



2026 Budget

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City of Iola

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The seal of the City of Iola, Kansas, is a circular emblem. It features a double-lined border. The outer border is a solid line, and the inner border is a dashed line. Between these borders, the words "THE CITY OF IOLA" are written in a serif font, following the curve of the top half, and "KANSAS" is written at the bottom. In the center of the seal, the word "SEAL" is prominently displayed in a large, bold, serif font.

City of Iola

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Gas	General	600,000	700,000	850,000	12-825D
Water	General		220,000	220,000	12-825D
Electric	General	2,000,000	2,100,000	2,550,000	12-825D
Electric CIP	General	195,000	500,000	250,000	12-825D
Sanitation	General	87,000	87,000	87,000	12-825D
Wastewater	General	100,000	120,000	120,000	12-825D
General	Employee Benefits	12,000	9,500	6,000	12-17,118
General	Equipment Reserve	668,100	646,300	735,625	12-1,117
Gas	Stores	40,000	60,000	60,000	12-825D
Gas	Recreation	63,000	63,000	63,000	12-825D
Gas	Equipment Reserve	50,000	45,000	45,000	12-1,117
Gas	Employee Benefits	2,000	1,000	500	12-17,118
Gas	CIP	100,000	100,000	100,000	12-1,118
Electric	Recreation	260,000	260,000	260,000	12-825D
Wastewater	Recreation	56,000	56,000	56,000	12-825D
Sanitation	Equipment Reserve	25,000	25,000	25,000	12-1,117
Water	Stores	33,333	33,333	33,333	12-825D
Electric	Stores	90,000	90,000	90,000	12-825D
Wastewater	Stores	40,000	40,000	40,000	12-825D
Wastewater	Equipment Reserve	55,750	101,750	20,000	12-1,117
Wastewater	Stores	40,000	40,000	40,000	12-825D
Wastewater	Employee Benefits	1,500	1,000	1,000	12-17,118
Wastewater	Wastewater CIP	200,000	200,000	200,000	12-1,118
Water	Employee Benefits	2,000	2,000	1,000	12-17,118
Water	Water CIP			100,000	12-1,118
Water	Equipment Reserve	110,000	200,000		12-1,117
Electric	Employee Benefits	5,000	5,000	1,000	12-17,118
Electric	Equipment Reserve	210,000	160,000	210,000	12-1,117
Capital Projects	Street / Highway	500,000	500,000	500,000	12-1,119
Electric	Electric CIP	300,000	250,000	350,000	12-1,118
	Totals	5,845,683	6,615,883	7,014,458	
	Adjustments				
	Adjusted Totals	5,845,683	6,615,883	7,014,458	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

[illegible]

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2026

Library found in: City of Iola
Allen County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2025</u>	<u>2026</u>
Ad Valorem	\$240,895	\$283,684
Delinquent Tax	\$4,000	\$5,000
Motor Vehicle Tax	\$25,175	\$28,270
Recreational Vehicle Tax	\$363	\$343
16/20M Vehicle Tax	\$285	\$334
TOTAL TAXES	<u>\$270,718</u>	<u>\$317,631</u>
Difference in Total Taxes:	\$46,913	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$37,984,979	\$40,294,759
Did Assessed Valuation Decrease?	No	
Levy Rate	6.342	7.040
Difference in Levy Rate:	0.698	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Iola

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	556,168	624,277	611,500
Receipts:			
Ad Valorem Tax	1,581,205	1,876,538	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	111,144	25,000	
Motor Vehicle Tax	174,823	178,215	220,218
Recreational Vehicle Tax	2,379	2,571	2,671
16/20M Vehicle Tax	1,860	2,017	2,601
Commercial Vehicle Tax			14,660
Watercraft Tax			974
Gross Earning (Intangible) Tax			0
In Lieu of Tax Payments	7,843	5,000	
Reimbursement Police BPV	5,051		
County Sales Tax	437,598	440,000	450,000
Franchise Tax	62,236	60,000	62,000
City Sales Tax	770,341	790,000	800,000
BMS Subsidy - County	1,971,208	2,007,498	2,067,723
Local Alcohol Tax	13,973	12,000	14,000
State Highway Maintenance Tax	35,544	35,000	35,000
Fire Department Donations	750		
Rural Fire Contracts	105,808	85,000	105,000
Municipal Court Fines and Fees	73,721	85,000	70,000
Cemetery Fees	21,020	25,000	20,000
Dog Tags	1,495	1,200	1,400
Licenses and Permits	26,834	25,000	27,000
Park Rentals	7,625	7,000	7,500
Impound Fees	4,414	6,000	4,000
Minimum Housing Receipts	12,972	8,000	12,000
Click It or Ticket	1,474	100	1,000
KDOT Federal Funds Exchange	67,190	65,000	65,000
Penalty Fees	29,116	35,000	30,000
Library Salaries/Insurance Reimbursed	267,412	283,999	297,000
Dividend from EMC Insurance	48,878	55,000	60,000
Transfers	2,982,323	3,727,000	3,477,000
Interest on Idle Funds	198,719	200,000	200,000
Neighborhood Revitalization Rebate	-62,129	-55,000	-82,623
Miscellaneous	40,357	43,471	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,003,184	10,030,609	7,964,124
Resources Available:	9,559,352	10,654,886	8,575,624

City of Iola

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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CPA Summary

City of Iola

2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Clerks			
Salaries	387,598	414,660	440,887
Contractual	184,180	171,400	183,400
Commodities	59,304	47,250	63,250
Capital Outlay			
Transfers	1,000	1,000	1,000
Total	632,082	634,310	688,537
Police			
Salaries	1,561,302	1,852,593	1,865,659
Contractual	100,960	127,700	126,600
Commodities	48,020	54,800	54,800
Capital Outlay	18,652	45,100	72,710
Transfers	30,000	30,000	61,500
Total	1,758,934	2,110,193	2,181,269
Street			
Salaries	640,965	648,570	727,274
Contractual	96,239	60,850	80,350
Commodities	198,572	317,500	323,000
Capital Outlay			
Transfers	120,000	120,000	118,000
Total	1,055,776	1,146,920	1,248,624
Park			
Salaries	518,262	542,187	610,179
Contractual	31,121	35,750	35,750
Commodities	46,430	54,000	55,000
Capital Outlay		8,000	20,000
Total	595,813	639,937	720,929
Fire			
Salaries	2,702,835	3,191,846	3,316,358
Contractual	87,459	151,750	151,650
Commodities	114,996	146,000	143,000
Capital Outlay	113,000	79,800	60,000
Transfers	455,000	455,000	447,500
Total	3,473,290	4,024,396	4,118,508
Administration			
Salaries	527,728	555,270	598,431
Contractual	55,454	42,250	57,950
Commodities	6,180	11,750	11,750
Capital Outlay	4,710	3,000	3,000
Transfers		2,500	12,500
Total	594,072	614,770	683,631
Code Enforcement			
Salaries	223,222	232,785	245,408
Contractual	39,580	55,250	55,250
Commodities	20,807	23,800	24,300
Capital Outlay			
Transfers	5,000	5,000	5,000
Total	288,609	316,835	329,958
Council			
Salaries			
Contractual	68,432	62,750	74,000
Commodities	148	100	100
Capital Outlay			
Total	68,580	62,850	74,100
Page 1 - Total	8,467,156	9,550,211	10,045,556

City of Iola

2026

Adopted Budget
General Fund - Detail Page 2

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Court			
Salaries	126,803	141,461	133,521
Contractual	12,789	24,850	23,350
Commodities	13,635	15,550	16,050
Capital Outlay			
Transfers	1,000	1,000	
Total	154,227	182,861	172,921

Library (Benefits)			
Salaries	245,708	275,499	280,000
Contractual			
Commodities			
Capital Outlay			
Total	245,708	275,499	280,000

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 - Total	399,935	458,360	452,921
Page 1 - Total	8,467,156	9,550,211	10,045,556
Grand Total	8,867,091	10,008,571	10,498,477

(Note: Should agree with general sub-totals.)

City of Jola

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	168,433	219,225	83,977
Receipts:			
Ad Valorem Tax	84,545	92,143	xxxxxxxxxxxx
Delinquent Tax	3,989	800	
Motor Vehicle Tax	9,452	9,327	10,813
Recreational Vehicle Tax	130	135	131
16/20M Vehicle Tax	45	106	128
Commercial Vehicle Tax		641	720
Watercraft Tax	409	500	48
Rentals, crops, buildings etc.	11,126	10,000	
Interest on Idle Funds	9,917	8,000	
Neighborhood Revitalization Rebate	(3,251)	-4,000	-4,054
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	116,362	117,652	7,786
Resources Available:	284,795	336,877	91,763
Expenditures:			
Contractual	65,570	95,000	75,000
Commodities		155,000	112,000
Cash Reserve (2026 column)			
Miscellaneous		2,900	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	65,570	252,900	187,000
Unencumbered Cash Balance Dec 31	219,225	83,977	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	215,400	252,900	187,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		187,000
	Tax Required		95,237
Delinquent Comp Rate:	2.6%		2,505
Amount of 2025 Ad Valorem Tax			97,742

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	228,192	240,895	xxxxxxxxxxxx
Delinquent Tax	17,531	4,000	5,000
Motor Vehicle Tax	26,044	25,175	28,270
Recreational Vehicle Tax	287	363	343
16/20M Vehicle Tax	155	285	334
Commercial Vehicle Tax		1,660	1,882
Watercraft Tax		70	125
In Lieu of Taxes	1,108		2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(8,776)	-9,373	-11,293
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	264,541	263,075	26,661
Resources Available:	264,541	263,075	26,661
Expenditures:			
Remit taxes	264,541	263,075	303,075
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	264,541	263,075	303,075
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	264,541	263,075	303,075
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		303,075
	Tax Required		276,414
Delinquent Comp Rate:	2.6%		7,270
Amount of 2025 Ad Valorem Tax			283,684

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	650,573	832,469	1,000,469
Receipts:			
State of Kansas Gas Tax	145,631	143,000	143,000
County Transfers Gas		0	0
Interest on Idle Funds	36,265	25,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	181,896	168,000	178,000
Resources Available:	832,469	1,000,469	1,178,469
Expenditures:			
Road Improvements			100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	100,000
Unencumbered Cash Balance Dec 31	832,469	1,000,469	1,078,469
2024/2025/2026 Budget Authority Amount	0	0	100,000

Adopted Budget

Tourism & Convention	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,343	33,257	35,257
Receipts:			
Guest Tax	67,014	80,000	70,000
Interest on Idle Funds	1,753	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,767	82,000	72,000
Resources Available:	95,110	115,257	107,257
Expenditures:			
Recreation CIP Transfer	30,000	30,000	30,000
Tourism Projects	31,853	50,000	40,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,853	80,000	70,000
Unencumbered Cash Balance Dec 31	33,257	35,257	37,257
2024/2025/2026 Budget Authority Amount	80,000	80,000	70,000

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	792,261	831,476	775,476
Receipts:			
Employee/Employer Contribution	1,186,371	1,000,000	1,100,000
Retiree Contributions	49,283	35,000	45,000
Transfers	8,000	5,000	5,000
Interest on Idle Funds	43,534	40,000	45,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,287,188	1,080,000	1,195,000
Resources Available:	2,079,449	1,911,476	1,970,476
Expenditures:			
Contractual Services	6,376	6,200	6,200
Insurance Claims Paid	1,230,683	1,119,800	1,300,000
Employee Health Fair	10,861	10,000	10,000
Retirement Expenses	53		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,247,973	1,136,000	1,316,200
Unencumbered Cash Balance Dec 31	831,476	775,476	654,276
2024/2025/2026 Budget Authority Amount	1,263,654	1,136,000	1,316,200

Adopted Budget

Gas	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	961,563	1,185,915	1,074,235
Receipts:			
Gas Sales	2,987,091	4,000,000	4,000,000
Interest on Idle Funds	74,539	50,000	75,000
Miscellaneous	7,499	5,500	5,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,069,129	4,055,500	4,080,500
Resources Available:	4,030,692	5,241,415	5,154,735
Expenditures:			
Personnel Services	544,666	531,030	555,475
Contractual Services	1,348,386	2,559,650	2,564,150
Commodities	74,456	76,000	76,000
Capital Outlay	22,269	20,000	35,000
Transfers	855,000	969,000	968,500
Cash Reserve (2026 column)			
Miscellaneous		11,500	9,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,844,777	4,167,180	4,208,125
Unencumbered Cash Balance Dec 31	1,185,915	1,074,235	946,610
2024/2025/2026 Budget Authority Amount	3,994,368	4,167,180	4,208,125

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	522,011	1,357,313	2,582,295
Receipts:			
Water Sales	2,468,025	2,600,000	2,500,000
Delinquent Fees	7,972	7,500	8,000
Interest on Idle Funds	14,245	7,500	15,000
Miscellaneous	8,338	61,750	8,750
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,498,580	2,676,750	2,531,750
Resources Available:	3,020,591	4,034,063	5,114,045
Expenditures:			
Personnel Services	656,468	646,468	719,027
Contractual Services	1,006,810	805,300	469,800
Commodities			
Capital Outlay / Transfers			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,663,278	1,451,768	1,188,827
Unencumbered Cash Balance Dec 31	1,357,313	2,582,295	3,925,218
2024/2025/2026 Budget Authority Amount	2,707,833	2,863,101	1,188,827

Adopted Budget

Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,940,484	6,805,192	6,072,697
Receipts:			
Electric Sales	9,076,543	11,500,000	12,000,000
Energy Trax Program	7,971	8,000	8,000
Rentals Crops & Poles	21,725	19,000	20,000
Interest	339,184	300,000	300,000
Miscellaneous	157,202	46,600	66,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,602,625	11,873,600	12,394,600
Resources Available:	15,543,109	18,678,792	18,467,297
Expenditures:			
Personnel Services	1,343,166	1,448,595	1,586,299
Contractual Services	4,045,021	7,352,500	7,366,500
Commodities	346,116	650,000	757,000
Capital Outlay	136,337	253,000	253,000
Transfers	2,865,000	2,865,000	3,011,000
Cash Reserve (2026 column)			
Miscellaneous	2,277	37,000	32,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,737,917	12,606,095	13,005,799
Unencumbered Cash Balance Dec 31	6,805,192	6,072,697	5,461,498
2024/2025/2026 Budget Authority Amount	12,023,402	12,606,095	13,005,799

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Stores	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,006	52,540	54,365
Receipts:			
Receipts from City Departments	286,440	325,000	325,000
Transfers	203,333	223,333	223,333
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	489,773	548,333	548,333
Resources Available:	533,779	600,873	602,698
Expenditures:			
Personnel Services	178,475	184,958	245,121
Contractual Services	18,196	16,750	16,750
Commodities	284,191	334,300	334,300
Capital Outlay		10,000	5,000
Cash Reserve (2026 column)			
Miscellaneous	377	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	481,239	546,508	601,671
Unencumbered Cash Balance Dec 31	52,540	54,365	1,027
2024/2025/2026 Budget Authority Amount	535,298	546,508	601,671

Adopted Budget

Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	123,376	184,180	218,823
Receipts:			
Solid Waste Collection Fees	406,749	422,000	422,000
Interest on Idle Funds	8,393	4,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	415,142	426,000	430,000
Resources Available:	538,518	610,180	648,823
Expenditures:			
Personnel Services	219,389	242,057	255,725
Contractual Services	4,476	13,000	15,000
Commodities	17,344	22,800	22,800
Transfers	112,500	112,500	112,500
Cash Reserve (2026 column)			
Miscellaneous	629	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	354,338	391,357	407,025
Unencumbered Cash Balance Dec 31	184,180	218,823	241,798
2024/2025/2026 Budget Authority Amount	380,346	391,357	407,025

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	522,010	293,439	190,151
Receipts:			
Waste Water Charges	872,493	900,000	900,000
Delinquent Fees	2,737		
Interest on Idle Funds	23,484	25,000	25,000
Miscellaneous		2500	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	898,714	927,500	925,000
Resources Available:	1,420,724	1,220,939	1,115,151
Expenditures:			
Personnel Services	254,014	328,888	382,983
Contractual Services	250,413	135,650	133,400
Commodities	47,930	46,000	46,000
Capital Outlay	121,435	0	115,000
Transfers	453,250	518,750	437,000
Cash Reserve (2026 column)			
Miscellaneous	243	1,500	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,127,285	1,030,788	1,115,133
Unencumbered Cash Balance Dec 31	293,439	190,151	18
2024/2025/2026 Budget Authority Amount	1,144,788	1,030,788	1,115,133

Adopted Budget

Major Projects	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,552,390	1,915,464	2,240,464
Receipts:			
City Sales Tax	1,012,841	950,000	1,000,000
Grants	1,480		
Lot Sales	21,419		15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,035,740	950,000	1,015,000
Resources Available:	3,588,130	2,865,464	3,255,464
Expenditures:			
Commodities	1,172,666	125,000	120,000
Transfers	500,000	500,000	500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,672,666	625,000	620,000
Unencumbered Cash Balance Dec 31	1,915,464	2,240,464	2,635,464
2024/2025/2026 Budget Authority Amount	1,775,000	625,000	620,000

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Kansas Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	126,796	115,356	135,356
Receipts:			
Sales Tax Collected	370,477	520,000	400,000
Water Fees	5,894	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	376,371	526,000	406,000
Resources Available:	503,167	641,356	541,356
Expenditures:			
Remittance Water Fees	7,267	6,000	6,500
Remittance Sales Tax	380,391	500,000	450,000
Uncollectable Fees	153		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	387,811	506,000	456,500
Unencumbered Cash Balance Dec 31	115,356	135,356	84,856
2024/2025/2026 Budget Authority Amount	441,000	506,000	456,500

Adopted Budget

Police Crime Donations	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,681	11,161	10,361
Receipts:			
HOFNOD Donations	2,850	1,000	1,000
Project Care Donations	1,800	1,000	1,000
Interest on Idle Funds		200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,650	2,200	2,200
Resources Available:	13,331	13,361	12,561
Expenditures:			
HOFNOD	1,594	1,500	1,500
Project Care	576	1,500	1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,170	3,000	3,000
Unencumbered Cash Balance Dec 31	11,161	10,361	9,561
2024/2025/2026 Budget Authority Amount	5,250	3,000	3,000

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Cemetery Trust	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	19,095	18,229	9,229
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	19,095	18,229	9,229
Expenditures:			
Cemetery Repairs	866		
Cemetery Software		9,000	9,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	866	9,000	9,000
Unencumbered Cash Balance Dec 31	18,229	9,229	229
2024/2025/2026 Budget Authority Amount	9,000	9,000	9,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Storm Water	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	728,383	793,197	813,197
Receipts:			
Storm Water Fees	70,977	70,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	70,977	70,000	70,000
Resources Available:	799,360	863,197	883,197
Expenditures:			
Storm water Maintenance	6,163	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,163	50,000	50,000
Unencumbered Cash Balance Dec 31	793,197	813,197	833,197
2024/2025/2026 Budget Authority Amount	50,000	50,000	50,000

