ANKENY CITY COUNCIL

Council Action Planning Session
Monday, February 9, 2026
5:30 PM

Ankeny Kirkendall Public Library - City Council Chambers
1250 SW District Drive, Ankeny, Iowa

Bobbi Bentz, Mayor
Todd Shafer, Mayor Pro-Tem

Council Members: Matt Davis, Dustin Graber, Justin Hollinrake, Jeff Perry

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ELECTRONIC MEETING INFORMATION

https://zoom.us/j/97312992966?pwd=OEFocWZGS0NYUmtnVHNxcWZFak9Pdz09

Meeting ID: 973 1299 2966
Passcode: 1234

Dial in: +1 312 626 6799; Meeting ID: 973 1299 2966; Passcode: 1234

A. BUDGET WORKSHOP

1. Operating Funds

B. ADJOURNMENT

No official action will take place during this planning session.

City Council Budget Workshop

FY 2027 Operating Budget Memorandum

The Honorable Mayor and City Council,

I am pleased to present the recommended budget for the General Fund, Road Use Tax Fund, Police and Fire Retirement Fund and Employee Benefits Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. This budget outlines the financial framework supporting the City's core operating functions and employee-related obligations. It reflects the City's ongoing commitment to responsible fiscal management and strategic alignment of resources with community priorities.

The fiscal year 2027 budget reflects sustained population and tax base growth, balanced with financial constraints resulting from recent legislative changes, inflationary cost pressures and increased service delivery demands in a growing community. Despite these challenges, the City remains in a strong financial position, maintaining its total property tax levy at $9.90 per $1,000 of taxable property valuation, the lowest among Iowa's largest cities.

Within the General Fund, budgetary adjustments were guided by a focus on maintaining service levels while managing expenditure growth with available revenues. The budget includes incremental personnel additions to support police, fire, park maintenance, information technology and public works along with anticipated adjustments to employee compensation and benefits to remain competitive in a challenging labor market. The Road Use Tax Fund incorporates state per-capita funding projections while the Police and Fire Retirement Fund and Employee Benefits Fund account for the City's ongoing pension and benefit commitments under state and collective bargaining requirements.

Overall, this portion of the fiscal year 2027 budget represents a balanced and measured approach to managing limited resources and increasing demands. It supports Ankeny's long-term financial sustainability goals, maintains critical public services and ensures the City's ability to respond effectively to the needs of a growing community while maintaining fiscal discipline and accountability.

Tax Base Growth

The City continues to experience growth in both population and taxable valuation, reinforcing its position as one of Iowa's leading communities. According to the U.S. Census Bureau's 2024 special census, Ankeny's population has grown to 76,207, an increase of 8,320 residents since 2020, averaging six new residents per day. This growth makes Ankeny the fifth-largest city in Iowa.

The table below compares the taxable valuation of Iowa's ten largest cities. It highlights Ankeny's strong position, ranking fourth in both total taxable valuation and taxable valuation growth.

Comparison of Taxable Valuation

City	01/01/25 Taxable Valuation	Taxable Valuation Growth
Des Moines	10,328,720,335	9.59%
Cedar Rapids	7,927,717,780	1.45%
West Des Moines	7,090,165,026	3.20%
Ankeny	6,261,028,458	9.27%
Davenport	5,717,793,910	5.73%
Iowa City	4,707,494,538	4.76%
Council Bluffs	4,285,876,777	15.21%
Sioux City	3,888,228,864	10.11%
Ames	3,870,869,626	5.86%
Waterloo	2,389,430,307	1.15%

Ankeny experienced strong growth in taxable assessed valuations in 2025, with increases of $531 million, or 9.27%, for general government purposes and $503 million, or 8.32%, for debt service purposes. This growth was driven by the addition of $207 million in residential property, $445 million in commercial property and $4 million in utilities property. These

increases were in part offset by a $140,000 reduction in property tax exemptions and a $124 million decrease in industrial valuation due to property reclassification from industrial to commercial.

Construction activity in 2025 totaled $482 million in new investment, including:

- $304 million in residential construction permits were issued, adding 1,293 new housing units, including:
  - 355 single-family detached homes
  - 327 townhomes
  - 611 multi-family units
- $151 million in non-residential construction permits were issued, resulting in 27 new commercial buildings.
- $27 million in permits were issued for additions, alterations and miscellaneous projects.

Budget Impacts

The fiscal year 2027 budget was developed within the context of several financial headwinds:

- House File 718, Division II, approved in 2023, and Senate File 2442, approved in 2024, consolidate several general fund levies and the emergency levy into a combined general fund levy (CGFL). This new CGFL is subject to potential limitations or reductions based on the City's non-TIF taxable valuation growth, as shown on the right.

Non-TIF taxable growth < 2.75% no reduction	Non-TIF taxable growth > 2.75% but < 3.99% 1 percentage point reduction
Non-TIF taxable growth > 4.00% but < 5.99% 2 percentage point reduction	Non-TIF taxable growth > 6.00% 3 percentage point reduction

  For fiscal year 2027, non-TIF taxable valuation growth was 9.27%. Because this growth exceeded 6.00%, a three-percentage point limitation was applied, reducing the CGFL from $5.90434 to $5.73237. As a result, the City's adjusted non-TIF taxable valuation growth was reduced to 6.09%.

- Unresolved collective bargaining agreements with public safety unions. Today's negotiating environment with public safety unions has become increasingly difficult to resolve amicably and within the financial constraints faced by the City in the interest of recruitment and retention. Expected wage adjustments from bargaining units typically exceed double-digit percentage increases, along with requests for expanded and more generous benefits. It has become difficult, or nearly impossible, to provide traditional step increases of 3%–5% plus a cost-of-living adjustment (COLA) tied to the Consumer Price Index (CPI), approximately 3%, without the need to proceed through costly mediation and arbitration hearings. This often results in forgoing other General Fund department requests and, in some circumstances, lower wage increases for non-union positions, creating a less-than-ideal situation for organizational morale.

- Ankeny has historically operated as a lean organization; however, it is becoming increasingly difficult to maintain the current level of service to the community without adding staff or creating redundancy and depth. While costly technological improvements are part of the recommended budget and the efficiencies gained will be helpful, staffing in certain General Fund functions are being pushed to their limits. Management continues to review staffing plans and is strategically recommending additional FTEs, but costs associated with public safety services have continued to consume the majority of available funding to meet the needs of the community, resulting in deferred FTEs in other areas.

- The interest rate environment is expected to gradually decline as the Federal Reserve responds to slowing inflation and economic growth. While the City has benefited from strong interest income on investments made during higher-rate periods, declining rates may reduce future reinvestment yields, requiring careful management of debt, capital projects and cash reserves to maintain fiscal stability.

- The Ankeny organization is heavily reliant on property tax revenue to provide services to a growing community with mid-sized city demands, infrastructure and service levels. This limited revenue stream requires difficult choices between core services and the staff that support them, unless the property tax rate is increased.
- In a continuous effort to manage costs, the City is reviewing several cost-recovery and cost-avoidance strategies:

Strategy/Action	Status	Description/Outcome
Evaluated regional funding agreements	Completed	Ensures funding supports City priorities
Reduced Senior Center operating hours	Completed	Decreases staffing and utility expenses
Reviewed cost allocation plan and realigned fees	Completed	Promotes fair distribution of costs through updated fee structures
Annual fee review	In-progress	Conducts a comprehensive review of all City fees
Re-evaluate 28E agreements for Fire and Emergency Medical Services	In-progress	Reviews intergovernmental service agreements
Water service line ownership	In-progress	Transfers ownership of the water service line from the City to the residents
Primary elections	In-progress	Reduces potential costs associated with elections

Budget Highlights

The fiscal year 2027 budget includes the following major highlights:

- Includes General Fund revenues of $55,036,978. The City uses eight sources for budgeting revenues in the General Fund which are summarized below.

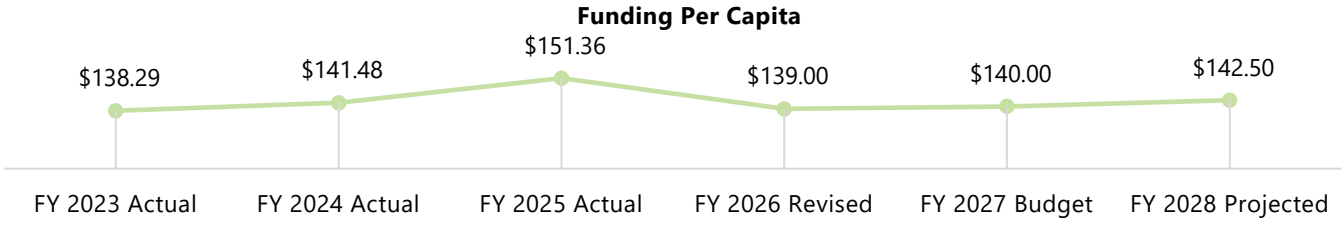
Revenues by Source	2025-26 Revised	2026-27 Budget	Dollar Change	Percent Change
Property Taxes	$ 34,400,020	$ 36,471,837	$ 2,071,817	6.02%
Non-Property Taxes	4,476,583	4,547,931	71,348	1.59%
Licenses and Permits	1,981,400	2,159,638	178,238	9.00%
Use of Money and Property	3,946,358	3,047,720	(898,638)	-22.77%
Intergovernmental	1,722,711	1,559,468	(163,243)	-9.48%
Service Charges	6,185,460	6,504,527	319,067	5.16%
Special Assessments	-	-	-	0.00%
Miscellaneous	795,806	745,857	(49,949)	-6.28%
Total Revenues	**$ 53,508,338**	**$ 55,036,978**	**$1,528,640**	**2.86%**

- Includes General Fund expenditures of $55,842,492. The City uses five types for budgeting expenditures in the General Fund which are summarized below.

Expenditures by Type	2025-26 Revised	2026-27 Budget	Dollar Change	Percent Change
Personal Services	$ 38,270,853	$ 41,580,008	$ 3,309,155	8.65%
Contractual Services	9,770,006	9,536,559	(233,447)	-2.39%
Commodities	3,236,929	3,463,406	226,477	7.00%
Capital Outlay	1,644,450	935,578	(708,872)	-43.11%
Debt Service	326,941	326,941	-	0.00%
Total Expenditures	**$ 53,249,179**	**$ 55,842,492**	**$ 2,593,313**	**4.87%**

The program budget, as required by Iowa Administrative Code 545-2.1, groups the City's expenditures by program to provide consistent information on the purpose of the expenditures. Program expenditures are summarized below.

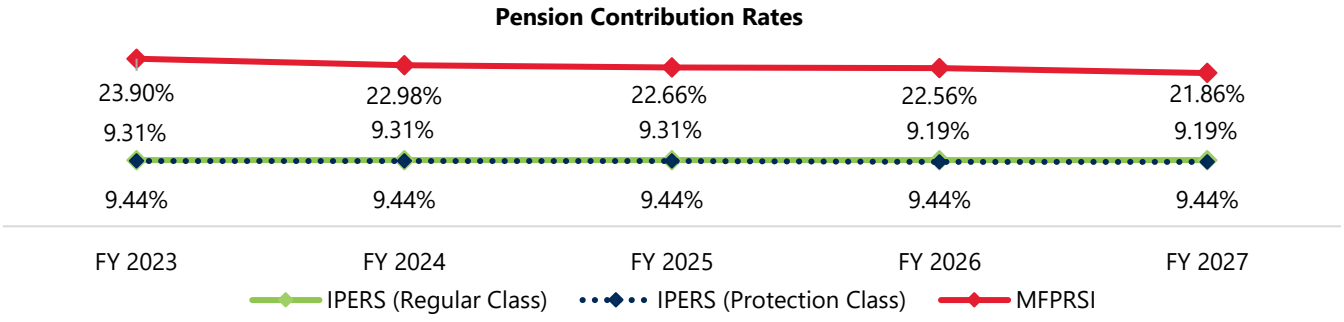
- Assumes Road Use Tax funding of $140.00 per capita, up from $139.00 in FY 2026. With road use tax collections based on items such as fuel consumption and vehicle registration fees, funding levels can change significantly depending on consumer activity. The graph below shows historical and projected funding per capita.



