD	Balance	% Rec'd FY 25-26	7/31/2025	8/31/2025	9/30/2025	10/31/2025
					8.33%	16.66%	25.00%	33.33%
REVENUES								
PROPERTY TAXES	\$1,490,570.00	\$715,566.50	\$775,003.50	48.01%	\$12,320.76	\$0.00	\$78,707.56	\$624,538.18
AG LAND TAXES	\$7,083.00	\$3,968.56	\$3,114.44	56.03%	\$99.55	\$0.00	\$681.07	\$3,187.94
CASINO	\$173,000.00	\$55,534.99	\$117,465.01	32.10%	\$15,420.81	\$11,493.52	\$12,483.75	\$16,136.91
POLICE	\$41,300.00	\$25,464.39	\$15,835.61	61.66%	\$1,577.66	\$9,009.94	\$13,150.52	\$1,726.27
FIRE (Includes Township)	\$50,000.00	\$17,046.10	\$32,953.90	34.09%	\$0.00	\$0.00	\$0.00	\$17,046.10
ANIMAL CONTROL	\$64,600.00	\$2,080.00	\$62,520.00	3.22%	\$1,150.00	\$0.00	\$550.00	\$380.00
LIBRARY	\$41,447.00	\$14,103.04	\$27,343.96	34.03%	\$6,882.49	\$404.85	\$499.54	\$6,316.16
PARK	\$400.00	\$100.00	\$300.00	25.00%	\$50.00	\$0.00	\$50.00	\$0.00
RECREATION	\$522,500.00	\$131,645.25	\$390,854.75	25.20%	\$24,843.22	\$22,710.66	\$20,517.95	\$63,573.42
SWIMMING POOL	\$50,000.00	\$12,497.17	\$37,502.83	24.99%	\$8,499.13	\$3,683.25	\$9.79	\$305.00
SWIM TEAM	\$8,251.00	\$5,920.75	\$2,330.25	71.76%	\$5,920.75	\$0.00	\$0.00	\$0.00
GOLF COURSE	\$243,000.00	\$61,567.72	\$181,432.28	25.34%	\$18,591.90	\$20,901.00	\$17,922.89	\$4,151.93
CEMETERY	\$31,600.00	\$9,375.00	\$22,225.00	29.67%	\$2,750.00	\$1,350.00	\$2,400.00	\$2,875.00
ECON DEV	\$140,000.00	\$51,647.44	\$88,352.56	36.89%	\$13,714.58	\$9,585.36	\$13,064.88	\$15,282.62
TOTAL Category REVENUES	\$2,863,751.00	\$1,106,516.91	\$1,757,234.09	38.64%	\$111,820.85	\$79,138.58	\$160,037.95	\$755,519.53
EXPENSES								
POLICE	\$1,068,026.00	\$369,677.68	\$698,348.32	34.61%	\$96,178.86	\$95,370.69	\$82,279.46	\$95,848.67
FIRE	\$240,592.00	\$21,664.78	\$218,927.22	9.00%	\$10,016.71	\$145.78	\$1,932.41	\$9,569.88
ANIMAL CONTROL	\$41,979.00	\$18,574.96	\$23,404.04	44.25%	\$4,286.12	\$3,984.08	\$5,512.51	\$4,792.25
LIBRARY	\$390,447.00	\$107,792.79	\$282,654.21	27.61%	\$30,113.28	\$27,795.23	\$26,151.00	\$23,733.28
PARK	\$163,514.00	\$57,986.12	\$105,527.88	35.46%	\$22,119.76	\$12,910.58	\$11,270.49	\$11,685.29
RECREATION	\$689,634.00	\$264,636.36	\$424,997.64	38.37%	\$36,069.14	\$83,563.24	\$35,194.07	\$109,809.91
SWIMMING POOL	\$101,292.00	\$74,221.33	\$27,070.67	73.27%	\$29,212.97	\$30,375.26	\$10,686.22	\$3,946.88
GOLF COURSE	\$348,134.00	\$152,760.07	\$195,373.93	43.88%	\$41,495.23	\$44,027.03	\$39,778.68	\$27,459.13
CEMETERY	\$123,608.00	\$51,112.48	\$72,495.52	41.35%	\$19,709.23	\$10,896.41	\$11,904.22	\$8,602.62
ECON DEV	\$211,750.00	\$51,539.46	\$160,210.54	24.34%	\$6,048.33	\$20,370.03	\$1,233.73	\$23,887.37
TOTAL Category EXPENSES	\$3,378,976.00	\$1,169,966.03	\$2,209,009.97	34.62%	\$295,249.63	\$329,438.33	\$225,942.79	\$319,335.28

REVENUES-EXPENSES

		FY 25-26 Budget	YTD	Balance	% Rec'd FY 25-26	7/31/2025	8/31/2025	9/30/2025	10/31/2025
REVENUES						8.33%	16.66%	25.00%	33.33%
WATER	From T-report	\$1,722,088.00	\$494,485.06	\$1,487,104.00	28.71%	\$139,763.37	\$118,570.25	\$126,760.04	\$109,391.40
SEWER	From T-report	\$1,590,498.00	\$582,778.31	\$1,815,090.00	36.64%	\$158,076.13	\$140,874.24	\$144,391.32	\$139,436.62
SANITATION	From T-report	\$647,200.00	\$218,280.54	\$642,115.00	33.73%	\$56,042.09	\$50,664.69	\$55,945.29	\$55,628.47
RECYCLING	From T-report	\$228,000.00	\$87,828.31	\$227,568.00	38.52%	\$32,543.67	\$14,137.29	\$14,362.84	\$26,784.51
AIRPORT	From T-report	\$143,184.00	\$54,728.85	\$135,440.00	38.22%	\$10,927.24	\$8,038.21	\$13,777.72	\$21,985.68
TOTAL REVENUES		\$4,330,970.00	\$729,637.18	\$3,601,332.82		\$397,352.50	\$332,284.68		
EXPENSES									
WATER	From T-report	\$1,496,376.00	\$299,957.58	\$1,471,014.00	20.05%	\$55,479.58	\$72,912.48	\$75,120.00	\$96,445.52
SEWER	From T-report	\$1,590,459.00	\$322,382.39	\$1,741,202.00	20.27%	\$37,728.93	\$91,523.26	\$132,465.20	\$60,665.00
SANITATION	From T-report	\$703,366.00	\$142,093.37	\$620,099.00	20.20%	\$31,968.54	\$38,491.99	\$33,376.56	\$38,256.28
RECYCLING	From T-report	\$227,241.00	\$51,576.55	\$218,047.00	22.70%	\$10,316.70	\$17,975.16	\$10,251.87	\$13,032.82
AIRPORT	From T-report	\$132,700.00	\$8,041.99	\$90,300.00	6.06%	\$732.76	\$1,089.01	\$1,866.29	\$4,353.93
TOTAL EXPENSES		\$4,150,142.00	\$824,051.88	\$3,326,090.12		\$136,226.51	\$221,991.90	\$253,079.92	\$212,753.55

ROAD USE TAX

		FY 25-26 Budget	YTD	Balance	% Rec'd FY 25-26	7/31/2025	8/31/2025	9/30/2025	10/31/2025
						8.33%	16.66%	25.00%	33.33%
REVENUES	From T-report	\$687,389.00	\$205,702.64	\$481,686.36	29.93%	\$45,966.02	\$48,105.18	\$64,633.52	\$46,997.92
EXPENSES	From T-report	\$387,389.00	\$162,938.18	\$224,450.82	42.06%	\$45,972.08	\$37,224.86	\$39,324.47	\$40,416.77
REVENUES-EXPENSES		\$300,000.00	\$42,764.46	\$706,137.18		-\$6.06	\$10,880.32	\$25,309.05	\$6,581.15

LOST FUND

		FY 25-26 Budget	YTD	Balance	% Rec'd FY 25-26	7/31/2025	8/31/2025	9/30/2025	10/31/2025
						8.33%	16.66%	25.00%	33.33%
REVENUES	T-report	\$603,278.00	\$234,038.14	\$369,239.86	38.79%	\$60,509.91	\$42,129.13	\$66,365.42	\$65,033.68
EXPENSES	T-report	\$549,000.00	\$308,547.54	\$240,452.46	56.20%	\$110,846.25	\$17,246.70	\$110,607.37	\$69,847.22
REVENUES-EXPENSES		\$54,278.00	-\$74,509.40			-\$50,336.34	\$24,882.43	-\$44,241.95	-\$4,813.54

LOST FUND BREAKDOWN

		FY 25-26 Budget	YTD	Balance	% Rec'd FY 25-26	7/31/2025	8/31/2025	9/30/2025	10/31/2025
						8.33%	16.66%	25.00%	33.33%
EXPENSES									
Road Use (Streets)		\$185,000.00	\$238,547.54	-\$53,547.54	128.94%	\$40,846.25	\$17,246.70	\$110,607.37	\$69,847.22
Fire		\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Police		\$30,000.00	\$0.00	\$30,000.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Water		\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater		\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Golf Course		\$0.00	\$70,000.00	-\$70,000.00	0.00%	\$70,000.00	\$0.00	\$0.00	\$0.00
Pool		\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Misc.		\$334,000.00	\$0.00	\$334,000.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses		\$549,000.00	\$308,547.54	\$240,452.46	0.00%	\$110,846.25	\$17,246.70	\$110,607.37	\$69,847.22



Scott Peterson
City of Jefferson
Jefferson, IA

October 28, 2025

RE: Solar Proposal – City of Jefferson - update

Chris,

We are excited to help the City of Jefferson reduce its energy costs by integrating solar in similar fashion as we have with Dallas Center, Perry, Polk County, Story County, and other counties, schools, and municipalities throughout the state. Based on our assessment, we may be able to reduce your energy costs by approximately **\$29,000/yr** in energy costs and **\$2,600,000** over the next 30 years with **\$0** upfront costs through a customized Red Lion Renewables power purchase agreement (PPA) in similar fashion as we have with Perry. Not only will you be reducing current energy costs and adding predictability to your energy budget, you will be doing so in a fiscally responsible manner and hedging against future utility rate increases.

Forty-seven (47) meters were evaluated for solar integration. Fifteen (15) meters have potential for solar. Adding **694 kW** of solar throughout the city producing a combined **849,000 kWhr/yr** may reduce your Alliant Energy costs by up to **\$151,000/yr** and offset an average **94%** of the annual electricity historically consumed by those facilities. We've confirmed the consolidated meter usage and have increased the size of that array accordingly. We've also looked at a combined roof option at the water plant. See inside this proposal for more details.

Traditional financing could take 10-30 years or more to payback from energy alone on a 30+year asset without tax credits available to others and not accounting for maintenance, insurance, and production risk as long as you have cash available. However, we propose a better solution.

Red Lion Renewables proposes to finance, own, and operate the solar project through our standard power purchase agreement (PPA) just like the ones we have for Perry, Dallas Center, Perry Schools, Polk County, and other Iowa counties, cities, and school districts that would save **\$29,000/year initially** in energy costs and over **\$2,600,000** over the 30 year life of the array without **\$0 out of pocket** capital spend.

With the recent "big beautiful bill" changes and the USDA evaluation times, we have a short window to gain such savings. We suggest moving forward with review quickly and further analysis of demand data. Let's get started toward predictable fiscally responsible energy that inspires the next generation to become problem solvers.

Sincerely,

Terry Dvorak, CEO

Financing Solar

Several finance options are available to Customers for solar projects. Red Lion Renewables' innovative power purchase agreements (PPAs) provide Customers a no-down, low-cost option to traditional financing.

Power Purchase Agreement (PPA) Relationship Map



Through our PPA, the Customer simply agrees to purchase the electricity produced by the solar array located on their property. Red Lion Renewables and Investors fund the project. Red Lion Renewables develops and constructs the array, maintains it, insures it, takes on production risk, and is the long-term owner. Investors receive tax benefits and are short-term owners.

Compared to Traditional Financing

Traditional means, such as loans, bonds, or leases, don't allow schools, churches, or cities to take advantage of available tax incentives. However, by utilizing a Red Lion Renewables PPA, Customers indirectly benefit from federal and state tax incentives and can gain solar-produced electricity at a lower rate than fossil-fueled electricity. With no upfront costs required, lower electricity rates, and long-term predictability, the Customer gains more control over its energy costs for years to come.

	Loan / Bond	Lease	PPA
Down Payment / Upfront Costs	Yes	Yes	No
Maintenance	Yes	Yes	No
Insurance	Yes	Yes	No
Production Risk	Yes	Yes	No
Warranty Risk	Yes	Yes	No
End of Term Options	No	No	Yes

Jefferson - Solar Layout Options

City Hall

- The City Hall meter can be offset with a ballasted rooftop solar array as shown below.
- Roofing conditions to be confirmed.