CPA Summary

City of Iola

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Recreation	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	31,539	47,977	34,470
Receipts:			
Local Alcohol Tax	13,273	11,000	13,000
Fees	89,872	85,600	131,600
Transfer from other Fends	379,000	379,000	379,000
Sponsorships	18,411	18,000	18,000
Interest on Idle Funds			
Miscellaneous	1,231		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	501,787	493,600	541,600
Resources Available:	533,326	541,577	576,070
Expenditures:			
Personnel Services	344,429	350,607	365,437
Contractual Services	56,509	55,300	68,200
Commodities	84,411	101,200	105,400
Transfers			15,250
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	485,349	507,107	554,287
Unencumbered Cash Balance Dec 31	47,977	34,470	21,783
2024/2025/2026 Budget Authority Amount	491,456	507,107	554,287

Adopted Budget

Major Street	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	1,960,707	2,520,887	2,047,387
Receipts:			
Transfer from Capital Projects	500,000	500,000	500,000
Interest on Idle Funds	104,576	26,500	108,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	604,576	526,500	608,000
Resources Available:	2,565,283	3,047,387	2,655,387
Expenditures:			
Highway 54 Project	44,396	1,000,000	1,000,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,396	1,000,000	1,000,000
Unencumbered Cash Balance Dec 31	2,520,887	2,047,387	1,655,387
2024/2025/2026 Budget Authority Amount	44,396	1,000,000	1,000,000

CPA Summary

City of Iola

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,990,771	49.405	82,623
Industrial	97,686	2.424	4,054
Library	272,094	6.753	11,293
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	2,360,551	58.582	97,970

2025 July 1 Valuation: 40,294,759

Valuation Factor: 40,294.759

Neighborhood Revitalization Subj to Rebate: 1,672,357

Neighborhood Revitalization factor: 1,672.357

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

CPA Summary

GENERAL FUND (01) – REVENUE, EXPENDITURES, & FUND BALANCE

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Safe Route Grant (2015) Phase 1	\$ -	\$ -	\$ -	\$ -
Ad Valorem Property Tax	\$ 1,405,929	\$ 1,581,205	\$ 1,876,564	\$ 1,990,654
Special Assessment - Weed Cutting	\$ 18,200	\$ 21,550	\$ 18,000	\$ 18,000
Delinquent Tax	\$ 26,177	\$ 111,144	\$ 25,000	\$ 25,000
Motor Vehicle Tax	\$ 153,158	\$ 174,823	\$ 178,215	\$ 220,895
Recreational Vehicle Tax	\$ 2,074	\$ 2,379	\$ 2,571	\$ 2,671
In Lieu Of" Tax Payments	\$ 12,802	\$ 7,843	\$ 5,000	\$ 7,500
16M & 20M Vehicle Tax	\$ 2,680	\$ 1,860	\$ 2,017	\$ 2,601
Reimbursement - Police BPV	\$ -	\$ 5,051	\$ -	\$ -
County Sales Tax	\$ 383,589	\$ 437,598	\$ 440,000	\$ 450,000
Franchise Fees	\$ 59,518	\$ 62,236	\$ 60,000	\$ 62,000
City Sales Tax	\$ 768,506	\$ 770,341	\$ 790,000	\$ 800,000
EMS Subsidy - County	\$ 1,797,092	\$ 1,971,208	\$ 2,007,498	\$ 2,067,723
Local alcohol tax	\$ 12,130	\$ 13,973	\$ 12,000	\$ 14,000
State Highway Maintenance Tax	\$ 35,520	\$ 35,544	\$ 35,000	\$ 35,000
Commercial Vehicle Tax	\$ -	\$ -	\$ 11,748	\$ 14,660
Fire Department Donations	\$ (99)	\$ 750	\$ -	\$ -
Rural Fire Contracts	\$ 84,876	\$ 105,808	\$ 100,000	\$ 105,000
Watercraft Tax	\$ -	\$ -	\$ 497	\$ 531
COPS Grand (Federal) 2014	\$ -	\$ -	\$ -	\$ -
Municipal Court Appt Attorney	\$ 4,325	\$ 4,190	\$ 4,000	\$ 4,000
Application Fees	\$ 30	\$ -	\$ -	\$ -
EMS Surcharge	\$ -	\$ -	\$ -	\$ -
Cemetery Lot Sales	\$ 11,250	\$ 8,880	\$ 10,000	\$ 8,000
Cemetery Grave Openings	\$ 18,985	\$ 12,140	\$ 15,000	\$ 12,000
Dog Tags	\$ 1,248	\$ 1,495	\$ 1,200	\$ 1,400
Licenses and Permits	\$ 28,221	\$ 26,834	\$ 25,000	\$ 27,000
Municipal Court Fines & Fees	\$ 70,398	\$ 62,486	\$ 65,000	\$ 60,000
Park Rentals	\$ 7,475	\$ 7,625	\$ 7,000	\$ 7,500
Court Diversion Fee	\$ 5,950	\$ 3,670	\$ 6,000	\$ 3,500
Impound Fees	\$ 5,902	\$ 4,414	\$ 6,000	\$ 4,000
Minimum Housing Receipts	\$ 11,150	\$ 12,972	\$ 8,000	\$ 12,000
Neighborhood Revitalization	\$ (55,970)	\$ (62,129)	\$ (55,000)	\$ (60,000)
Click-It or Ticket	\$ 100	\$ 1,474	\$ 100	\$ 1,000
Municipal Court Reinstatement	\$ 2,229	\$ (405)	\$ 5,000	\$ 2,000
KRAF Grant - Defib 2016	\$ -	\$ -	\$ -	\$ -
Safer Grant Reimb from DHS	\$ -	\$ -	\$ -	\$ -
KDOT Federal Funds Exchange	\$ 65,761	\$ 67,190	\$ 65,000	\$ 65,000
Miscellaneous Receipts	\$ 6,773	\$ 8,600	\$ 5,000	\$ 6,000
<i>Revenue Subtotal - pg 1</i>	<i>\$ 4,945,976</i>	<i>\$ 5,462,751</i>	<i>\$ 5,731,410</i>	<i>\$ 5,969,635</i>

GENERAL FUND (01) – REVENUE, EXPENDITURES, & FUND BALANCE

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Copies for Police	\$ 935	\$ 1,302	\$ 1,000	\$ 1,000
Copies for Clerk	\$ 310	\$ 161	\$ 200	\$ 200
Court - Jail Fees	\$ 847	\$ 737	\$ 1,000	\$ 750
Penalty Fee Receipts	\$ 33,734	\$ 29,116	\$ 35,000	\$ 30,000
Interest - Checking Account	\$ 210,947	\$ 198,719	\$ 200,000	\$ 200,000
Interest - IMP Boat Escrow	\$ 132	\$ -	\$ -	\$ -
Bond Money For Court	\$ 4,310	\$ 3,780	\$ 5,000	\$ 4,000
Library Salaries - Reimburse	\$ 194,636	\$ 255,880	\$ 275,499	\$ 285,000
Library Insurance - Reimburse	\$ 8,368	\$ 11,532	\$ 8,500	\$ 12,000
Library Property Ins - Reimburse	\$ 4,909	\$ 6,449	\$ 5,000	\$ 6,500
Dividend from EMC Insurance	\$ 78,887	\$ 48,878	\$ 55,000	\$ 60,000
Reimburse Fair Board Liab Ins	\$ -	\$ 1,555	\$ 1,000	\$ 1,500
Curb Donations	\$ -	\$ -	\$ -	\$ -
Transfer from Equipment Reserve	\$ -	\$ -	\$ -	\$ -
Transfer from Emergency Rescue	\$ 1,032	\$ 323	\$ -	\$ -
Transfer from Gas Utility	\$ 600,000	\$ 600,000	\$ 700,000	\$ 850,000
Transfer from Water Utility	\$ 50,000	\$ -	\$ 220,000	\$ 220,000
Transfer from Electric Utility	\$ 1,800,000	\$ 2,000,000	\$ 2,100,000	\$ 2,550,000
Transfer from Electric CIP	\$ 400,000	\$ 195,000	\$ 500,000	\$ 250,000
Transfer from Sanitation	\$ 30,000	\$ 87,000	\$ 87,000	\$ 87,000
Transfer from Wastewater Utility	\$ 100,000	\$ 100,000	\$ 120,000	\$ 120,000
Transfer from Employee Benefits				
<i>Revenue Subtotal - pg 2</i>	\$ 3,519,046	\$ 3,540,433	\$ 4,314,199	\$ 4,677,950
TOTAL REVENUE	\$ 8,465,022	\$ 9,003,184	\$ 10,045,609	\$ 10,647,585

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 6,792,347	\$ 6,934,423	\$ 7,854,871	\$ 8,217,718
CONTRACTUAL SERVICES	\$ 607,049	\$ 676,213	\$ 732,550	\$ 788,300
COMMODITIES	\$ 622,167	\$ 508,092	\$ 670,750	\$ 691,250
MISCELLANEOUS	\$ 13,287	\$ (114)	\$ 1,600	\$ 1,000
CAPITAL OUTLAY	\$ 331,780	\$ 136,362	\$ 135,900	\$ 155,710
TRANSFERS	\$ 161,388	\$ 680,100	\$ 655,800	\$ 741,625
TOTAL	\$ 8,528,018	\$ 8,935,075	\$ 10,051,471	\$ 10,595,603

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 619,164	\$ 556,168	\$ 624,278	\$ 618,415
Net Income (Rev-Exp)	\$ (62,996)	\$ 68,110	\$ (5,863)	\$ 51,982
Unencumbered Balance (Ending)	\$ 556,168	\$ 624,278	\$ 618,415	\$ 670,397

CITY OF IOLA

GENERAL FUND (01) – CLERKS (510)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
City Clerk	1	\$ 101,364	1	\$ 103,921
Billing Supervisor	1	\$ 61,940	1	\$ 64,669
Finance Assistant	1	\$ 47,795	0	
Customer Assistant	2	\$ 92,725	3	\$ 143,799
TOTAL	5.0	\$ 296,159	5.0	\$ 312,389

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2024 Capital Outlay Funds	2024 Equipment Reserve Funds	Projected Purchase Costs
Computers		\$ -	\$ -	\$ -
Copier		\$ -	\$ -	\$ -
Server		\$ -	\$ -	\$ -
TOTAL		\$ -		

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 377,017	\$ 387,598	\$ 414,660	\$ 440,887	
Contractual Services	\$ 165,389	\$ 184,180	\$ 171,400	\$ 183,400	
Commodities	\$ 39,974	\$ 59,304	\$ 47,250	\$ 63,250	
Miscellaneous	\$ 339	\$ 36	\$ 1,000	\$ 1,000	
Capital Outlay	\$ 2,675	\$ -	\$ -	\$ -	
Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total	\$ 586,394	\$ 632,117	\$ 635,310	\$ 689,537	

CITY OF IOLA

GENERAL FUND (01) – CLERKS (510)

Fiscal Year:

EXPENDITURE DETAIL					
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
<i>Personnel Services</i>					
Salaries	\$ 279,188	\$ 283,650	\$ 296,159	\$ 312,389	
Overtime	\$ 323	\$ -	\$ 300	\$ 300	
Employee Expense	\$ 97,506	\$ 103,948	\$ 118,201	\$ 128,199	
Total	\$ 377,017	\$ 387,598	\$ 414,660	\$ 440,887	
<i>Contractual Services</i>					
Legal	\$ -	\$ -	\$ 200	\$ 200	
Publications	\$ 2,166	\$ 2,172	\$ 3,000	\$ 3,000	
Technology Expenses	\$ 12,943	\$ 75,581	\$ 12,500	\$ 13,000	
Surety Bond - City Officials	\$ 175	\$ 1,085	\$ 700	\$ 1,200	
Election Expense	\$ -	\$ -	\$ -	\$ -	
Insurance: Property	\$ 15,725	\$ 11,299	\$ 16,000	\$ 14,000	
Insurance: Town Liability	\$ 55,873	\$ 64,787	\$ 56,000	\$ 65,000	
Professional Development	\$ 2,851	\$ 5,375	\$ 4,000	\$ 4,000	
Equipment Repair/ Programming	\$ 61,956	\$ 7,111	\$ 65,000	\$ 65,000	
Medical Expense	\$ -	\$ -	\$ -	\$ -	
Audit	\$ 13,700	\$ 16,770	\$ 14,000	\$ 18,000	
Total	\$ 165,389	\$ 184,180	\$ 171,400	\$ 183,400	
<i>Commodities</i>					
Materials and Supplies	\$ 7,582	\$ 10,398	\$ 10,000	\$ 10,000	
Equipment Expense	\$ -	\$ -	\$ 1,000	\$ 1,000	
Small Equipment	\$ -	\$ -	\$ 2,000	\$ 2,000	
Vehicle Maintenance	\$ -	\$ 723	\$ 250	\$ 250	
Postage Expense	\$ 26,519	\$ 38,325	\$ 28,000	\$ 40,000	
Bank Service Charges	\$ 5,874	\$ 9,858	\$ 6,000	\$ 10,000	
Building & Grounds Maint.	\$ -	\$ -	\$ -	\$ -	
Total	\$ 39,974	\$ 59,304	\$ 47,250	\$ 63,250	
<i>Miscellaneous</i>					
Uncollectibles Accounts	\$ 298	\$ 36	\$ 500	\$ 500	
Miscellaneous	\$ 40	\$ -	\$ 500	\$ 500	
Neighborhood Revitalization	\$ -	\$ -			
Total	\$ 339	\$ 36	\$ 1,000	\$ 1,000	
<i>Capital Outlay</i>					
INFRASTRUCTURE					
FACILITIES					
VEHICLES/HEAVY EQUIPMENT					
OPERATIONAL EQUIPMENT	\$ 2,675				
Total	\$ 2,675	\$ -	\$ -	\$ -	
<i>Transfers</i>					
Employee Benefits	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	

CITY OF IOLA

GENERAL FUND (01) – POLICE (511)

Fiscal Year:

PERSONNEL SCHEDULE

Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Police Chief	1	\$ 106,235	1	\$ 109,920
Lieutenant	4	\$ 350,393	4	\$ 354,774
Detective	2	\$ 153,497	2	\$ 151,071
Sergeant	1	\$ 74,227	1	\$ 74,770
Comm. Resource Officer	1	\$ 70,015	1	\$ 68,428
Patrol Officers	8	\$ 484,385	8	\$ 477,386
Record Administrative Asst.	1	\$ 45,699	1	\$ 48,195
TOTAL	18.0	\$ 1,284,452	18.0	\$ 1,284,545

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL

Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Police Car Replacement				\$ -
Police Car Replacement	2026	\$ 24,000	\$ 24,000	\$ -
Patrol Car Equipment	2026	\$ 5,000	\$ 5,000	\$ -
Radar Trailer Replacement	2026	\$ 16,000		
Ballistic Vest Replacement		\$ 4,500		\$ -
Computers & Software		\$ 18,000		\$ -
Storm Siren Battery Replacement	2026	\$ 5,210		
Radio Encryption Mandate	2030	\$ -	\$ 30,000	\$ 250,000
TOTAL		\$ 72,710	\$ 59,000	\$ 250,000

EXPENDITURE SUMMARY

ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 1,564,801	\$ 1,561,302	\$ 1,852,593	\$ 1,865,659
Contractual Services	\$ 102,457	\$ 100,960	\$ 127,700	\$ 126,600
Commodities	\$ 51,767	\$ 48,020	\$ 54,800	\$ 54,800
Miscellaneous	\$ -	\$ 268	\$ -	\$ -
Capital Outlay	\$ 24,859	\$ 18,652	\$ 45,100	\$ 72,710
Transfers	\$ 2,500	\$ 30,000	\$ 30,000	\$ 61,500
Total	\$ 1,746,384	\$ 1,759,203	\$ 2,110,193	\$ 2,181,269

CITY OF IOLA

GENERAL FUND (01) – POLICE (511)

Fiscal Year:

EXPENDITURE DETAIL					
	2023		2024		2025
	Actual		Actual		Budget
					2026
					Proposed
<i>Personnel Services</i>					
Salaries	\$ 1,121,369	\$	1,094,781	\$	1,284,452
Overtime	\$ 53,972	\$	56,524	\$	54,000
Shift Differential Pay	\$ 3,883	\$	3,565	\$	4,000
On-Call Pay	\$ 881	\$	236	\$	1,500
Employee Expense	\$ 384,695	\$	406,196	\$	508,641
Total	\$ 1,564,801	\$	1,561,302	\$	1,852,593
<i>Contractual Services</i>					
Publication	\$ 268	\$	383	\$	1,000
Technology Expenses	\$ 7,020	\$	6,542	\$	8,000
Storm Sirens	\$ -	\$	1,110	\$	3,000
Uniform Expense	\$ -	\$	-	\$	-
Insurance Expense - Vehicles	\$ 11,937	\$	8,759	\$	10,200
Insurance Expense - Law Enf	\$ 9,022	\$	10,121	\$	10,500
Training/ Subscriptions/ Travel	\$ 13,789	\$	11,857	\$	17,000
Records Maintenance	\$ -	\$	-	\$	-
Equipment Expense (incl Radio)	\$ 470	\$	3,692	\$	7,000
Vehicle Maintenance	\$ 9,929	\$	9,132	\$	10,000
Criminal Investigation	\$ 7,371	\$	4,497	\$	7,500
Prisoner Boarding	\$ 2,572	\$	2,688	\$	12,000
SEK Drug Task Force Funding	\$ -	\$	-	\$	-
Records Management System	\$ 8,135	\$	9,228	\$	8,800
Digiticket	\$ 1,236	\$	1,285	\$	1,100
Evidence.com/Axon	\$ 29,497	\$	29,537	\$	29,500
Advantage Records Backup	\$ 825	\$	500	\$	1,100
Animal Control	\$ -	\$	-	\$	-
Medical	\$ 385	\$	1,629	\$	1,000
Total	\$ 102,457	\$	100,960	\$	127,700
<i>Commodities</i>					
Materials and Supplies	\$ 10,287	\$	6,782	\$	7,800
Uniforms	\$ 4,690	\$	7,692	\$	6,500
Gun Ammunition	\$ 389	\$	2,271	\$	2,000
Small Equipment	\$ 1,036	\$	5,772	\$	8,000
Vehicle Maintenance	\$ 25,217	\$	21,164	\$	26,000
Crime Prevention - Donations	\$ -	\$	-	\$	-
DARE/CRO Expense	\$ 570	\$	1,533	\$	3,000
Building Maintenance	\$ 9,577	\$	2,807	\$	1,500
Total	\$ 51,767	\$	48,020	\$	54,800

CITY OF IOLA

GENERAL FUND (01) – POLICE (511)

Fiscal Year:

EXPENDITURE DETAIL					
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
<i>Miscellaneous</i>					
Miscellaneous	\$ -	\$ 268	\$ -	\$ -	
<i>Total</i>	\$ -	\$ 268	\$ -	\$ -	
<i>Capital Outlay</i>					
INFRASTRUCTURE	\$ -	\$ -		\$ 23,210	
FACILITIES	\$ -	\$ -	\$ 5,400	\$ -	
VEHICLES/HEAVY EQUIPMENT	\$ 22,228	\$ -	\$ 28,500	\$ 45,000	
OPERATIONAL EQUIPMENT	\$ 2,631	\$ 18,652	\$ 11,200	\$ 4,500	
<i>Total</i>	\$ 24,859	\$ 18,652	\$ 45,100	\$ 72,710	
<i>Transfers</i>					
Employee Benefit	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Equipment Reserve		\$ 27,500	\$ 27,500	\$ 59,000	
<i>Total</i>	\$ 2,500	\$ 30,000	\$ 30,000	\$ 61,500	

Contractual Services:

No Change

Commodities:

No change

Capital Outlay:

Storm Siren Battery Replacement: \$5210

6 storm sirens, 24 batteries and labor:

Ballistic Vest: \$4,500

Department will have three vest replacements at approximately \$1500 each

Patrol Vehicle Replacement Unit #61: \$24,000

\$24,000 is half of the replacement cost; the additional funds will come from equipment reserve that is in the 2025 budget of \$24,000.