- Authorizes 337.79 full-time equivalent (FTE) positions in the General Fund, Road Use Tax Fund and Police and Fire Retirement Fund, including 200.06 public safety and 137.73 non-public safety positions. Personnel costs, covering salaries and benefits, total $50,692,330, representing 72.90% of the total operating budget.
- Funds 9.00 new FTE positions across the General Fund, Road Use Tax Fund and Police and Fire Retirement Fund. These positions support current service levels and address workload demands across multiple departments. These positions include the following:

Position	FTE	FT/PT	Budget Activity
Police Officer	2.00	FT	Police Operations
Police Sergeant (SRO)	1.00	FT	Police Operations
Fire Inspector	1.00	FT	Fire Administration
Firefighter/Paramedic	1.00	FT	Emergency Medical Services
Park Maintenance Technician II	1.00	FT	Park Maintenance
IT Technician	1.00	FT	Information Technology
Equipment Operator	1.00	FT	Public Works Maintenance
Traffic Technician	1.00	FT	Traffic Engineering

- Implements adjustments to non-union pay scales for full-time, permanent part-time and seasonal employees. The budget assumes a 3% across-the-board increase and typical step increases of 3%-5% depending on where an employee is on their respective pay scale.
- Includes collective bargaining agreements with the Ankeny Police Department Employees' Union (Teamsters Local No. 238) and the Ankeny Career Firefighters Union (International Association of Fire Fighters). Both unions are currently negotiating new contracts; the budget assumes a 3% across-the-board increase and typical step increases of 3%-5% depending on where an employee is on their respective pay scale.
- Incorporates the City's required contributions to two state-mandated pension systems: the Iowa Public Employees Retirement System (IPERS) and the Municipal Fire and Police Retirement System of Iowa (MFPRSI). Most City employees are covered by IPERS, while sworn police officers and full-time career firefighters are covered by MFPRSI. For fiscal year 2027, the City's contribution rates to IPERS will remain unchanged at 9.44% for regular members and 9.19% for protection class members. The City's contribution rate to MFPRSI will see a slight decrease from 22.56% to 21.86%.



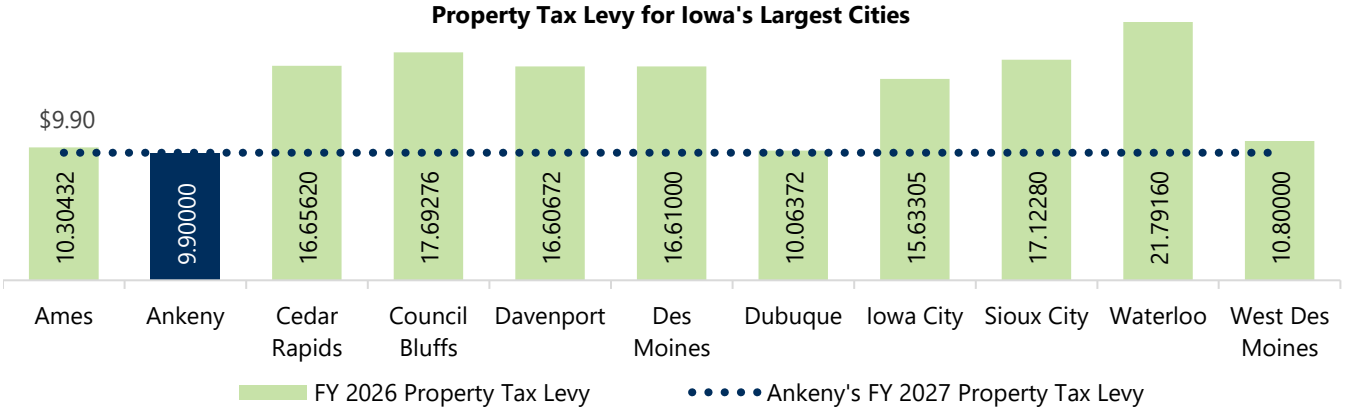
Under current Iowa law, any increase in IPERS contribution rates must be shared between the City and its employees, with employees responsible for 40% of the increase. In contrast, the full cost of any future contribution rate increases to MFPRSI is the responsibility of the City. From fiscal years 2022 through 2026, the Police and Fire Retirement Fund levy rate remained unchanged, even as the City added 34 covered employees. However, with expenditures now beginning to exceed revenues, the City anticipates an increase to the levy rate in FY 2028, which will be necessary to maintain a balanced and sustainable fund.

Fiscal Year	# Covered Employees	MFPRSI Contribution Rate	Police and Fire Retirement Levy Rate
2022	129	26.18%	$0.55000
2023	137	23.90%	$0.55000
2024	151	22.98%	$0.55000
2025	153	22.66%	$0.55000
2026	163	22.56%	$0.55000
2027	167	21.86%	$0.55000
2028	167	23.22%	$0.65000

- Maintains the City's total property tax levy of $9.90000 per $1,000 of taxable property valuation. Under House File 718 and Senate File 2442, the CGFL must be reduced from $5.90434 to $5.73237 for fiscal year 2027. To offset this reduction, the employee benefits levy will increase from $0.31673 to $0.49569. The aviation authority levy will decrease slightly from $0.12893 to $0.12194, while the police and fire retirement and debt service levies will remain at $0.55000 and $3.00000, respectively.

Property Tax Levy	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General	$ 6.15330	$ 6.20310	$ 6.02243	$ 5.90434	$ 5.73237
Aviation Authority	0.14670	0.14690	0.13176	0.12893	0.12194
Police and Fire Retirement	0.55000	0.55000	0.55000	0.55000	0.55000
Employee Benefits	0.00000	0.00000	0.19581	0.31673	0.49569
Debt Service	3.05000	3.00000	3.00000	3.00000	3.00000
Total Property Tax Levy	**$ 9.90000**	**$ 9.90000**	**$ 9.90000**	**$ 9.90000**	**$ 9.90000**

- Maintains the lowest property tax levy among Iowa's largest cities. Ankeny remains the only major city in the state that has not adopted a local option sales tax to diversify revenue sources.

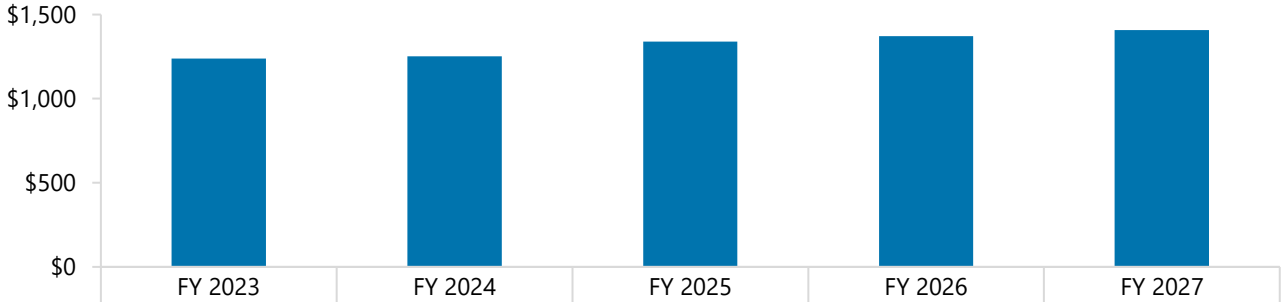


Financial Impact

It is important to understand the financial impact of the property tax levy adopted in the fiscal year 2027 budget. These changes affect residential and commercial properties differently, depending on factors such as taxable valuation and rollback percentage.

The following chart shows the estimated impact on a typical residential property in Ankeny. The increased cost of property taxes results from Polk County reassessing property values every two years. The average residential property valuation has risen from $302,400 to $330,000. Additionally, the residential rollback decreased from 47.4316% to 44.5345%, a reduction of 2.8971 percentage points. This change aims to limit property tax growth by controlling the taxable property value increase. With the above changes, a residential property valued at $330,000 is expected to pay approximately $2.91 more per month, or $35 more annually, in property taxes.

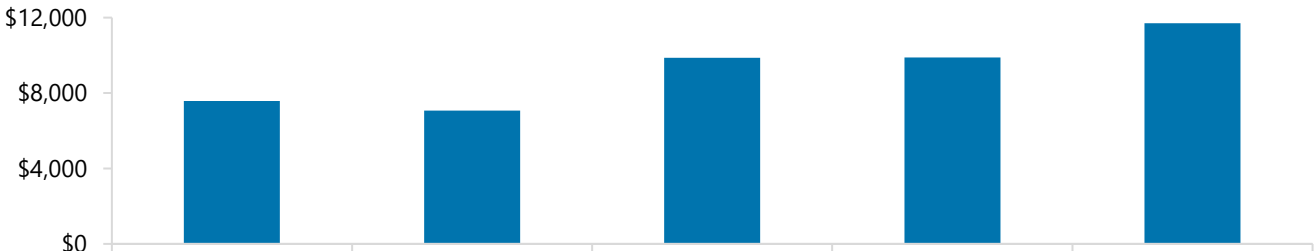
Residential Property
Estimate Based on Median Assessed Value



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Property Tax	$1,239	$1,251	$1,339	$1,372	$1,407
Percent Change	2.6%	1.0%	7.1%	2.4%	2.5%
Property Value	$240,100	$240,100	$302,400	$302,400	$330,000

The following chart shows the estimated impact on a typical commercial property in Ankeny. The increased cost of property taxes results from Polk County reassessing property values every two years. The average commercial property valuation has risen from $1,180,000 to $1,390,000. The increase in property tax costs is due to recent legislation that replaced the business property tax credit with a permanent and automatic assessment limitation. This change applies the residential rollback rate to the first $150,000 of assessed value for all commercial, industrial and railroad properties. For fiscal year 2027, the residential rollback rate decreased from 47.4316% to 44.5345%. With the above changes, a commercial property valued at $1,390,000 is expected to pay approximately $152 more per month, or $1,828 more annually, in property taxes.

Commercial Property
Estimate Based on Median Assessed Value



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Property Tax	$7,587	$7,062	$9,865	$9,882	$11,710
Percent Change	5.8%	-6.9%	39.7%	0.2%	18.5%
Property Value	$851,500	$851,500	$1,180,000	$1,180,000	$1,390,000

Future Budget Challenges

As we look ahead, the City remains committed to maintaining its financial strength while balancing the operational and capital needs of the community. Several near-term fiscal considerations will shape our approach:

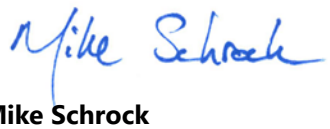
- **Legislative Impacts on Property Tax Revenue:** Ongoing state-level property tax reform poses risks to the City's primary revenue source. Without a local option sales tax, Ankeny is more vulnerable to these changes.

- **Inflation and Economic Volatility:** Rising costs and falling interest rates continue to strain long-term financial planning and service delivery.
- **Increased Costs and Expectations:** Expectations from residents and staff for enhanced services, higher wages and expanded benefits continue to rise. Meeting these demands may not be sustainable given the current fiscal and political climate.
- **Aging Infrastructure and New Development:** The City faces mounting pressure from deteriorating infrastructure, some failing earlier than anticipated, while newly annexed areas require significant investment to establish and maintain basic services. Both scenarios demand additional operational and capital resources.
- **Workforce Competition:** The City faces heightened competition for talent. Retaining and attracting high-performing employees remains a priority and a challenge.
- **Uncertainty of Federal Funding:** Many infrastructure projects rely on federal funding sources, such as grants and earmarks. Shifting federal priorities, budget reductions or delays in appropriations introduce uncertainty and complicate long-term planning.

CONCLUSION

This budget represents more than a financial plan, it serves as a strategic framework to support Ankeny's ongoing growth, long-term investments and overall community well-being. It reflects a shared commitment to aligning resources with priorities that deliver lasting value to our residents.