Jefferson

City Hall

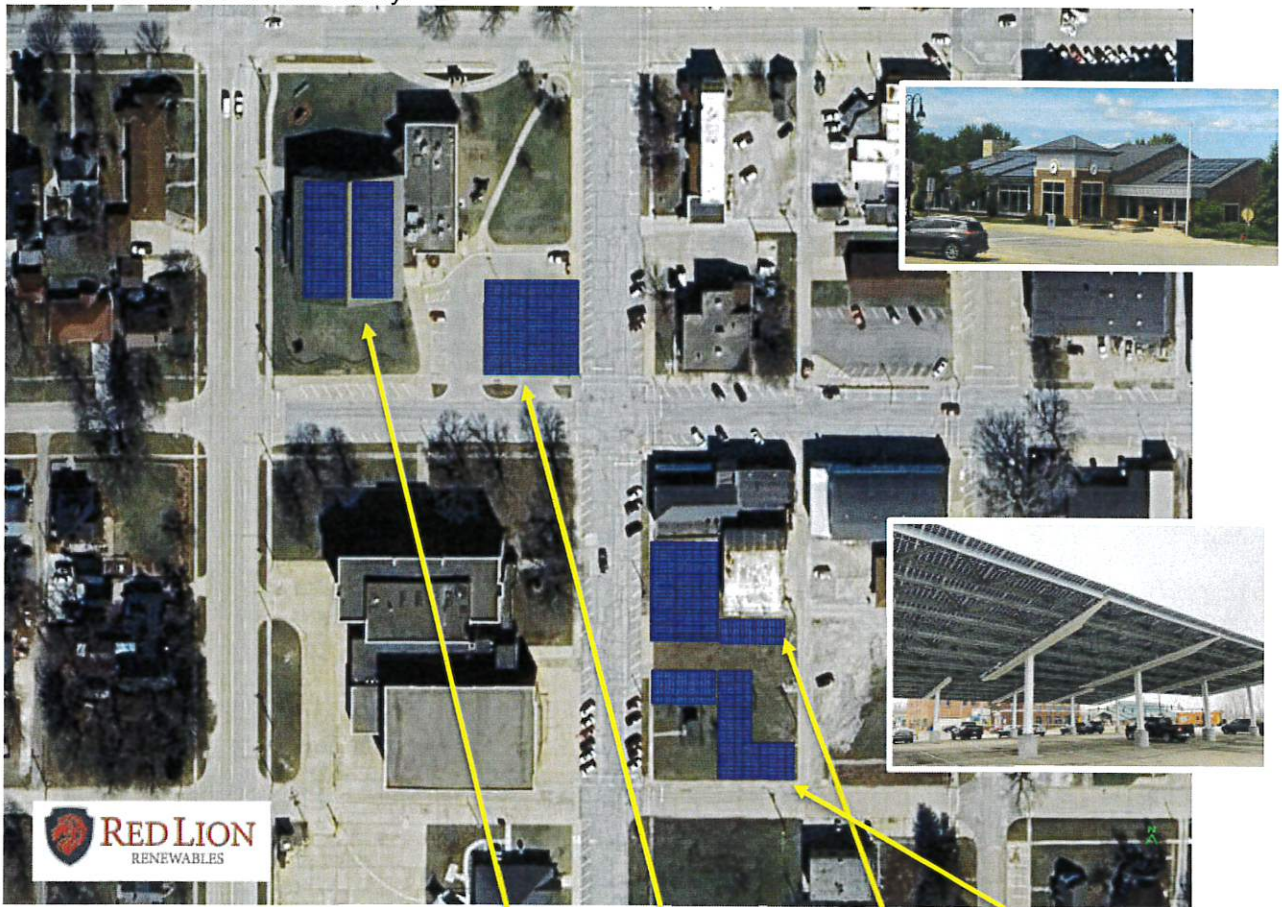
Solar

Solar Array Size (kW-DC)	35
Solar Annual Production (kWh)	43,222
Current Annual Usage (kWh)	44,120
Electrical Usage Offset	98.0%



Recreation Center & Pump 4

- The Recreation Center meter can be offset with either a rooftop solar array, OR a parking canopy next to the Recreation Center OR a parking canopy in the future parking lot south of the Recreation Center as shown below.
- The rooftop would be the most economical, followed by the near canopy, and then the far canopy. Canopies would provide weather coverage and higher visibility.
- The consolidated Pump 4/10/pumphouse meter can be offset with a canopy in the future parking lot. A solar disconnect would be added at the meter location on Monroe/S Elm that could be turned off and would also turn off Pump 4 if utility requires. A disconnect would also be included at the array.



Jefferson	Rec Center- roof	Rec Center- parking	Rec Center- S parking	Pump 4 combo**
Solar				
Solar Array Size (kW-DC)	168	153	144	126
Solar Annual Production (kWh)	185,020	168,432	158,224	138,446
Current Annual Usage (kWh)	182,000	182,000	182,000	138,233
Electrical Usage Offset	101.7%	92.5%	86.9%	100.2%

Library

- The Library meter can be offset with a ballasted rooftop solar array as shown below.
- Roofing conditions to be confirmed.



Jefferson

Library

Solar

Solar Array Size (kW-DC)	35
Solar Annual Production (kWh)	43,222
Current Annual Usage (kWh)	52,500
Electrical Usage Offset	82.3%





Swimming Pool

- The Swimming Pool meter can be offset with a solar canopy either over the sitting area or the parking lot as shown below.



Jefferson

Swimming Pool

Solar

Solar Array Size (kW-DC)	49
Solar Annual Production (kWh)	53,592
Current Annual Usage (kWh)	57,356
Electrical Usage Offset	93.4%





WWTP

- The WWTP meter can be offset with a ground mount solar array in the neighboring park as shown below.
- Flood plain elevations required for confirmation.



Jefferson

WWTP*

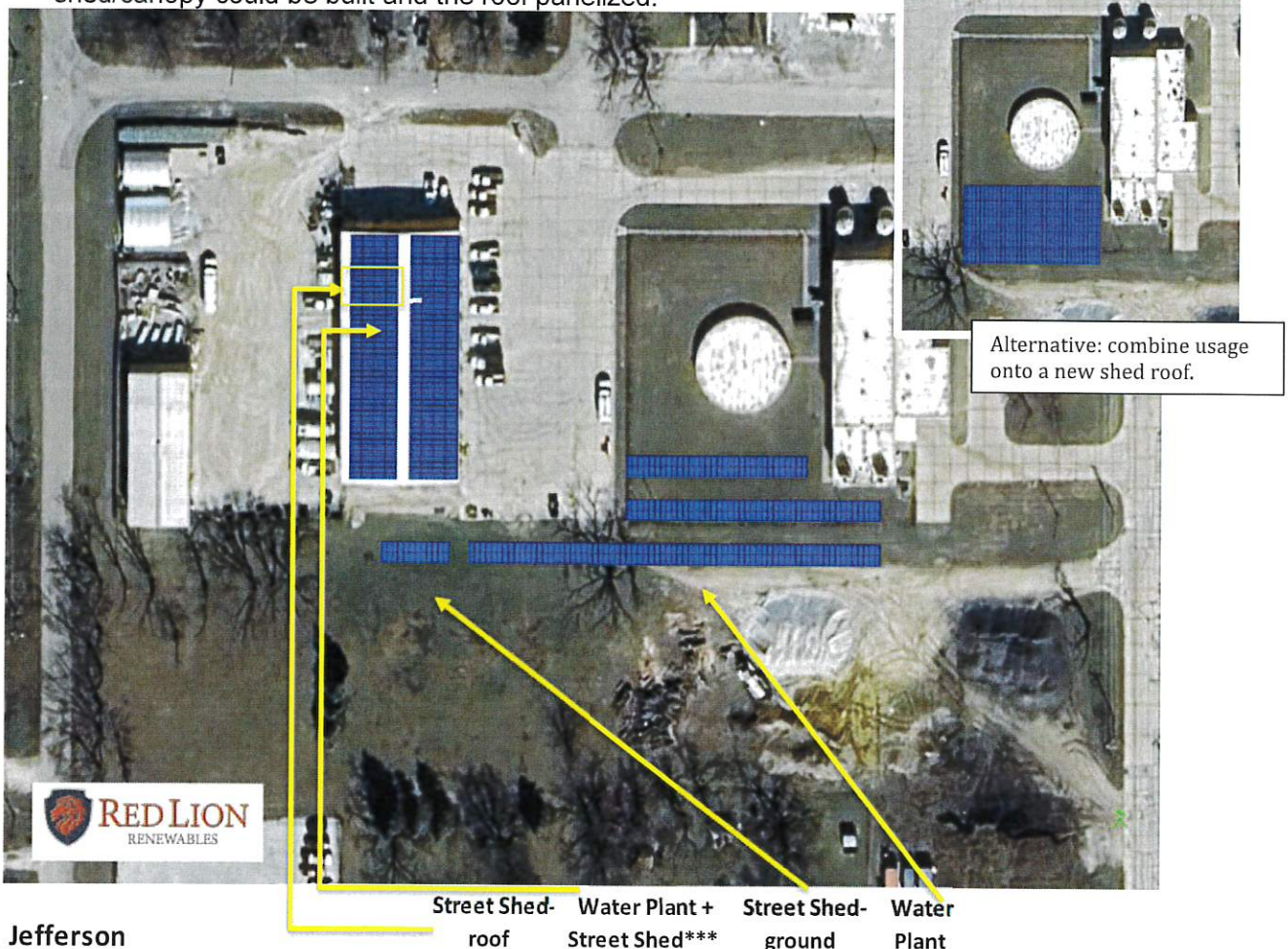
Solar

Solar Array Size (kW-DC)	619
Solar Annual Production (kWh)	845,536
Current Annual Usage (kWh)	862,200
Electrical Usage Offset	98.1%



Street Shop and Water Plant

- The Street Shop meter could be offset with either a fixed rooftop array or a ground array as shown below.
- The Water Plant meter can be offset with a ground mount solar array as shown below.
- Existing utility locates may change location of solar array.
- The existing fence would be extended around the solar array and 1 tree would be removed.
- Further investigation into combining services is warranted for further savings. If possible, the roof of the street shed could be used to offset 83% of the combined usage. Or a new shed/canopy could be built and the roof panelized.



Water Tower

- The Water Tower meter can be offset with a pole mount solar as shown below. (Array would be located south of tower, satellite image below is skewed.)



Jefferson

Solar

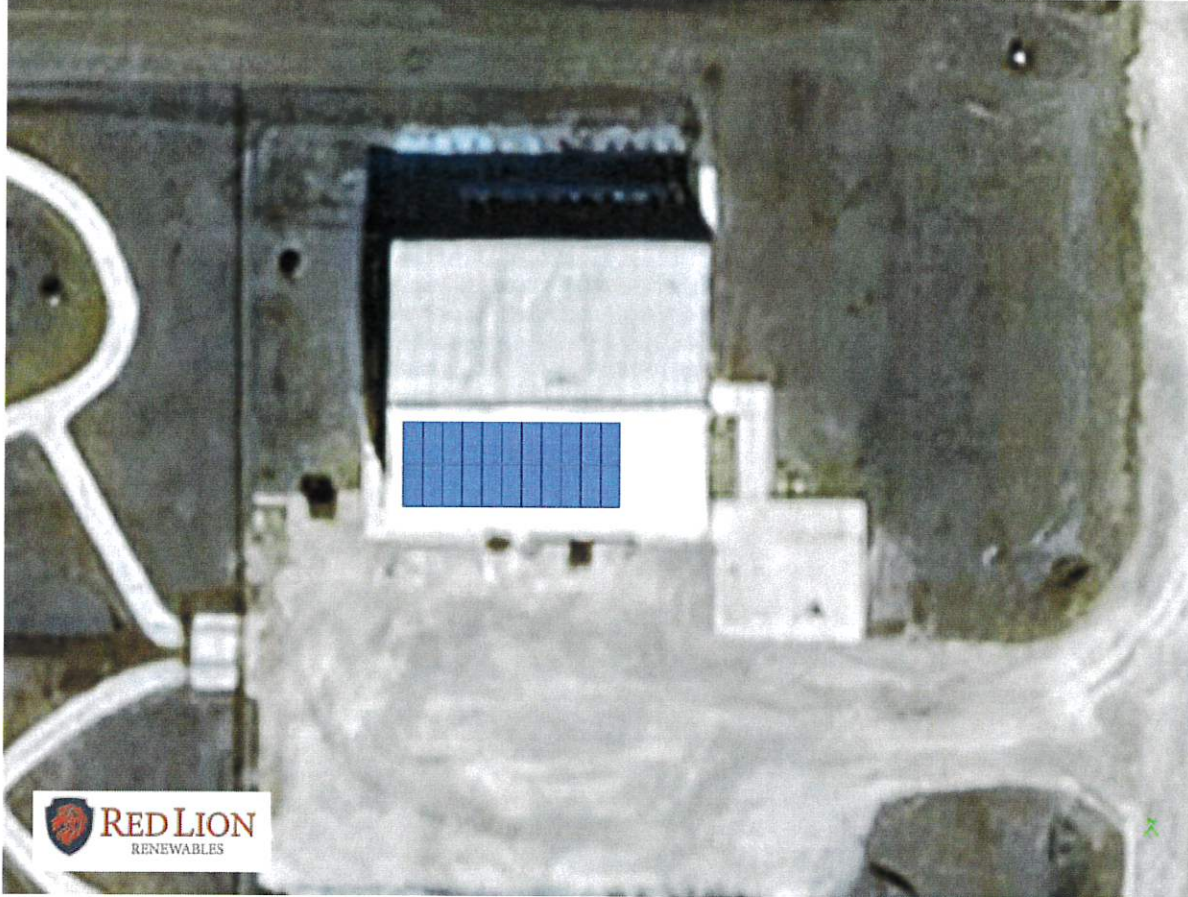
	Water Tower
Solar Array Size (kW-DC)	14
Solar Annual Production (kWh)	19,001
Current Annual Usage (kWh)	21,160
Electrical Usage Offset	89.8%





Animal Shelter

- The Animal Shelter meter can be offset with a simple rooftop solar array as shown below.