Equipment for Patrol vehicle: \$5000

\$5000 is half the cost of equipment replacement and outfitting; the additional funds will come from equipment reserve that are in the 2025 budget of \$5,000.

Radar Trailer: \$16,000

Replacement of the department's non-repairable 2011 radar trailer. Radar trailer can not be repaired by the manufacturer.

Cost of replacement is estimated at \$16,000

Computer Hardware:\$18,000

Replacement of a 2012 server and a 2016 server

Total Estimated cost for both replacements and install \$18,000

Equipment Reserve:

\$24,000-half of patrol vehicle price for replacement in 2026

\$5000-half of patrol vehicle equipment for 2026

Radio Encryption Mandate from FBI:

\$30,000 Radio equipment encryption upgrade project Year 1 of 5 year project.

Patrol Vehicles:2025

Unit # / Year	Miles 4/25/2025	2026	2027	2028	2029	2030	2031
#7-2021 Ford Inter. SUV	116,670 (2025 Replacement)						X
#61-2021 Ford Inter. SUV	83,759	X					
#68-2016 Ford Inter. SUV	52,247		X				
#12-2019 Ford Explorer	66,400				X		
#66-2023 Ford Inter. SUV	42,581			X			
#56-2023 Ford Inter. SUV	40,465			X			
#6 -2023 Ford F150 Responder	34,110					X	

CITY OF IOLA

GENERAL FUND (01) – STREETS & ALLEY (512)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Superintendent	0.8	\$ 73,957	0.8	\$ 75,818
Assistant Superintendent	1	\$ 73,914	1	\$ 77,287
Equipment Operator	6	\$ 312,098	6	\$ 328,097
Apprentice Equipment Operator	0	\$ -	0	\$ -
Seasonal Employee	-	\$ 4,000	-	\$ 4,000
TOTAL	7.8	\$ 463,969	7.8	\$ 485,202

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Unit #13 Dump Truck	2026			\$ 180,000
Unit #9 1-Ton Truck	2027		\$ 22,000	\$ 65,000
Unit #E-07 Skidsteer	2027		\$ 15,000	\$ 90,000
Unit #23 Dump Truck	2029		\$ 35,000	\$ 180,000
Unit # E1 Street Sweeper	2029		\$ 25,500	\$ 275,000
Unit #31 1-Ton Truck	2031		\$ 8,000	\$ 65,000
Unit # E-15 Bomag Roller	2032		\$ 7,500	\$ 62,000
Unit # E-56 Bomag Rubber Tire	2033		\$ 5,000	\$ 50,000
Unit # E3 Motor Grader	2034		\$ -	\$ 250,000
TOTAL			\$ 118,000	

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 594,877	\$ 640,965	\$ 648,570	\$ 727,274
Contractual Services	\$ 69,319	\$ 96,239	\$ 60,850	\$ 80,350
Commodities	\$ 296,071	\$ 198,572	\$ 317,500	\$ 323,000
Miscellaneous	\$ 13,500	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 75,375	\$ 120,000	\$ 120,000	\$ 118,000
Total	\$ 1,049,141	\$ 1,055,776	\$ 1,146,920	\$ 1,248,624

CITY OF IOLA

GENERAL FUND (01) – STREETS & ALLEY (512)

Fiscal Year:

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Salaries	\$ 424,902	\$ 442,602	\$ 463,969	\$ 485,202
Overtime	\$ 8,763	\$ 6,905	\$ 8,000	\$ 8,000
On-Call compensation	\$ 7,749	\$ 7,267	\$ 8,000	\$ 8,000
Employee Expense	\$ 153,463	\$ 184,192	\$ 168,601	\$ 226,072
<i>Total</i>	\$ 594,877	\$ 640,965	\$ 648,570	\$ 727,274
<i>Contractual Services</i>				
Publications	\$ -	\$ -	\$ 150	\$ 150
Technology Expenses	\$ 2,819	\$ 4,276	\$ 4,000	\$ 4,000
Insurance	\$ 15,101	\$ 16,381	\$ 15,000	\$ 16,500
Training/ Subscriptions/ Travel	\$ 2,694	\$ 1,384	\$ 1,200	\$ 1,200
Equipment Expense	\$ 4,201	\$ 1,859	\$ 7,500	\$ 7,500
Vehicle Maintenance	\$ 29,333	\$ 55,904	\$ 12,000	\$ 30,000
Drug and Alcohol Testing	\$ 670	\$ 1,280	\$ 500	\$ 500
Medical Expense	\$ -	\$ -	\$ 500	\$ 500
Road Repair Materials	\$ 14,501	\$ 15,155	\$ 20,000	\$ 20,000
<i>Total</i>	\$ 69,319	\$ 96,239	\$ 60,850	\$ 80,350
<i>Commodities</i>				
Material & Supplies	\$ 16,716	\$ 13,103	\$ 15,000	\$ 15,000
Equipment Expense	\$ 25,496	\$ 28,527	\$ 28,000	\$ 28,000
Small Equipment	\$ 1,732	\$ 1,936	\$ 3,000	\$ 3,000
Mosquito Spray & Material	\$ 10,472	\$ 9,824	\$ 12,000	\$ 13,000
Traffic Signs	\$ 6,657	\$ 3,892	\$ 5,500	\$ 5,000
Street Paint	\$ 6,138	\$ 8,685	\$ 7,000	\$ 8,000
Chip,Seal, & Road Materials	\$ 190,641	\$ 107,176	\$ 208,000	\$ 212,000
Snow & Ice Removal	\$ 6,056	\$ 1,669	\$ 9,000	\$ 9,000
Vehicle Maintenance	\$ 32,164	\$ 23,760	\$ 30,000	\$ 30,000
<i>Total</i>	\$ 296,071	\$ 198,572	\$ 317,500	\$ 323,000

CITY OF IOLA

GENERAL FUND (01) – STREETS & ALLEY (512)

Fiscal Year:

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Miscellaneous</i>				
Miscellaneous	\$ 13,500	\$ -	\$ -	\$ -
<i>Total</i>	\$ 13,500	\$ -	\$ -	\$ -
<i>Capital Outlay</i>				
INFRASTRUCTURE	\$ -	\$ -		
FACILITIES	\$ -	\$ -		
VEHICLES/HEAVY EQUIPMENT	\$ -	\$ -	\$ -	
OPERATIONAL EQUIPMENT	\$ -	\$ -		
<i>Total</i>	\$ -	\$ -	\$ -	\$ -
<i>Transfers</i>				
To Equipment Reserve	\$ 73,375	\$ 120,000	\$ 120,000	\$ 118,000
To Employee Benefit	\$ 2,000	\$ -	\$ -	\$ -
<i>Total</i>	\$ 75,375	\$ 120,000	\$ 120,000	\$ 118,000

TRANSFER & PURCHASE SCHEDULE

Equipment & Unit #	Model Year	Replacement Price	Funds in Reserve	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
2 Ton Dump Truck- Unit #13	2005	\$180,000	150,000	30,000	Year to be purchased	Year to be purchased							
One ton truck - Unit #09	2008	\$65,000	25,000	18,000	22,000								
Skid steer - Unit #E-07	2007	\$90,000	40,000	20,000	15,000	Year to be purchased	Year to be purchased						
2 Ton Dump Truck - Unit #23	2011	\$180,000	40,000	32,000	35,000	37,000	36,000	Year to be purchased					
Street Sweeper unit - #E-01	2018	\$275,000	100,000	25,500	25,500	40,000	40,000	44,000	Year to be purchased				
One ton truck - Unit #31	2000	\$65,000	15,000		8,000	8,000	10,000	12,000	12,000	Year to be purchased			
Bomag Steel Roller - Unit #E-15	2005	\$62,000	15,000		7,500	7,500	8,000	8,000	8,000	8,000	Year to be purchased		
Bomag Rubber Tired Roller - #E-56	2008	\$50,000	15,000		5,000	5,000	5,000	5,000	5,000	5,000	Year to be purchased		
Motor Grader - Unit #E-03	2006	\$250,000	40,000			10,000	20,000	45,000	45,000	30,000	30,000	Year to be purchased	
Trail King TKT-35 Trailer - Unit #E-13	1997	\$50,000	20,000										
Oil Distributor - Unit #11	2001	\$230,000	15,000										
Dozomatsu Dozer - Unit #E-10	2006	\$105,000	5,000										
Wheel Loader - Unit #E-14	2016												
2 Ton Dump Truck - Unit #21	2017												
One ton truck - Unit #18	2018												
Tractor Boom Mower - Unit #E-52	2019												
2 Ton Dump Truck - Unit #25	2019												
2 Ton Dump Truck - Unit #30	2021												
Funds in Reserve Total =				\$ 430,000									
Equipment Reserve Totals Requested =				\$125,500	\$120,026	\$124,527	\$121,028	\$116,029	\$72,030	45,031	37,032		

CITY OF IOLA

GENERAL FUND (01) – PARKS & CEMETERY (513)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Parks & Cemetery Superintendent	1	\$ 81,010	1	\$ 78,146
Assistant Superintendent	1	\$ 67,585	1	\$ 60,941
Perm. Part-Time	0		0	\$ -
Maintenance Workers	4	\$ 214,511	4	\$ 212,796
TOTAL	6.00	\$ 363,105	6.00	\$ 351,883

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Pickleball Court Resurfacing	2027	\$ -	\$ 30,000	\$ 60,000
Mower Replacements	2026			\$ 18,600
1-Ton Snow Plow Attachment	2026	\$ 13,000		\$ 13,000
Kubota Snow Plow Attachment	2026	\$ 7,000		\$ 7,000
Mower Replacements	2027		\$ 10,750	\$ 18,000
Mower Replacements	2028		\$ 21,000	\$ 42,000
2007 JD Tractor Replacement	2029		\$ 13,000	\$ 55,000
Case Backhoe Replacement	2030		\$ 31,375	\$ 150,000
TOTAL		\$ 20,000	\$ 106,125	

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 485,402	\$ 518,262	\$ 542,187	\$ 610,179
Contractual Services	\$ 30,811	\$ 31,121	\$ 35,750	\$ 35,750
Commodities	\$ 43,110	\$ 46,430	\$ 54,000	\$ 55,000
Miscellaneous	\$ 64	\$ 39	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 8,000	\$ 20,000
Transfers	\$ 21,525	\$ 68,100	\$ 41,300	\$ 106,125
Total	\$ 580,912	\$ 663,952	\$ 681,237	\$ 827,054

CITY OF IOLA

GENERAL FUND (01) – PARKS & CEMETERY (513)

Fiscal Year:

EXPENDITURE DETAIL	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Full Time Salaries	\$ 339,031	\$ 332,677	\$ 363,105	\$ 351,883
Overtime Salaries	\$ 8,626	\$ 8,010	\$ 10,000	\$ 9,000
Seasonal Salaries	\$ 13,452	\$ 31,988	\$ 24,000	\$ 30,000
On-Call Compensation	\$ 6,609	\$ 5,575	\$ 8,200	\$ 6,500
Employee Expenses	\$ 117,683	\$ 140,012	\$ 136,881	\$ 212,796
Total	\$ 485,402	\$ 518,262	\$ 542,187	\$ 610,179
<i>Contractual Services</i>				
Publication	\$ 769	\$ 542	\$ 800	\$ 800
Technology Expenses	\$ 3,442	\$ 3,872	\$ 5,500	\$ 5,500
Property/Vehicle Insurance	\$ 18,291	\$ 18,805	\$ 18,500	\$ 18,500
Training/ Subscriptions/ Travel	\$ 771	\$ 3,972	\$ 1,000	\$ 1,000
Equipment Expense	\$ 1,006	\$ (3,117)	\$ 1,200	\$ 1,200
Vehicle Maintenance	\$ 2,122	\$ 1,366	\$ 2,200	\$ 2,200
Medical	\$ 179	\$ 342	\$ 550	\$ 550
Utilities	\$ -	\$ -	\$ -	\$ -
Building & Grounds Maintenance	\$ 4,231	\$ 5,339	\$ 6,000	\$ 6,000
Total	\$ 30,811	\$ 31,121	\$ 35,750	\$ 35,750
<i>Commodities</i>				
Materials and Supplies	\$ 8,360	\$ 10,059	\$ 8,500	\$ 8,500
Trees & Landscaping	\$ -	\$ -	\$ -	\$ -
Equipment Expense	\$ 16,284	\$ 15,737	\$ 18,000	\$ 18,000
Small Equipment	\$ 840	\$ 2,002	\$ 1,000	\$ 2,000
Vehicle Maintenance	\$ 7,456	\$ 5,940	\$ 9,000	\$ 9,000
Building & Grounds Maintenance	\$ 10,171	\$ 12,691	\$ 17,500	\$ 17,500
Total	\$ 43,110	\$ 46,430	\$ 54,000	\$ 55,000
<i>Miscellaneous</i>				
Miscellaneous	\$ 64	\$ 39	\$ -	\$ -
Total	\$ 64	\$ 39	\$ -	\$ -
<i>Capital Outlay</i>				
INFRASTRUCTURE	\$ -	\$ -	\$ -	\$ -
FACILITIES	\$ -	\$ -	\$ 8,000	\$ -
VEHICLES/HEAVY EQUIPMENT	\$ -	\$ -	\$ -	\$ 20,000
OPERATIONAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 8,000	\$ 20,000
<i>Transfers</i>				
Equipment Reserve	\$ 19,025	\$ 65,600	\$ 41,300	\$ 106,125
Employee Benefit	\$ 2,500	\$ 2,500	\$ -	\$ -
Total	\$ 21,525	\$ 68,100	\$ 41,300	\$ 106,125

CITY OF IOLA

GENERAL FUND (01) – FIRE & EMS (514)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Chief	1	\$ 95,516	1	\$ 100,840
Deputy Chief	3	\$ 236,411	3	\$ 236,360
Lieutenant	3	\$ 226,080	3	\$ 234,847
EMS Director	1	\$ 82,567	1	\$ 85,382
Firefighter/Paramedic	17	\$ 609,702	5	\$ 362,143
Firefighter/EMT/AEMT	6	\$ 750,665	18	\$ 1,008,695
Part-Time EMS	0	\$ -	0	
TOTAL	31.0	\$ 2,000,941	31.0	\$ 2,028,268

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Cost
Ladder Truck #319	2029		\$ 300,000	\$ 2,200,000
314 Chief Vehicle Replacement	2029		\$ 20,000	\$ 80,000
Building - West Lot	2026		\$ 125,000	\$ 250,000
Air Pack Filling Station	2026	\$ 15,000		
Station Lockers	2026	\$ 10,000		
800 Radios	2026	\$ 15,000		
SEEK Thermal Imaging Camera	2026	\$ 10,000		
Replacement Gear	2026	\$ 10,000		
TOTAL		\$ 14,185	\$ 60,000	\$ 445,000

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 2,142,746	\$ 2,702,835	\$ 3,191,846	\$ 3,316,358
Contractual Services	\$ 87,189	\$ 87,459	\$ 151,750	\$ 151,650
Commodities	\$ 146,601	\$ 114,996	\$ 146,000	\$ 143,000
Miscellaneous	\$ 71	\$ 118	\$ 100	\$ -
Capital Outlay	\$ 296,269	\$ 113,000	\$ 79,800	\$ 60,000
Transfers	\$ 50,000	\$ 455,000	\$ 455,000	\$ 447,500
Total	\$ 2,722,877	\$ 3,473,408	\$ 4,024,496	\$ 4,118,508

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Salaries	\$ 1,342,005	\$ 1,556,412	\$ 2,000,941	\$ 2,028,268
Overtime	\$ 659,253	\$ 320,611	\$ 320,000	\$ 320,000

CITY OF IOLA

GENERAL FUND (01) – FIRE & EMS (514)

Fiscal Year:

Scheduled Overtime	\$	92,129	\$	119,300	\$	95,000	\$	120,000
On-Call Compensation	\$	9,872	\$	-	\$	-	\$	-
Employee Expense	\$	625,516	\$	706,513	\$	775,905	\$	848,091
Total	\$	2,142,746	\$	2,702,835	\$	3,191,846	\$	3,316,358
Contractual Services								
Legal	\$	-	\$	-	\$	-	\$	-
Publication	\$	346	\$	396	\$	650	\$	650
Technology Expenses - Fire	\$	17,359	\$	9,300	\$	20,000	\$	25,000
Technology Expenses - EMS	\$	4,661	\$	4,187	\$	7,500	\$	9,000
NFPA Safety	\$	-	\$	-	\$	100	\$	-
Insurance (Bldg & Vehicle) - Fire	\$	21,445	\$	19,195	\$	22,000	\$	23,000
Liability Insurance Expense - EMS	\$	-	\$	1,533	\$	15,000	\$	15,000
Training/Dues/Subscriptions - Fire	\$	2,849	\$	15,928	\$	16,000	\$	22,000
Training/Dues/Subscriptions - EMS	\$	4,832	\$	2,254	\$	5,000	\$	7,000
Equipment Expense - Fire	\$	1,976	\$	4,805	\$	6,500	\$	6,500
Equipment Expense - EMS	\$	283	\$	-	\$	7,000	\$	6,000
RMS/MDT Support	\$	-	\$	-	\$	-	\$	-
Vehicle Maintenance - Fire	\$	14,080	\$	15,192	\$	30,000	\$	20,000
Vehicle Maintenance - EMS	\$	12,050	\$	5,886	\$	12,500	\$	8,000
Medical Expense	\$	1,316	\$	1,407	\$	2,500	\$	2,500
City's First Aid Kit Expenses	\$	378	\$	-	\$	1,000	\$	1,000
Buildings & Grounds Maintenance	\$	5,615	\$	7,376	\$	6,000	\$	6,000
Total	\$	87,189	\$	87,459	\$	151,750	\$	151,650
Commodities								
Fire Prevention/ Education	\$	563	\$	529	\$	1,500	\$	2,500
Materials & Supplies - Fire	\$	12,082	\$	11,676	\$	12,500	\$	13,000
Materials & Supplies - EMS	\$	32,691	\$	28,086	\$	30,000	\$	35,000
Equipment Expense - EMS	\$	3,798	\$	1,735	\$	4,000	\$	4,000
Equipment Expense - Fire	\$	13,987	\$	6,909	\$	8,000	\$	8,000
Small Equipment - Fire	\$	-	\$	-	\$	-	\$	-
Small Equipment - EMS	\$	-	\$	-	\$	-	\$	-
Vehicle Maintenance - Fire	\$	13,271	\$	12,994	\$	16,000	\$	16,000
Vehicle Maintenance - EMS	\$	68,148	\$	50,002	\$	70,000	\$	60,000
Building & Grounds Maintenance	\$	2,061	\$	3,065	\$	4,000	\$	4,500
Total	\$	146,601	\$	114,996	\$	146,000	\$	143,000
EXPENDITURE DETAIL								
		2023		2024		2025		2026
		Actual		Actual		Budget		Proposed
Miscellaneous								
Miscellaneous - Fire	\$	71	\$	118	\$	100		
Contractual Obligation - EMS	\$	-	\$	-	\$	-		
Miscellaneous - EMS	\$	-	\$	-	\$	-		

CITY OF IOLA

GENERAL FUND (01) – FIRE & EMS (514)

Fiscal Year:

<i>Total</i>	\$	71	\$	118	\$	100	\$	-
<i>Capital Outlay</i>								
INFRASTRUCTURE		\$	-	\$	-	\$	-	
FACILITIES	\$	6,000	\$	-	\$	-	\$	30,000
VEHICLES/HEAVY EQUIPMENT	\$	271,896	\$	-	\$	-	\$	-
OPERATIONAL EQUIPMENT	\$	18,373	\$	113,000	\$	79,800	\$	30,000
<i>Total</i>	\$	296,269	\$	113,000	\$	79,800	\$	60,000
<i>Transfers</i>								
Equipment Reserve	\$	50,000	\$	450,000	\$	450,000	\$	445,000
Employee Benefit	\$	-	\$	5,000	\$	5,000	\$	2,500
<i>Total</i>	\$	50,000	\$	455,000	\$	455,000	\$	447,500



Iola Fire Department Budget Requests

Personnel:

Move Deputy Chiefs from F-18 to F19 on pay scale.