Respectfully,



Mike Schrock
City Manager

City of Ankeny, Iowa
General Fund
Fund Balance Summary
Fiscal Year 2026/2027

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Cash Balance, July 1	$ 31,251,980	$ 35,273,770	$ 38,753,713	$ 36,880,987	$ 42,551,807	$ 37,270,551	$ 38,184,445
Revenues	44,806,792	48,493,748	54,016,361	52,319,987	53,508,338	55,036,978	55,645,616
Transfers In	1,350,156	1,132,063	2,256,315	3,086,435	3,078,435	4,415,758	4,516,126
Funds Available	$ 77,408,928	$ 84,899,581	$ 95,026,389	$ 92,287,409	$ 99,138,580	$ 96,723,287	$ 98,346,187
Expenditures	39,926,832	42,720,712	47,578,158	52,267,500	53,249,179	55,842,492	58,925,133
Transfers Out	2,208,326	3,425,156	4,896,424	3,595,850	8,618,850	2,696,350	2,775,600
Ending Balance, June 30	$ 35,273,770	$ 38,753,713	$ 42,551,807	$ 36,424,059	$ 37,270,551	$ 38,184,445	$ 36,645,454

City of Ankeny, Iowa
General Fund
Revenue Summary
Fiscal Year 2026/2027

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Property Taxes	$ 27,986,236	$ 29,486,037	$ 33,062,407	$ 34,400,020	$ 34,400,020	$ 36,471,837	$ 37,313,442
Non-Property Taxes	4,340,412	4,046,800	4,642,934	4,295,583	4,476,583	4,547,931	4,610,563
Licenses and Permits	2,524,766	1,997,779	2,703,138	1,956,600	1,981,400	2,159,638	2,284,922
Use of Money and Property	2,512,955	4,647,965	4,755,279	3,800,358	3,946,358	3,047,720	2,449,137
Intergovernmental	1,245,535	1,803,554	1,671,458	1,423,141	1,722,711	1,559,468	1,631,603
Service Charges	5,476,557	5,756,243	6,297,335	5,746,771	6,185,460	6,504,527	6,614,801
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	720,331	755,370	883,810	697,514	795,806	745,857	741,148
Total Revenues	$ 44,806,792	$ 48,493,748	$ 54,016,361	$ 52,319,987	$ 53,508,338	$ 55,036,978	$ 55,645,616
Transfers In	1,350,156	1,132,063	2,256,315	3,086,435	3,078,435	4,415,758	4,516,126
Total	$ 46,156,948	$ 49,625,811	$ 56,272,676	$ 55,406,422	$ 56,586,773	$ 59,452,736	$ 60,161,742

City of Ankeny, Iowa
General Fund
Revenue Summary by Source
Fiscal Year 2026/2027

Property Taxes	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
General Property Tax	$ 27,322,028	$ 28,789,590	$ 32,340,315	$ 33,649,856	$ 33,649,856	$ 35,694,080	$ 36,512,792
Airport Authority Tax	651,414	681,792	707,692	734,794	734,794	759,291	782,184
Ag Land Tax	12,794	14,655	14,400	15,370	15,370	18,466	18,466
Total Property Taxes	$ 27,986,236	$ 29,486,037	$ 33,062,407	$ 34,400,020	$ 34,400,020	$ 36,471,837	$ 37,313,442

Non-Property Taxes	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Hotel/Motel Tax	$ 2,119,476	$ 2,120,556	$ 2,659,074	$ 2,362,000	$ 2,535,000	$ 2,611,000	$ 2,689,000
Cable TV Franchise Tax	218,635	181,794	145,653	116,000	108,000	72,000	36,000
Mobile Home Tax	16,515	17,380	15,863	16,300	16,300	16,300	16,300
Utility Excise Tax	200,301	199,256	189,666	185,283	185,283	200,631	205,263
Utility Franchise Tax	1,785,485	1,527,814	1,632,678	1,616,000	1,632,000	1,648,000	1,664,000
Total Non-Property Taxes	$ 4,340,412	$ 4,046,800	$ 4,642,934	$ 4,295,583	$ 4,476,583	$ 4,547,931	$ 4,610,563

Licenses and Permits	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Miscellaneous Licenses and Permits:							
Alarm Permits	$ 13,195	$ 11,810	$ 11,270	$ 12,000	$ 11,000	$ 11,000	$ 11,000
Liquor Licenses	67,462	104,637	79,542	79,000	79,000	80,000	81,000
Cigarette Permits	5,375	5,500	8,150	5,000	15,000	15,000	15,000
Solicitor Licenses	9,015	5,080	9,460	7,000	7,000	7,000	7,000
Miscellaneous Business Licenses	1,370	1,240	1,295	1,000	1,000	1,000	1,000
Garbage Licenses	1,400	1,400	1,200	1,400	1,200	1,200	1,200
Pet Licenses	40,931	42,441	37,753	41,000	41,000	41,000	41,000
Mobile Food Vendor Licenses	16,340	18,350	9,895	8,000	8,000	8,000	8,000
Special Event Permits	-	800	720	-	-	-	-
Code Enforcement Permits:							
Operational Permits	17,180	22,400	32,653	15,000	24,000	24,000	24,000
Building Permits	1,820,542	1,414,027	2,027,145	1,414,000	1,414,000	1,485,000	1,559,000
Electrical Permits	170,372	126,394	170,655	126,000	126,000	132,000	139,000
Heating Permits	120,454	88,137	101,214	88,000	88,000	92,000	97,000
Plumbing Permits	135,380	75,496	118,070	75,000	75,000	79,000	83,000
Driveway Permits	13,615	12,600	10,605	12,000	10,000	11,000	12,000
Sidewalk Permits	13,515	12,510	11,305	12,000	11,000	12,000	13,000
Moving/Demolition Permits	225	300	275	200	200	200	200
Miscellaneous Permits	78,395	54,657	71,931	60,000	70,000	160,238	192,522
Total Licenses and Permits	$ 2,524,766	$ 1,997,779	$ 2,703,138	$ 1,956,600	$ 1,981,400	$ 2,159,638	$ 2,284,922

Use of Money and Property	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Interest	$ 2,103,263	$ 4,120,576	$ 4,264,554	$ 3,400,000	$ 3,500,000	$ 2,600,000	$ 2,000,000
Commissions	7,308	22,627	27,125	21,000	26,000	26,000	26,000
Leases	46,078	62,820	51,048	52,358	52,358	53,720	55,137
Aquatic Center Rentals	39,384	38,883	37,593	34,000	37,000	37,000	37,000
Community Center Rentals	89,871	119,478	116,165	104,000	117,000	117,000	117,000
Library Rentals	81,951	89,826	70,306	24,000	30,000	30,000	30,000
Park Shelter Rentals	25,988	21,989	22,849	22,000	22,000	22,000	22,000
Sports Complex Rentals	116,282	170,400	163,732	142,000	161,000	161,000	161,000
Miscellaneous Rentals	2,830	1,366	1,907	1,000	1,000	1,000	1,000
Total Use of Money and Property	$ 2,512,955	$ 4,647,965	$ 4,755,279	$ 3,800,358	$ 3,946,358	$ 3,047,720	$ 2,449,137

Intergovernmental	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Local:							
Fire Protection	$ 225,340	$ 571,591	$ 457,894	$ 474,000	$ 675,000	$ 489,000	$ 504,000
School/Police Agreements	156,204	225,186	251,307	311,914	297,387	314,147	341,175
County Library Contribution	185,284	161,032	158,260	158,260	186,504	196,606	196,606
Other Local Contributions	52,843	104,917	82,318	80,000	154,248	265,331	295,407
Miscellaneous Grants	1,400	5,535	124,925	-	-	-	-
State:							
Commercial & Industrial Replacement	530,675	401,351	261,004	127,956	127,956	-	-
Business Property Tax Credit	-	211,780	215,719	184,322	184,322	206,090	206,121
Library Contribution	28,987	26,085	26,689	26,689	28,294	28,294	28,294
Miscellaneous Grants	-	4,950	9,919	-	-	-	-
Federal:							
Public Safety Grants	64,802	91,127	83,423	60,000	69,000	60,000	60,000
Total Intergovernmental	$ 1,245,535	$ 1,803,554	$ 1,671,458	$ 1,423,141	$ 1,722,711	$ 1,559,468	$ 1,631,603

Service Charges	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Public Safety:							
Police Reports	$ 8,815	$ 12,042	$ 13,600	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Fire/Ambulance Reports	130	80	120	100	100	100	100
False Alarm Fees	2,200	775	450	1,000	1,000	1,000	1,000
Ambulance Charges	2,606,610	2,842,156	2,931,267	2,880,447	3,019,447	3,198,238	3,260,238
Fingerprinting	12,508	11,442	8,832	11,000	10,000	10,000	10,000
Towing Surcharges	2,340	2,050	1,500	2,000	2,000	2,000	2,000
Animal Impound Fees	3,353	2,468	2,848	2,000	2,000	2,000	2,000
RAD Course	1,590	2,174	1,671	1,000	2,000	1,000	1,000
Miscellaneous Charges	-	5,485	225	1,000	-	-	-
Culture and Recreation:							
Community Center Passes	53,628	60,997	118,180	91,000	113,000	113,000	113,000
Dog Park Passes	27,382	29,779	28,103	30,000	30,000	30,000	30,000
Aquatic Center Passes	438,566	453,553	454,253	456,000	454,000	459,000	464,000
Aquatic Center Admissions	611,737	718,279	682,870	598,000	682,000	689,000	696,000
Special Programs	154,003	129,071	149,813	139,000	142,000	143,000	144,000
Recreation Programs	576,841	594,583	680,525	570,000	698,000	705,000	712,000
Swimming Lessons	131,018	122,998	143,534	125,000	143,000	143,000	143,000
Field Preparation Fees	5,921	8,625	6,815	6,000	6,000	6,000	6,000
Copy Charges	10,315	12,026	12,574	10,000	11,000	11,000	11,000
Miscellaneous Charges	1,129	1,205	1,228	1,000	1,000	1,000	1,000
Community and Economic Development:							
Housing Code	93,094	86,324	146,255	86,000	86,000	90,000	95,000
Plan Review Fees	362,834	203,934	419,151	201,000	201,000	211,000	221,000
Site Plan Review	15,300	13,560	16,400	13,000	13,000	14,000	15,000
Zoning	5,645	13,595	6,635	5,000	5,000	5,000	5,000
Subdivision Filing Fees	7,980	9,985	9,045	7,000	7,000	7,000	7,000
Board of Adjustment Fees	3,720	2,660	1,950	2,000	2,000	2,000	2,000
Architectural Review Board	4,005	2,065	2,665	2,000	2,000	2,000	2,000
Miscellaneous Service Charges:							
Information Systems Charges	333,771	396,142	385,687	436,424	474,113	580,389	592,663
Miscellaneous Charges	2,122	18,190	71,139	57,800	66,800	66,800	66,800
Total Service Charges	$ 5,476,557	$ 5,756,243	$ 6,297,335	$ 5,746,771	$ 6,185,460	$ 6,504,527	$ 6,614,801

Special Assessments	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Nuisance Abatement	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Special Assessments	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Miscellaneous	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Concessions	$ 282,327	$ 310,217	$ 282,984	$ 277,000	$ 277,000	$ 277,000	$ 277,000
Map Sales	25	35	10	-	-	-	-
Salvage Sales	16,050	11,139	97,705	-	24,150	-	-
Private Contributions	6,200	23,713	17,700	-	3,500	-	-
Sponsorships	28,034	31,415	30,218	28,000	29,000	29,000	29,000
Rebates, Refunds & Reimbursements	42,886	28,001	32,461	5,000	70,642	29,985	6,000
Overtime Reimbursement	11,955	18,390	19,470	12,000	16,000	16,000	16,000
Roadway Signage Reimbursement	16,385	-	-	-	-	-	-
Maintenance Reimbursement	206,277	263,863	329,636	311,114	311,114	329,472	348,748
Fines/Parking Tickets	83,247	42,272	46,019	42,000	42,000	42,000	42,000
Library Fines	19,374	18,257	18,085	16,000	16,000	16,000	16,000
Lost/Damaged Materials	6,045	6,537	6,838	6,000	6,000	6,000	6,000
Miscellaneous	478	436	499	400	400	400	400
Overages/Shortages	1,048	1,095	2,185	-	-	-	-
Total Miscellaneous	$ 720,331	$ 755,370	$ 883,810	$ 697,514	$ 795,806	$ 745,857	$ 741,148
Total Revenues	$ 44,806,792	$ 48,493,748	$ 54,016,361	$ 52,319,987	$ 53,508,338	$ 55,036,978	$ 55,645,616

Transfers In	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Total Transfers In	$ 1,350,156	$ 1,132,063	$ 2,256,315	$ 3,086,435	$ 3,078,435	$ 4,415,758	$ 4,516,126
Total	$ 46,156,948	$ 49,625,811	$ 56,272,676	$ 55,406,422	$ 56,586,773	$ 59,452,736	$ 60,161,742