Jefferson	Animal Shelter
<u>Solar</u>	
Solar Array Size (kW-DC)	13
Solar Annual Production (kWh)	15,848
Current Annual Usage (kWh)	16,480
Electrical Usage Offset	96.2%



Lift Station-American Avenue

- The Lift Station at American Avenue meter can be offset with a small elevated ground mount solar as shown below.



Jefferson

Lift Station- American Ave

Solar

Solar Array Size (kW-DC)	14
Solar Annual Production (kWh)	17,289
Current Annual Usage (kWh)	16,218
Electrical Usage Offset	106.6%



Lift Station-N Elm Street

- The Lift Station at N Elm Street meter can be offset with a small elevated ground mount solar as shown below.
- Site ownership/access needs confirmation.



Jefferson

Lift Station- N Elm St

Solar

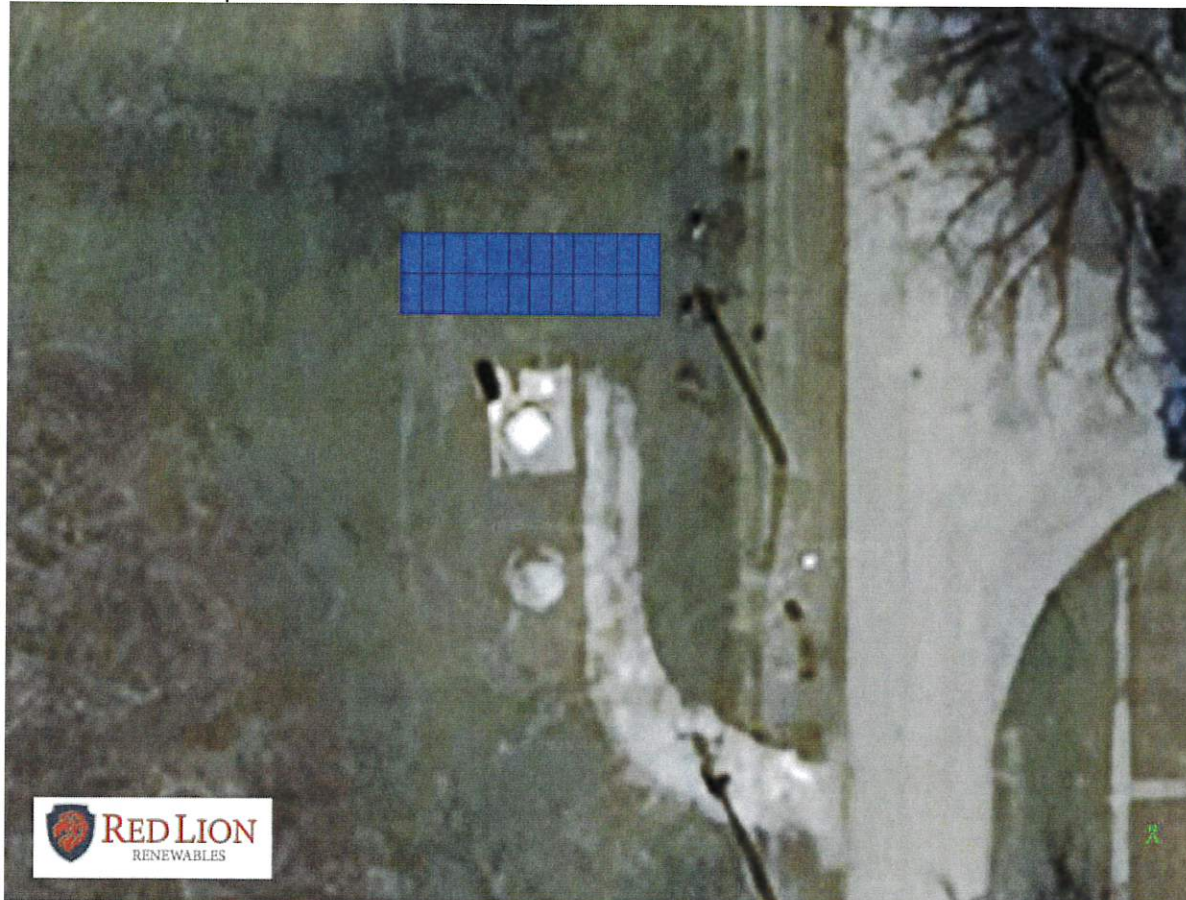
Solar Array Size (kW-DC)	9
Solar Annual Production (kWh)	10,805
Current Annual Usage (kWh)	12,575
Electrical Usage Offset	85.9%





Lift Station-N Wilson Street

- The Lift Station at N Wilson Street meter can be offset with a small elevated ground mount solar as shown below.
- Site ownership/access needs confirmation.



Jefferson

Lift Station- N Wilson St

Solar

Solar Array Size (kW-DC)	14
Solar Annual Production (kWh)	19,001
Current Annual Usage (kWh)	21,345
Electrical Usage Offset	89.0%





Pump Station – E Hwy 30

- The Pump Station at E Hwy 30 meter can be offset with a ground mount solar array as shown below.



Jefferson

Pump Station - Hwy 30

Solar

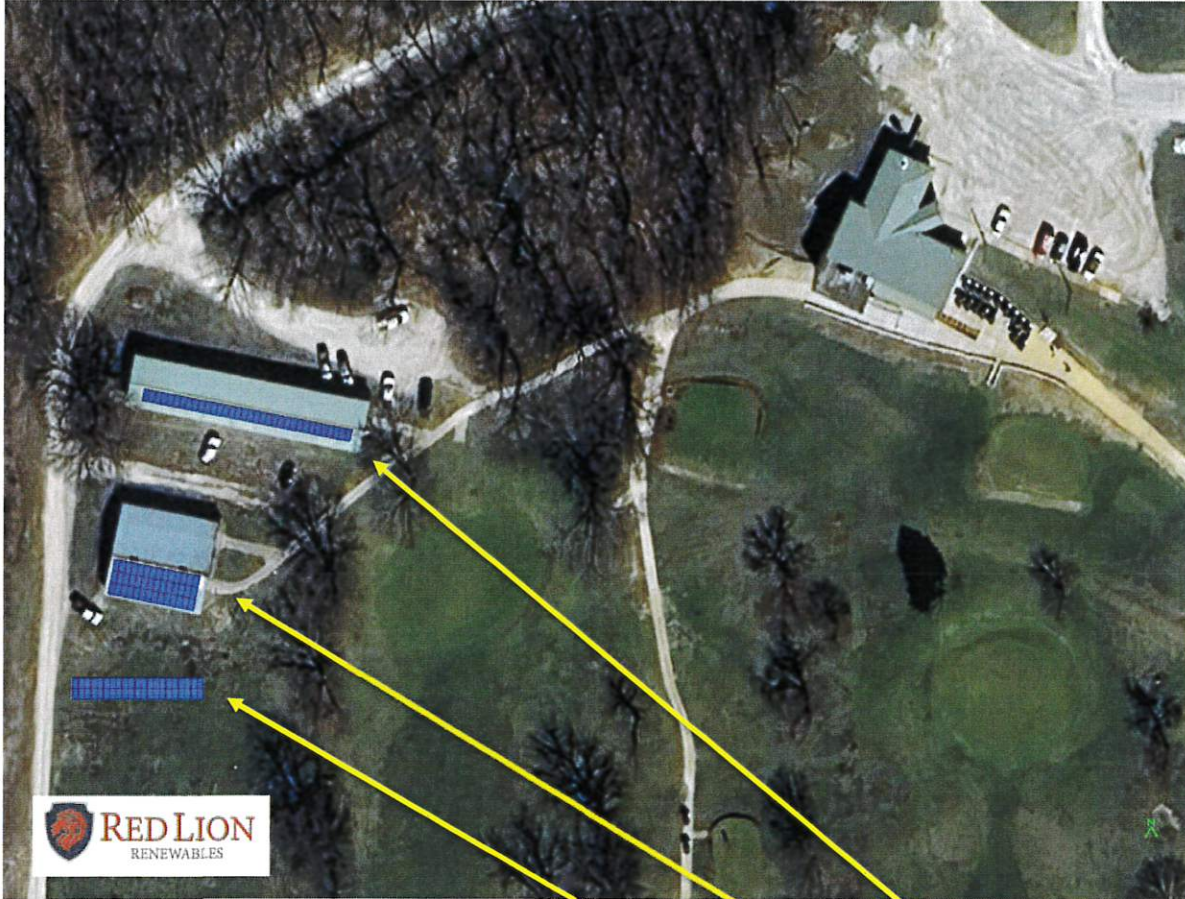
Solar Array Size (kW-DC)	32
Solar Annual Production (kWh)	44,173
Current Annual Usage (kWh)	45,800
Electrical Usage Offset	96.4%





Golf Course

- The Golf Course meter could be offset with either a fixed rooftop array on either of the sheds or a ground array as shown below.
- A solar disconnect would be added at the meter location by the parking lot that could be turned off and would also turn off the shed and cart barn if the utility needed to turn off the solar array for line repairs. A disconnect would also be included at the array.
- Savings should consider seasonal usage.



Jefferson	Golf Course- Ground	Golf Course- Shop Roof	Golf Course- Cart Shed
Solar			
Solar Array Size (kW-DC)	24	24	20
Solar Annual Production (kWh)	33,251	30,255	21,692
Current Annual Usage (kWh)	34,280	34,280	34,280
Electrical Usage Offset	97.0%	88.3%	63.3%



valk,

com



Unlocated Meter

- Meter 500441022 (Pumphouse) was not physically located.



Financial Option Summary

Jefferson	City Hall	Rec Center- S parking	Pump 4 combo**	Library	Swimming Pool	Street Shed- ground	Water Plant	Water Tower
Solar								
Solar Array Size (kW-DC)	35	144	126	35	49	14	174	14
Solar Annual Production (kWh)	43,222	158,224	138,446	43,222	53,592	19,001	237,510	19,001
Current Annual Usage (kWh)	44,120	182,000	138,233	52,500	57,356	19,142	241,400	21,160
Electrical Usage Offset	98.0%	86.9%	100.2%	82.3%	93.4%	99.3%	98.4%	89.8%
Current Annual Energy Cost (\$)	\$8,468	\$32,073	\$24,845	\$9,832	\$12,651	\$4,031	\$40,790	\$3,787
Average Blended Electrical Rate (\$/kWh)	\$0.192	\$0.176	\$0.180	\$0.187	\$0.221	\$0.211	\$0.169	\$0.179
Savings/Revenue								
Effective Offset Rate	\$0.186	\$0.175	\$0.178	\$0.183	\$0.216	\$0.198	\$0.168	\$0.168
Energy offset	\$8,060	\$27,674	\$24,643	\$7,897	\$11,597	\$3,763	\$39,897	\$3,185
Cash Purchase Option								
Installed Cost/Budget (Solar)	\$89,430	\$557,084	\$487,861	\$89,430	\$190,872	\$37,752	\$433,950	\$49,236
Simple Payback year	11.1	20.1	19.8	11.3	16.5	10.0	10.9	15.5

PPA - no money down option								
PPA Price - 20-year, 2.5% annual escalator	\$0.1300	\$0.1600	\$0.1600	\$0.1400	\$0.1600	\$0.1300	\$0.1300	\$0.1400
Year 1 PPA energy payments	(\$5,619)	(\$25,316)	(\$22,151)	(\$6,051)	(\$8,575)	(\$2,470)	(\$30,876)	(\$2,660)
Lighting energy fee (monthly)								
Year 1 Battery lease payments								
Subtotal	(\$5,619)	(\$25,316)	(\$22,151)	(\$6,051)	(\$8,575)	(\$2,470)	(\$30,876)	(\$2,660)
Annual Savings / Net Revenue	\$2,442	\$2,359	\$2,492	\$1,846	\$3,022	\$1,293	\$9,020	\$525
30-yr Life Savings - end term buy								

Notes:

Preliminary pricing. Additional utility info and site walks required.