Capital Outlay:

\$15,000 for 800mhz mobile radios for communications on mutual aid calls for the E3, L319, R-1, 311.

\$10,000 for 2 sets of remaining gear to be updated per NFPA 1851 standards

\$5,000 for adding iPads to trucks.

\$10,000 more lockers for gear storage

\$10,000 for SEEK thermal imaging cameras - update

\$15,000 for Air Pack fill station

Reserve funds:

\$200,000 for Ladder truck replacement per NFPA 1911

\$40,000 ½ 314 replacement

\$15,000 for conex boxes to build a fire training building.

\$125,000 for West Lot building

Contractual Service:

\$40,000 for two employees to Paramedic school tuition and books, ect.

\$5,000 increase Fire technology for increasing software cost

\$1,500 increase in EMS technology for monthly mobile service

\$1,000 increase in training

\$10,000 decrease in EMS maintenance cost

Commodities:

\$10,000- Decrease EMS vehicle maintenance

\$13,000- Requesting to add uniforms to line items.

CITY OF IOLA

GENERAL FUND (01) – ADMINISTRATION (520)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
City Administrator	1	\$ 155,852	1	\$ 162,949
Assistant City Administrator	1	\$ 113,328	1	\$ 115,061
Information Technology	1	\$ 75,240	1	\$ 81,454
Human Resources/Admin Asst	1	\$ 91,752	1	\$ 94,073
TOTAL	4.0	\$ 436,172	4.0	\$ 453,537

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Computers & Software		\$ 3,000	\$ -	\$ 3,000
Vehicle	2030	\$ -	\$ 2,500	\$ 30,000
Plotter/Scanner	2026	\$ 10,000	\$ -	\$ -
City Hall Roof		\$ -	\$ -	\$ -
TOTAL		\$ 13,000		

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 480,878	\$ 527,728	\$ 555,270	\$ 598,431	
Contractual Services	\$ 35,625	\$ 55,454	\$ 42,250	\$ 57,950	
Commodities	\$ 9,611	\$ 6,180	\$ 11,750	\$ 11,750	
Miscellaneous	\$ (687)	\$ (575)	\$ 500	\$ -	
Capital Outlay	\$ 4,750	\$ 4,710	\$ 3,000	\$ 3,000	
Transfers	\$ -	\$ -	\$ 2,500	\$ 2,500	
Total	\$ 530,177	\$ 593,496	\$ 615,270	\$ 673,631	

CITY OF IOLA

GENERAL FUND (01) – ADMINISTRATION (520)

Fiscal Year:

EXPENDITURE DETAIL					
	2023		2024		2025
	Actual		Actual		Budget
					2026
					Proposed
<i>Personnel Services</i>					
Salaries	\$ 381,287	\$	415,893	\$	436,172
Overtime	\$ 879	\$	-	\$	-
Employee Expense	\$ 98,712	\$	111,835	\$	119,098
Total	\$ 480,878	\$	527,728	\$	555,270
<i>Contractual Services</i>					
Legal	\$ 14,048	\$	21,763	\$	15,000
Publications	\$ 534	\$	1,026	\$	800
Code Maintenance	\$ 1,250	\$	1,500	\$	1,250
Technology Expenses	\$ 12,896	\$	23,525	\$	13,500
Insurance: Vehicle	\$ 1,951	\$	2,432	\$	2,000
Professional Development	\$ 4,947	\$	5,016	\$	8,000
Website Maintenance	\$ -	\$	-	\$	1,000
Equipment Repair	\$ -	\$	66	\$	500
Employee Medical Expense	\$ -	\$	125	\$	200
Building Maintenance - City Hall	\$ -	\$	-	\$	-
Total	\$ 35,625	\$	55,454	\$	42,250
<i>Commodities</i>					
Materials and Supplies	\$ 4,775	\$	1,143	\$	5,000
Engineering Supplies	\$ 950	\$	526	\$	1,000
Equipment Maintenance	\$ -	\$	-	\$	1,000
Small Equipment	\$ 324	\$	1,107	\$	500
Vehicle Maintenance	\$ 433	\$	91	\$	750
Postage	\$ -	\$	-	\$	-
Employee Recognition/ Picnic	\$ 3,128	\$	3,313	\$	3,500
Building & Grounds Maintenance	\$ -	\$	-	\$	-
Total	\$ 9,611	\$	6,180	\$	11,750
<i>Miscellaneous</i>					
General Fund Reserve	\$ (687)	\$	(575)	\$	-
Miscellaneous	\$ -	\$	-	\$	500
Total	\$ (687)	\$	(575)	\$	500
<i>Capital Outlay</i>					
INFRASTRUCTURE	\$ -	\$	-	\$	-
FACILITIES	\$ -	\$	-	\$	-
VEHICLES/HEAVY EQUIPMENT	\$ -	\$	-	\$	-
OPERATIONAL EQUIPMENT	\$ 4,750	\$	4,710	\$	3,000
Total	\$ 4,750	\$	4,710	\$	3,000
<i>Transfers</i>					
Equipment Reserve	\$ -	\$	-	\$	2,500
Employee Benefit	\$ -	\$	-	\$	-
Total	\$ -	\$	-	\$	2,500

CITY OF IOLA

GENERAL FUND (01) – CODE SERVICES (521)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Code Enforcement Officer	1	\$ 89,248	1	\$ 93,095
Assistant Code Enforcement Office	1	\$ 49,982	1	\$ 49,231
Animal Control Officer	0.5	\$ 25,912	0.5	\$ 26,555
Custodian	0.5	\$ 13,310	0.5	\$ 13,644
TOTAL	3.0	\$ 178,452	3.0	\$ 182,525

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2025 Capital Outlay Funds	2025 Equipment Reserve Funds	Projected Purchase Costs
Sidewalk Replacement Program				
Computer & Software				
Unit #16 1/2 Ton Pickup	2027		\$ 5,000	\$ 30,000
TOTAL		\$ -	\$ -	

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 213,345	\$ 223,222	\$ 232,785	\$ 245,408	
Contractual Services	\$ 37,172	\$ 39,580	\$ 55,250	\$ 55,250	
Commodities	\$ 21,463	\$ 20,807	\$ 23,800	\$ 24,300	
Miscellaneous	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 3,226	\$ -	\$ -	\$ -	
Transfers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total	\$ 280,206	\$ 288,609	\$ 316,835	\$ 329,958	

EXPENDITURE DETAIL								
	2023		2024		2025		2026	
	Actual		Actual		Budget		Proposed	
<i>Personnel Services</i>								
Salaries	\$	164,709	\$	171,608	\$	178,452	\$	182,525
Overtime	\$	44	\$	-	\$	100	\$	100
Employee Expense	\$	48,592	\$	51,614	\$	54,234	\$	62,783
<i>Total</i>	\$	213,345	\$	223,222	\$	232,785	\$	245,408
<i>Contractual Services</i>								
Legal Expense	\$	-	\$	-	\$	250	\$	250
Publication	\$	1,211	\$	2,324	\$	3,000	\$	3,000
Technology Expenses	\$	3,427	\$	3,669	\$	4,500	\$	4,500
Vehicle Insurance	\$	1,518	\$	1,542	\$	1,600	\$	1,600
Planning Commission	\$	61	\$	54	\$	400	\$	400
Board of Zoning Appeals	\$	(111)	\$	(401)	\$	400	\$	400
Professional Development	\$	1,065	\$	1,178	\$	1,000	\$	1,000
Community/Economic Consult	\$	-	\$	-	\$	-	\$	-
Equipment Repair - Auto	\$	-	\$	-	\$	-	\$	-
Software Maintenance	\$	-	\$	-	\$	4,000	\$	4,000
Contract Labor - Weed Cutting	\$	8,412	\$	8,990	\$	9,000	\$	10,000
Green Space Mowing Contract	\$	8,164	\$	6,987	\$	14,000	\$	12,000
Drug & Alcohol Testing)	\$	-	\$	-	\$	-	\$	-
Medical Expense	\$	90	\$	-	\$	100	\$	100
Animal Control	\$	11,360	\$	11,073	\$	15,000	\$	15,000
Building & Grounds Maintenance	\$	1,974	\$	4,165	\$	2,000	\$	3,000
<i>Total</i>	\$	37,172	\$	39,580	\$	55,250	\$	55,250
<i>Commodities</i>								
Office Materials and Supplies	\$	3,502	\$	2,751	\$	3,500	\$	3,500
Min.Housing/ Structure Removal	\$	13,806	\$	13,295	\$	15,000	\$	15,000
Small Equipment	\$	-	\$	277	\$	1,000	\$	1,000
Vehicle Maintenance	\$	3,456	\$	3,967	\$	3,500	\$	4,000
Postage Expense	\$	-	\$	-	\$	-	\$	-
Building & Grounds Supplies	\$	699	\$	516	\$	800	\$	800
<i>Total</i>	\$	21,463	\$	20,807	\$	23,800	\$	24,300
<i>Miscellaneous</i>								
Miscellaneous	\$	-	\$	-	\$	-	\$	-
<i>Total</i>	\$	-	\$	-	\$	-	\$	-
<i>Capital Outlay</i>								
INFRASTRUCTURE	\$	-	\$	-	\$	-	\$	-
FACILITIES	\$	-	\$	-	\$	-	\$	-
VEHICLES/HEAVY EQUIPMENT	\$	-	\$	-	\$	-	\$	-
OPERATIONAL EQUIPMENT	\$	3,226	\$	-	\$	-	\$	-
<i>Total</i>	\$	3,226	\$	-	\$	-	\$	-
<i>Transfers</i>								
Employee Benefit	\$	-				\$		-
Equipment Reserve	\$	5,000	\$	5,000	\$	5,000	\$	5,000
<i>Total</i>	\$	5,000	\$	5,000	\$	5,000	\$	5,000

CITY OF IOLA

GENERAL FUND (01) – COUNCIL (522)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Mayor	1	\$ -	1	\$ -
Council	8	\$ -	8	\$ -
TOTAL	9.0	\$ -	9.0	\$ -

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2025 Capital Outlay Funds	2025 Equipment Reserve Funds	Projected Purchase Costs
NONE	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 56,324	\$ 68,432	\$ 62,750	\$ 74,000
Commodities	\$ 95	\$ 148	\$ 100	\$ 100
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 56,419	\$ 68,580	\$ 62,850	\$ 74,100

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Expense	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<i>Contractual Services</i>				
Legal				
Publication	\$ -	\$ -	\$ 500	\$ 500
Technology Expenses	\$ 610	\$ 839	\$ 650	\$ 900
Professional Development	\$ 1,600	\$ 7,984	\$ 1,600	\$ 1,600
Discretionary Nonprofit Assistance	\$ 48,913	\$ 53,988	\$ 50,000	\$ 65,000
#21-CV-134 Grant 2021		\$ -	\$ -	\$ -
Special Project Expense	\$ 5,201	\$ 5,620	\$ 10,000	\$ 6,000
Total	\$ 56,324	\$ 68,432	\$ 62,750	\$ 74,000
<i>Commodities</i>				
Materials and Supplies	\$ 95	\$ 148	\$ 100	\$ 100
Total	\$ 95	\$ 148	\$ 100	\$ 100
<i>Transfers</i>				
Transfer To Industrial Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -

CITY OF IOLA

GENERAL FUND (01) – MUNICIPAL COURT (523)

Fiscal Year:

PERSONNEL SCHEDULE					
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary	
City Attorney	-		-		
Municipal Judge	0.25	\$ 17,096	0.25	\$ 17,525	
Prosecutor	0.25	\$ 21,745	0.25	\$ 22,281	
Court Clerk	1	\$ 58,224	1	\$ 46,502	
Part-Time Court Clerk	0.6	\$ 12,956	0.6	\$ 13,278	
TOTAL	2.1	\$ 110,022	2.1	\$ 99,585	

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2025 Capital Outlay Funds	2025 Equipment Reserve Funds	Projected Purchase Costs
NONE		\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 113,603	\$ 126,803	\$ 141,461	\$ 133,521	
Contractual Services	\$ 22,761	\$ 12,789	\$ 24,850	\$ 23,350	
Commodities	\$ 13,475	\$ 13,635	\$ 15,550	\$ 16,050	
Miscellaneous	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
Total	\$ 150,840	\$ 154,227	\$ 182,861	\$ 172,921	

EXPENDITURE DETAIL								
	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
<i>Personnel Services</i>								
Salaries	\$	93,008	\$	97,502	\$	110,022	\$	99,585
Overtime	\$	-	\$	-	\$	-	\$	-
Employee Expense	\$	20,595	\$	29,301	\$	31,439	\$	33,935
<i>Total</i>	\$	113,603	\$	126,803	\$	141,461	\$	133,521
<i>Contractual Services</i>								
Legal	\$	8	\$	-	\$	500	\$	500
Publication	\$	-	\$	115	\$	500	\$	500
Technology Expenses	\$	6,039	\$	6,081	\$	6,100	\$	6,100
Professional Development	\$	699	\$	100	\$	750	\$	750
Equipment Maintenance	\$	-	\$	-	\$	500	\$	500
District Court Defense	\$	-	\$	-	\$	-	\$	-
Appointed Attorney Costs	\$	16,016	\$	6,493	\$	16,500	\$	15,000
City Attorney	\$	-	\$	-	\$	-	\$	-
City Prosecutor	\$	-	\$	-	\$	-	\$	-
Vehicle Impound Charges	\$	-	\$	-	\$	-	\$	-
<i>Total</i>	\$	22,761	\$	12,789	\$	24,850	\$	23,350
<i>Commodities</i>								
Materials and Supplies	\$	2,046	\$	1,237	\$	2,000	\$	2,000
City Attorney Office Costs	\$	-	\$	-	\$	-	\$	-
Small Equipment	\$	-	\$	-	\$	1,000	\$	1,000
Postage	\$	-	\$	-	\$	-	\$	-
Reinstatement Fee - Court Fee	\$	751	\$	843	\$	1,000	\$	1,000
Judicial Education - Court Fee	\$	361	\$	432	\$	550	\$	550
SE KS Mental Health - Court Fee	\$	-	\$	150	\$	-	\$	-
Local Law Enf Training - Court Fee	\$	5,158	\$	5,763	\$	6,500	\$	6,500
KBI Lab Fees	\$	2,000	\$	2,400	\$	2,000	\$	2,500
DUI Fees- Court Fees	\$	2,840	\$	2,250	\$	2,500	\$	2,500
Seat Belt Fees Paid to State	\$	320	\$	560	\$	-	\$	-
Human Trafficking	\$	-	\$	-			\$	-
<i>Total</i>	\$	13,475	\$	13,635	\$	15,550	\$	16,050
<i>Miscellaneous</i>								
Miscellaneous	\$	-	\$	-	\$	-	\$	-
<i>Total</i>	\$	-	\$	-	\$	-	\$	-
<i>Capital Outlay</i>								
INFRASTRUCTURE (Land)	\$	-	\$	-	\$	-	\$	-
FACILITIES (Buildings)	\$	-	\$	-	\$	-	\$	-
VEHICLES/HEAVY EQUIPMENT (Ro	\$	-	\$	-	\$	-	\$	-
OPERATIONAL EQUIPMENT	\$	-	\$	-	\$	-	\$	-
<i>Total</i>	\$	-	\$	-	\$	-	\$	-
<i>Transfers</i>								
Employee Benefit	\$	1,000	\$	1,000	\$	1,000	\$	-
<i>Total</i>	\$	1,000	\$	1,000	\$	1,000	\$	-

CITY OF IOLA

GENERAL FUND (01) – LIBRARY (532)

Fiscal Year:

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 233,651	\$ 245,708	\$ 275,499	\$ 280,000	
Contractual Services	\$ -	\$ -	\$ -	\$ -	
Total	\$ 233,651	\$ 245,708	\$ 275,499	\$ 280,000	

EXPENDITURE DETAIL					
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
<i>Personnel Services</i>					
Salaries	\$ 186,282	\$ 190,180	\$ 211,638	\$ 215,000	
Employee Expense	\$ 48,946	\$ 50,311	\$ 63,861	\$ 65,000	
Total	\$ 235,228	\$ 240,491	\$ 275,499	\$ 280,000	
<i>Contractual Services</i>					
Library Property Insurance	\$ -	\$ -	\$ -	\$ -	
Total	\$ -	\$ -	\$ -	\$ -	