City of Ankeny, Iowa
General Fund
Expenditure Summary by Type
Fiscal Year 2026/2027

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Personal Services	$ 30,212,922	$ 32,274,987	$ 34,488,796	$ 38,920,807	$ 38,270,853	$ 41,580,008	$ 45,082,160
Contractual Services	6,367,356	6,670,810	7,596,168	9,024,679	9,770,006	9,536,559	9,725,393
Commodities	2,596,425	2,832,413	2,812,923	3,085,784	3,236,929	3,463,406	3,275,118
Capital Outlay	740,653	942,502	2,516,801	909,289	1,644,450	935,578	515,521
Debt Service	9,476	-	163,470	326,941	326,941	326,941	326,941
Total Expenditures	$ 39,926,832	$ 42,720,712	$ 47,578,158	$ 52,267,500	$ 53,249,179	$ 55,842,492	$ 58,925,133
Transfers Out	2,208,326	3,425,156	4,896,424	3,595,850	8,618,850	2,696,350	2,775,600
Total	$ 42,135,158	$ 46,145,868	$ 52,474,582	$ 55,863,350	$ 61,868,029	$ 58,538,842	$ 61,700,733

City of Ankeny, Iowa
General Fund
Expenditure Summary by Program
Fiscal Year 2026/2027

Public Safety	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Police Administration	$ 1,830,084	$ 1,840,212	$ 2,178,268	$ 2,167,272	$ 2,208,415	$ 2,301,296	$ 2,404,032
Police Operations	7,044,364	8,139,459	9,570,273	9,606,991	9,915,318	10,833,087	11,560,128
Police Support Services	2,670,278	2,833,760	2,599,638	2,902,423	2,854,260	3,029,243	3,238,625
School Crossing Guards	109,146	104,096	119,039	139,709	133,359	146,702	161,368
Animal Control	24,166	24,594	19,431	32,000	31,000	32,000	33,000
Emergency Preparedness	56,273	59,621	394,361	440,700	452,575	451,506	517,972
Fire Administration	1,214,390	1,247,558	1,386,781	1,498,229	1,530,759	1,602,362	1,707,110
Fire Suppression	3,347,816	3,483,935	4,023,328	4,807,584	4,821,010	5,343,670	5,682,683
Emergency Medical Services	5,458,176	5,411,428	7,272,200	8,423,107	8,417,574	8,165,273	8,407,026
Code Enforcement	2,031,012	2,005,316	2,233,332	2,374,112	2,449,377	2,424,432	2,607,257
Total Public Safety	$ 23,785,705	$ 25,149,979	$ 29,796,651	$ 32,392,127	$ 32,813,647	$ 34,329,571	$ 36,319,201

Health and Social Services	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Culture and Recreation	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Library	$ 2,547,087	$ 2,663,897	$ 2,769,324	$ 3,053,793	$ 3,084,101	$ 3,257,722	$ 3,511,962
Park Administration	342,329	337,437	411,610	393,676	407,144	407,496	430,966
Park Maintenance	1,568,149	1,892,507	2,023,611	2,236,523	2,361,658	2,454,033	2,628,746
Recreation	838,578	833,846	857,503	1,004,800	989,719	1,036,709	1,102,184
Community Centers	480,401	491,397	527,741	634,584	637,368	652,467	689,046
Cemetery	-	1,200	600	600	600	600	600
Aquatic Centers	1,607,823	1,571,285	1,490,432	1,833,898	1,907,346	1,679,646	1,732,164
Prairie Ridge Sports Complex	1,030,460	1,061,256	1,134,632	1,310,628	1,359,676	1,496,936	1,495,940
Hawkeye Park Sports Complex	61,495	55,270	61,744	71,430	72,310	72,221	76,602
Total Culture and Recreation	$ 8,476,322	$ 8,908,095	$ 9,277,197	$ 10,539,932	$ 10,819,922	$ 11,057,830	$ 11,668,210

Public Works	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Aviation Authority	$ 669,455	$ 702,928	$ 724,016	$ 745,736	$ 866,974	$ 995,378	$ 1,044,995
Total Public Works	$ 669,455	$ 702,928	$ 724,016	$ 745,736	$ 866,974	$ 995,378	$ 1,044,995

Community and Economic Development	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Housing Authority	$ 28,454	$ 18,707	$ 38,968	$ 14,237	$ 14,237	$ 42,000	$ 12,210
Development Engineering	951,976	1,044,812	1,007,211	1,103,229	1,108,950	1,171,036	1,279,950
Community Development	1,136,503	1,198,514	1,248,691	1,414,869	1,431,747	1,447,341	1,500,107
Economic Development	354,355	372,133	445,457	417,927	438,233	429,522	455,262
Total Community and Economic Development	$ 2,471,288	$ 2,634,166	$ 2,740,327	$ 2,950,262	$ 2,993,167	$ 3,089,899	$ 3,247,529

General Government	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Communications	$ 422,590	$ 436,991	$ 427,488	$ 489,943	$ 484,505	$ 552,832	$ 531,016
Mayor and City Council	204,706	495,283	172,764	184,967	204,477	196,207	239,898
Human Resources	476,441	484,251	520,841	574,002	656,501	592,127	630,547
City Manager	1,018,031	1,146,065	1,140,010	1,278,364	1,096,324	1,239,562	1,325,958
City Clerk	451,752	502,030	492,290	582,129	586,849	620,103	663,900
Finance	545,978	607,664	632,458	679,983	697,056	713,078	776,855
Information Technology	1,335,084	1,584,568	1,543,500	1,745,696	1,896,450	2,321,551	2,370,650
City Hall Building	69,480	68,692	110,616	104,359	133,307	134,354	106,374
Total General Government	$ 4,524,062	$ 5,325,544	$ 5,039,967	$ 5,639,443	$ 5,755,469	$ 6,369,814	$ 6,645,198
Total Expenditures	$ 39,926,832	$ 42,720,712	$ 47,578,158	$ 52,267,500	$ 53,249,179	$ 55,842,492	$ 58,925,133

Transfers Out	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Transfer to Capital Projects	$ -	$ 1,219,000	$ 2,150,000	$ 1,150,000	$ 6,000,000	$ -	$ -
Transfer to Debt Service	88,850	85,600	87,350	83,850	83,850	85,350	86,600
Transfer to Hotel/Motel Tax	2,119,476	2,120,556	2,659,074	2,362,000	2,535,000	2,611,000	2,689,000
Total Transfers Out	$ 2,208,326	$ 3,425,156	$ 4,896,424	$ 3,595,850	$ 8,618,850	$ 2,696,350	$ 2,775,600
Total	$ 42,135,158	$ 46,145,868	$ 52,474,582	$ 55,863,350	$ 61,868,029	$ 58,538,842	$ 61,700,733

Activity: **Police Administration**	Department: **Police**	Program: **Public Safety**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	48	-	-	-	-
Intergovernmental	9,400	-	-	-	-	-	-
Service Charges	3,930	4,224	3,171	3,000	4,000	3,000	3,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	5,973	16,875	84,129	-	12,000	-	-
Total Revenues	**$ 19,303**	**$ 21,099**	**$ 87,348**	**$ 3,000**	**$ 16,000**	**$ 3,000**	**$ 3,000**
Expenditure Summary:							
Personal Services	$ 971,946	$ 1,013,489	$ 1,096,041	$ 1,089,016	$ 1,097,626	$ 1,143,499	$ 1,230,053
Contractual Services	769,385	788,300	1,032,228	1,030,326	1,062,799	1,108,279	1,123,999
Commodities	50,949	38,423	49,999	47,930	47,990	49,518	49,980
Capital Outlay	37,804	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,830,084**	**$ 1,840,212**	**$ 2,178,268**	**$ 2,167,272**	**$ 2,208,415**	**$ 2,301,296**	**$ 2,404,032**
Personnel Summary:							
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civilian Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	3.40	3.40	3.00	3.00	3.00	3.00	3.00
Total Full Time Equivalents	**8.40**	**8.40**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Police Operations**			Department: **Police**			Program: **Public Safety**	
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	222,406	330,823	459,655	371,914	366,387	374,147	401,175
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	105,185	86,715	80,670	57,000	62,000	62,000	62,000
Total Revenues	**$ 327,591**	**$ 417,538**	**$ 540,325**	**$ 428,914**	**$ 428,387**	**$ 436,147**	**$ 463,175**
Expenditure Summary:							
Personal Services	$ 6,087,918	$ 6,586,133	$ 7,614,842	$ 8,384,066	$ 8,540,365	$ 9,328,185	$ 10,089,378
Contractual Services	221,741	274,342	368,724	355,721	350,990	377,828	370,200
Commodities	607,788	676,505	795,832	702,051	777,524	829,850	766,420
Capital Outlay	126,917	602,479	790,875	165,153	246,439	297,224	334,130
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 7,044,364**	**$ 8,139,459**	**$ 9,570,273**	**$ 9,606,991**	**$ 9,915,318**	**$ 10,833,087**	**$ 11,560,128**
Personnel Summary:							
Captain	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sergeant (Patrol)	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Sergeant (SRO)	-	-	-	-	-	1.00	1.00
Sergeant (Traffic)	-	1.00	1.00	1.00	1.00	1.00	1.00
Police Officer (K-9)	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Officer (Patrol)	39.00	39.00	39.00	39.00	39.00	41.00	41.00
Police Officer (SRO)	-	-	3.00	4.00	4.00	4.00	4.00
Police Officer (Traffic)	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Community Service Officer	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	-	-	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	**56.00**	**58.00**	**63.00**	**64.00**	**64.00**	**67.00**	**67.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Patrol Vehicle	1	2025	Purchase	$ 22,622	$ -	$ -
Community Service Officer Vehicle	1	2026	Purchase	44,218	-	-
Patrol Vehicles	2	2026	Purchase	179,599	-	-
Patrol Vehicles	4	2027	Purchase	-	297,224	-
Patrol Vehicles	5	2028	Purchase	-	-	334,130
Total Capital Outlay				**$ 246,439**	**$ 297,224**	**$ 334,130**

Activity: **Police Support Services**	Department: **Police**	Program: **Public Safety**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	13,195	11,810	11,270	12,000	11,000	11,000	11,000
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	23,523	24,260	22,883	24,000	23,000	23,000	23,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	2,949	44	-	-	4,000	-	-
Total Revenues	**$ 39,667**	**$ 36,114**	**$ 34,153**	**$ 36,000**	**$ 38,000**	**$ 34,000**	**$ 34,000**
Expenditure Summary:							
Personal Services	$ 2,585,161	$ 2,676,008	$ 2,528,703	$ 2,803,767	$ 2,752,548	$ 2,928,175	$ 3,163,976
Contractual Services	21,779	26,386	21,381	31,680	30,644	32,531	33,633
Commodities	46,542	77,182	24,818	38,976	43,068	68,537	41,016
Capital Outlay	16,796	54,184	24,736	28,000	28,000	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 2,670,278**	**$ 2,833,760**	**$ 2,599,638**	**$ 2,902,423**	**$ 2,854,260**	**$ 3,029,243**	**$ 3,238,625**
Personnel Summary:							
Captain	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant (CET)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Officer (CET)	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Officer (Detective)	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Police Officer (Intelligence)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Officer (K-9)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Officer (Narcotics)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Officer (SRO)	2.00	2.00	-	-	-	-	-
Evidence and Forensic Supervisor	-	-	-	1.00	1.00	1.00	1.00
Police Technician	1.00	1.00	1.00	-	-	-	-
Evidence Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Criminal Intelligence Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	-	-	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalents	**21.00**	**21.00**	**19.50**	**19.50**	**19.50**	**19.50**	**19.50**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
Detective Vehicle	1	2026	Purchase	$ 28,000	$ -	$ -
Total Capital Outlay				**$ 28,000**	**$ -**	**$ -**