Expected system life beyond 30 years.

30-yr Life Savings based on 20-years of savings under PPA, purchase in year 20, and 10 years of full energy savings.

Pricing based on full portfolio of sites to gain economies of scale. Pricing may adjust with a smaller scope of sites.

*Savings based on gaining a rate change from 447 to 600 code if not already on 600 rate code. This will take 12 months to achieve.

Further demand usage analysis required for the WWTP meter.



Financial Option Summary

Jefferson	Animal Shelter	Lift Station- American Ave	Lift Station- N Elm St	Lift Station- N Wilson St	Pump Station - Hwy 30	Golf Course- Shop Roof	Total Solar	WWTP*
Solar								
Solar Array Size (kW-DC)	13	12	9	14	32	24	694	619
Solar Annual Production (kWh)	15,848	15,834	11,876	19,001	44,173	30,255	849,203	845,536
Current Annual Usage (kWh)	16,480	16,218	12,575	21,345	45,800	34,280	902,609	862,200
Electrical Usage Offset	96.2%	97.6%	94.4%	89.0%	96.4%	88.3%	94.1%	98.1%
Current Annual Energy Cost (\$)	\$3,134	\$3,394	\$2,816	\$4,383	\$8,023	\$6,410	\$164,637	\$82,691
Average Blended Electrical Rate (\$/kWh)	\$0.190	\$0.209	\$0.224	\$0.205	\$0.175	\$0.187	\$0.182	\$0.096
Savings/Revenue								
Effective Offset Rate	\$0.176	\$0.194	\$0.205	\$0.194	\$0.170	\$0.180	\$0.179	\$0.096
Energy offset	\$2,783	\$3,079	\$2,433	\$3,688	\$7,506	\$5,446	\$151,651	\$80,857
Cash Purchase Option								
Installed Cost/Budget (Solar)	\$34,881	\$38,390	\$29,618	\$45,408	\$83,688	\$63,591	\$2,231,191	\$1,366,068
Simple Payback year	12.5	12.5	12.2	12.3	11.1	11.7	14.7	16.9
PPA - no money down option								
PPA Price - 20-year, 2.5% annual escalator	\$0.1300	\$0.1400	\$0.1400	\$0.1400	\$0.1300	\$0.1400	\$0.1440	\$0.1300
Year 1 PPA energy payments	(\$2,060)	(\$2,217)	(\$1,663)	(\$2,660)	(\$5,742)	(\$4,236)	(\$122,296)	(\$109,920)
Lighting energy fee (monthly)							\$0	
Year 1 Battery lease payments							\$0	
Subtotal	(\$2,060)	(\$2,217)	(\$1,663)	(\$2,660)	(\$5,742)	(\$4,236)	(\$122,296)	(\$109,920)
Annual Savings / Net Revenue	\$723	\$863	\$770	\$1,028	\$1,764	\$1,210	\$29,355	(\$29,062)
30-yr Life Savings - end term buy							\$ 2,630,578	

Notes:

Preliminary pricing. Additional utility info and site walks required.

Expected system life beyond 30 years.

30-yr Life Savings based on 20-years of savings under PPA, purchase in year 20, and 10 years of full energy savings.

Pricing based on full portfolio of sites to gain economies of scale. Pricing may adjust with a smaller scope of sites.

*Savings based on gaining a rate change from 447 to 600 code if not already on 600 rate code. This will take 12 months to achieve.

Further demand usage analysis required for the WWTP meter.



Perry Solar Project

- Helping Perry achieve 100% renewable energy.
- Solar Pavillion
- Solar Parking Canopies
- Solar Bike Path Canopies
- Solar Rooftops
- Solar on 9 Facilities
 - City Hall
 - Police/Fire Station
 - Library
 - Dale Carnegie Library
 - Towncraft
 - Public Services
 - Recycling Center
 - McCreary Community Recreation Center
- 933 kW-dc
- 1,100,000 kWh/yr
- \$14,000/yr, \$4.2MM+ lifetime savings
- Financed through a Red Lion Renewables power purchased agreement (PPA).

Environmental Benefits



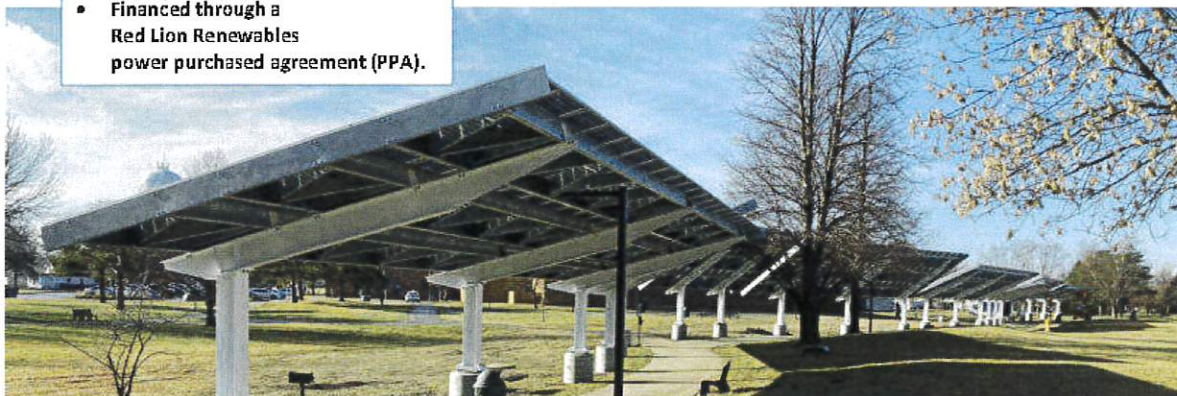
CO2 Emission Saved
1,718,000 lbs/yr



Equivalent Trees Planted
387,000



Light Bulbs Powered
9,330,000



Thank you to the community of Perry for making a difference!

2719 Georgetown Avenue | Norwalk, IA 50211 | 515.991.4594 | www.RedLionRenewables.com

2719 Georgetown Avenue | Norwalk, IA 50211 | 515.991.4594 | www.RedLionRenewables.com

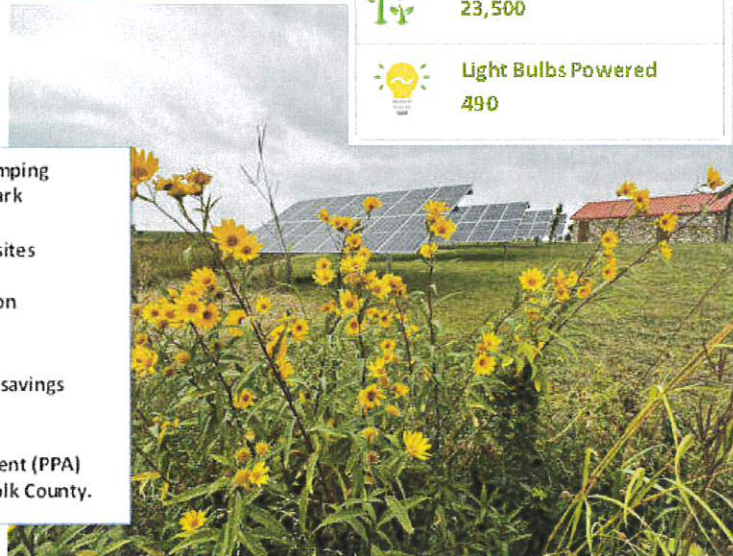


Story County Conservation Solar Project



Environmental Benefits	
	CO2 Emission Saved 104,000 lbs/yr
	Equivalent Trees Planted 23,500
	Light Bulbs Powered 490

- Using clean energy for camping facilities at Dakins Lake Park
- Combined solar field for
 - 3 meters for 37 campsites
 - Shower house
 - Picnic / fishing pavillion
- 49 kW-dc
- 67,000 kWh/yr
- \$3,000/yr, \$250k lifetime savings
- Financed through a Red Lion Renewables power purchased agreement (PPA) with no upfront cost to Polk County.



Thank you to the Story County community for making a difference!

2719 Georgetown Avenue | Norwalk, IA 50211 | 515.991.4594 | www.RedLionRenewables.com

2719 Georgetown Avenue | Norwalk, IA 50211 | 515.991.4594 | www.RedLionRenewables.com

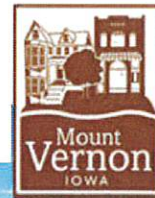


RED LION
RENEWABLES



RED LION
RENEWABLES

Mt. Vernon Solar Project



- **Reliable and Clean Solar Energy**
- **3 Solar Units**
 - Police Station
 - Recreation Center Roof
 - Recreation Center Carport
- **288 kW-dc**
- **351,000 kWh/yr**
- **99% Energy offset**
- **\$5,000/yr, \$865,000+ lifetime savings**
- **Financed through a Red Lion Renewables power purchased agreement (PPA) with no upfront cost to Mt. Vernon.**



Environmental Benefits



CO2 Emission Saved
335,000 lbs/yr



Equivalent Trees Planted
50,200



Light Bulbs Powered
2,880



Thank you to the Mt. Vernon for making a difference!

2719 Georgetown Avenue | Norwalk, IA 50211 | 515.991.4594 | www.RedLionRenewables.com



Making Solar Savings Possible

- Solar
 - Battery Storage
 - EV Charging
 - LED Lighting
-
- Experience
 - Knowledge
 - Innovation



Solar Arrays at 150 customer facilities

- 13,500 kW-dc
- 17,100,000 kWh/yr
- 26,336,000 lbs CO2 avoided/yr
- 4,000,000 trees planted equiv/20 yrs.
- \$26,300,000 30-yr savings
-and counting

Responsible. Solar. Finance.

2719 Georgetown Avenue | Norwalk, IA 50211 | 515.991.4594 | www.RedLionRenewables.com





RED LION
RENEWABLES



RED LION
RENEWABLES

Solar Savings Challenge

How much can you save?
What impact will you make?
What will your children be inspired to do?

	# Sites	kW-dc	kWh/yr	Annual Savings	Lifetime Savings	Environmental Impact
School District						
Albia	7	200	236,000	\$3,600	\$442,000	33,000 trees
Keokuk	6	603	739,000	32,600	\$2,887,000	103,000 trees
Knoxville	11	1,232	1,583,000	\$8,500	\$370,000	550,000 trees
Mediapolis	3	300	366,000	\$7,600	\$600,000	128,000 trees
Notre Dame	1	276	377,000	\$6,500	\$612,000	176,000 trees
Pekin	3	233	304,000	\$12,000	\$640,000	150,000 trees
Perry	5	185	253,000	\$11,100	\$1,200,000	36,000 trees
Sigourney	3	275	321,000	\$12,000	\$385,000	160,000 trees
Wapello	4	678	840,000	\$16,000	\$1,460,000	197,000 trees
W Burlington	4	576	707,000	\$8,500	\$1,680,000	350,000 trees
City						
Dallas Center	9	430	577,000	\$8,800	\$120,000	82,000 trees
Ft Madison	8	439	579,000	\$20,000	\$2,400,000	136,000 trees
Knoxville	8	1,630	2,108,000	\$8,000	\$1,560,000	740,000 trees
Lisbon	4	108	139,000	\$8,000	\$350,000	60,000 trees
Mt Vernon	3	315	383,000	\$6,500	\$865,000	65,000 trees
Palo	3	232	350,000	\$15,300	\$650,000	120,000 trees
Perry	10	1,809	2,223,000	\$20,800	\$5,220,000	780,000 trees
Wapello	9	437	564,000	\$14,000	\$1,630,000	198,000 trees
Williamsburg	5	303	400,000	\$3,300	\$264,000	140,000 trees
County						
Hamilton	6	177	242,000	\$3,500	\$311,000	68,000 trees
Lee	5	155	205,000	\$2,000	\$758,000	58,000 trees
Louisa	5	374	502,000	\$6,000	\$1,140,000	141,000 trees
Polk	11	374	470,000	\$3,800	\$1,000,000	165,000 trees
Pottawattamie	6	130	171,700	\$3,500	\$316,000	60,000 trees
Story	5	49	67,000	\$3,000	\$250,000	24,000 trees
Wapello	1	22	30,000	\$600	\$57,000	8,000 trees
Warren	3	57	78,000	\$800	\$139,000	11,000 trees
Other	16	2,100	2,641,000	\$53,000	\$1,424,000	742,000 trees
Total	164	13,699	17,455,700	\$299,300	\$28,730,000	5,481,000 trees

Environmental impact as equivalent number of trees planted.