CITY OF IOLA

GAS UTILITY FUND (45) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Miscellaneous Receipts	\$ 641	\$ 28	\$ 500	\$ 500
Interest on Investments - Reserve	\$ 52,076	\$ 74,539	\$ 50,000	\$ 75,000
Gas Sales	\$ 3,740,349	\$ 2,987,091	\$ 4,000,000	\$ 4,000,000
Initial Connection Charges	\$ 625	\$ 2,799	\$ 1,000	\$ 1,000
Service Connection Tap Charges	\$ 3,691	\$ 4,674	\$ 4,000	\$ 4,000
Transfer from Health Ins	\$ -	\$ -	\$ -	\$ -
Transfer from Equipment Reserve	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,797,383	\$ 3,069,129	\$ 4,055,500	\$ 4,080,500

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 507,451	\$ 544,666	\$ 531,030	\$ 555,475
CONTRACTUAL SERVICES	\$ 1,925,921	\$ 1,348,386	\$ 2,559,650	\$ 2,564,150
COMMODITIES	\$ 76,750	\$ 74,456	\$ 76,000	\$ 76,000
MISCELLANEOUS	\$ 6,096	\$ (2,203)	\$ 11,500	\$ 9,000
CAPITAL OUTLAY	\$ -	\$ 22,269	\$ 35,000	\$ 35,000
TRANSFERS	\$ 775,000	\$ 855,000	\$ 969,000	\$ 1,118,500
TOTAL	\$ 3,291,218	\$ 2,842,574	\$ 4,182,180	\$ 4,358,125

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 228,284	\$ 734,449	\$ 961,004	\$ 834,325
Net Income (Rev-Exp)	\$ 506,165	\$ 226,555	\$ (126,680)	\$ (277,625)
Unencumbered Balance (Ending)	\$734,449.21	\$961,004.20	\$834,324.54	\$556,699.38

CITY OF IOLA

GAS UTILITY FUND (45) – DISTRIBUTION (520)

Fiscal Year

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
G/W/WW Superintendent	0.34	\$ 31,601	0.34	\$ 32,400
G/W/WW Welder	1	\$ 64,088	1	\$ 67,717
G/W/WW Technician	2	\$ 121,317	2	\$ 124,417
G/W/WW Equip. Op./ Repairman	2	\$ 116,317	2	\$ 120,869
Utility Service Repairman	0.34	\$ 20,281	0.34	\$ 20,562
Meter Reader	0.34	\$ 18,118	0.34	\$ 18,577
TOTAL	6.0	\$ 371,722	6.0	\$ 384,542

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Large Meter Change-out		\$ 10,000	\$ -	
Regulator Station Improvements		\$ 10,000	\$ -	
E-31 Mini Excavator	2029		\$ 15,000	\$ 60,000
2 1/2" Hole Hog Machine	2026	\$ 10,000		
Utility Locater	2026	\$ 5,000		
Unit #58 Dump Truck	2027	\$ -	\$ 30,000	\$ 140,000
TOTAL		\$ 35,000	\$ 45,000	

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 507,451	\$ 544,666	\$ 531,030	\$ 555,475
Contractual Services	\$ 1,925,921	\$ 1,348,386	\$ 2,559,650	\$ 2,564,150
Commodities	\$ 76,750	\$ 74,456	\$ 76,000	\$ 76,000
Miscellaneous	\$ 6,096	\$ (2,203)	\$ 11,500	\$ 9,000
Capital Outlay	\$ -	\$ 22,269	\$ 35,000	\$ 35,000
Transfers	\$ 775,000	\$ 855,000	\$ 969,000	\$ 1,118,500
Total	\$ 3,291,218	\$ 2,842,574	\$ 4,182,180	\$ 4,358,125

CITY OF IOLA

GAS UTILITY FUND (45) – DISTRIBUTION (520)

Fiscal Year

EXPENDITURE DETAIL					
	2023		2024		2025
	Actual		Actual		Budget
					2026
					Proposed
<i>Personnel Services</i>					
Salaries	\$ 377,113	\$	395,055	\$	371,722
Overtime	\$ 4,082	\$	3,507	\$	4,000
On-Call Compensation	\$ 4,380	\$	4,213	\$	4,500
Employee Expense	\$ 121,876	\$	141,891	\$	150,808
<i>Total</i>	\$ 507,451	\$	544,666	\$	531,030
<i>Contractual Services</i>					
Legal	\$ -	\$	-	\$	2,000
Technology Expenses	\$ 5,473	\$	6,583	\$	5,500
Insurance	\$ 6,786	\$	11,183	\$	7,000
Energy Consulting Expense	\$ -	\$	-	\$	15,000
Prof. Development/Training	\$ 2,068	\$	2,310	\$	2,500
Equipment Expense	\$ 4,414	\$	3,354	\$	5,500
Vehicle Maintenance	\$ 245	\$	591	\$	1,000
Road Repair	\$ 1,834	\$	1,508	\$	10,000
Rock	\$ -	\$	-	\$	10,000
Medical Expense	\$ 760	\$	775	\$	1,000
Utilities expense	\$ 74	\$	1,807	\$	150
Gas Purchased - Production	\$ 1,409,436	\$	810,288	\$	2,000,000
Gas Supply Transportation	\$ 494,831	\$	509,988	\$	500,000
<i>Total</i>	\$ 1,925,921	\$	1,348,386	\$	2,559,650
<i>Commodities</i>					
Materials and Supplies	\$ 4,967	\$	8,494	\$	9,000
Equipment Expense	\$ 3,762	\$	11,212	\$	5,500
Small Equipment	\$ 3,495	\$	250	\$	7,000
Vehicle Maintenance	\$ 11,052	\$	11,395	\$	9,000
Maint - Distribution Facilities	\$ 52,857	\$	40,771	\$	40,000
Maint of Distr Equip Tools	\$ -	\$	-	\$	2,000
Building Maintenance	\$ 617	\$	2,334	\$	3,500
<i>Total</i>	\$ 76,750	\$	74,456	\$	76,000

CITY OF IOLA

GAS UTILITY FUND (45) – DISTRIBUTION (520)

Fiscal Year

EXPENDITURE DETAIL					
	2023		2024		2026
	Actual		Actual	2025	Proposed
				Budget	
<i>Miscellaneous</i>					
Sales Tax Remittance	\$ (261)	\$	(712)	\$ 5,000	\$ 2,500
Refunds	\$ -	\$	-	\$ -	\$ -
Uncollectible Accounts	\$ 6,309	\$	(1,591)	\$ 6,500	\$ 6,500
Miscellaneous	\$ 48	\$	100	\$ -	\$ -
Total	\$ 6,096	\$	(2,203)	\$ 11,500	\$ 9,000
<i>Capital Outlay</i>					
INFRASTRUCTURE	\$ -	\$	4,967	\$ 10,000	\$ 10,000
FACILITIES	\$ -	\$	17,302	\$ 10,000	\$ 10,000
VEHICLES/HEAVY EQUIPMENT	\$ -				\$ -
OPERATIONAL EQUIPMENT	\$ -			\$ 15,000	\$ 15,000
Total	\$ -	\$	22,269	\$ 35,000	\$ 35,000
<i>Transfers</i>					
General Fund	\$ 600,000	\$	600,000	\$ 700,000	\$ 850,000
Stores Fund	\$ 40,000	\$	40,000	\$ 60,000	\$ 60,000
Recreation Fund	\$ 63,000	\$	63,000	\$ 63,000	\$ 63,000
Equipment Reserve	\$ 30,000	\$	50,000	\$ 45,000	\$ 45,000
Employee Benefit Fund	\$ 2,000	\$	2,000	\$ 1,000	\$ 500
Gas CIP Fund	\$ 40,000	\$	100,000	\$ 100,000	\$ 100,000
Total	\$ 775,000	\$	855,000	\$ 969,000	\$ 1,118,500

PURCHASE SCHEDULE GAS, WATER, WASTEWATER

Year Model	Estimated PRICE	Funds in Reserve	2021	2022	2023	2024	2025	2026	2027	2028	2029
E-19 Trencher - Gas Dept	\$ 125,000.00	\$125,000.00									Year to Purchase
Pickup # 43 - Gas Dept	\$ 30,000.00	\$ 30,000.00									
Sewer Camera	\$ 120,000.00	\$120,000.00									
Pickup # 43 - WW Dept	\$ 30,000.00	\$ 30,000.00	0								
E-24 Air compressor Gas	\$ 20,000.00	\$ 20,000.00	0						Year to Purchase		
#14 Service truck WT	\$ 60,000.00	\$ 50,000.00	0	\$ 10,000.00			Year to Purchase				
#35 Welding Inck Gas	\$ 60,000.00	\$ 50,000.00	0	\$ 10,000.00			Year to Purchase				
E-24 Welder Gas	\$ 20,000.00	\$ 3,500.00	0	\$ 16,500.00							
E-51 Trachhoe WT	\$ 145,000.00	\$100,000.00	0	\$ 17,500.00	\$ 27,500.00						
#41 Dump Truck WT	\$100,000 up to \$140,000	\$ 23,000.00	0	\$ 20,666.00	\$ 20,666.00	\$ 36,166.00		Year to Purchase			
#27 Vector - WW Dept	\$ 500,000.00	\$317,000.00	0	\$ 45,750.00	\$ 45,750.00	\$ 45,750.00	\$ 45,750.00	Year to Purchase			
E-18 Case Mower WW	\$15,000.00	0	0				\$ 15,000.00			Year to Purchase	
#59- F700 Ford dump truck Gas	\$ 100,000.00	0	0	\$ 10,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00		Year to Purchase		
E-51 Mini Trachhoe Gas	\$ 60,000.00	0			\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 30,000.00	Year to Purchase		
213 #28 split with Elec. Dept.	\$ 57,000.00					\$ 28,500.00		Year to Purchase			
E-35 Case Backhoe Super M Gas	\$ 95,000.00										
E-11 Case Backhoe Super M Gas	\$ 95,000.00										
E-22 Case Backhoe Super N WT	\$ 95,000.00										
E-02 Air Compressor WT	\$ 16,000.00										
E-55 Concrete saw 1/2 split CW	\$22,000.00										
Pickup # 10 Gas	\$ 20,000.00										
1 Ton #5 Gas	\$ 51,000.00										
E-07 Steer Loader 1/3 split EL SA	\$ 45,000.00										
E-66 Kubota PTV 990	\$30,000										
E-26 Vermeer Vacuum Excavator	\$45,000										
Gas Dept. Equipment Reserve Totals Requested =				\$ 26,500.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 30,000.00		
Water Dept. Equipment Reserve Totals Requested =				\$ 48,166.00	\$ 48,166.00	\$ 36,166.00					
WasteWater Dept. Equipment Reserve Totals Requested =				\$ 45,750.00	\$ 45,750.00	\$ 45,750.00	\$ 60,750.00				
Funds in Reserve Total =		\$ 868,500.00									

CITY OF IOLA

WATER UTILITY FUND (46) – OVERVIEW

Fiscal Year:

REVENUE:

DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Miscellaneous Receipts	\$ 52,474	\$ 90	\$ 53,000	\$ -
Interest on Investments	\$ 7,447	\$ 14,245	\$ 7,500	\$ 15,000
Water Sales	\$ 2,559,137	\$ 2,468,025	\$ 2,600,000	\$ 2,500,000
Initial Connection Charges	\$ 620	\$ 590	\$ 750	\$ 750
Fire Line Revenues	\$ 1,396	\$ 1,368	\$ 1,500	\$ 1,500
Service Connection Tap Charges	\$ 5,665	\$ 6,290	\$ 6,500	\$ 6,500
Ins to Repair Backhoe 2015	\$ -	\$ -	\$ -	\$ -
Delinquent Fees	\$ 7,710	\$ 7,972	\$ 7,500	\$ 8,000
Rural Water District #7 Rev	\$ -	\$ -	\$ -	\$ -
RWD #7 Extension 2017	\$ -	\$ -	\$ -	\$ -
Transfer from Health Ins	\$ -	\$ -	\$ -	\$ -
Transfer from Electric Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Wastewater Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Equipment Reserve	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,634,450	\$ 2,498,580	\$ 2,676,750	\$ 2,531,750

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 638,552	\$ 656,468	\$ 646,468	\$ 719,027
CONTRACTUAL SERVICES	\$ 1,038,975	\$ 1,006,810	\$ 805,300	\$ 469,800
COMMODITIES	\$ 514,138	\$ 561,290	\$ 446,000	\$ 562,000
MISCELLANEOUS	\$ 6,169	\$ 3,727	\$ 5,000	\$ 9,000
CAPITAL OUTLAY	\$ 33,884	\$ 70,149	\$ 525,000	\$ 812,000
TRANSFERS	\$ 310,999	\$ 145,333	\$ 435,333	\$ 354,333
TOTAL	\$ 2,542,716	\$ 2,443,777	\$ 2,863,101	\$ 2,926,160

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 591,098	\$ 682,832	\$ 737,635	\$ 551,284
Net Income (Rev-Exp)	\$ 91,734	\$ 54,803	\$ (186,351)	\$ (394,410)
Unencumbered Balance (Ending)	\$ 682,832	\$ 737,635	\$ 551,284	\$ 156,874

CITY OF IOLA

WATER UTILITY FUND (46) – DISTRIBUTION (520)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
G/W/S Superintendent	0.33	\$ 30,686	0.33	\$ 31,447
G/W/S Asst Superintendent	1	\$ 77,791	1	\$ 80,828
G/W/S Repairman/Equip. Op.	2	\$ 124,706	2	\$ 129,525
Utility service Repairman	0.33	\$ 20,281	0.33	\$ 20,562
Meter Reader	0.33	\$ 18,118	0.33	\$ 18,577
TOTAL	4.0	\$ 271,582	4.0	\$ 280,939

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Water Meter Change-out		\$ 5,000	\$ -	\$ 5,000
Rebuild RWD Pump Houses	2026	\$ 10,000		
Aqua Scope - (Water Leak)	2026	\$ 7,000		
Unit #41 Dump Truck	2026	\$ 20,000		\$ 140,000
TOTAL		\$ 42,000		

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 314,331	\$ 325,584	\$ 368,146	\$ 397,399
Contractual Services	\$ 39,450	\$ 30,941	\$ 57,000	\$ 59,500
Commodities	\$ 216,540	\$ 185,685	\$ 101,000	\$ 177,000
Miscellaneous	\$ 370	\$ (3,082)	\$ 2,500	\$ 2,000
Capital Outlay	\$ -	\$ 50,149	\$ 5,000	\$ 42,000
Transfers	\$ 123,499	\$ 70,333	\$ 435,333	\$ 354,333
Total	\$ 694,190	\$ 659,611	\$ 968,979	\$ 1,032,232

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Salaries	\$ 225,936	\$ 235,642	\$ 271,582	\$ 280,939
Overtime	\$ 13,118	\$ 9,979	\$ 13,000	\$ 11,000
On-Call Compensation	\$ 2,131	\$ 1,753	\$ 2,500	\$ 2,000
Employee Expense	\$ 73,146	\$ 78,210	\$ 81,064	\$ 103,460
Total	\$ 314,331	\$ 325,584	\$ 368,146	\$ 397,399
<i>Contractual Services</i>				
Technology Expenses	\$ 7,291	\$ 7,488	\$ 7,500	\$ 7,500
Insurance	\$ 4,541	\$ 5,563	\$ 3,500	\$ 6,000

CITY OF IOLA

WATER UTILITY FUND (46) – DISTRIBUTION (520)

Fiscal Year:

Professional Development	\$	786	\$	1,770	\$	1,000	\$	1,000
Equipment Maintenance	\$	6,393	\$	2,204	\$	2,500	\$	2,500
Road Repair	\$	20,157	\$	8,755	\$	30,000	\$	30,000
Rock	\$	156	\$	5,112	\$	12,000	\$	12,000
Medical Expense	\$	125	\$	50	\$	500	\$	500
Total	\$	39,450	\$	30,941	\$	57,000	\$	59,500
Commodities								
Materials and Supplies	\$	4,941	\$	4,452	\$	5,500	\$	5,500
Equipment Expense	\$	4,269	\$	12,713	\$	5,500	\$	5,500
Small Equipment	\$	3,428	\$	3,426	\$	3,500	\$	3,500
Vehicle Maintenance	\$	15,613	\$	6,479	\$	14,000	\$	10,000
System maintenance	\$	129,952	\$	156,822	\$	70,000	\$	150,000
RWD #7 Maintenance	\$	551	\$	664	\$	1,000	\$	1,000
Oak St Water Tower Line Move	\$	1,215	\$	-	\$	-	\$	-
Building & Grounds Maintenance	\$	574	\$	1,131	\$	1,500	\$	1,500
Repair Backhoe 2015	\$	55,998	\$	-	\$	-	\$	-
Total	\$	216,540	\$	185,685	\$	101,000	\$	177,000
Miscellaneous								
Sales Tax Remittance	\$	(221)	\$	(263)	\$	-	\$	-
Refunds	\$	-	\$	-	\$	-	\$	-
Uncollectible Accounts	\$	591	\$	(2,819)	\$	2,500	\$	2,000
RWD #7 Extension	\$	-	\$	-	\$	-	\$	-
Miscellaneous	\$	-	\$	-	\$	-	\$	-
Total	\$	370	\$	(3,082)	\$	2,500	\$	2,000
Capital Outlay								
INFRASTRUCTURE	\$	-	\$	4,967	\$	5,000	\$	5,000
FACILITIES	\$	-	\$	47,706	\$	-	\$	10,000
VEHICLES/HEAVY EQUIPMENT	\$	-	\$	(2,524)	\$	-	\$	20,000
OPERATIONAL EQUIPMENT	\$	-	\$	-	\$	-	\$	7,000
Total	\$	-	\$	50,149	\$	5,000	\$	42,000
Transfers								
General Fund	\$	50,000	\$	-	\$	200,000	\$	220,000
Employee Benefit	\$	2,000	\$	2,000	\$	2,000	\$	1,000
Water CIP Fund	\$	-	\$	-	\$	-	\$	100,000
Stores Fund	\$	33,333	\$	33,333	\$	33,333	\$	33,333
Equipment Reserve	\$	38,166	\$	35,000	\$	200,000	\$	-
Total	\$	123,499	\$	70,333	\$	435,333	\$	354,333

CITY OF IOLA

WATER UTILITY FUND (46) – PRODUCTION (530)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Plant Superintendent	0.5	\$ 47,122	0.5	\$ 48,304
Asst. Superintendent	0.5	\$ 38,631	0.5	\$ 39,599
Operators	2	\$ 111,155	2	\$ 118,561
TOTAL	3.0	\$ 196,909	3.0	\$ 206,463