Activity: **School Crossing Guards**	Department: **Police**	Program: **Public Safety**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	109,146	104,096	119,039	139,709	133,359	146,702	161,368
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 109,146**	**$ 104,096**	**$ 119,039**	**$ 139,709**	**$ 133,359**	**$ 146,702**	**$ 161,368**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Animal Control**	Department: **Police**	Program: **Public Safety**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	3,353	2,468	2,848	2,000	2,000	2,000	2,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ 3,353**	**$ 2,468**	**$ 2,848**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	24,166	24,594	19,431	31,000	30,000	31,000	32,000
Commodities	-	-	-	1,000	1,000	1,000	1,000
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 24,166**	**$ 24,594**	**$ 19,431**	**$ 32,000**	**$ 31,000**	**$ 32,000**	**$ 33,000**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Emergency Preparedness**	Department: **Fire**	Program: **Public Safety**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	56,273	59,621	394,361	440,700	452,575	451,506	517,972
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 56,273**	**$ 59,621**	**$ 394,361**	**$ 440,700**	**$ 452,575**	**$ 451,506**	**$ 517,972**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Fire Administration**			Department: **Fire**			Program: **Public Safety**	
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	17,180	22,400	32,653	15,000	24,000	123,238	154,522
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	225,340	571,591	457,894	474,000	675,000	489,000	504,000
Service Charges	23,430	7,191	2,520	5,100	5,100	5,100	5,100
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	4,974	183	5,159	-	961	-	-
Total Revenues	**$ 270,924**	**$ 601,365**	**$ 498,226**	**$ 494,100**	**$ 705,061**	**$ 617,338**	**$ 663,622**
Expenditure Summary:							
Personal Services	$ 680,366	$ 712,149	$ 727,283	$ 783,677	$ 784,337	$ 918,917	$ 1,011,142
Contractual Services	439,633	427,651	463,961	584,113	603,364	517,707	566,041
Commodities	94,391	107,758	92,277	130,439	143,058	130,738	129,927
Capital Outlay	-	-	103,260	-	-	35,000	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,214,390**	**$ 1,247,558**	**$ 1,386,781**	**$ 1,498,229**	**$ 1,530,759**	**$ 1,602,362**	**$ 1,707,110**
Personnel Summary:							
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Division Chief - Community Risk Reduction	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Division Chief - Training & Safety	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant - Community Risk Reduction	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	-	-	-	-	-	1.00	1.00
Office Manager	1.00	1.00	-	-	-	-	-
Public Education Coordinator (PT)	-	-	0.50	0.50	0.50	0.50	0.50
Total Full-Time Equivalents	**5.00**	**5.00**	**4.50**	**4.50**	**4.50**	**5.50**	**5.50**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Small SUV	1	2027	Purchase	$ -	$ 35,000	$ -
Total Capital Outlay				**$ -**	**$ 35,000**	**$ -**

Activity: **Fire Suppression**			Department: **Fire**			Program: **Public Safety**	
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	5,485	-	1,000	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	4,343	3,602	6,725	-	22,897	-	-
Total Revenues	**$ 4,343**	**$ 9,087**	**$ 6,725**	**$ 1,000**	**$ 22,897**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 2,962,288	$ 3,141,035	$ 3,225,922	$ 4,008,596	$ 4,015,426	$ 4,608,816	$ 4,941,499
Contractual Services	177,036	142,383	174,881	162,684	162,733	166,422	172,582
Commodities	208,492	200,517	167,605	241,363	239,360	241,491	241,661
Capital Outlay	-	-	291,450	68,000	76,550	-	-
Debt Service	-	-	163,470	326,941	326,941	326,941	326,941
Total Expenditures	**$ 3,347,816**	**$ 3,483,935**	**$ 4,023,328**	**$ 4,807,584**	**$ 4,821,010**	**$ 5,343,670**	**$ 5,682,683**
Personnel Summary:							
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Lieutenant	9.00	9.00	9.00	12.00	12.00	12.00	12.00
Engineer	9.00	9.00	9.00	12.00	12.00	12.00	12.00
Total Full-Time Equivalents	**22.00**	**22.00**	**22.00**	**28.00**	**28.00**	**28.00**	**28.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Fire Engine	1	2023	Reserve	$ 160,628	$ 160,628	$ 160,628
Fire Engine	1	2024	Reserve	166,313	166,313	166,313
Fire Engine Equipment	Various	2025	Purchase	8,550	-	-
1 Ton 4WD Truck	1	2026	Purchase	68,000	-	-
Total Capital Outlay				**$ 403,491**	**$ 326,941**	**$ 326,941**

Activity: **Emergency Medical Services**			Department: **Fire**			Program: **Public Safety**	
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	2,606,610	2,842,156	2,931,492	2,880,447	3,019,447	3,198,238	3,260,238
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	10,000	-	13,991	-	500	-	-
Total Revenues	**$ 2,616,610**	**$ 2,842,156**	**$ 2,945,483**	**$ 2,880,447**	**$ 3,019,947**	**$ 3,198,238**	**$ 3,260,238**
Expenditure Summary:							
Personal Services	$ 4,460,601	$ 4,780,924	$ 5,507,484	$ 6,830,984	$ 6,268,577	$ 6,617,319	$ 7,266,029
Contractual Services	384,953	385,279	468,017	761,033	768,093	826,559	829,722
Commodities	254,904	217,944	238,800	323,090	317,904	350,709	311,275
Capital Outlay	357,718	27,281	1,057,899	508,000	1,063,000	370,686	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 5,458,176**	**$ 5,411,428**	**$ 7,272,200**	**$ 8,423,107**	**$ 8,417,574**	**$ 8,165,273**	**$ 8,407,026**
Personnel Summary:							
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter/Paramedic (FT)	36.00	48.00	48.00	51.00	51.00	52.00	52.00
Firefighter/Paramedic (PT)	10.50	4.50	3.00	3.00	2.00	2.00	2.00
Public Education Coordinator (PT)	0.50	0.50	-	-	-	-	-
Administrative Clerk	1.50	1.50	1.50	1.50	1.00	1.00	1.00
Total Full-Time Equivalents	**49.50**	**55.50**	**53.50**	**56.50**	**55.00**	**56.00**	**56.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Ambulance	1	2025	Purchase	$ 555,000	$ -	$ -
Ambulance	1	2026	Purchase	508,000	-	-
Ambulance	1	2027	Purchase	-	370,686	-
Total Capital Outlay				**$ 1,063,000**	**$ 370,686**	**$ -**

Activity: **Library**	Department: **Ankeny Kirkendall Public Library**				Program: **Culture and Recreation**		
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	82,411	90,744	70,542	24,000	30,000	30,000	30,000
Intergovernmental	214,271	187,117	184,949	184,949	214,798	224,900	224,900
Service Charges	11,277	13,372	13,709	11,000	12,000	12,000	12,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	26,932	32,353	27,823	22,400	24,900	22,400	22,400
Total Revenues	**$ 334,891**	**$ 323,586**	**$ 297,023**	**$ 242,349**	**$ 281,698**	**$ 289,300**	**$ 289,300**
Expenditure Summary:							
Personal Services	$ 1,800,349	$ 1,900,832	$ 1,943,355	$ 2,152,542	$ 2,147,674	$ 2,311,679	$ 2,533,326
Contractual Services	425,418	427,930	484,175	528,851	567,327	567,943	591,236
Commodities	321,320	335,135	341,794	372,400	369,100	378,100	387,400
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 2,547,087**	**$ 2,663,897**	**$ 2,769,324**	**$ 3,053,793**	**$ 3,084,101**	**$ 3,257,722**	**$ 3,511,962**
Personnel Summary:							
Library Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Circulation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Collection Development Librarian	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Teen Services Librarian	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services Librarian	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Associate (PT)	14.86	14.86	14.07	14.07	14.07	14.07	14.07
Total Full Time Equivalents	**22.86**	**22.86**	**22.07**	**22.07**	**22.07**	**22.07**	**22.07**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Park Administration**	Department: **Parks and Recreation**				Program: **Culture and Recreation**		
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	30,988	42,020	42,849	42,000	42,000	42,000	42,000
Intergovernmental	-	4,950	9,919	-	-	-	-
Service Charges	27,382	29,779	28,103	30,000	30,000	30,000	30,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	52	-	-	-	-	-	-
Total Revenues	**$ 58,422**	**$ 76,749**	**$ 80,871**	**$ 72,000**	**$ 72,000**	**$ 72,000**	**$ 72,000**
Expenditure Summary:							
Personal Services	$ 295,881	$ 310,970	$ 318,215	$ 337,981	$ 336,496	$ 344,284	$ 367,992
Contractual Services	17,844	21,440	38,313	45,892	60,436	53,378	53,977
Commodities	3,855	5,027	5,121	9,803	10,212	9,834	8,997
Capital Outlay	24,130	-	49,961	-	-	-	-
Debt Service	619	-	-	-	-	-	-
Total Expenditures	**$ 342,329**	**$ 337,437**	**$ 411,610**	**$ 393,676**	**$ 407,144**	**$ 407,496**	**$ 430,966**
Personnel Summary:							
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Park Maintenance**	Department: **Parks and Recreation**	Program: **Culture and Recreation**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	9	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	151	350	152	-	-	-	-
Total Revenues	**$ 160**	**$ 350**	**$ 152**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 891,464	$ 967,918	$ 1,038,059	$ 1,134,326	$ 1,139,062	$ 1,283,428	$ 1,402,828
Contractual Services	539,579	670,690	702,766	865,541	892,408	893,350	937,750
Commodities	106,980	132,425	136,409	177,656	202,188	203,158	202,789
Capital Outlay	30,126	121,474	146,377	59,000	128,000	74,097	85,379
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,568,149**	**$ 1,892,507**	**$ 2,023,611**	**$ 2,236,523**	**$ 2,361,658**	**$ 2,454,033**	**$ 2,628,746**
Personnel Summary:							
Parks and Facilities Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Park Maintenance Technician	-	-	-	1.00	1.00	1.00	1.00
Park Maintenance Technician II	3.50	3.50	3.50	2.50	2.50	3.50	3.50
Park Maintenance Technician I	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Park Maintenance Assistant	-	-	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Seasonal Laborer (10 Month)	2.50	2.50	0.82	0.82	0.82	0.82	0.82
Total Full-Time Equivalents	**11.00**	**11.00**	**10.32**	**10.32**	**10.32**	**11.32**	**11.32**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
Regional Trail Signage	3	2022	Purchase	$ 45,000	$ -	$ -
1 Ton 4WD Regular Cab Dump Body Truck	1	2026	Purchase	72,000	-	-
Hydro Seeder	1	2026	Purchase	11,000	-	-
3/4 Ton 4WD Regular Cab Truck with V-Plow	1	2027	Purchase	-	42,832	-
Compact Tractor with Brush Mower	1	2027	Purchase	-	21,015	-
V-Plow	1	2027	Purchase	-	10,250	-
Salt Spreader	1	2028	Purchase	-	-	10,379
Skid Steer with Bucket and Attachments	1	2028	Purchase	-	-	70,000
Tilt Bed Trailer	1	2028	Purchase	-	-	5,000
Total Capital Outlay				**$ 128,000**	**$ 74,097**	**$ 85,379**