Option Name	Current Plan		Grandmothered Option 1		Grandmothered Option 2	
City of Jefferson 2026 Renewal & Options	Wellmark Blue Cross Blue Shield of Iowa PPO Primary		Wellmark Blue Cross Blue Shield of Iowa PPO Primary		Wellmark Blue Cross Blue Shield of Iowa PPO Primary	
Carrier	PG096/RG401		PG097/RG401		PG095/RG401	
Network	Alliance Select PPO		Alliance Select PPO		Alliance Select PPO	
	IN	OUT	IN	OUT	IN	OUT
Deductible - Individual	\$2,000		\$2,500		\$1,500	
Deductible - Family	\$6,000		\$7,500		\$4,500	
OOPM - Individual	\$4,000		\$5,000		\$3,000	
OOPM - Family	\$12,000		\$15,000		\$9,000	
Co-insurance	30%	40%	30%	40%	30%	40%
PCP	\$25	40% after ded.	\$30	40% after ded.	\$25	40% after ded.
Specialist	\$50	40% after ded.	\$60	40% after ded.	\$50	40% after ded.
X-Ray	30% after ded.	40% after ded.	30% after ded.	40% after ded.	30% after ded.	40% after ded.
Lab	30% after ded.	40% after ded.	30% after ded.	40% after ded.	30% after ded.	40% after ded.
Inpatient Hospital	30% after ded.	40% after ded.	30% after ded.	40% after ded.	30% after ded.	40% after ded.
Outpatient Surgery	30% after ded.	40% after ded.	30% after ded.	40% after ded.	30% after ded.	40% after ded.
Emergency Room	\$250	\$250	\$250	\$250	\$250	\$250
Urgent Care	\$25	40% after ded.	\$30	40% after ded.	\$25	40% after ded.
Rx						
Rx Individual Deductible	\$100 waived for Tier 1		\$100 waived for Tier 1		\$100 waived for Tier 1	
Rx Family Deductible	\$200 waived for Tier 1		\$200 waived for Tier 1		\$200 waived for Tier 1	
Member Copay Tier 1	\$8 per script		\$8 per script		\$8 per script	
Member Copay Tier 2	\$35 per script		\$35 per script		\$35 per script	
Member Copay Tier 3	\$50 per script		\$50 per script		\$50 per script	
Member Copay Tier 4	\$85 per script		\$85 per script		\$85 per script	
Specialty: Generic/Preferred	\$70 / \$85 per script		\$70 / \$85 per script		\$70 / \$85 per script	
Census	Current	Renewal				
Single	\$796.44	\$792.24	\$735.24		841.27	
Family	\$1,794.91	\$1,785.60	\$1,642.24		\$1,934.05	
Monthly Total	\$42,864	\$42,641	\$39,290		\$46,001	
Annual Total	\$514,370	\$511,692	\$471,482		\$552,011	
Annual Change from Current		-\$2,677	-\$42,887		\$37,641	
% Change from Current		-0.52%	-8.34%		7.32%	

JEFFERSON CITY OF

Account Key: 7141
Effective Date: 01/01/2026
Representative: Group Benefits Limited (IA)
Group Number: 049669-0000



Renewal Rate Change Detail

Health Id: PG000096

Total percentage of change in monthly premium for your selected plan(s) effective 1/1/2026

-0.52%

The change in monthly premium is comprised of the following components*:

Base Rate change for the pool (size 2-50)

1.50%

Account specific changes:

Risk Level

8.00%

Demographic (age/gender/contract type)

-9.21%

Plan Value

0.01%

Family Composition

N/A

Group Size Adjustment

0.00%

Area Factor

-0.05%

Other

0.00%

* The percentage of change in monthly premium is calculated by converting each component percentage to a decimal number and adding 1. Multiply all of the converted components together, subtract 1 from the result to get the overall percentage of change in monthly premium.
Example: Base Rate = 8.5%, Risk Level = 3.92% and Demographic = -3.20%; the calculation would be $1.0850 \times 1.0392 \times 0.968 = 1.0915$ which translates to a 9.15% change.

NOVEMBER 2025

Operation, Maintenance & Management of the
City of Jefferson, IA.
Water System



PeopleService.com

PeopleService INC.
Water & Wastewater Professionals

Executive Summary

Why PeopleService?

PeopleService has been partnering with clients since 1988 and our first client remains active today. Currently serving over 220 clients, we strive to exceed expectations and go above and beyond in our relationship with our partners that have entrusted PeopleService to operate their water and/or wastewater systems. Let's face it, there are multiple companies out there that offer the same service as PeopleService. We all pay our operators competitive wages and seek talent in a limited sized water/wastewater operator pool. What sets PeopleService apart is the way our service is delivered through a customer centric approach built on the following:

- Partnership with our clients, we are an extension of the City's Services and take it seriously
- Communication, clear, regular, and concise reports
- Desire to exceed expectations, both client expectations as well as regulatory expectations
- Driven to develop and build long lasting relationships with the City and its officials

PeopleService brings a wealth of experience to the City of Jefferson. Our Region Manager bench strength has over 150 years of combined experience. We partner with engineers and other vendors ensuring issues can be addressed and/or opportunities maximized. We do not have engineers on staff, why pay for something you do not need. When you need it, we will connect and facilitate a discussion and solution with one of our vendors, paying for what you need, when you need it. Our operators will live within or near Jefferson, they will become an integral part of the community. The City of Jefferson will benefit from a deep bench of qualified water and wastewater operators which ensures any issue, challenge, emergency, or common task can be met with no logistical outlay.

Problem / Solution

PeopleService understands that the water and wastewater infrastructure is a large investment for the City of Jefferson. We are aware that the facilities PeopleService operates are essential to protecting public health and the environment and is vital to the City's economic health. It is very important to us that we are transparent and accountable to our clients on the work done and monies spent on the operations, maintenance and management of the City's water system. Preventative maintenance is a staple for PeopleService. Within the first 30 days our Director of Operations will visit the City's facility and analyze each piece of equipment and create a scheduled maintenance program in accordance with manufacturers specifications in our proprietary CMMS in order to protect the City's investment in the equipment and maximize its useful life. Work orders and maintenance done will be communicated in a submitted monthly Council Report.

Gain Control

PeopleService has been providing service to over 220 partners for over 37 years. Multiple clients have shared that they feel they have gained more control since contracting with PeopleService. This is achieved through a clearly defined scope of work in the signed agreement that we are held accountable to. We strive to build a long-lasting partnership where both parties are satisfied and comfortable working together for the best interest of the City. Transparency and customer satisfaction is key for our company and we accomplish this by providing regular communications, working side by side to overcome challenges through innovative approaches. It doesn't do PeopleService any good pointing a finger, saying it's not our responsibility, informing the City that you have to figure it out. We believe in being part of the solution, not part of the problem, and will represent the City and involve the necessary people/vendors to ensure everyone is satisfied. Client control is gained through a contract with a definitive scope of service, if you are not satisfied you can decide not to renew the agreement. PeopleService strives to ensure there is no 'contract waving' or dissatisfaction leading to no contract renewal.

Staffing Methodology

PeopleService's philosophy is to adequately staff our clients facilities while ensuring smooth and efficient operations, correct staffing prevents unnecessary expense to clients. There will be a designated operator for the City of Jefferson, however from time to time you may see other personnel operating the facilities. This is a benefit to the City as well as the employees, we want other operators to be familiar with the Jefferson facility, this covers vacation, sick leave, training, emergencies, etc... This methodology offers the employees the ability to learn different systems which not only assists in their development and certification testing, it gives the City access to personnel that have more experience to assist in troubleshooting and/or a better way to do things. This process is one of the reasons the employees of PeopleService have a long tenure in the company. In addition to our staffing methodology we have the same methodology with our Region Managers. Our Region Manager Steve Robinette who will oversee the staffing and overall operations of the City of Jefferson is a highly licensed experienced operator/leader. So the saying; 'you are in good hands,' applies. In addition to Steve, there are 7 additional Region Managers with an equally as strong background that are on the bench to assist and be a resource for Steve as well as the City of Jeffersons operations team. We are confident to say that there is nothing we have not seen or had to deal with, someone in our leadership team has the 'know all' to handle any situation and coach and train others in this experience.

Specific to the City of Jefferson

Maintenance is a key focus of PeopleService. Within the first 30 days our Director of Operations will analyze each piece of equipment and create a scheduled maintenance program in accordance with the manufacturers specifications in our proprietary CMMS. Work order and maintenance progress will be submitted via the monthly Council Report.

Conclusion

We want to thank the City of Jefferson for considering PeopleService. We are confident that by choosing PeopleService the City will gain the peace of mind that you have a true partner that will creatively exceed your expectations using a cooperative approach. Your wastewater treatment facility is similar in size and scope to many of the current facilities we operate. PeopleService has a successful track record of accommodating client needs, resolving various complex issues and maintaining regulatory compliance. Our experience in developing capital improvement solutions, working with engineering companies and/or the City on their improvement projects will be an asset to Jefferson. We welcome you to reach out to any of our current partners and ask them about their experience with us.

This is a breakdown of everything that is part of the overall cost presented in this proposal:

Maintenance True-Up Funds \$12,000	Inhouse Laboratory Expense
Chemical True-Up Funds N/A	Employee Expenses / Training (Meals & Travel)
Cell Phone(s) x 3	Postage
Internet	Outside Laboratory Fees
Call Out/800 Service	Certification Testing / CEU's
Uniforms x 3	CMMS (Maintenance) Software
Training x 3	Diamond Maps Mapping / Software
Licenses x 3	Employee Benefits x 3
Employee Wages x 3	Administrative Staff
Memberships	HR
Tools	Payroll
Equipment Depreciation	Billing
Vehicle(s) Acquisition Cost x 3	Regional Admin
Vehicle(s) Fuel x 3	Corporate Staffing
Vehicle(s) Maintenance x 3	Region Managers Oversight / Travel
Vehicle(s) GPS x 3	Overtime / On-Call Coverage
Office Supplies	Company Profit
Safety Supplies	

If our proposal leaves any questions unanswered, please contact:

Chris McMillen

Director of Business Development
Office: 402-344-4800
Cell: 402-960-5700
Email: CMcMillen@PeopleService.com

Steve Robinette

Region Manager
Office: 877-774-4311 x 7009
Cell: 515-202-9028
Email: SRobinette@PeopleService.com

Thank you for your consideration.

Proposal

Option 1 Full Service Operations **\$34,464 mo (\$413,568 year)**

PeopleService will handle everything water related. From compliance to meter reading, PeopleService will handle operations 24/7/365. Included is mowing of grounds and sidewalk snow removal. Below is a breakdown of the budgetary impact:

Water Expenditures	2024-2025 Budget	W/ PeopleService Full Service
Salaries	\$249,600	\$0
Overtime	\$4,300	\$0
Holiday Pay	\$1,000	\$0
FICA - City Share	\$19,094	\$0
IPERS - City Share	\$23,562	\$0
Group Insurance - City Share	\$66,281	\$0
Clothing Allowance	\$1,450	\$0
Professional Development	\$8,000	\$0
Plant Maintenance and Supplies	\$65,000	\$53,000
Gasoline / Fuel	\$4,000	\$0
Vehicle Maint & Repair	\$3,000	\$0
Testing	\$7,900	\$0
Safety Clothing/Equipment	\$600	\$0
Maintenance Tools	\$500	\$0
Lab Supplies	\$12,000	\$0
PeopleService	\$0	\$413,657
Total	\$466,287	\$466,568

\$12,000 is reduced from the city's plant maintenance and supplies budget and is part of the PeopleService number as the maintenance true-up fund.

Option 2 Treatment Facility Operations only **\$24,614 mo (\$295,368 year)**

PeopleService will operate the water treatment facility only. Compliance, testing and preventative maintenance as well as the required Distribution license coverage will be handled by PeopleService 24/7/365. Facility mowing/sidewalk snow removal included. This option gives the city a body to integrate with the Public Works department while handling the water distribution system.