CAPITAL OUTLAY DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Paint Solid Contact Units	2028			\$ 200,000
Upgrade PLC's	2026	\$ 500,000		\$ 500,000
Ozone Upgrade	2030			\$ 750,000
Cleanout Sludge Lagoon	2027			\$ 400,000
Gates Tower Painting	2026	\$ 270,000		\$ 270,000
TOTAL		\$ 770,000	\$ -	\$ 2,120,000

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 324,222	\$ 330,884	\$ 278,322	\$ 321,628	
Contractual Services	\$ 999,525	\$ 975,869	\$ 748,300	\$ 410,300	
Commodities	\$ 297,598	\$ 375,604	\$ 345,000	\$ 385,000	
Miscellaneous	\$ 5,799	\$ 6,809	\$ 2,500	\$ 7,000	
Capital Outlay	\$ 33,884	\$ 20,000	\$ 520,000	\$ 770,000	
Transfers	\$ 187,500	\$ 75,000	\$ -	\$ -	
Total	\$ 1,848,526	\$ 1,784,166	\$ 1,894,122	\$ 1,893,928	

CITY OF IOLA

WATER UTILITY FUND (46) – PRODUCTION (530)

Fiscal Year:

EXPENDITURE DETAIL					
	2023		2024		2025
	Actual		Actual		Budget
					2026
					Proposed
<i>Personnel Services</i>					
Salaries	\$ 231,147	\$	230,941	\$	196,909 \$ 206,463
Overtime	\$ 5,295	\$	5,396	\$	5,000 \$ 5,500
On-Call Pay	\$ 4,786	\$	6,323	\$	5,000 \$ 6,000
Employee Expense	\$ 82,993	\$	88,223	\$	71,414 \$ 103,664
Total	\$ 324,222	\$	330,884	\$	278,322 \$ 321,628
<i>Contractual Services</i>					
Technology Expenses	\$ 3,101	\$	2,935	\$	5,000 \$ 5,000
Insurance	\$ 55,588	\$	55,153	\$	55,000 \$ 57,000
Professional Development	\$ 2,555	\$	2,705	\$	3,000 \$ 3,000
Equipment Expense	\$ 272	\$	396	\$	4,000 \$ 4,000
Outside Laboratory Expense	\$ 6,701	\$	7,877	\$	8,000 \$ 8,000
Medical Expense	\$ 94	\$	-	\$	300 \$ 300
Utilities Expense	\$ 249,028	\$	229,275	\$	300,000 \$ 275,000
Assurance District Water	\$ 14,117	\$	14,803	\$	19,000 \$ 18,000
Water Tower Maintenance Program	\$ -	\$	-	\$	40,000 \$ 40,000
KDHE Loan Payment	\$ 668,070	\$	662,725	\$	314,000 \$ -
Total	\$ 999,525	\$	975,869	\$	748,300 \$ 410,300
<i>Commodities</i>					
Materials and Supplies	\$ 6,811	\$	6,207	\$	8,000 \$ 8,000
Equipment Expense	\$ 27,562	\$	55,319	\$	42,000 \$ 50,000
Small Equipment	\$ -	\$	-	\$	2,000 \$ 2,000
Chemicals	\$ 247,594	\$	299,583	\$	270,000 \$ 300,000
Vehicle Maintenance	\$ 1,553	\$	1,319	\$	5,000 \$ 5,000
Treatment Equip Maintenance	\$ -	\$	-	\$	- \$ -
Building & Grounds Maintenance	\$ 14,078	\$	13,176	\$	18,000 \$ 20,000
Total	\$ 297,598	\$	375,604	\$	345,000 \$ 385,000
<i>Miscellaneous</i>					
Water Fees Remittance	\$ 5,799	\$	6,813	\$	2,500 \$ 7,000
Sales Tax Paid	\$ -	\$	-	\$	- \$ -
Miscellaneous	\$ -	\$	(4)	\$	- \$ -
Total	\$ 5,799	\$	6,809	\$	2,500 \$ 7,000
<i>Capital Outlay</i>					
INFRASTRUCTURE	\$ -	\$	20,000	\$	20,000 \$ -
FACILITIES	\$ 33,884	\$	-	\$	500,000 \$ 770,000
VEHICLES/HEAVY EQUIPMENT	\$ -	\$	-	\$	- \$ -
OPERATIONAL EQUIPMENT	\$ -	\$	-	\$	- \$ -
Total	\$ 33,884	\$	20,000	\$	520,000 \$ 770,000
<i>Transfers</i>					
Equipment Reserve	\$ 187,500	\$	75,000	\$	- \$ -
Employee Benefit	\$ -	\$	-	\$	- \$ -
Water CIP Fund	\$ -	\$	-	\$	- \$ -
Total	\$ 187,500	\$	75,000	\$	- \$ -

CITY OF IOLA

ELECTRIC UTILITY FUND (47) – OVERVIEW

Fiscal Year:

REVENUE:

DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
St of KS Energy Trax Program	\$ 8,030	\$ 7,971	\$ 8,000	\$ 8,000
Rental of Crops & Poles	\$ 18,143	\$ 21,725	\$ 19,000	\$ 20,000
Miscellaneous Receipts	\$ (41,467)	\$ 146,860	\$ 35,000	\$ 35,000
Reimbursed Expenses	\$ -	\$ -	\$ 1,500	\$ 1,500
Interest on Investments	\$ 303,666	\$ 339,184	\$ 300,000	\$ 320,000
Contract Power Sales		\$ 10	\$ -	\$ -
Electric Sales	\$ 9,722,100	\$ 9,076,543	\$ 11,500,000	\$ 12,000,000
Initial Connection Charges	\$ 6,687	\$ 6,221	\$ 7,000	\$ 7,000
Meter Installation	\$ 3,100	\$ 4,110	\$ 3,100	\$ 3,100
Sale of 1987 Bucket Truck		\$ -	\$ -	\$ -
Transfer from Health Insurance		\$ -	\$ -	\$ -
Transfer from Equipment Reserve		\$ -	\$ -	\$ -
TOTAL	\$ 10,020,259	\$ 9,602,625	\$ 11,873,600	\$ 12,394,600

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 1,238,277	\$ 1,343,166	\$ 1,448,595	\$ 1,586,299
CONTRACTUAL SERVICES	\$ 5,304,214	\$ 4,045,021	\$ 7,352,500	\$ 7,366,500
COMMODITIES	\$ 650,963	\$ 346,116	\$ 650,000	\$ 757,000
MISCELLANEOUS	\$ 27,789	\$ 2,277	\$ 37,000	\$ 32,000
CAPITAL OUTLAY	\$ 85,530	\$ 136,337	\$ 253,000	\$ 253,000
TRANSFERS	\$ 2,585,000	\$ 2,865,000	\$ 2,865,000	\$ 3,461,000
TOTAL	\$ 9,891,773	\$ 8,737,918	\$ 12,606,095	\$ 13,455,799

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 5,565,440	\$ 5,693,926	\$ 6,558,633	\$ 5,826,138
Net Income (Rev-Exp)	\$ 128,486	\$ 864,707	\$ (732,495)	\$ (1,061,199)
Unencumbered Balance (Ending)	\$ 5,693,926	\$ 6,558,633	\$ 5,826,138	\$ 4,764,939

CITY OF IOLA

ELECTRIC UTILITY FUND (47) – DISTRIBUTION (520)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Electric Distribution Superintendent	1	\$ 97,722	0	\$ -
Assistant Superintendent	1	\$ 80,625	1	\$ 89,934
Lineman	2	\$ 239,369	6	\$ 483,720
Apprentice Lineman	3	\$ 118,907	0	
Utility Service Repairman	0.33	\$ 20,895	0.33	\$ 19,140
Meter Reader	0.33	\$ 18,659	0.33	\$ 21,185
TOTAL	7.0	\$ 576,177	7.0	\$ 613,979

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Tree Trimming Program	2026	\$ 100,000		\$ 100,000
Meter Relocation Program	2026	\$ 3,000		\$ 3,000
Unit #15 Digger Derreck	2027		\$ 200,000	\$ 350,000
Telemetry Preparation Work	2026	\$ 50,000		
Distribution Shop @ Power Plant	2026			
Total		\$ 153,000	\$ 200,000	\$ 453,000

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 711,028	\$ 786,749	\$ 846,010	\$ 904,293
Contractual Services	\$ 33,685	\$ 27,517	\$ 51,500	\$ 51,500
Commodities	\$ 438,003	\$ 194,656	\$ 330,000	\$ 400,000
Miscellaneous	\$ 27,718	\$ 2,273	\$ 35,500	\$ 31,000
Capital Outlay	\$ 81,145	\$ 64,120	\$ 103,000	\$ 153,000
Transfers	\$ 2,580,000	\$ 2,825,000	\$ 2,605,000	\$ 3,201,000
Total	\$ 3,871,579	\$ 3,900,315	\$ 3,971,010	\$ 4,740,793

CITY OF IOLA

ELECTRIC UTILITY FUND (47) – DISTRIBUTION (520)

Fiscal Year:

EXPENDITURE DETAIL					
	2023		2024	2025	2026
	Actual		Actual	Budget	Proposed
<i>Personnel Services</i>					
Salaries	\$ 504,876	\$	555,241	\$ 576,177	\$ 613,979
Overtime	\$ 28,726	\$	23,339	\$ 25,000	\$ 25,000
On-Call Compensation	\$ 5,541	\$	5,646	\$ 6,000	\$ 6,000
Employee Expense	\$ 171,885	\$	202,523	\$ 238,833	\$ 259,314
Total	\$ 711,028	\$	786,749	\$ 846,010	\$ 904,293
<i>Contractual Services</i>					
Materials and Supplies	\$ (4,447)	\$	(6,511)	\$ -	\$ 5,000
Technology Expenses	\$ 8,417	\$	8,692	\$ 9,500	\$ 9,500
Insurance	\$ 9,355	\$	10,358	\$ 15,000	\$ 15,000
Professional Development	\$ 7,906	\$	10,522	\$ 15,000	\$ 10,000
Equipment Expense	\$ 11,229	\$	3,739	\$ 10,000	\$ 10,000
Drug and Alcohol Testing	\$ 725	\$	440	\$ 750	\$ 750
Medical Expense	\$ 94	\$	-	\$ 1,000	\$ 1,000
Utilities Expense	\$ 406	\$	277	\$ 250	\$ 250
Total	\$ 33,685	\$	27,517	\$ 51,500	\$ 51,500
<i>Commodities</i>					
Materials and Supplies	\$ 16,028	\$	(39,877)	\$ 25,000	\$ 30,000
Equipment Expense	\$ (533)	\$	10,152	\$ 15,000	\$ 20,000
Small Equipment	\$ 11,183	\$	10,589	\$ 10,000	\$ 10,000
Vehicle Maintenance	\$ 26,956	\$	31,543	\$ 30,000	\$ 40,000
Distribution System Maintenance	\$ 375,072	\$	116,320	\$ 250,000	\$ 300,000
Cedarbrook 3rd Add. Extension	\$ 9,297	\$	65,929	\$ -	\$ -
Total	\$ 438,003	\$	194,656	\$ 330,000	\$ 400,000
<i>Miscellaneous</i>					
Sales Tax Remittance	\$ 9,341	\$	(3,718)	\$ 10,000	\$ 10,000
Set Off Fees	\$ 17,168	\$	13,572	\$ 20,000	\$ 16,000
Uncollectible Accounts	\$ (6,721)	\$	(16,189)	\$ (5,000)	\$ (5,000)
Miscellaneous	\$ 170	\$	685	\$ 2,500	\$ 2,000
Energy Trax Program Remit	\$ 7,760	\$	7,922	\$ 8,000	\$ 8,000
Total	\$ 27,718	\$	2,273	\$ 35,500	\$ 31,000
<i>Capital Outlay</i>					
INFRASTRUCTURE	\$ 81,145	\$	96,566	\$ 103,000	\$ 103,000
FACILITIES	\$ -	\$	59,206		\$ 50,000
VEHICLES/HEAVY EQUIPMENT	\$ -	\$	-		
OPERATIONAL EQUIPMENT	\$ -	\$	(91,652)		
Total	\$ 81,145	\$	64,120	\$ 103,000	\$ 153,000
<i>Transfers</i>					
General Fund	\$ 1,800,000	\$	2,000,000	\$ 2,100,000	\$ 2,550,000
Stores Fund	\$ 90,000	\$	90,000	\$ 90,000	\$ 90,000
Recreation	\$ 260,000	\$	260,000	\$ 260,000	\$ 260,000
Employee Benefits	\$ 5,000	\$	5,000	\$ 5,000	\$ 1,000
Equipment Reserve	\$ 125,000	\$	170,000	\$ 150,000	\$ 200,000
Electric CIP Fund	\$ 300,000	\$	300,000		\$ 100,000
Total	\$ 2,580,000	\$	2,825,000	\$ 2,605,000	\$ 3,201,000

CITY OF IOLA

ELECTRIC UTILITY FUND (47) – POWER PRODUCTION (530)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Superintendent	1	\$ 92,852	1	\$ 99,345
Asst. Superintendent	1	\$ 86,082	1	\$ 87,833
Shift Operator	4	\$ 259,147	4	\$ 269,857
Apprentice Operator	0		0	\$ -
TOTAL	6.0	\$ 438,081	6.0	\$ 457,034

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Relay Coordination Project	2026	\$ 25,000		
SCADA Project	2026	\$ 50,000		
Thermal Camera	2026	\$ 25,000		
One-Ton Truck Replacement	2030	\$ -	\$ 10,000	\$ 50,000
TOTAL		\$ 100,000	\$ -	

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 527,249	\$ 556,418	\$ 602,586	\$ 682,006	
Contractual Services	\$ 5,270,528	\$ 4,017,504	\$ 7,301,000	\$ 7,315,000	
Commodities	\$ 212,960	\$ 151,460	\$ 320,000	\$ 357,000	
Miscellaneous	\$ 71	\$ 4	\$ 1,500	\$ 1,000	
Capital Outlay	\$ 4,385	\$ 72,218	\$ 150,000	\$ 100,000	
Transfers	\$ 5,000	\$ 40,000	\$ 260,000	\$ 260,000	
Total	\$ 6,020,194	\$ 4,837,604	\$ 8,635,086	\$ 8,715,006	

CITY OF IOLA

ELECTRIC UTILITY FUND (47) – POWER PRODUCTION (530)

Fiscal Year:

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Salaries	\$ 405,897	\$ 424,273	\$ 438,081	\$ 457,034
Overtime	\$ 1,456	\$ 256	\$ 2,500	\$ 2,500
On-Call Pay	\$ -	\$ -	\$ 6,500	\$ 6,500
Shift Differential Pay	\$ -	\$ -	\$ -	\$ -
Employee Expense	\$ 119,895	\$ 131,889	\$ 155,505	\$ 215,972
Total	\$ 527,249	\$ 556,418	\$ 602,586	\$ 682,006
<i>Contractual Services</i>				
Publications	\$ 208	\$ -	\$ 1,000	\$ 1,000
Legal Expense	\$ -	\$ -	\$ 3,000	\$ 3,000
Materials & Supplies	\$ (2,429)	\$ (2,807)	\$ -	\$ 2,000
Technology Expenses	\$ 3,481	\$ 4,466	\$ 5,000	\$ 5,000
Take Charge Energy Challenge	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 227,908	\$ 175,426	\$ 240,000	\$ 250,000
Professional Development	\$ 671	\$ 715	\$ 1,000	\$ 1,000
Equipment Expense	\$ 986	\$ 560	\$ -	\$ 1,000
Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 1,000
Medical	\$ -	\$ -	\$ 1,000	\$ 1,000
Utilities Expense	\$ 36,036	\$ 12,433	\$ 50,000	\$ 50,000
Power Purchased	\$ 5,003,668	\$ 3,826,712	\$ 7,000,000	\$ 7,000,000
KMEA/SWPA Power Purchased	\$ -	\$ -	\$ -	\$ -
Water Purchased	\$ -	\$ -	\$ -	\$ -
Assurance District Membership	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,270,528	\$ 4,017,504	\$ 7,301,000	\$ 7,315,000
<i>Commodities</i>				
Materials & Supplies	\$ 13,257	\$ 12,165	\$ 22,000	\$ 25,000
Equipment Expense	\$ 1,194	\$ 4,996	\$ 6,500	\$ 7,000
Small Equipment	\$ 4,930	\$ 2,535	\$ 6,500	\$ 7,000
Vehicle Maintenance	\$ 4,116	\$ 3,452	\$ 7,000	\$ 8,000
Diesel & Oil Purchased	\$ 49,310	\$ 42,499	\$ 135,000	\$ 150,000
Maintenance of Generator Equip	\$ 128,453	\$ 78,889	\$ 135,000	\$ 150,000
Building Maintenance	\$ 11,700	\$ 6,924	\$ 8,000	\$ 10,000
Total	\$ 212,960	\$ 151,460	\$ 320,000	\$ 357,000
<i>Miscellaneous</i>				
Sales Tax Remittance	\$ 71	\$ 4	\$ 1,000	\$ 500
Miscellaneous	\$ -	\$ -	\$ 500	\$ 500
Total	\$ 71	\$ 4	\$ 1,500	\$ 1,000
<i>Capital Outlay</i>				
INFRASTRUCTURE	\$ -	\$ 72,218	\$ 60,000	\$ 75,000
FACILITIES	\$ 4,385	\$ -	\$ 90,000	\$ 25,000
VEHICLES/HEAVY EQUIPMENT	\$ -	\$ -	\$ -	\$ -
OPERATIONAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,385	\$ 72,218	\$ 150,000	\$ 100,000
<i>Transfers</i>				
Equipment Reserve	\$ 5,000	\$ 40,000	\$ 10,000	\$ 10,000
Electric CIP Fund (add Generation)	\$ -	\$ -	\$ 250,000	\$ 250,000
Total	\$ 5,000	\$ 40,000	\$ 260,000	\$ 260,000

2026 PRODUCTION & DISTRIBUTION

1. Relay Coordination \$25,000 production
2. SCADA \$50,000 ?? production
3. Telemetry \$50,000 ?? distribution
4. Thermal Camera \$25,000 Split
5. New Locator \$6,000 distribution
6. New Digger Truck \$450,000 distribution
7. 1 Ton Truck \$10,000 production
8. Kubota UTV \$25,000 Split ????