Activity: **Recreation**	Department: **Parks and Recreation**				Program: **Culture and Recreation**		
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	(288)	45	948	-	-	-	-
Intergovernmental	2,000	2,000	-	-	-	-	-
Service Charges	636,101	613,348	757,150	647,000	767,000	774,000	781,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	30,121	31,691	30,978	28,000	29,000	29,000	29,000
Total Revenues	**$ 667,934**	**$ 647,084**	**$ 789,076**	**$ 675,000**	**$ 796,000**	**$ 803,000**	**$ 810,000**
Expenditure Summary:							
Personal Services	$ 398,709	$ 426,553	$ 443,297	$ 521,900	$ 509,819	$ 538,209	$ 582,852
Contractual Services	378,651	344,237	353,162	418,200	415,200	430,800	439,500
Commodities	61,218	63,056	61,044	64,700	64,700	67,700	79,832
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 838,578**	**$ 833,846**	**$ 857,503**	**$ 1,004,800**	**$ 989,719**	**$ 1,036,709**	**$ 1,102,184**
Personnel Summary:							
Recreation Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total Full Time Equivalents	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Community Centers**	Department: **Parks and Recreation**	Program: **Culture and Recreation**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	90,159	119,433	115,301	104,000	117,000	117,000	117,000
Intergovernmental	-	-	1,600	-	-	-	-
Service Charges	134,783	171,309	232,890	188,000	227,000	228,000	229,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	200	472	-	-	-	-	-
Total Revenues	**$ 225,142**	**$ 291,214**	**$ 349,791**	**$ 292,000**	**$ 344,000**	**$ 345,000**	**$ 346,000**
Expenditure Summary:							
Personal Services	$ 262,807	$ 284,408	$ 297,838	$ 329,888	$ 330,482	$ 345,545	$ 373,424
Contractual Services	185,655	180,761	201,885	259,096	261,286	262,422	269,122
Commodities	31,939	26,228	28,018	45,600	45,600	44,500	46,500
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 480,401**	**$ 491,397**	**$ 527,741**	**$ 634,584**	**$ 637,368**	**$ 652,467**	**$ 689,046**
Personnel Summary:							
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	0.69	0.69	0.69	0.75	0.75	0.75	0.75
Administrative Clerk	1.12	1.12	1.12	1.19	1.19	1.19	1.19
Total Full Time Equivalents	**2.81**	**2.81**	**2.81**	**2.94**	**2.94**	**2.94**	**2.94**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Aquatic Centers**	Department: **Parks and Recreation**				Program: **Culture and Recreation**		
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	43,803	41,755	44,677	36,000	43,000	43,000	43,000
Intergovernmental	5,500	-	-	-	-	-	-
Service Charges	1,194,909	1,312,244	1,305,127	1,200,000	1,303,000	1,315,000	1,327,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	227,738	255,222	232,927	227,000	269,221	231,000	231,000
Total Revenues	**$ 1,471,950**	**$ 1,609,221**	**$ 1,582,731**	**$ 1,463,000**	**$ 1,615,221**	**$ 1,589,000**	**$ 1,601,000**
Expenditure Summary:							
Personal Services	$ 728,431	$ 849,907	$ 832,571	$ 936,505	$ 921,373	$ 960,144	$ 1,005,818
Contractual Services	618,877	450,863	337,963	610,833	662,387	426,502	438,346
Commodities	260,515	270,515	319,898	286,560	323,586	293,000	288,000
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,607,823**	**$ 1,571,285**	**$ 1,490,432**	**$ 1,833,898**	**$ 1,907,346**	**$ 1,679,646**	**$ 1,732,164**
Personnel Summary:							
Recreation Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Park Maintenance Technician II	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalents	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Prairie Ridge Sports Complex**	Department: **Parks and Recreation**	Program: **Culture and Recreation**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	136,871	203,192	174,650	159,053	169,053	170,415	171,832
Intergovernmental	-	-	-	-	-	-	-
Service Charges	5,921	8,625	6,815	6,000	6,000	6,000	6,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	209,024	265,522	330,879	311,114	319,802	353,457	348,748
Total Revenues	**$ 351,816**	**$ 477,339**	**$ 512,344**	**$ 476,167**	**$ 494,855**	**$ 529,872**	**$ 526,580**
Expenditure Summary:							
Personal Services	$ 568,043	$ 585,155	$ 618,474	$ 719,382	$ 714,339	$ 747,955	$ 801,974
Contractual Services	192,985	205,118	281,844	301,440	327,977	328,608	342,036
Commodities	192,099	170,779	222,505	241,270	247,499	261,802	255,918
Capital Outlay	77,333	100,204	11,809	48,536	69,861	158,571	96,012
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,030,460**	**$ 1,061,256**	**$ 1,134,632**	**$ 1,310,628**	**$ 1,359,676**	**$ 1,496,936**	**$ 1,495,940**
Personnel Summary:							
Sports Facilities Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Groundskeeper II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Groundskeeper I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Seasonal Laborer (10 Month)	0.83	0.83	0.83	0.83	0.83	0.83	0.83
Seasonal Laborer (9 Month)	4.50	4.50	5.25	5.25	5.25	5.25	5.25
Seasonal Laborer (4 Month)	0.33	0.33	-	-	-	-	-
Total Full Time Equivalents	**8.66**	**8.66**	**9.08**	**9.08**	**9.08**	**9.08**	**9.08**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
3/4 Ton 4WD Regular Cab Truck with Lift Gate	1	2026	Purchase	$ 47,566	$ -	$ -
Enclosed Trailer	1	2026	Purchase	12,300	-	-
Mower	1	2026	Purchase	9,995	-	-
Heavy-Duty Utility Vehicle	1	2027	Purchase	-	40,076	-
Heavy-Duty Utility Vehicle	1	2027	Purchase	-	58,290	-
Scoreboards	4	2027	Purchase	-	47,970	-
Utility Vehicle	1	2027	Purchase	-	12,235	-
Deep Tine Aerator	1	2028	Purchase	-	-	71,082
Field Drag	1	2028	Purchase	-	-	19,930
Tilt Bed Trailer	1	2028	Purchase	-	-	5,000
Total Capital Outlay				**$ 69,861**	**$ 158,571**	**$ 96,012**

Activity: **Hawkeye Park Sports Complex**	Department: **Parks and Recreation**	Program: **Culture and Recreation**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	9,889	13,894	23,360	17,000	27,000	27,000	27,000
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	367	800	800	800	800
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	55,627	56,058	53,513	50,000	46,000	46,000	46,000
Total Revenues	**$ 65,516**	**$ 69,952**	**$ 77,240**	**$ 67,800**	**$ 73,800**	**$ 73,800**	**$ 73,800**
Expenditure Summary:							
Personal Services	$ 13,812	$ 19,842	$ 20,935	$ 23,710	$ 23,710	$ 24,721	$ 25,802
Contractual Services	23,138	5,400	9,059	11,120	11,000	10,700	11,200
Commodities	24,545	30,028	31,750	36,600	37,600	36,800	39,600
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 61,495**	**$ 55,270**	**$ 61,744**	**$ 71,430**	**$ 72,310**	**$ 72,221**	**$ 76,602**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Development Engineering**	Department: **Municipal Utilities**	Program: **Community and Economic Development**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	66,170	41,157	58,621	48,000	58,000	48,000	48,000
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	16,385	-	-	-	-	-	-
Total Revenues	**$ 82,555**	**$ 41,157**	**$ 58,621**	**$ 48,000**	**$ 58,000**	**$ 48,000**	**$ 48,000**
Expenditure Summary:							
Personal Services	$ 913,763	$ 983,286	$ 978,848	$ 1,053,286	$ 1,057,831	$ 1,120,713	$ 1,227,779
Contractual Services	30,493	19,450	23,400	38,575	40,465	38,180	39,526
Commodities	7,720	5,196	4,963	11,368	10,654	12,143	12,645
Capital Outlay	-	36,880	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 951,976**	**$ 1,044,812**	**$ 1,007,211**	**$ 1,103,229**	**$ 1,108,950**	**$ 1,171,036**	**$ 1,279,950**
Personnel Summary:							
Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Engineering Technician III	1.00	-	-	-	-	-	-
Engineering Technician II	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Engineering Technician I	-	1.00	1.00	1.00	1.00	-	-
Utility Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utility Permit Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS Technician	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Full Time Equivalents	**7.25**	**7.25**	**7.25**	**7.25**	**7.25**	**7.25**	**7.25**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Code Enforcement**	Department: **Community Development**				Program: **Public Safety**		
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	2,286,328	1,742,964	2,452,579	1,739,200	1,736,200	1,824,200	1,917,200
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	432,628	283,147	563,006	282,000	282,000	296,000	311,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	2,194	2,886	13,335	2,000	2,000	2,000	2,000
Total Revenues	**$ 2,721,150**	**$ 2,028,997**	**$ 3,028,920**	**$ 2,023,200**	**$ 2,020,200**	**$ 2,122,200**	**$ 2,230,200**
Expenditure Summary:							
Personal Services	$ 1,787,470	$ 1,854,742	$ 2,020,422	$ 2,170,956	$ 2,184,572	$ 2,243,250	$ 2,430,282
Contractual Services	147,657	127,422	147,341	136,131	198,001	135,930	140,846
Commodities	26,056	23,152	25,135	34,425	34,204	45,252	36,129
Capital Outlay	69,829	-	40,434	32,600	32,600	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 2,031,012**	**$ 2,005,316**	**$ 2,233,332**	**$ 2,374,112**	**$ 2,449,377**	**$ 2,424,432**	**$ 2,607,257**
Personnel Summary:							
Chief Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Building Official	-	-	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	-	-	-	-	-
Building Inspection Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Combination Inspector II	4.00	5.00	4.00	4.00	4.00	5.00	5.00
Combination Inspector I	1.00	-	1.00	1.00	1.00	-	-
Code Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer II	2.00	1.00	1.00	3.00	1.00	1.00	1.00
Code Enforcement Officer I	1.00	2.00	2.00	-	2.00	2.00	2.00
Permits Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Permits Technician II	-	-	-	-	1.00	1.00	1.00
Permits Technician	1.00	1.00	1.00	1.00	-	-	-
Permits Technician I	-	-	-	-	1.50	1.50	1.50
Permits Clerk	1.50	1.50	1.50	1.50	-	-	-
Administrative Clerk	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Total Full-Time Equivalents	**16.06**	**16.06**	**16.06**	**16.06**	**16.06**	**16.06**	**16.06**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
1/4 Ton AWD Truck	1	2026	Purchase	$ 32,600	$ -	$ -
Total Capital Outlay				**$ 32,600**	**$ -**	**$ -**