Option 3 Consulting / Certification Coverage **\$7,909 mo (\$94,910 year)**

PeopleService will cover the certification requirement for the water treatment facility. We will perform the necessary duties to ensure compliance including submitting the required paperwork. In addition to certification coverage, PeopleService will coach and mentor city staff on their personal development and training needed to pass certification exams. A quarterly employee scorecard will be submitted to the city administrator highlighting areas that need improvement and the overall progress city employee(s) are making.

**Options 1 and 2 are a proposed 5-year agreement. Anything less makes it almost impossible to attract and secure talent.*

***Option 3 is a 3-year term but with an out-clause if/when the city gains a licensed operator.*

****Annual price escalation is CPI plus 1%*

WATER DEPARTMENT SUPERINTENDENT

PUBLIC WORKS UNIT 2022-23 CITY WAGE SUMMARY** (Cities 4,925 to 8,373 Population)***

City	2020 Pop.	Yrs. or Avg. Yrs. of Svc.	No. of Emp. in Position	Yrs. Exp. In Prof.	Average Annual Wage* (w/o overtime)	FY 23-24 3%	FY 24-25 3%	FY 25-26 3%	Rank by Wage
1 . Denison	8,373	45	1	45	93,745.60	96,557.97	99,454.71	102,438.35	2
2 . Sioux Center	8,229	28	1	28	90,646.40	93,365.79	96,166.77	99,051.77	4
3 . Perry	7,836		1		86,351.00	88,941.53	91,609.78	94,358.07	6
4 . Webster City (2)	7,825	3	1	10	88,650.00	91,309.50	94,048.79	96,870.25	5
5 . Clear Lake	7,687					0.00	0.00	0.00	
6 . Knoxville	7,595					0.00	0.00	0.00	
7 . Decorah	7,587		1		72,523.00	74,698.69	76,939.65	79,247.84	13
8 . Creston	7,536					0.00	0.00	0.00	
9 . Charles City (9)	7,396	8	1		93,879.00	96,695.37	99,596.23	102,584.12	1
10 . Washington	7,352	13	1		80,849.60	83,275.09	85,773.34	88,346.54	8
11 . Nevada	6,925	19	1		85,000.00	87,550.00	90,176.50	92,881.80	7
12 . Atlantic	6,792					0.00	0.00	0.00	
13 . Orange City	6,267	18			75,759.00	78,031.77	80,372.72	82,783.90	12
14 . Maquoketa	6,128					0.00	0.00	0.00	
15 . Independence	6,064					0.00	0.00	0.00	
16 . Oelwein	5,920					0.00	0.00	0.00	
17 . Estherville	5,904	2	1	6	80,038.40	82,439.55	84,912.74	87,460.12	9
18 . Red Oak	5,596					0.00	0.00	0.00	
19 . DeWitt	5,514	3	1		61,360.00	63,200.80	65,096.82	67,049.73	16
20 . Sheldon	5,512	16	1		76,484.78	78,779.32	81,142.70	83,576.98	11
21 . Algona	5,487					0.00	0.00	0.00	
22 . Anamosa	5,450					0.00	0.00	0.00	
23 . Spirit Lake	5,439					0.00	0.00	0.00	
24 . Osceola	5,415					0.00	0.00	0.00	
25 . Centerville	5,412					0.00	0.00	0.00	
26 . Clarinda	5,369					0.00	0.00	0.00	
27 . Winterset	5,353		1		93,122.12	95,915.78	98,793.26	101,757.05	3
28 . Cherokee	5,199					0.00	0.00	0.00	
29 . Iowa Falls (8)	5,106	31	1	14	69,828.00	71,922.84	74,080.53	76,302.94	14
30 . Glenwood	5,073					0.00	0.00	0.00	
31 . Manchester	5,065	13	1		69,742.40	71,834.67	73,989.71	76,209.40	15
32 . Vinton	4,938	17	1	17	80,000.00	82,400.00	84,872.00	87,418.16	10
33 . Shenandoah	4,925								
MEDIAN	5,904				\$80,444.00				

COMMENTS:

- (1) Water Dept. Supervisor, Operator III
- (2) Water & Wastewater Supt.
- (3) Municipal Utility (Shown above)
- (4) Acting Superintendent
- (5) Foreman
- (6) Water Distribution Manager
- (7) Utility Department Superintendent
- (8) Assistant Superintendent - \$24.30/hr.; \$50,535/yr.
- (9) Water Dept./Street Superintendent

*Based on 2080 hours/year

**Prepared from a written survey conducted by the City of Estherville, July 2022.

***Excluding the eight suburbs of metropolitan areas (Sgt. Bluff, Windsor Hts., Polk City, Asbury, Adel, Eldridge, Hiawatha, Bondurant).

Wage Scenario #1

	Current	Proposed	\$\$\$ Increase	% Increase
Water Supt	76,856	90,000	13,144	17.1%
Danny Moranville	77,962	85,000	7,038	9.0%
Dave Teeples	77,921	83,000	5,079	6.5%
Dave Morlan	93,490	100,000	6,510	7.0%

TOTAL

326,229 358,000 31,771

Wage Scenario #2

	Current	Proposed	\$\$\$ Increase	% Increase
Water Supt	76,856	90,000	13,144	17.1%
Danny Moranville	77,962	90,000	12,038	15.4%
Dave Teeples	77,921	85,000	7,079	9.1%
Dave Morlan	93,490	105,000	11,510	12.3%

TOTAL

326,229 370,000 43,771

	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED
CEMETERY EXPENDITURES										
SALARIES	61,413	66,194	48,000	53,887	55,670	55,708	57,403	58,171	61,809	70,906
OVERTIME	1,593	0	1,250	410	1,250	932	1,442	688	1485	
HOLIDAY PAY	500	540	500	243	500	25	500	191	500	
FICA - CITY SHARE	4,859	4,897	3,672	4,005	4,259	4,155	4,391	4,327	4,728	5,424
IPERS - CITY SHARE	5,996	5,180	4,531	4,515	5,255	4,690	5,481	4,892	5,835	6,694
GROUP INSURANCE - CITY SHAR	23,404	16,079	22,199	19,006	20,000	20,149	22,236	19,892	21,051	21,097
CLOTHING ALLOWANCE	405	519	450	593	450	414	405	168	450	450
BLDG/GROUNDS MAINTENANCE	4,000	3,208	6,000	6,319	6,500	4,732	6,500	4,008	6500	6500
MONUMENT-STONE REPAIR	5,000	5,071	5,000	0	5,000	0	5,000	0	2500	2500
EQUIPMENT MAINTENANCE	3,500	3,177	3,500	9,302	3,500	5,370	3,500	2,961	3500	3500
SAFETY EQUIPMENT	0	0	0	224	0	403	250	282	250	250
OPERATING & OFFICE SUPPLIES	1,500	1,450	1,000	333	3,500	992	1,500	651	1500	1500
AVENUE OF FLAGS	500	62	500	3,667	500	0	500	399	500	500
MISCELLANEOUS	500	141	500	232	500	2,062	500	5,064	500	500
EQUIPMENT	500	9,835	0	0	0	0	500	0	0	
TOTAL OPERATING	113,670	116,352	97,102	102,736	106,884	99,633	110,108	101,695	111,108	119,821
EQUIPMENT PURCH	11,000	684	12,000	12,052	7,500	6,075	9,000	8,850	12,500	10,000
TOTAL CIP	11,000	684	12,000	12,052	7,500	6,075	9,000	8,850	12,500	10,000
TOTAL CEMETERY EXP	124,670	117,036	109,102	114,788	114,384	105,708	119,108	110,545	123,608	129,821
REVENUES	20,600	37,642	20,900	37,443	24,500	27,279	28,300	32,065	31,600	30,100
	-104,070	-79,394	-88,202	2,237	-89,884	-78,430	-90,808	-78,480	-92,008	-99,721

	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED
ECONOMIC DEVELOPMENT EXPEND										
BELL TOWER FOUNDATION	6,000	6,000	7,500	7,500	20,000	20,000	7,500	20,000	7,500	
GREENE COUNTY DEVELOPMENT	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
WARIN OIL	0	189	200	240	200	243	240	263	250	
HOTEL/MOTEL	25,000	58,504	90,000	127,487	75,000	56,024	122,500	59,761	132,500	
MAINSTREET/CHAMBER	70,000	40,000	20,000	20,000	20,000	35,000	20,000	105,000	20,000	
REG 12 HOUSING TRUST FUND	0	1,000	1,000	1,000	1,000	0	1,500	1,500	1,500	
TOTAL OPERATING	166,000	166,318	179,700	219,985	172,200	161,267	201,740	236,524	211,750	
REVENUES	90,000	109,277	100,000	122,005	140,000	109,659	130,000	119,712	140,000	
	-76,000	-57,042	-79,700	-97,980	-32,200	-51,608	-71,740	-116,811	-71,750	

#1 - 259.42

#2 - 727.78

	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED
PARKS EXPENDITURES										
SALARIES	54,918	59,500	55,474	67,454	69,511	69,670	71,646	71,671	73,853	60,598
OVERTIME	1,647	1,587	1,671	1,467	1,830	2,151	1,830	895	1,885	
HOLIDAY PAY	100	200	100	323	100	113	100	245	100	
FICA - CITY SHARE	4,317	4,525	4,578	5,132	5,318	5,325	5,481	5,381	5,650	4,636
IPERS	5,328	5,264	5,650	5,970	6,562	6,202	6,763	6,276	6,972	5,720
GROUP INSURANCE - CITY SHARE	23,188	17,616	21,993	19,006	20,700	20,149	22,030	19,837	20,855	20,901
CLOTHING ALLOWANCE	405	196	450	224	450	407	405	233	450	450
TRAINING, SCHOOL, CONTINUIN	1,100	2,234	1,100	1,359	2,500	2,908	3,000	2,471	2,500	2,500
BUILDING & GROUNDS MAINTENA	9,500	10,123	11,000	11,398	12,500	11,637	13,000	10,194	13,000	13,000
GASOLINE/FUEL	6,500	7,402	5,000	10,212	6,000	7,833	8,000	6,352	8,000	8,000
VEHICLE MAINT. & REPAIR	3,500	4,857	3,500	5,416	3,500	5,804	3,500	2,701	3,500	3,500
PLAY EQUIPMENT REPAIR & REP	2,000	1,254	2,000	0	2,000	20,270	2,000	1,781	2,000	2,000
UTILITIES	6,600	7,609	7,000	9,515	7,500	9,099	8,500	7,668	8,500	8,500
INSURANCE						545		0	750	750
SAFETY EQUIPMENT/CLOTHING	500	264	500	404	500	84	500	67	500	500
TREE PLANTING & BEAUT. COMM	2,000		2,000	0	2,000	2,000	2,000	14,570	2,000	2,000
MISCELLANEOUS	500	222	500	507	500	1,273	500	55	500	500
TOTAL OPERATING	122,103	122,852	122,516	138,385	141,471	165,471	149,255	150,398	151,014	133,555
EQUIPMENT PURCHASE	11,000	11,310	12,000	12,000	7,500	6,075	7,500	8,850	10,000	10,000
TOTAL CIP	11,000	11,310	12,000	12,000	7,500	6,075	7,500	8,850	10,000	10,000
TOTAL PARKS EXPEND	133,103	134,162	134,516	150,385	148,971	171,546	156,755	159,248	161,014	10,000
REVENUES	400	505	400	2,237	400	14,205	400	11,143	400	400
	-132,703	-133,657	(134,116)	(148,148)	(148,571)	(157,341)	(156,355)	(148,105)	(160,614)	(9,600)