Activity: **Community Development**	Department: **Community Development**	Program: **Community and Economic Development**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	38,450	42,265	41,495	30,000	30,000	31,000	32,000
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	212	35	10	-	-	-	-
Total Revenues	**$ 38,662**	**$ 42,300**	**$ 41,505**	**$ 30,000**	**$ 30,000**	**$ 31,000**	**$ 32,000**
Expenditure Summary:							
Personal Services	$ 1,098,349	$ 1,163,167	$ 1,192,244	$ 1,289,792	$ 1,302,494	$ 1,330,614	$ 1,444,877
Contractual Services	37,744	34,979	55,890	124,127	128,303	115,777	54,280
Commodities	410	368	557	950	950	950	950
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,136,503**	**$ 1,198,514**	**$ 1,248,691**	**$ 1,414,869**	**$ 1,431,747**	**$ 1,447,341**	**$ 1,500,107**
Personnel Summary:							
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate Planner	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Economic Development**	Department: **Economic Development**	Program: **Community and Economic Development**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 319,903	$ 334,881	$ 341,942	$ 356,622	$ 357,274	$ 368,360	$ 393,500
Contractual Services	34,332	36,792	103,388	59,955	79,609	59,812	60,412
Commodities	120	460	127	1,350	1,350	1,350	1,350
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 354,355**	**$ 372,133**	**$ 445,457**	**$ 417,927**	**$ 438,233**	**$ 429,522**	**$ 455,262**
Personnel Summary:							
Economic Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Communications**	Department: **Communications**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 296,708	$ 312,680	$ 328,485	$ 345,083	$ 346,445	$ 357,272	$ 381,456
Contractual Services	124,155	119,917	96,679	141,760	134,960	192,460	146,460
Commodities	1,727	4,394	2,324	3,100	3,100	3,100	3,100
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 422,590**	**$ 436,991**	**$ 427,488**	**$ 489,943**	**$ 484,505**	**$ 552,832**	**$ 531,016**
Personnel Summary:							
Communications Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full-Time Equivalents	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Human Resources**	Department: **Human Resources**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 397,668	$ 416,070	$ 429,329	$ 451,672	$ 452,890	$ 469,297	$ 502,117
Contractual Services	60,005	42,639	65,229	82,580	168,861	83,980	86,480
Commodities	18,768	25,542	26,283	39,750	34,750	38,850	41,950
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 476,441**	**$ 484,251**	**$ 520,841**	**$ 574,002**	**$ 656,501**	**$ 592,127**	**$ 630,547**
Personnel Summary:							
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Cemetery**	Department: **City Manager**	Program: **Culture and Recreation**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	-	1,200	600	600	600	600	600
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ 1,200**	**$ 600**	**$ 600**	**$ 600**	**$ 600**	**$ 600**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Aviation Authority**	Department: **City Manager**	Program: **Public Works**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ 651,414	$ 681,792	$ 707,691	$ 734,794	$ 734,794	$ 759,291	$ 782,184
Non-Property Taxes	5,049	5,010	4,402	4,260	4,260	4,479	4,605
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	12,351	14,181	10,143	6,673	127,911	231,562	258,167
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ 668,814**	**$ 700,983**	**$ 722,236**	**$ 745,727**	**$ 866,965**	**$ 995,332**	**$ 1,044,956**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ 119,266	$ 224,740	$ 251,014
Contractual Services	669,455	702,928	724,016	745,736	747,708	770,638	793,981
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 669,455**	**$ 702,928**	**$ 724,016**	**$ 745,736**	**$ 866,974**	**$ 995,378**	**$ 1,044,995**
Personnel Summary:							
Airport Manager	-	-	-	-	1.00	1.00	1.00
Airport Maintenance Technician	-	-	-	-	1.00	1.00	1.00
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**2.00**	**2.00**	**2.00**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Housing Authority**	Department: **City Manager**	Program: **Community and Economic Development**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	28,454	18,707	38,968	14,237	14,237	42,000	12,210
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 28,454**	**$ 18,707**	**$ 38,968**	**$ 14,237**	**$ 14,237**	**$ 42,000**	**$ 12,210**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Mayor and City Council**	Department: **City Manager**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 49,518	$ 49,496	$ 48,635	$ 49,509	$ 49,495	$ 49,500	$ 49,691
Contractual Services	153,879	444,989	122,561	132,658	151,982	143,907	187,407
Commodities	1,309	798	1,568	2,800	3,000	2,800	2,800
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 204,706**	**$ 495,283**	**$ 172,764**	**$ 184,967**	**$ 204,477**	**$ 196,207**	**$ 239,898**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **City Manager**	Department: **City Manager**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	315	-	-	-	2,525	-	-
Total Revenues	**$ 315**	**$ -**	**$ -**	**$ -**	**$ 2,525**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 978,434	$ 1,091,916	$ 1,097,018	$ 1,188,388	$ 908,655	$ 1,165,375	$ 1,251,381
Contractual Services	35,720	53,290	42,270	84,726	182,419	68,937	69,327
Commodities	3,877	859	722	5,250	5,250	5,250	5,250
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,018,031**	**$ 1,146,065**	**$ 1,140,010**	**$ 1,278,364**	**$ 1,096,324**	**$ 1,239,562**	**$ 1,325,958**
Personnel Summary:							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Airport Manager	0.38	0.38	0.38	0.38	-	-	-
Total Full Time Equivalents	**5.38**	**5.38**	**5.38**	**5.38**	**5.00**	**5.00**	**5.00**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **City Hall Building**	Department: **City Manager**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	46	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ 46**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	60,558	59,082	100,631	89,056	113,475	118,380	90,545
Commodities	8,922	9,610	9,985	15,303	19,832	15,974	15,829
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 69,480**	**$ 68,692**	**$ 110,616**	**$ 104,359**	**$ 133,307**	**$ 134,354**	**$ 106,374**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **City Clerk**	Department: **City Clerk**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	141,893	179,449	148,015	142,400	152,200	153,200	154,200
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	167	170	149	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	84	86	-	-	-	-	-
Total Revenues	**$ 142,144**	**$ 179,705**	**$ 148,164**	**$ 142,400**	**$ 152,200**	**$ 153,200**	**$ 154,200**
Expenditure Summary:							
Personal Services	$ 397,325	$ 424,246	$ 431,289	$ 477,613	$ 471,973	$ 499,627	$ 542,711
Contractual Services	51,235	74,344	58,400	99,916	110,576	116,176	116,889
Commodities	3,192	3,440	2,601	4,600	4,300	4,300	4,300
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 451,752**	**$ 502,030**	**$ 492,290**	**$ 582,129**	**$ 586,849**	**$ 620,103**	**$ 663,900**
Personnel Summary:							
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Finance**	Department: **Finance**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ 27,334,822	$ 28,804,246	$ 32,354,716	$ 33,665,226	$ 33,665,226	$ 35,712,546	$ 36,531,258
Non-Property Taxes	4,335,364	4,041,789	4,638,530	4,291,323	4,472,323	4,543,452	4,605,958
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	2,119,112	4,136,881	4,282,859	3,418,305	3,518,305	2,618,305	2,018,305
Intergovernmental	554,267	692,893	547,298	385,605	338,615	239,859	243,361
Service Charges	322	57	(75)	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	10,000	(3)	-	-	-	-	-
Total Revenues	**$ 34,353,887**	**$ 37,675,863**	**$ 41,823,328**	**$ 41,760,459**	**$ 41,994,469**	**$ 43,114,162**	**$ 43,398,882**
Expenditure Summary:							
Personal Services	$ 475,121	$ 531,852	$ 555,029	$ 591,053	$ 606,026	$ 614,298	$ 676,575
Contractual Services	68,223	71,650	76,573	85,680	86,080	90,480	96,980
Commodities	2,634	4,162	856	3,250	4,950	8,300	3,300
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 545,978**	**$ 607,664**	**$ 632,458**	**$ 679,983**	**$ 697,056**	**$ 713,078**	**$ 776,855**
Personnel Summary:							
Accounting Manager	-	-	-	-	1.00	1.00	1.00
Finance Officer	1.00	1.00	1.00	1.00	-	-	-
Accountant	1.00	1.00	1.00	1.63	1.63	1.63	1.63
Procurement Coordinator	-	-	-	-	1.00	1.00	1.00
Purchasing Coordinator	1.00	1.00	1.00	1.00	-	-	-
Accounting Clerk	1.63	1.63	1.63	1.00	1.63	1.63	1.63
Total Full Time Equivalents	**4.63**	**4.63**	**4.63**	**4.63**	**5.26**	**5.26**	**5.26**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Information Technology**	Department: **Information Technology**	Program: **General Government**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	333,771	396,142	385,687	436,424	474,113	580,389	592,663
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	7,871	3,279	3,520	-	-	-	-
Total Revenues	**$ 341,642**	**$ 399,421**	**$ 389,207**	**$ 436,424**	**$ 474,113**	**$ 580,389**	**$ 592,663**
Expenditure Summary:							
Personal Services	$ 790,887	$ 857,328	$ 852,536	$ 890,493	$ 832,098	$ 1,036,086	$ 1,134,684
Contractual Services	279,187	324,330	469,032	611,003	820,152	927,065	938,766
Commodities	256,153	402,910	221,932	244,200	244,200	358,400	297,200
Capital Outlay	-	-	-	-	-	-	-
Debt Service	8,857	-	-	-	-	-	-
Total Expenditures	**$ 1,335,084**	**$ 1,584,568**	**$ 1,543,500**	**$ 1,745,696**	**$ 1,896,450**	**$ 2,321,551**	**$ 2,370,650**
Personnel Summary:							
IT Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Network Management Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00
IT Technician	1.00	1.00	1.00	1.00	1.00	2.00	2.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**7.00**	**7.00**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Road Use Tax Fund Summary

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Cash Balance, July 1	$ 9,252,239	$ 9,930,750	$10,124,517	$ 8,863,378	$11,424,244	$11,011,440	$11,673,054
Revenues:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	227,038	540,504	456,414	351,000	449,000	372,000	341,000
Intergovernmental	9,342,914	9,590,137	9,971,369	10,654,537	10,892,055	10,668,980	10,859,498
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	7,699	8,659	21,731	3,000	3,000	3,000	3,000
Total Revenues	$ 9,577,651	$10,139,300	$10,449,514	$11,008,537	$11,344,055	$11,043,980	$11,203,498
Transfers In	9,473	22,352	8,046	9,000	11,000	12,000	13,000
Funds Available	$18,839,363	$20,092,402	$20,582,077	$19,880,915	$22,779,299	$22,067,420	$22,889,552
Expenditures:							
Street Lighting	$ 656,933	$ 654,268	$ 691,568	$ 750,000	$ 750,000	$ 774,000	$ 798,000
Public Works Engineering	1,821,420	3,326,188	2,046,206	2,435,550	2,559,651	2,569,502	2,744,662
Public Works Operations	2,167,201	2,607,748	2,958,106	3,397,314	3,392,816	3,675,219	3,815,567
Snow and Ice Control	698,533	455,963	1,439,979	1,214,930	1,861,187	1,214,421	1,484,030
Traffic Engineering	1,201,943	1,386,968	1,734,224	1,745,228	1,816,622	1,872,307	2,017,539
Total Expenditures	$ 6,546,030	$ 8,431,135	$ 8,870,083	$ 9,543,022	$10,380,276	$10,105,449	$10,859,798
Transfers Out	2,362,583	1,536,750	287,750	1,087,583	1,387,583	288,917	288,333
Ending Balance, June 30	$ 9,930,750	$10,124,517	$11,424,244	$ 9,250,310	$11,011,440	$11,673,054	$11,741,421

Activity: **Street Lighting**	Department: **Public Works**	Program: **Public Works**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	650,530	644,323	685,185	735,000	735,000	759,000	783,000
Commodities	6,403	9,945	6,383	15,000	15,000	15,000	15,000
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 656,933**	**$ 654,268**	**$ 691,568**	**$ 750,000**	**$ 750,000**	**$ 774,000**	**$ 798,000**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
None	-	-	-	$ -	$ -	$ -
Total Capital Outlay				**$ -**	**$ -**	**$ -**

Activity: **Public Works Engineering**			Department: **Public Works**			Program: **Public Works**	
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	227,038	540,504	456,414	351,000	449,000	372,000	341,000
Intergovernmental	9,342,914	9,590,137	9,971,369	10,654,537	10,892,055	10,668,980	10,859,498
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	6,720	5,620	20,415	3,000	3,000	3,000	3,000
Total Revenues	**$ 9,576,672**	**$ 10,136,261**	**$ 10,448,198**	**$ 11,008,537**	**$ 11,344,055**	**$ 11,043,980**	**$ 11,203,498**
Expenditure Summary:							
Personal Services	$ 1,449,757	$ 1,617,469	$ 1,695,658	$ 1,974,353	$ 1,939,329	$ 2,080,383	$ 2,264,047
Contractual Services	286,557	1,622,339	284,050	330,924	478,647	404,309	402,891
Commodities	85,106	70,421	66,498	71,113	81,960	84,810	77,724
Capital Outlay	-	15,959	-	59,160	59,715	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,821,420**	**$ 3,326,188**	**$ 2,046,206**	**$ 2,435,550**	**$ 2,559,651**	**$ 2,569,502**	**$ 2,744,662**
Personnel Summary:							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Civil Engineer I	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Civil Engineering Technician III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering Technician II	1.00	-	-	2.00	2.00	2.00	2.00
Civil Engineering Technician I	1.00	2.00	2.00	1.00	1.00	1.00	1.00
GIS Technician	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Clerk	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Total Full Time Equivalents	**11.81**	**11.81**	**11.81**	**12.81**	**12.81**	**12.81**	**12.81**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
1/2 Ton 4WD Truck	1	2026	Purchase	$ 45,000	$ -	$ -
GPS Receiver	1	2026	Purchase	14,715	-	-
Total Capital Outlay				**$ 59,715**	**$ -**	**$ -**

Activity: **Public Works Operations**			Department: **Public Works**			Program: **Public Works**	
	2022-23 Actual	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	979	3,039	1,316	-	-	-	-
Total Revenues	**$ 979**	**$ 3,039**	**$ 1,316**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 1,249,244	$ 1,698,876	$ 1,752,845	$ 1,956,009	$ 1,883,350	$ 2,089,533	$ 2,290,395
Contractual Services	546,520	539,840	612,428	836,865	842,351	851,661	888,613
Commodities	179,540	356,162	295,856	487,940	560,115	586,025	599,059
Capital Outlay	191,897	12,870	296,977	116,500	107,000	148,000	37,500
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 2,167,201**	**$ 2,607,748**	**$ 2,958,106**	**$ 3,397,314**	**$ 3,392,816**	**$ 3,675,219**	**$ 3,815,567**
Personnel Summary:							
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Street Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Equipment Operator	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Equipment Operator	11.00	12.00	12.00	12.00	12.00	13.00	13.00
Seasonal Laborer (3 Month)	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalents	**16.50**	**17.50**	**18.50**	**18.50**	**18.50**	**19.50**	**19.50**

Capital Outlay Summary:	**Quantity**	**Schedule Year**	**Purchase/ Reserve**	**2025-26 Revised**	**2026-27 Budget**	**2027-28 Projected**
Concrete Drill	1	2026	Purchase	$ 11,000	$ -	$ -
Hydro Seeder	1	2026	Purchase	11,000	-	-
Power Tilt Knuckle Attachment	1	2026	Purchase	20,000	-	-
Rotating Grapple Attachment	1	2026	Purchase	20,000	-	-
Towable Grapple Trailer	1	2026	Purchase	45,000	-	-
Asphalt Distributor	1	2027	Purchase	-	120,000	-
Enclosed Trailer	1	2027	Purchase	-	14,000	-
Tilt Bed Trailer	1	2027	Purchase	-	14,000	-
Batwing Mower Attachment	1	2028	Purchase	-	-	24,000
Enclosed Trailer	1	2028	Purchase	-	-	13,500
Total Capital Outlay				**$ 107,000**	**$ 148,000**	**$ 37,500**

Activity: **Snow and Ice Control**	Department: **Public Works**	Program: **Public Works**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 203,093	$ 152,567	$ 57,434	$ 237,905	$ 237,878	$ 255,112	$ 274,859
Contractual Services	46,874	56,047	49,394	80,778	75,379	76,829	80,401
Commodities	131,596	230,597	132,214	255,247	253,930	272,480	478,770
Capital Outlay	316,970	16,752	1,200,937	641,000	1,294,000	610,000	650,000
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 698,533**	**$ 455,963**	**$ 1,439,979**	**$ 1,214,930**	**$ 1,861,187**	**$ 1,214,421**	**$ 1,484,030**
Personnel Summary:							
None	-	-	-	-	-	-	-
Total Full Time Equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
Single Axle Dump Truck with Snow Plow	1	2025	Purchase	$ 288,000	$ -	$ -
Tandem Axle Dump Truck with Snow Plow	1	2025	Purchase	331,000	-	-
Articulating Snow Wing Blade	1	2026	Purchase	22,000	-	-
Single Axle Dump Truck with Snow Plow	1	2026	Purchase	316,000	-	-
Tandem Axle Dump Truck with Snow Plow	1	2026	Purchase	337,000	-	-
Single Axle Dump Truck with Snow Plow	2	2027	Purchase	-	610,000	-
Single Axle Dump Truck with Snow Plow	1	2028	Purchase	-	-	320,000
Tandem Axle Dump Truck with Snow Plow	1	2028	Purchase	-	-	330,000
Total Capital Outlay				**$ 1,294,000**	**$ 610,000**	**$ 650,000**

Activity: **Traffic Engineering**	Department: **Public Works**	Program: **Public Works**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Revenue Summary:							
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure Summary:							
Personal Services	$ 709,634	$ 733,682	$ 817,051	$ 957,389	$ 929,860	$ 1,136,820	$ 1,232,069
Contractual Services	335,269	429,299	405,603	587,985	683,912	478,181	531,360
Commodities	137,243	158,200	160,037	186,854	189,850	212,306	189,610
Capital Outlay	19,797	65,787	351,533	13,000	13,000	45,000	64,500
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 1,201,943**	**$ 1,386,968**	**$ 1,734,224**	**$ 1,745,228**	**$ 1,816,622**	**$ 1,872,307**	**$ 2,017,539**
Personnel Summary:							
Traffic Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer I	-	-	1.00	1.00	1.00	1.00	1.00
Engineering Traffic Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Safety Supervisor	-	-	-	-	-	1.00	1.00
Lead Traffic Technician	1.00	1.00	1.00	1.00	1.00	-	-
Traffic Technician	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Total Full Time Equivalents	**6.00**	**6.00**	**7.00**	**7.00**	**7.00**	**8.00**	**8.00**

Capital Outlay Summary:	Quantity	Schedule Year	Purchase/ Reserve	2025-26 Revised	2026-27 Budget	2027-28 Projected
Utility Locator	1	2026	Purchase	$ 13,000	$ -	$ -
1/2 Ton 4WD Truck	1	2027	Purchase	-	45,000	-
1/2 Ton 4WD Truck	1	2028	Purchase	-	-	40,000
Utility Vehicle	1	2028	Purchase	-	-	24,500
Total Capital Outlay				**$ 13,000**	**$ 45,000**	**$ 64,500**

CITY OF ANKENY, IOWA

Road Use Tax Fund

Growth Assumptions	
Revenue Growth	Various
Expense Growth	5.0%
Interest Rate	2.0%

		Audited Financial Statements			Revised	Budget	Estimated	Projected	Projected	Projected	Projected
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
		1.8%	2.3%	7.0%	(8.2%)	0.7%	1.8%	0.7%	0.7%	0.3%	0.3%
Funding Per Capita	1	$138.29	$141.48	$151.36	$139.00	$140.00	$142.50	$143.50	$144.50	$145.00	$145.50
Population	2	67,887	67,887	67,887	76,207	76,207	76,207	76,207	76,207	76,207	93,903
OPERATING REVENUES	3	5.2%	2.3%	7.0%	3.1%	0.7%	1.8%	0.7%	0.7%	0.3%	23.6%
Road Use Tax Collections	4	$9,387,762	$9,604,875	$10,275,238	$10,592,773	$10,668,980	$10,859,498	$10,935,705	$11,011,912	$11,050,015	$13,662,887
Other Revenues	5	(5,414)	7,168	38,989	302,282	3,000	3,000	3,000	3,000	3,000	3,000
Total Revenues	6	$9,382,348	$9,612,043	$10,314,227	$10,895,055	$10,671,980	$10,862,498	$10,938,705	$11,014,912	$11,053,015	$13,665,887
OPERATING EXPENSES	7	(0.3%)	38.3%	(15.6%)	26.9%	4.4%	8.7%	5.0%	5.0%	5.0%	5.0%
Street Lighting	8	$656,933	$654,269	$691,568	$750,000	$774,000	$798,000	$837,900	$879,795	$923,785	$969,974
Public Works Engineering	9	1,821,421	3,310,229	2,046,207	2,499,936	2,569,502	2,744,662	2,881,895	3,025,990	3,177,289	3,336,154
Public Works Operations	10	1,975,304	2,594,878	2,661,130	3,285,816	3,527,219	3,778,067	3,966,970	4,165,319	4,373,585	4,592,264
Snow and Ice Control	11	381,563	439,209	239,042	567,187	604,421	834,030	875,732	919,518	965,494	1,013,769
Traffic Engineering	12	1,182,146	1,321,182	1,382,690	1,803,622	1,827,307	1,953,039	2,050,691	2,153,225	2,260,887	2,373,931
Total Operating Expense	13	$6,017,366	$8,319,767	$7,020,637	$8,906,561	$9,302,449	$10,107,798	$10,613,188	$11,143,847	$11,701,040	$12,286,092
Interest Income	14	$227,038	$540,503	$456,415	$449,000	$372,000	$341,000	$234,828	$220,527	$198,619	$169,891
Net Revenue Debt Service	15	$3,592,020	$1,832,779	$3,750,005	$2,437,494	$1,741,531	$1,095,700	$560,345	$91,592	($449,406)	$1,549,686
Road Use Tax Debt Service											
Series 2019 G.O. Debt	16	$87,583	$87,750	$87,750	$87,583	$88,917	$88,333	$88,400	$0	$0	$0
Total RUT Debt	17	$87,583	$87,750	$87,750	$87,583	$88,917	$88,333	$88,400	$0	$0	$0
Debt Service Coverage											
Net Revenues/All Debt	18	41.01	20.89	42.74	27.83	19.59	12.40	6.34	N/A	N/A	N/A
CASHFLOW AFTER DEBT	19	$3,504,437	$1,745,029	$3,662,255	$2,349,911	$1,652,614	$1,007,367	$471,945	$91,592	($449,406)	$1,549,686
Capital Outlays	20	($528,664)	($111,368)	($1,849,447)	($1,473,715)	($803,000)	($752,000)	($1,000,000)	($1,000,000)	($1,000,000)	($1,000,000)
Annual CIP Transfers	21	($2,275,000)	($1,449,000)	($200,000)	($1,300,000)	($200,000)	($200,000)	($200,000)	($200,000)	$0	$0
Other Transfers In/(Out)	22	9,473	22,352	8,046	11,000	12,000	13,000	13,000	13,000	13,000	13,000
Accrual Adjustment	23	(31,734)	(13,246)	(321,127)	0	0	0	0	0	0	0
Annual Surplus/(Deficit)	24	$678,511	$193,767	$1,299,727	($412,804)	$661,614	$68,367	($715,055)	($1,095,408)	($1,436,406)	$562,686
Beginning Cash Balance	25	$9,252,239	$9,930,750	$10,124,517	$11,424,244	$11,011,440	$11,673,054	$11,741,421	$11,026,366	$9,930,957	$8,494,552
Ending Cash Balance	26	$9,930,750	$10,124,517	$11,424,244	$11,011,440	$11,673,054	$11,741,421	$11,026,366	$9,930,957	$8,494,552	$9,057,238
Cash Balance as % of O & M	27	165%	122%	163%	124%	125%	116%	104%	89%	73%	74%

CITY OF ANKENY, IOWA

Road Use Tax Fund

Growth Assumptions	
Revenue Growth	Various
Expense Growth	5.0%
Interest Rate	2.0%

		Audited Financial Statements			Revised	Budget	Estimated	Projected	Projected	Projected	Projected
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Capital Outlays											
Public Works Engineering	28	$0	$15,959	$0	$59,715	$0	$0	$0	$0	$0	$0
Public Works Operations	29	191,897	12,870	296,977	107,000	148,000	37,500	0	0	0	0
Snow and Ice Control	30	316,970	16,752	1,200,937	1,294,000	610,000	650,000	0	0	0	0
Traffic Engineering	31	19,797	65,787	351,533	13,000	45,000	64,500	0	0	0	0
Misc Capital Outlays	32	0	0	0	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000
Total	33	$528,664	$111,368	$1,849,447	$1,473,715	$803,000	$752,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000

Police & Fire Retirement Fund Summary

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Cash Balance, July 1	$ 1,728,234	$ 1,547,627	$ 1,549,547	$ 1,551,610	$ 1,521,051	$ 1,375,289	$ 1,316,174
Revenues:							
Property Taxes	$ 2,442,175	$ 2,552,663	$ 2,953,611	$ 3,134,545	$ 3,134,545	$ 3,424,717	$ 3,503,269
Non-Property Taxes	18,929	18,758	18,360	17,891	17,891	19,849	20,281
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	6,250	26,251	26,306	20,000	20,000	16,000	15,000
Intergovernmental	73,131	86,924	79,868	82,903	81,834	73,793	82,565
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	6,297	-	-	-	-	-	-
Total Revenues	$ 2,546,782	$ 2,684,596	$ 3,078,145	$ 3,255,339	$ 3,254,270	$ 3,534,359	$ 3,621,115
Transfers In	-	-	-	-	-	-	-
Funds Available	$ 4,275,016	$ 4,232,223	$ 4,627,692	$ 4,806,949	$ 4,775,321	$ 4,909,648	$ 4,937,289
Expenditures:							
Personal Services	$ 2,694,134	$ 2,658,452	$ 3,085,618	$ 3,428,256	$ 3,359,032	$ 3,550,474	$ 4,120,419
Contractual Services	33,255	24,224	21,023	37,000	41,000	43,000	45,000
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ 2,727,389	$ 2,682,676	$ 3,106,641	$ 3,465,256	$ 3,400,032	$ 3,593,474	$ 4,165,419
Transfers Out	-	-	-	-	-	-	-
Ending Balance, June 30	$ 1,547,627	$ 1,549,547	$ 1,521,051	$ 1,341,693	$ 1,375,289	$ 1,316,174	$ 771,870

Employee Benefits Fund Summary

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Revised	2026-27 Budget	2027-28 Projected
Cash Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenues:							
Property Taxes	$ -	$ -	$ 1,050,070	$ 1,805,099	$ 1,805,099	$ 3,086,542	$ 3,151,860
Non-Property Taxes	-	-	6,486	10,227	10,227	17,487	17,847
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	-	-	15,072	16,393	16,393	17,450	17,419
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	$ -	$ -	$ 1,071,628	$ 1,831,719	$ 1,831,719	$ 3,121,479	$ 3,187,126
Transfers In	-	-	-	-	-	-	-
Funds Available	$ -	$ -	$ 1,071,628	$ 1,831,719	$ 1,831,719	$ 3,121,479	$ 3,187,126
Expenditures:							
Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	-	-	1,071,628	1,831,719	1,831,719	3,121,479	3,187,126
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	$ -