#1 - 226.99

#2 - 636.81

	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027
	BUDGET	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
ROAD USE TAX REVENUES											
RUT MONTHLY RECEIVER	545,000	582,157	524,841	575,490	151,095	525,428	590,718	556,206	593,925	583,389	583,389
MISCELLANEOUS	3,000	5,001	5,000	10,704	69,818	5,000	10,662	5,000	280	5,000	5,000
STREET REIMB									1,120		
TRANSFERS IN FROM LOST	0	0	225,000	225,601	2,066	99,000	99,000	90,000	99,000	99,000	99,000
TOTAL OPERATING REVENUES	548,000	587,158	759,310	811,795	222,979	629,428	700,380	651,206	694,325	687,389	687,389
					61,266						
TOTAL OPERATING REVENUES	548,000	587,158	759,310	811,795	1,174	629,428	700,380	651,206	694,325	687,389	687,389
					514						
ROAD USE TAX EXPENDITURES					4,550						
SALARIES	139,420	238,189	246,629	252,382	5,943	250,503	243,787	248,709	249,883	257,577	267,652
PART TIME HELP	7,000	4,349	7,000	10,471	20,737	7,000	6,805	7,000	5,468	7,000	7,000
OVERTIME	4,692	1,669	5,000	1,842	243	5,000	1,596	5,000	843	5,000	5,000
HOLIDAY PAY	500	272	0	1,097	12,705	600	156	600	65	600	600
PROFESSIONAL DEVELOPMENT	1,300	2,234	1,300	1,404	517	4,500	2,955	4,500	3,470	4,500	4,500
BUILDING & GROUNDS MAINTENA	7,000	9,327	7,000	5,848	8,843	7,000	2,044	7,000	1,163	7,000	7,000
GASOLINE/FUEL	19,750	21,202	21,000	33,548	12,000		28,339	24,000	24,009	22,000	22,000
EQUIPMENT MAINTENCE	20,000	23,498	25,000	30,150	14,542	25,000	31,293	25,000	38,930	25,000	25,000
UTILITIES	9,000	9,777	9,000	21,117	2,761	9,000	10,645	10,000	6,516	9,000	10,000
TELEPHONE	3,500	2,270	2,500	1,999	19,935	2,500	2,221	2,500	1,917	2,500	2,500
ENGINEERING	1,000	425	1,000	0	4,478	1,000	3,612	1,000	665	1,000	1,000
INSURANCE	41,303	40,000	47,000	52,053	185	42,000	42,000	53,273	53,273	49,000	50,000
SAFETY CLOTHING/EQUIPMENT	600	1,284	600	1,048		600	270	600	1,402	600	600
OPERATING SUPPLIES & MATERI	8,500	5,718	8,500	6,264		8,000	2,928	8,000	3,273	8,000	8,000
SEAL AND REPLACE	7,000	7,829	7,000	0	5,000	7,000		0		7,000	7,000
MISCELLANEOUS	2,000	5,632	2,000	4,696	56,000	2,000	5,286	2,120	8,000	2,000	2,000
STREET LIGHTING UTILITY	96,820	101,842	52,500	86,586	86,586	0	97,714	90,000	95,259	90,000	99,000
TRAFFIC CONTROL - PAINT, ET	7,500	3,021	8,000	3,500	3,500		9,828	7,500	1,708	7,500	7,500
SNOW REMOVAL, SALT, SAND	19,000	14,483	21,000			22,000	34,237	30,000	8,363	22,000	25,000
GREENE COUNTY TRANSIT-WITS BUS	4,600	4,182	4,700			4,700	4,080	4,900	4,057	4,700	4,700
TREE REMOVAL	14,000	11,140	14,000	2,788		14,000	4,446	3,000	1,591	3,000	3,000
TOTAL OPERATING	416,485	508,343	492,729	516,793		419,903	534,242	534,702	509,853	534,977	559,052
CAPITAL OUTLAY	115,500	22,907	225,000	221,696	221,696	125,000	63,488	41,000	38,303	60,000	18,000
TOTAL CIP	115,500	22,907	225,000	0	0	125,000	63,488	41,000	38,303	60,000	18,000
TRANSFER TO GENERAL	50,000	50,000	50,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000
TRANSFER TO ISF- EQUIPMENT		0	22,128	22,128		0	0	25,504	42,412	42,412	60,337
TOTAL TRANSFERS	50,000	50,000	72,128	62,128		50,000		75,504	92,412	92,412	110,337
subtotal operating & transfers	581,985	581,250	789,857	578,921		594,903	597,730	651,206	640,568	687,389	687,389
TOTAL ROAD USE TAX EXP	581,985	581,250	789,857	578,921		594,903	597,730	651,206	640,568	687,389	687,389
TOTAL REVENUES	548,000	587,158	759,310	811,795		629,428	700,380	651,206	694,325	687,389	687,389
TOTAL EXPENDITURES	581,985	581,250	789,857	578,921		594,903	597,730	651,206	640,568	687,389	687,389
REVENUES OVER(UNDER) EXPEND	-33,985	5,909	-30,547	232,874		34,525	102,650	0	53,757	0	0

#1 - 3931.88
#2 - 9200.93

	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED
WATER REVENUES								
INTEREST ON INVESTMENTS	0	6	2	13	15	2,458	3,000	3,000
INTEREST NOW ACCOUNT	1,400	1,229	1,400	1,153	1,400	32,854	42,000	42,000
CREDIT CARD FEES	3,700	4,528	3,700	4,280	3,700	4,936	4,200	4,700
SALE OF METERED WATER	1,330,000	1,149,176	1,394,000	1,209,906	1,463,700	1,269,153	1,417,904	1,488,799
METER CHANGES	6,500	5,750	6,000	5,215	6,000	7,673	6,200	6,200
CONNECTION/DISCONNECT FEES	8,900	12,856	8,500	12,882	8,500	11,119	10,000	10,000
SOLD AT PLANT	3,200	2,558	1,800	3,573	1,100	1,671	1,800	1,800
MISCELLANEOUS	2,000	809	2,000	1,978	2,000	11,114	2,000	2,000
sale of merchandise						122		
TOTAL OPERATING REVENUES	1,355,700	1,176,912	1,417,402	1,239,001	1,486,415	1,340,978	1,487,104	1,558,499
TRANSFER-WA REVENUE INTEREST	1,000	1,000	1,000	1,000	234,673	242,100	-	
TRANSFER-WA CAPITAL INTEREST	1,000	1,000	1,000	1,000	1,000	122	0	
TRANSFER FROM LOST	0	0						
TRANSFER- WA PLANT REPLACE								
TOTAL TRANSFERS IN	2,000	2,000	2,000	2,000	235,673	242,222	0	0
TOTAL WATER REVENUES	1,357,700	1,178,912	1,419,402	1,241,001	1,722,088	1,583,200	1,487,104	1,558,499
WATER EXPENDITURES								
SALARIES	210,134	227,698	242,007	236,098	249,600	221,989	242,688	259,579
OVERTIME	4,196	1,564	4,300	2,633	4,300	1,292	3,600	3,600
HOLIDAY PAY	1,000	695	1,000	671	1,000	556	1,000	1,000
FICA - CITY SHARE	16,075	17,151	18,516	17,812	19,094	16,672	18,313	19,294
IPERS - CITY SHARE	19,837	20,904	22,846	21,343	23,562	20,138	22,598	24,211
GROUP INSURANCE - CITY SHAR	66,802	54,210	54,000	59,810	66,281	53,695	62,664	72,631
CLOTHING ALLOWANCE	1,350	1,148	1,350	1,020	1,450	529	1350	1,350
PROFESSIONAL DEVELOPMENT	5,200	6,169	7,500	6,724	8,000	7,868	5200	5,200
BUILDING & GROUNDS MAINTENA	8,000	566	2,000	1,058	2,000	1,426	2000	2,000
PLANT MAINTENANCE & SUPPLIE	90,000	27,921	90,000	34,158	65,000	45,310	50,000	50,000
SYSTEM MAINT	0	0	0	0	0	55	135,000	125,000
STORAGE MAINTENANCE	200	-	200	0	200			0
GASOLINE/FUEL	4,000	5,895	4,000	3,874	4,000	5,139	4,000	4,500
VEHICLE MAINT. & REPAIR	3,000	3,509	3,000	2,864	3,000	2,611	3000	3,000
UTILITIES	72,000	76,840	75,000	66,157	73,500	80,743	78,000	80,000
TELEPHONE	5,400	7,101	6,300	8,765	6,500	7,747	7,500	7,500
ENGINEERING	22,000	9,448	15,000	933	15,000	1,580	4,000	4,000
INSURANCE	47,000	59,553	47,000	47,000	61,891	61,891	58,000	60,000
LEGAL FEES	-	-	2,000	0	2,000	0	1,000	1,000
ACCOUNTING, COLLECTIONS & SALES TX	59,410	69,849	62,000	89,521	75,000	107,174	110,000	110,000
REFUNDS	500	-	500	0	500	0	500	500
TESTING	7,725	4,274	7,725	1,587	7,900	1,286	5,000	6,000
CHEMICALS & TESTING	137,000	155,144	141,000		183,000	150,979	170,000	175,000
PURCHASE OF EQUIPMENT	6,000	1,061	6,000	0	6,000	1,785	11,000	8,000
EQUIPMENT REPLACEMENT-PLANT	14,000	687	14,000	3,746	14,000	0	14,000	14,000
SAFETY CLOTHING/EQUIPMENT	4,100	572	600	562	600	482	600	600
MAINTENANCE TOOLS	500	434	500	482	500	596	500	500
OPERATING & OFFICE SUPPLIES	4,200	10,412	4,500	8,418	7,000	7,412	4,500	7,000
CLEANING SUPPLIES	1,500	518	1,500	381	1,500	79	500	500
SERVICE LINE REPAIRS						126		
LAB SUPPLIES	7,500	8,523	9,000	9,767	12,000	5,253	9,000	9,000
METERS & METER MAINTENANCE	30,000	20,350	35,000	37,222	39,000	15,184	35,000	40,000
MISCELLANEOUS	5,100	4,986	5,000	5,424	5,000	8,780	5,000	5,000
PURCHASES FROM LOST	0					0		
TOTAL OPERATING	856,228	797,182	883,344	668,028	958,379	828,376	1,065,514	1,099,966
CAPITAL IMPROVEMENT	40,000	40,000	90,000	93,387	19,000	26,829	50,000	0
CAPITAL IMPROVEMENT	35,000	35,000	0	0	10,000	0	0	0

TOTAL CIP	75,000	75,000	90,000	93,387	29,000	26,829	50,000	0
TRANSFER FOR WELLS	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TRANSFER FOR WA PLT REPLACE	250,000	250,000	250,000	250,000	275,000	275,000	185,500	225,000 ✓
TRANSFER WATER TOWER REPAIR	25,000	25,000	50,000	50,000	114,000	114,000	50,000	113,000 ✓
TRANSFER TO WA CAP IMPROV	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
TRANSFER TO GENERAL	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS OUT	395,000	395,000	420,000	420,000	509,000	509,000	355,500	458,000
subtotal operating & transfers	1,326,228	1,267,182	1,393,344	1,181,414	1,496,379	1,364,206	1,471,014	1,557,966
TOTAL WATER EXPEND	1,326,228	1,267,182	1,393,344	1,181,414	1,496,379	1,364,206	1,471,014	1,557,966
TOTAL REVENUES	1,357,700	1,178,912	1,419,402	1,241,001	1,722,088	1,583,200	1,487,104	1,558,499
TOTAL EXPENDITURES	1,326,228	1,267,182	1,393,344	1,181,414	1,496,379	1,364,206	1,471,014	1,557,966
REVENUES OVER(UNDER) EXPEND	31,472	(88,270)	26,058	59,587	225,710	218,994	16,090	533

	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 PROPOSED	2026-2027 PROPOSED
WATER CAPITAL IMPROVEMENT- SYSTEM MAINTENANCE PROJECTS		32139	0	14,057	165,000	17,032	30,000	30,000
TOTAL WATER TOWER REAIR EXPEND	0	32,139	0	14,057	165,000	39,750	275,000	95,000
						56,782	305,000	125,000

	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 PROPOSED	2026-2027 PROPOSED
WATER TOWER REPAIR-606 TOWER INSPECTION MAINT.			85,000	52,440	30,000	552	30,000	8,000
TOTAL WATER TOWER REAIR EXPEND			85,000	52,440	30,000	552	30,000	8,000

#1 - 10,056.60

#2 - 10,642.05

	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
WASTEWATER REVENUES										
INTEREST ON INVESTMENTS	560	830	1,000	5,651	1,000	11,868	1,000	28,975	30,000	30,000
INTEREST NOW ACCOUNT		1,515	1,400	1,229	1,400	1,153	1,400	32,854	42,000	35,000
INDUSTRIAL TESTING	2,200	3,524	2,500	3,128	2,500	2,667	3,000	2,723	2,800	2,800
SEWER RECEIPTS	993,928	1,044,257	1,130,841	1,096,229	1,277,961	1,390,410	1,580,098	1,626,054	1,735,290	1,908,819
MISCELLANEOUS	0	3,821	5,000	700,000	5,000	614,283	5,000	424,458	5,000	5,000
TRANSFERS IN								30,231		
TOTAL OPERATING REVENUES	997,688	1,053,947	1,141,741	1,806,236	1,288,861	2,020,382	1,590,498	2,145,295	1,815,090	1,981,619
TOTAL REVENUES	997,688	1,053,947	1,141,741	1,806,236	1,288,861	2,020,382	1,590,498	2,145,295	1,815,090	1,981,619
WASTEWATER EXPENDITURES										
SALARIES	159,277	158,143	163,893	168,148	179,193	177,271	188,161	181,456	189,198	195,682
OVERTIME	1,746	1,569	1,700	2,256	1,700	2,361	1,700	2,057	1,700	2,300
HOLIDAY PAY	1,635	607	1,200	836	800	671	800	439	800	800
FICA - CITY SHARE	12,477	11,856	12,538	12,690	13,708	13,369	14,394	13,567	13,755	14,008
IPERS - CITY SHARE	15,360	14,378	15,471	15,361	16,916	16,131	17,762	16,500	16,973	17,580
GROUP INSURANCE - CITY SHAR	58,511	44,863	54,469	48,385	52,000	50,423	57,547	49,291	49,226	49,045
CLOTHING ALLOWANCE	810	738	900	726	900	524	1,000	634	900	900
TRAINING, SCHOOL, CONTINUIN	2,700	2,234	2,700	2,508	4,300	3,049	4,300	3,113	4,300	4,300
PLANT MAINTENANCE & SUPPLIE	55,000	27,489	45,000	29,143	45,000	10,560	45,000	41,565	45,000	45,000
SYSTEM MAINT	32,000	34,055	45,000	22,514	0	0	0	0	124,000	75,000
GASOLINE/FUEL	3,500	2,848	2,500	3,073	3,000	2,302	3,000	4,073	3,000	3,000
VEHICLE MAINT. & REPAIR	5,000	1,837	5,000	2,272	5,000	2,025	8,500	5,214	5,000	5,000
UTILITIES	95,000	91,385	96,000	106,591	96,000	89,088	96,000	96,012	93,000	96,000
TELEPHONE	6,000	2,940	3,500	2,953	3,500	2,964	3,500	3,079	3,250	3,250
ENGINEERING	4,000	114,872	35,000	830,261	25,000	280,626	25,000	428,673	25,000	25,000
INSURANCE	29,500	40,000	47,000	57,053	47,000	47,000	59,288	59,288	55,000	60,000
SALES TAX	12,000	15,313	14,000	13,723	14,500	18,613	18,000	20,591	19,000	19,000
TESTING	21,000	19,839	25,000	22,423	25,000	26,481	28,000	34,364	28,000	33,000
SLUDGE REMOVAL	25,000	18,420	26,000	13,758	26,000	64,821	26,000	33,540		70,000
CHEMICALS & TESTING	26,000	20,217	26,000	8,980	26,000	7,198	26,000	20,659	15,000	38,000
PURCHASE OF EQUIPMENT	4,000	130	5,000	0	5,000	4,430	5,000	819	500	5,000
SAFETY CLOTHING	600	370	4,100	0	600	784	600	48	600	600
OPERATING & OFFICE SUPPLIES	6,000	8,160	7,000	8,093	8,000	7,241	10,000	7,173	15,000	15,000
MISCELLANEOUS	4,000	9,081	4,000	5,280	4,000	5,463	4,000	11,854	0	4,000
TOTAL OPERATING	584,116	653,967	644,971	1,380,428	603,117	833,394	643,553	1,034,008	708,202	781,465
EQUIPMENT	15,000	0	35,000	68,148	25,000		8,000	9,903	0	0
TOTAL CIP	15,000	0	75,000	68,148	25,000	0	8,000	9,903	0	0
TRANSFER BOND & INT	291,500	291,500	293,060	0	535,260	439,750	789,906	720,276	996,000	1,163,154
TRANSFER FOR PLANT REPLACE	85,000	85,000	485,000	485,000	85,000		112,000	112,000	0	0
TRANSFER TO GENERAL FUND	37,000	37,000	37,000	35,000	37,000	37,000	37,000	37,000	37,000	37,000
TOTAL TRANSFERS OUT	413,500	413,500	815,060	520,000	657,260	476,750	938,906	869,276	1,033,000	1,200,154
subtotal operating & transfers	1,012,616	1,067,467	1,535,031	1,968,577	1,285,377	1,310,144	1,590,459	1,913,186	1,741,202	1,981,619
TOTAL WASTEWATER EXP	1,012,616	1,067,467	1,535,031	1,968,577	1,285,377	1,310,144	1,590,459	1,913,186	1,741,202	1,981,619
TOTAL REVENUES	997,688	1,053,947	1,141,741	1,806,236	1,288,861	2,020,382	1,590,498	2,145,295	1,815,090	1,981,619
TOTAL EXPENDITURES	1,012,616	1,067,467	1,535,031	1,968,577	1,285,377	1,310,144	1,590,459	1,913,186	1,741,202	1,981,619
REVENUES OVER(UNDER) EXPEND	(14,928)	(13,520)	(393,290)	(162,341)	3,484	710,237	39	232,108	73,888	(0)

#1 - 4,627.28

#2 - 10,684.73

	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
SANITATION REVENUES										
LANDFILL FEES	63,000	61,615	63,000	74,765	66,150	86,914	86,400	88,140	88,000	88,000
GARBAGE FEES	421,000	433,300	425,000	446,852	454,965	459,561	460,000	464,722	454,965	460,000
YARDWASTE SITE FEES	21,600	21,468	21,600	21,741	22,100	50,257	66,300	65,464	66,000	66,000
EXTRA BAGS/CANS FEE	2,700	1,256	5,000	1,729	1,300	2,672	1,300	595	1,300	1,300
DUMPSTER CHARGES	21,000	20,740	21,000	18,988	21,000	18,375	21,000	13,565	20,000	20,000
E-WASTE	3,000	1,727	2,500	1,618	2,000	2,200	1,750	1,124	2,000	1,500
EXTRA PICKUP ITEMS FEE	6,600	8,939	8,100	9,446	8,100	7,916	8,750	6,618	8,250	7,200
COMPOSTING-YARD WASTE STICKERS	200	167	300	119	300	89	200	161	100	100
MISCELLANEOUS	1,300	1,979	1,500	117,990	1,500	73,725	1,500	814	1,500	1,500
TOTAL SANITATION REVS	540,400	551,192	548,000	693,248	577,415	701,709	647,200	641,202	642,115	645,600
SANITATION EXPENDITURES										
SALARIES	194,485	193,496	201,101	211,220	202,650	209,556	221,123	162,661	167,620	160,021
PART-TIME SALARIES	5,000	4,881	5,000	0	5,000	0	5,000	2,916	5,000	5,000
OVERTIME	5,012	970	5,162	2,189	5,317	1,083	5,476	522	3,595	3,595
HOLIDAY PAY	1,751	2,048	1,803	1,987	1,857	1,554	1,912	538	1,200	1,200
FICA - CITY SHARE	15,790	14,868	15,384	15,952	16,200	15,792	16,916	12,498	11,987	11,410
IPERS - CITY SHARE	19,486	15,548	18,983	18,589	19,990	18,245	20,874	14,176	14,792	14,080
GROUP INSURANCE- CITY SHARE	81,265	58,527	71,530	63,114	68,000	57,843	71,607	35,354	45,904	46,007
CLOTHING ALLOWANCE	1,215	1,050	1,350	567	1,350	382	1,350	507	900	900
DUES AND PER CAPITA	12,000	5,431	12,000	5,228	9,000	5,228	6,000	5,228	6,000	6,000
BUILDING & GROUNDS MAINTENA	5,000	5,217	5,000	6,192	5,500	4,230	5,900	1,036	6,300	6,000
TRAINING, SCHOOL, CONTINUE ED				0	2,000	48	1,680	5,434	200	200
GASOLINE/FUEL	14,500	23,695	20,000	28,643	24,000	23,708	24,000	17,281	24,000	24,000
VEHICLE MAINT. & REPAIR	15,500	12,924	15,500	2,237	15,500	18,964	20,000	25,154	20,000	20,000
UTILITIES	3,000	1,107	3,000	975	2,000	982	2,000	1,297	1,500	1,500
INSURANCE	45,000	45,000	31,000	37,631	45,000	45,000	37,628	37,628	35,000	40,000
SALES TAX	8,200	8,757	8,500	7,954	8,800	9,014	8,800	8,964	9,000	9,000
LANDFILL FEES	105,000	101,223	105,000	107,342	105,000	93,865	105,000	98,734	105,000	105,000
OPERATING & OFFICE SUPPLIES	6,000	6,112	6,000	6,638	6,000	7,507	6,500	5,746	6,000	6,000
YARDWASTE SITE	21,000	15,600	21,000	23,100	22,000	75,912	65,000	65,875	66,000	66,000
CONTAINERS	6,000	3,129	5,000	13,758	5,000	10,675	8,000	7,445		10,000
MISCELLANEOUS	2,000	5,078	2,000	3,050	2,000	3,340	5,000	3,788	5,000	5,000
SAFETY SUPP & CLOTHING	600	112	600	30	600	237	600	397	600	600
CAPITAL IMPROVEMENTS	0	0	0		0	537	0	554	0	0
TOTAL OPERATING	567,804	524,772	554,913	556,396	572,764	603,701	640,366	513,730	535,599	541,514
TRANSFER TO GENERAL	43,000	43,000	43,000	18,000	43,000	43,000	43,000	0	43,000	43,000
TRANSFER TO ISF (NEW TRUCK	20,000	20,000	19,475	19,475	20,000		20,000	20,000	41,500	61,086
TOTAL TRANSFERS OUT	63,000	63,000	62,475	37,475	63,000	43,000	63,000	20,000	84,500	104,086
subtotal operating & transfers	630,804	587,772	617,388	593,871	635,764	646,701	703,366	533,730	620,099	645,600
TOTAL SANITATION EXP	630,804	587,772	617,388	593,871	635,764	646,701	703,366	533,730	620,099	645,600
TOTAL REVENUES	540,400	551,192	548,000	693,248	577,415	701,709	647,200	641,202	642,115	645,600
TOTAL EXPENDITURES	630,804	587,772	617,388	593,871	635,764	646,701	703,366	533,730	620,099	645,600
REVENUES OVER(UNDER) EXPEND	(90,404)	(36,580)	(69,388)	99,378	(58,349)	55,007	(56,166)	107,472	22,016	0

#1 - 491.50

#2 - 1369.68

	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027
L.O.S.T. REVENUES	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
STATE OF IOWA	450,000	653,102	555,750	625,221	563,000	589,231	622,000	595,651	600,000	600,000
SIDEWALK REIMBURSEMENT	-	-	-	3,130	-	124	-	2,786	3,278	3,278
STREET PROJECT REIMBURSEMENT	-	-	-	15,764	-	-	-	280	-	-
TOTAL REVENUE	450,000	653,102	555,750	644,115	563,000	589,355	622,000	598,717	603,278	603,278
L.O.S.T. EXPENDITURES										
POLICE-LEC SHARE	15,000	0	15,000	15,000	30,000	0	30,000	30,000	30,000	30,000
STREET IMPROVEMENTS	155,000	204,438	275,000	221,230	405,000	389,860	155,000	209,187	155,000	155,000
RUT BUILDING REPAIR & MT	10,000	7,350	-	18,993	-	33,078	25,000	-	30,000	25,000
GOLF COURSE	-	9,837	-	-	-	7,167	-	29,299	-	10,000
SEWER SYSTEM MAINTENANCE	70,000	70,467	40,000	68,421	70,000	79,757	70,000	50,247	-	-
SEWER MANHOLE REHAB	-	-	-	-	-	-	-	-	-	-
SEWER DRAIN TILE MAINTENANCE	9,000	-	9,000	-	9,000	2,624	9,000	138	-	-
WATER SYSTEM MAINTENANCE	25,000	36,211	25,000	19,377	25,000	12,998	25,000	12,980	-	-
WATER HYDRANT/VALVE REPLACE	30,000	27,727	30,000	21,865	30,000	26,699	30,000	19,884	-	-
WATER SERVICE LINE REPAIRS	25,000	10,934	15,000	3,932	15,000	4,779	15,000	9,711	-	-
SIDEWALK PROGRAM	15,000	15,000	50,000	22,093	100,000	92,787	125,000	78,025	125,000	125,000
WINDOWS	-	-	15,000	-	30,000	-	40,000	-	40,000	40,000
STREET LIGHTING FROM RUT	-	-	52,500	-	99,000	-	90,000	99,000	99,000	99,000
EQUIPMENT-CIP	-	-	-	-	-	-	-	-	70,000	-
TOTAL EXPENDITURES	535,500	550,364	631,500	443,211	813,000	649,748	614,000	538,470	549,000	484,000
TRANSFER TO GENERAL FOR PD	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	535,500	550,364	631,500	443,211	813,000	649,748	614,000	538,470	549,000	484,000
TOTAL REVENUES	450,000	653,102	555,750	625,221	563,000	589,231	622,000	595,651	603,278	603,278
TOTAL EXPENDITURES	535,500	550,364	631,500	443,211	813,000	649,748	614,000	538,470	549,000	484,000
REVENUES OVER(UNDER) EXPEND	(85,500)	102,738	(75,750)	182,010	(250,000)	(60,518)	8,000	57,181	54,278	119,278