CITY OF IOLA

WASTEWATER UTILITY FUND (60) – OVERVIEW

Fiscal Year:

REVENUE:

DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Miscellaneous	\$ 2,577	\$ -	\$ 2,500	\$ -
FEMA Payment Received	\$ -	\$ -	\$ -	\$ -
Miller Sewer Impvt. District Paymen	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ 26,316	\$ 23,484	\$ 25,000	\$ 25,000
CDBG Receipts from St of KS	\$ -	\$ -	\$ -	\$ -
Wastewater Charges	\$ 862,293	\$ 872,493	\$ 900,000	\$ 900,000
EPA Grant Funding	\$ -	\$ -	\$ -	\$ -
ARPA Funds	\$ -	\$ -	\$ -	\$ -
Delinquent Fees	\$ -	\$ 2,737	\$ -	\$ -
Transfer from Health Insurance	\$ -	\$ -	\$ -	\$ -
Transfer from Equipment Reserve	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 891,186	\$ 898,714	\$ 927,500	\$ 925,000

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 230,227	\$ 254,014	\$ 331,388	\$ 382,993
CONTRACTUAL SERVICES	\$ 228,973	\$ 250,413	\$ 135,650	\$ 133,400
COMMODITIES	\$ 34,919	\$ 47,930	\$ 46,000	\$ 46,000
MISCELLANEOUS	\$ 1,531	\$ 243	\$ 1,500	\$ 1,500
CAPITAL OUTLAY	\$ 64,040	\$ 121,435	\$ 20,000	\$ 115,000
TRANSFERS	\$ 254,738	\$ 453,250	\$ 518,750	\$ 437,000
TOTAL	\$ 814,429	\$ 1,127,285	\$ 1,053,288	\$ 1,115,893

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 452,930	\$ 529,687	\$ 301,116	\$ 175,328
Net Income (Rev-Exp)	\$ 76,757	\$ (228,571)	\$ (125,788)	\$ (190,893)
Unencumbered Balance (Ending)	\$ 529,687	\$ 301,116	\$ 175,328	\$ (15,566)

CITY OF IOLA

WASTEWATER UTILITY FUND (60) – SEWER COLLECTIONS (510)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2024 FTEs	2024 Salary	2026 FTEs	2026 Salary
G/W/S Superintendent	0.33	\$ 30,686	0.33	\$ 31,447
WW Equipment Operator	2	\$ 121,227	2	\$ 123,967
TOTAL	2.3	\$ 151,913	2.3	\$ 155,414

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Lift Station Components/Repairs	Annually	\$ 20,000	\$ -	\$ -
VFD Spare Lift Station Pumps	2026	\$ 15,000		\$ -
Unit #27 Vac Truck	2026	\$ 80,000		\$ 375,000
TOTAL		\$ 115,000		

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 140,663	\$ 194,027	\$ 213,489	\$ 240,922
Contractual Services	\$ 45,139	\$ 54,133	\$ 82,750	\$ 75,750
Commodities	\$ 13,134	\$ 39,307	\$ 34,000	\$ 34,000
Miscellaneous	\$ 1,531	\$ 243	\$ 1,500	\$ 1,500
Capital Outlay	\$ -	\$ 4,967	\$ 20,000	\$ 115,000
Transfers	\$ 121,738	\$ 342,750	\$ 398,250	\$ 296,500
Total	\$ 322,205	\$ 635,427	\$ 749,989	\$ 763,672

CITY OF IOLA

WASTEWATER UTILITY FUND (60) – SEWER COLLECTIONS (510)

Fiscal Year:

EXPENDITURE DETAIL					
	2023		2024		2026
	Actual		Actual	Budget	Proposed
<i>Personnel Services</i>					
Salaries	\$ 91,905	\$	129,500	\$ 151,913	\$ 155,414
Overtime	\$ 2,506	\$	1,795	\$ 2,500	\$ 2,500
On-Call Compensation	\$ 1,107	\$	1,230	\$ 1,200	\$ 1,200
Employee Expense	\$ 45,145	\$	61,503	\$ 57,876	\$ 81,808
Total	\$ 140,663	\$	194,027	\$ 213,489	\$ 240,922
<i>Contractual Services</i>					
Technology Expenses	\$ 1,555	\$	2,409	\$ 1,800	\$ 1,800
Membership Dues	\$ -	\$	-	\$ -	\$ -
Insurance	\$ 9,112	\$	7,739	\$ 9,250	\$ 9,250
Prof. Development/Training	\$ 333	\$	373	\$ 700	\$ 700
Equipment Expense	\$ 166	\$	9,018	\$ 1,500	\$ 1,500
Vehicle Maintenance	\$ 273	\$	-	\$ 1,000	\$ 1,000
Road Repairs	\$ 736	\$	1,823	\$ 8,000	\$ 1,000
Rock	\$ 419	\$	-	\$ 25,000	\$ 25,000
Medical Expense	\$ -	\$	-	\$ 500	\$ 500
Utilities Expense	\$ 32,545	\$	32,771	\$ 35,000	\$ 35,000
Water Purchased	\$ -	\$	-	\$ -	\$ -
KDHE Loan Payment C20 1932-01	\$ -	\$	-	\$ -	\$ -
KDHE Loan Repayment 2014	\$ -	\$	-	\$ -	\$ -
Total	\$ 45,139	\$	54,133	\$ 82,750	\$ 75,750
<i>Commodities</i>					
Materials and Supplies	\$ 2,312	\$	2,207	\$ 3,500	\$ 3,500
Equipment Expense	\$ 549	\$	229	\$ 1,500	\$ 1,500
Small Equipment	\$ 1,707	\$	-	\$ 1,500	\$ 1,500
Vehicle Maintenance	\$ 5,163	\$	8,533	\$ 5,500	\$ 5,500
Collection Facilities Maintenance	\$ 2,378	\$	27,125	\$ 20,000	\$ 20,000
Building & Grounds Maintenance	\$ 1,025	\$	1,213	\$ 2,000	\$ 2,000
Total	\$ 13,134	\$	39,307	\$ 34,000	\$ 34,000
<i>Miscellaneous</i>					
Sales Tax paid	\$ (1)	\$	-	\$ -	\$ -
Uncollectible Accounts	\$ 1,532	\$	243	\$ 1,500	\$ 1,500
Miscellaneous	\$ -	\$	-	\$ -	\$ -
Total	\$ 1,531	\$	243	\$ 1,500	\$ 1,500
<i>Capital Outlay</i>					
INFRASTRUCTURE	\$ -	\$	-	\$ -	\$ -
FACILITIES	\$ -	\$	-	\$ 20,000	\$ 35,000
VEHICLES/HEAVY EQUIPMENT	\$ -	\$	-	\$ -	\$ 80,000
OPERATIONAL EQUIPMENT	\$ -	\$	4,967	\$ -	\$ -
Total	\$ -	\$	4,967	\$ 20,000	\$ 115,000
<i>Transfers</i>					
Equipment Reserve	\$ 45,750	\$	45,750	\$ 101,750	\$ -
Stores Fund	\$ 40,000	\$	40,000	\$ 40,000	\$ 40,000
Employee Benefit	\$ 1,000	\$	1,000	\$ 500	\$ 500
Recreation	\$ -	\$	56,000	\$ 56,000	\$ 56,000
Wastewater CIP Fund	\$ 34,988	\$	200,000	\$ 200,000	\$ 200,000
Total	\$ 121,738	\$	342,750	\$ 398,250	\$ 296,500

CITY OF IOLA

WASTEWATER UTILITY FUND (60) – TREATMENT (520)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Wastewater Treatment Supt.	0.5	\$ 47,122	0.5	\$ 48,304
Asst. Superintendent	0.5	\$ 38,631	0.5	\$ 39,599
Seasonal Temp	0.5	\$ 2,500	0.5	\$ 2,500
TOTAL	1.5	\$ 88,253	1.5	\$ 90,403

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Mower Replacement	2027		\$ 20,000	\$ 40,000
TOTAL		\$ -	\$ 20,000	

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 89,564	\$ 59,987	\$ 117,899	\$ 142,072
Contractual Services	\$ 183,835	\$ 196,280	\$ 52,900	\$ 57,650
Commodities	\$ 21,786	\$ 8,623	\$ 12,000	\$ 12,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 64,040	\$ 116,469	\$ -	\$ -
Transfers	\$ 133,000	\$ 110,500	\$ 120,500	\$ 140,500
Total	\$ 492,224	\$ 491,858	\$ 303,299	\$ 352,222

CITY OF IOLA

WASTEWATER UTILITY FUND (60) – TREATMENT (520)

Fiscal Year:

EXPENDITURE DETAIL					
	2023		2024		2025
	Actual		Actual		Budget
					2026
					Proposed
<i>Personnel Services</i>					
Salaries	\$ 76,653	\$	45,944	\$	88,253
Overtime	\$ -	\$	-	\$	-
Employee Expense	\$ 12,911	\$	14,043	\$	29,646
<i>Total</i>	\$ 89,564	\$	59,987	\$	117,899
<i>Contractual Services</i>					
Publications	\$ 50	\$	72	\$	-
Technology Expenses	\$ 150	\$	151	\$	300
Professional Development	\$ 40	\$	20	\$	750
Equipment Expense	\$ -	\$	-	\$	1,000
Rock	\$ -	\$	5,156	\$	1,000
Medical Expense	\$ -	\$	-	\$	250
Utilities Expense	\$ 183	\$	313	\$	1,000
Discharge Permit	\$ 825	\$	505	\$	600
Outside Lab Expense	\$ 9,402	\$	16,878	\$	10,000
Grant Administration Expense	\$ -	\$	-	\$	-
KDHE Loan Payment C20 1618-01	\$ 173,185	\$	173,185	\$	-
Annual Solar Bee Maintenance		\$	-	\$	38,000
<i>Total</i>	\$ 183,835	\$	196,280	\$	52,900
<i>Commodities</i>					
Materials and Supplies	\$ 440	\$	268	\$	1,000
Equipment Expense	\$ 12,620	\$	2,999	\$	3,000
Small Equipment	\$ 685	\$	-	\$	500
Chemicals (Lagoons)	\$ -	\$	-	\$	-
Vehicle Operation/ Maintenance	\$ 636	\$	4,520	\$	5,000
Cedarbrook Extension 2022	\$ 6,124	\$	-	\$	-
Building & Grounds Maintenance	\$ 1,281	\$	836	\$	2,500
<i>Total</i>	\$ 21,786	\$	8,623	\$	12,000
<i>Miscellaneous</i>					
Miscellaneous	\$ -	\$	-	\$	-
<i>Total</i>	\$ -	\$	-	\$	-
<i>Capital Outlay</i>					
INFRASTRUCTURE	\$ 35,000	\$	35,000	\$	-
FACILITIES	\$ -	\$	81,469	\$	-
VEHICLES/HEAVY EQUIPMENT	\$ -	\$	-	\$	-
OPERATIONAL EQUIPMENT	\$ 29,040	\$	-	\$	-
<i>Total</i>	\$ 64,040	\$	116,469	\$	-
<i>Transfers</i>					
General Fund	\$ 100,000	\$	100,000	\$	120,000
Employee Benefit	\$ 500	\$	500	\$	500
Wastewater CIP Fund	\$ -	\$	-	\$	-
Equipment Reserve	\$ 32,500	\$	10,000	\$	20,000
<i>Total</i>	\$ 133,000	\$	110,500	\$	140,500

CITY OF IOLA

SANITATION SERVICES (49) – OVERVIEW

Fiscal Year:

REVENUE:

DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Interest on Income	\$ 4,519	\$ 8,393	\$ 4,000	\$ 8,000
Solid Waste Collection Fees	\$ 360,831	\$ 406,749	\$ 422,000	\$ 422,000
Transfer From Health Insurance	\$ -	\$ -	\$ -	\$ -
Transfer From Equipment Reserve	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 365,350	\$ 415,142	\$ 426,000	\$ 430,000

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 219,560	\$ 219,389	\$ 242,057	\$ 262,207
CONTRACTUAL SERVICES	\$ 12,969	\$ 4,476	\$ 13,000	\$ 15,000
COMMODITIES	\$ 20,674	\$ 17,344	\$ 22,800	\$ 22,800
MISCELLANEOUS	\$ 1,263	\$ 629	\$ 1,000	\$ 1,000
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
TRANSFERS	\$ 55,000	\$ 112,500	\$ 112,500	\$ 112,500
TOTAL	\$ 309,467	\$ 354,338	\$ 391,357	\$ 413,507

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 70,576	\$ 126,459	\$ 187,262	\$ 221,905
Net Income (Rev-Exp)	\$ 55,883	\$ 60,804	\$ 34,643	\$ 16,493
Unencumbered Balance (Ending)	\$ 126,459	\$ 187,262	\$ 221,905	\$ 238,398

CITY OF IOLA

SANITATION SERVICES (49) – OPERATING BUDGET (510)

Fiscal Year:

PERSONNEL SCHEDULE					
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary	
Superintendent	0.2	\$ 18,599	0.2	\$ 18,955	
Solid Waste Handler II	1	\$ 60,009	1	\$ 61,508	
Solid Waste Handler I	2	\$ 96,631	2	\$ 100,555	
TOTAL	3.0	\$ 175,239	3.0	\$ 181,018	

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Compactor Truck Replacement	2027	\$ -	\$ 25,000	\$ 125,000
TOTAL		\$ -	\$ 25,000	\$ 125,000

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 219,560	\$ 219,389	\$ 242,057	\$ 262,207	
Contractual Services	\$ 12,969	\$ 4,476	\$ 13,000	\$ 15,000	
Commodities	\$ 20,674	\$ 17,344	\$ 22,800	\$ 22,800	
Miscellaneous	\$ 1,263	\$ 629	\$ 1,000	\$ 1,000	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 55,000	\$ 112,500	\$ 112,500	\$ 112,500	
Total	\$ 309,467	\$ 354,338	\$ 391,357	\$ 413,507	

CITY OF IOLA

SANITATION SERVICES (49) – OPERATING BUDGET (510)

Fiscal Year:

EXPENDITURE DETAIL								
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed				
Personnel Services								
Salaries	\$	153,012	\$	150,873	\$	175,239	\$	181,018
Other Department Salaries	\$	389	\$	8,908	\$	2,500	\$	5,000
Overtime	\$	2,149	\$	1,478	\$	1,500	\$	1,500
Employee Expense	\$	64,010	\$	58,131	\$	62,818	\$	74,690
Total	\$	219,560	\$	219,389	\$	242,057	\$	262,207
Contractual Services								
Insurance Expense	\$	3,882	\$	3,612	\$	4,000	\$	4,000
Equipment Lease	\$	-	\$	-	\$	-	\$	-
Vehicle Maintenance	\$	8,650	\$	494	\$	8,000	\$	10,000
Drug & Alcohol Testing	\$	250	\$	50	\$	500	\$	500
Medical Expense	\$	188	\$	320	\$	500	\$	500
Solid Waste Training	\$	-	\$	-	\$	-	\$	-
Total	\$	12,969	\$	4,476	\$	13,000	\$	15,000
Commodities								
Materials and Supplies	\$	3,005	\$	2,541	\$	2,500	\$	2,500
Equipment Expense	\$	75	\$	86	\$	300	\$	300
New Equipment	\$	3,215	\$	4,473	\$	5,000	\$	5,000
Vehicle Maintenance	\$	14,379	\$	10,244	\$	15,000	\$	15,000
Postage	\$	-	\$	-	\$	-	\$	-
Total	\$	20,674	\$	17,344	\$	22,800	\$	22,800
Miscellaneous								
Refunds	\$	-	\$	-	\$	-	\$	-
Uncollectible Accounts	\$	938	\$	629	\$	1,000	\$	1,000
Miscellaneous	\$	325	\$	-	\$	-	\$	-
Total	\$	1,263	\$	629	\$	1,000	\$	1,000
Capital Outlay								
INFRASTRUCTURE	\$	-	\$	-			\$	-
FACILITIES	\$	-	\$	-			\$	-
VEHICLES/HEAVY EQUIPMENT	\$	-	\$	-			\$	-
OPERATIONAL EQUIPMENT	\$	-	\$	-			\$	-
Total	\$	-	\$	-	\$	-	\$	-
Transfers								
General Fund	\$	30,000	\$	87,000	\$	87,000	\$	87,000
Equipment Reserve	\$	25,000	\$	25,000	\$	25,000	\$	25,000
Employee Benefit	\$	-	\$	500	\$	500	\$	500
Total	\$	55,000	\$	112,500	\$	112,500	\$	112,500

CITY OF IOLA

RECREATION DEPARTMENT (72) – OVERVIEW

Fiscal Year:

REVENUE:

DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Local Alcohol Tax	\$ 12,130	\$ 13,273	\$ 11,000	\$ 13,000
Recreation Program Fees	\$ 2,496	\$ 8,333	\$ 7,000	\$ 8,500
Aerobics	\$ 8,132	\$ 8,869	\$ 9,000	\$ 9,000
Art Classes	\$ -	\$ -	\$ -	\$ -
Baseball & Softball Fees	\$ 11,325	\$ 9,695	\$ 11,000	\$ 10,000
Basketball Fees	\$ 3,680	\$ 3,418	\$ 3,500	\$ 3,500
Concessions	\$ 9,709	\$ 9,202	\$ 8,000	\$ 9,000
Dance Fees	\$ -	\$ -	\$ -	\$ -
Football Fees	\$ 2,220	\$ 2,114	\$ 2,500	\$ 2,500
Shocktober Fees	\$ -	\$ -	\$ -	\$ -
Soccer Fees	\$ 10,237	\$ 9,843	\$ 9,500	\$ 10,000
Adult Sports Fees	\$ 5,405	\$ 7,800	\$ 5,000	\$ 8,000
Ticket Sales	\$ -	\$ -	\$ -	\$ -
Tournament Sales	\$ -	\$ -	\$ 1,600	\$ 1,600
Trips	\$ -	\$ -	\$ -	\$ -
Building Rentals	\$ 4,291	\$ 4,285	\$ 3,500	\$ 3,500
Swimming Pool Receipts	\$ 17,063	\$ 16,473	\$ 18,000	\$ 17,000
Swimming Lesson Fees	\$ 5,456	\$ 5,928	\$ 5,000	\$ 5,500
Swim Team Fees	\$ 2,983	\$ 3,912	\$ 2,000	\$ 3,500
SE Kansas Swim League Meet	\$ 1,110	\$ -	\$ -	\$ -
Miscellaneous Receipts	\$ 30	\$ 1,231	\$ -	\$ -
Russell Stover Gifts	\$ -	\$ -	\$ -	\$ -
Memorial Gifts	\$ -	\$ -	\$ -	\$ -
Sponsorships	\$ 17,899	\$ 18,411	\$ 18,000	\$ 18,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Health Insurance	\$ -	\$ -	\$ -	\$ -
Transfer from Gas Fund	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000
Transfer from Electric Fund	\$ 260,000	\$ 260,000	\$ 260,000	\$ 300,000
Transfer from Wastewater Fund		\$ 56,000	\$ 56,000	\$ 56,000
Transfer from Comm Bldg Maint		\$ -	\$ -	\$ -
Transfer from Equipment Reserve		\$ -	\$ -	\$ -
TOTAL	\$ 437,166	\$ 501,787	\$ 493,600	\$ 541,600

CITY OF IOLA

RECREATION DEPARTMENT (72) – OVERVIEW

Fiscal Year:

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 317,852	\$ 344,429	\$ 350,607	\$ 365,437
CONTRACTUAL SERVICES	\$ 45,205	\$ 56,509	\$ 55,300	\$ 68,200
COMMODITIES	\$ 84,114	\$ 84,411	\$ 101,200	\$ 105,400
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
TRANSFERS	\$ -	\$ -	\$ -	\$ 15,250
TOTAL	\$ 447,172	\$ 485,350	\$ 507,107	\$ 554,287

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 41,222	\$ 31,217	\$ 47,654	\$ 34,147
Net Income (Rev-Exp)	\$ (10,005)	\$ 16,438	\$ (13,507)	\$ (12,687)
Unencumbered Balance (Ending)	\$ 31,217	\$ 47,654	\$ 34,147	\$ 21,460

CITY OF IOLA

RECREATION DEPARTMENT (72) – OPERATIONS BUDGET (510)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	2026 FTEs	2026 Salary
Recreation Director	1	\$ 89,512	1	\$ 93,429
Asst. Recreation Dir.	1	\$ 53,102	1	\$ 52,657
Recreation Administrative Assistar	1	\$ 55,296	1	\$ 56,695
Part-Time Activities Supervisor	0		0	\$ -
TOTAL	3.0	\$ 197,909	3.0	\$ 202,781

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Vehicle Replacement	2029		\$ 6,250	\$ 25,000
UTV Replacement	2030		\$ 5,000	\$ 25,000
Ball Field Drag Three Wheeler	2030		\$ 4,000	\$ 20,000
Pool Scrubber			\$ -	
TOTAL		\$ -	\$ 15,250	\$ -

EXPENDITURE SUMMARY				
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Personnel Services	\$ 317,852	\$ 344,429	\$ 350,607	\$ 365,437
Contractual Services	\$ 45,205	\$ 56,509	\$ 55,300	\$ 68,200
Commodities	\$ 84,114	\$ 84,411	\$ 101,200	\$ 105,400
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ 15,250
Total	\$ 447,172	\$ 485,350	\$ 507,107	\$ 554,287

CITY OF IOLA

RECREATION DEPARTMENT (72) – OPERATIONS BUDGET (510)

Fiscal Year:

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Salaries	\$ 178,558	\$ 186,714	\$ 197,909	\$ 202,781
Overtime	\$ 199	\$ 195	\$ 250	\$ 250
Seasonal/Temporary Salaries	\$ 71,935	\$ 80,972	\$ 75,000	\$ 75,000
Employee Expense	\$ 67,160	\$ 76,548	\$ 77,448	\$ 87,406
Total	\$ 317,852	\$ 344,429	\$ 350,607	\$ 365,437
<i>Contractual Services</i>				
Legal Expense	\$ -	\$ -	\$ -	\$ -
Publications	\$ 264	\$ 200	\$ 500	\$ 1,000
Technology Expenses	\$ 4,376	\$ 10,293	\$ 5,000	\$ 10,000
Insurance	\$ 33,364	\$ 30,447	\$ 34,000	\$ 38,000
Training & Seminars	\$ 618	\$ 662	\$ 2,000	\$ 2,000
Equipment Expense	\$ 402	\$ 5,579	\$ 3,800	\$ 6,000
Medical expense	\$ -	\$ 15	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -
Building & Grounds Maintenance	\$ 3,482	\$ 6,313	\$ 7,000	\$ 7,000
New Improvements	\$ -	\$ -	\$ -	\$ -
Swim Team Coaches	\$ 2,700	\$ 3,000	\$ 3,000	\$ 4,200
Total	\$ 45,205	\$ 56,509	\$ 55,300	\$ 68,200

CITY OF IOLA

RECREATION DEPARTMENT (72) – OPERATIONS BUDGET (510)

Fiscal Year:

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Commodities</i>				
Materials and Supplies	\$ 4,166	\$ 4,234	\$ 5,000	\$ 5,000
Vehicle Expense	\$ 877	\$ 1,255	\$ 2,500	\$ 2,500
Ball Park Maintenance	\$ 711	\$ 2,354	\$ 6,000	\$ 6,000
Athletic Field Maintenance	\$ 6,930	\$ 242	\$ 2,500	\$ 2,000
Recreation Programs	\$ 2,999	\$ 8,531	\$ 5,500	\$ 8,500
Aerobics Expense	\$ 7,233	\$ 6,846	\$ 8,500	\$ 7,500
Art Class Expense	\$ -	\$ -	\$ -	\$ -
Baseball & Softball Expense	\$ 10,156	\$ 9,831	\$ 11,000	\$ 10,000
Basketball Expense	\$ 3,213	\$ 3,616	\$ 4,000	\$ 4,000
Concession Stand Supplies	\$ 6,611	\$ 6,667	\$ 7,000	\$ 7,000
Dance Class Expense	\$ 26	\$ -	\$ -	\$ -
Football Expense	\$ 2,483	\$ 1,680	\$ 3,200	\$ 3,200
Shocktober Expense	\$ -	\$ -	\$ -	\$ -
Soccer Expense	\$ 7,903	\$ 5,803	\$ 7,000	\$ 7,000
Adult Sports Expense	\$ 4,902	\$ 5,325	\$ 5,000	\$ 5,500
Ticket Sales Remittance	\$ -	\$ -	\$ -	\$ -
Tournament Expense	\$ -	\$ -	\$ 1,000	\$ 1,000
Trip Expense	\$ -	\$ -	\$ -	\$ -
Swimming Pool Supplies	\$ 19,438	\$ 19,564	\$ 23,000	\$ 21,000
Swimming Lesson Supplies	\$ -	\$ 183	\$ 1,000	\$ 1,000
Swim Team Supplies	\$ 1,545	\$ 2,444	\$ 2,000	\$ 2,200
SE Kansas Swim League Meet	\$ 985	\$ -	\$ -	\$ -
Recreation Program Equipment	\$ -	\$ -	\$ -	\$ -
Flood Replacement Equipment	\$ -	\$ -	\$ -	\$ -
Memorial Gifts Expenditures	\$ -	\$ -	\$ -	\$ -
Building & Grounds Maintenance	\$ 3,936	\$ 5,837	\$ 6,000	\$ 8,000
New Improvements	\$ -	\$ -	\$ 1,000	\$ 4,000
Total	\$ 84,114	\$ 84,411	\$ 101,200	\$ 105,400
<i>Miscellaneous</i>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<i>Capital Outlay</i>				
INFRASTRUCTURE	\$ -	\$ -	\$ -	\$ -
FACILITIES	\$ -	\$ -	\$ -	\$ -
VEHICLES/HEAVY EQUIPMENT	\$ -	\$ -	\$ -	\$ -
OPERATIONAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<i>Transfers</i>				
Equipment Reserve	\$ -	\$ -	\$ -	\$ 15,250
Employee Benefit	\$ -	\$ -	\$ -	\$ -
Transfer to Parks-Rec-Trails CIP	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 15,250

CITY OF IOLA

STORES (48) – OVERVIEW

Fiscal Year:

REVENUE:

DEPARTMENT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Impound Fees Recovered	\$ -	\$ -	\$ -	\$ -
Receipts from City Departments	\$ 321,543	\$ 286,440	\$ 325,000	\$ 325,000
Transfer From Health Insurance	\$ -	\$ -	\$ -	\$ -
Transfer from Gas Fund	\$ 40,000	\$ 40,000	\$ 60,000	\$ 60,000
Transfer from Water Fund	\$ 33,333	\$ 33,333	\$ 33,333	\$ 33,333
Transfer from Electric Fund	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Transfer from Wastewater	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL	\$ 524,876	\$ 489,773	\$ 548,333	\$ 548,333

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
PERSONNEL SERVICES	\$ 167,478	\$ 178,475	\$ 184,958	\$ 196,088
CONTRACTUAL SERVICES	\$ 15,316	\$ 18,196	\$ 16,750	\$ 16,750
COMMODITIES	\$ 351,652	\$ 284,191	\$ 334,300	\$ 334,300
MISCELLANEOUS	\$ 333	\$ 377	\$ 500	\$ 500
CAPITAL OUTLAY	\$ -	\$ -	\$ 10,000	\$ 10,000
TRANSFERS	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 534,779	\$ 481,238	\$ 546,508	\$ 557,638

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 51,787	\$ 41,884	\$ 50,419	\$ 52,244
Net Income (Rev-Exp)	\$ (9,903)	\$ 8,535	\$ 1,825	\$ (9,305)
Unencumbered Balance (Ending)	\$ 41,884	\$ 50,419	\$ 52,244	\$ 42,938

CITY OF IOLA

STORES (48) – OPERATING BUDGET (510)

Fiscal Year:

PERSONNEL SCHEDULE				
Positions	2025 FTEs	2025 Salary	20256 FTEs	2026 Salary
Purchasing Agent	1	\$ 77,891	1	\$ 79,848
Assistant Purchasing Agent	1	\$ 54,996	1	\$ 56,395
TOTAL	2.0	\$ 132,886	2.0	\$ 136,243

CAPITAL OUTLAY & EQUIPMENT RESERVE DETAIL				
Item	Replacement Year	2026 Capital Outlay Funds	2026 Equipment Reserve Funds	Projected Purchase Costs
Update Gasoline Pump		\$ -	\$ -	\$ -
Whse Improvements		\$ 10,000	\$ -	\$ 10,000
TOTAL		\$ 10,000	\$ -	\$ 10,000

EXPENDITURE SUMMARY					
ACCOUNT	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	
Personnel Services	\$ 167,478	\$ 178,475	\$ 184,958	\$ 196,088	
Contractual Services	\$ 15,316	\$ 18,196	\$ 16,750	\$ 16,750	
Commodities	\$ 351,652	\$ 284,191	\$ 334,300	\$ 334,300	
Miscellaneous	\$ 333	\$ 377	\$ 500	\$ 500	
Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000	
Transfers	\$ -	\$ -	\$ -	\$ -	
Total	\$ 534,779	\$ 481,238	\$ 546,508	\$ 557,638	

CITY OF IOLA

STORES (48) – OPERATING BUDGET (510)

Fiscal Year:

EXPENDITURE DETAIL				
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel Services</i>				
Salaries	\$ 124,757	\$ 130,613	\$ 132,886	\$ 136,243
Overtime	\$ 406	\$ 76	\$ 250	\$ 250
Employee Expense	\$ 42,315	\$ 47,785	\$ 51,822	\$ 59,595
Total	\$ 167,478	\$ 178,474.50	\$ 184,958	\$ 196,088
<i>Contractual Services</i>				
Technology Expenses	\$ 2,240	\$ 2,465	\$ 2,700	\$ 2,700
Insurance	\$ 4,117	\$ 2,428	\$ 4,300	\$ 4,300
Equipment Expense	\$ 5,676	\$ 10,583	\$ 5,500	\$ 5,500
Medical Expense	\$ -	\$ -	\$ 250	\$ 250
Building Maintenance	\$ 2,890	\$ 2,720	\$ 3,000	\$ 3,000
Compensating Tax	\$ 394	\$ -	\$ 1,000	\$ 1,000
Total	\$ 15,316	\$ 18,196	\$ 16,750	\$ 16,750
<i>Commodities</i>				
Materials & Supplies	\$ 4,110	\$ 5,130	\$ 4,000	\$ 4,000
Merchandise Purchased	\$ 343,183	\$ 275,509	\$ 325,000	\$ 325,000
Equipment Expense	\$ 339	\$ 223	\$ 500	\$ 500
Small Equipment	\$ 124	\$ -	\$ 500	\$ 500
Vehicle Maintenance	\$ 52	\$ 109	\$ 300	\$ 300
Postage	\$ -	\$ -	\$ -	\$ -
Building Maintenance	\$ 3,843	\$ 3,220	\$ 4,000	\$ 4,000
Total	\$ 351,652	\$ 284,191	\$ 334,300	\$ 334,300
<i>Miscellaneous</i>				
Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 333	\$ 377	\$ 500	\$ 500
Total	\$ 333	\$ 377	\$ 500	\$ 500
<i>Capital Outlay</i>				
INFRASTRUCTURE	\$ -	\$ -	\$ -	\$ -
FACILITIES	\$ -	\$ -	\$ 10,000	\$ 10,000
VEHICLES/HEAVY EQUIPMENT	\$ -	\$ -	\$ -	\$ -
OPERATIONAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 10,000	\$ 10,000
<i>Transfers</i>				
Equipment Reserve	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -

CITY OF IOLA

PD CRIME DONATION FUND (11) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Miscellaneous Receipts	\$ 200	\$ -	\$ 200	\$ 200
Crime Prevention Donations	\$ -	\$ -	\$ -	\$ -
HOFNOD Donations	\$ 842	\$ 2,850	\$ 1,000	\$ 1,000
Project Care Donations	\$ 600	\$ 1,800	\$ 1,000	\$ 1,000
Police Reserve Revenues	\$ -	\$ -	\$ -	\$ -
SAFE	\$ -	\$ -	\$ -	\$ -
Trading Cards Project	\$ -	\$ -	\$ -	\$ -
Specialized Response Team	\$ -	\$ -	\$ -	\$ -
Community Donations	\$ -	\$ -	\$ -	\$ -
Boo Bash	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,642	\$ 4,650	\$ 2,200	\$ 2,200

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Commodities</i>				
Crime Prevention	\$ -	\$ -	\$ -	\$ -
SAFE Program (Seatbelts)	\$ -	\$ -	\$ -	\$ -
<i>Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Miscellaneous</i>				
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -
HOFNOD Expenditures	\$ 1,552	\$ 1,594	\$ 1,500	\$ 1,500
Project Care Expenses	\$ 477	\$ 576	\$ 1,500	\$ 1,500
Police Reserve Expenses	\$ -	\$ -	\$ -	\$ -
Trading Card Expenses	\$ -	\$ -	\$ -	\$ -
Special Response Team Expenses	\$ -	\$ -	\$ -	\$ -
Community Donations Expenses	\$ -	\$ -	\$ -	\$ -
Boo Bash Expenses	\$ -	\$ -	\$ -	\$ -
Sanders Donation Expenses	\$ -	\$ -	\$ -	\$ -
<i>Total</i>	<i>\$ 2,029</i>	<i>\$ 2,169</i>	<i>\$ 3,000</i>	<i>\$ 3,000</i>
EXPENDITURE TOTAL	\$ 2,029	\$ 2,169	\$ 3,000	\$ 3,000

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 8,996	\$ 10,028	\$ 12,509	\$ 11,709
Net Income (Rev-Exp)	\$ (387)	\$ 2,481	\$ (800)	\$ (800)
Unencumbered Balance (Ending)	\$ 10,028	\$ 12,509	\$ 11,709	\$ 10,909

CITY OF IOLA

POLICE SEIZURE FUND (12) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Law Enforcement Trust	\$ -	\$ -	\$ -	\$ -
Federal Seizure Receipts	\$ -	\$ -	\$ -	\$ -
State Seizure Receipts	\$ -	\$ -	\$ -	\$ -
Drug Stamp Seizure	\$ 5,515	\$ -	\$ -	\$ -
Racing & Gaming Comm Seizure	\$ -	\$ -	\$ -	\$ -
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Police Seizure Int Rec	\$ 1,151	\$ 1,347	\$ -	\$ -
TOTAL	\$ 6,665	\$ 1,347	\$ -	\$ -

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Commodities</i>				
Seizure Fund Expenditures	\$ -	\$ -	\$ -	\$ -
SEK Drug Task Force	\$ -	\$ -	\$ -	\$ -
Camera System - County Attorney	\$ -	\$ -	\$ -	\$ -
Federal Seizure Expenses	\$ -	\$ -	\$ -	\$ -
State Seizure Expenses	\$ -	\$ -	\$ -	\$ -
Drug Stamp Seizure Expenses	\$ 400	\$ -	\$ -	\$ -
Racing & Gaming Seizure Expenses	\$ -	\$ -	\$ -	\$ -
<i>Total</i>	<i>\$ 400</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
EXPENDITURE TOTAL	\$ 400	\$ -	\$ -	\$ -

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 21,182	\$ 21,182	\$ 21,182	\$ 21,182
Net Income (Rev-Exp)	\$ -	\$ -	\$ -	\$ -
Unencumbered Balance (Ending)	\$ 21,182	\$ 21,182	\$ 21,182	\$ 21,182

CITY OF IOLA

INDUSTRIAL FUND (15) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Ad Valorem Property Tax	\$ 76,500	\$ 84,545	\$ 92,127	\$ 95,000
Delinquent Tax	\$ 756	\$ 3,989	\$ 800	\$ 4,000
Motor Vehicle Tax	\$ 3,669	\$ 9,452	\$ 9,327	\$ 10,813
Recreation Vehicle Tax	\$ 50	\$ 130	\$ 135	\$ 131
"In Lieu Of" Tax	\$ 699	\$ 410	\$ 500	\$ 500
16M & 20M Vehicle Tax	\$ 60	\$ 45	\$ 106	\$ 128
Commercial Vehicle Tax	\$ -	\$ -	\$ 641	\$ 720
Rentals - Industrial Buildings	\$ 6,600	\$ 8,220	\$ 7,000	\$ 8,000
Rentals - Crops, Etc.	\$ -	\$ 2,906	\$ 3,000	\$ 3,000
Neighborhood Revitalization	\$ (3,058)	\$ (3,251)	\$ (4,000)	\$ (4,000)
Miscellaneous Receipts		\$ -	\$ -	\$ 26
Transfer from City Council		\$ -	\$ -	\$ -
Interest on Investments	\$ 7,888	\$ 9,917	\$ 8,000	\$ 10,000
TOTAL	\$ 93,164	\$ 116,362	\$ 117,636	\$ 128,318

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Contractual Services</i>				
Property Insurance Expense	\$ 9,767	\$ 9,320	\$ 10,000	\$ 10,000
Industrial Projects Expense	\$ -	\$ -	\$ -	\$ -
Economic Development Service	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
Other Eco Devo Activities	\$ -	\$ 6,250	\$ 15,000	\$ 15,000
Assistance to Bowlus Fine Arts	\$ -	\$ -	\$ -	\$ -
Catalyst - Haldex Project	\$ -	\$ -	\$ -	\$ -
Columbia Metal Building & Grounds	\$ -	\$ -	\$ -	\$ -
Total	\$ 54,767	\$ 65,570	\$ 75,000	\$ 75,000
<i>Commodities</i>				
Industrial Projects Expense	\$ 10,000	\$ -	\$ 50,000	\$ 50,000
Utility Extension Expense	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,000	\$ -	\$ 50,000	\$ 50,000
<i>Miscellaneous</i>				
Miscellaneous Expense	\$ -	\$ -	\$ 3,500	\$ 3,500
KDHE - Smelter Sites	\$ -	\$ -	\$ -	\$ -
Neighborhood Revitalization	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 3,500	\$ 3,500

Transfers

CITY OF IOLA

INDUSTRIAL FUND (15) – OVERVIEW

Fiscal Year:

Major Projects	\$	-	\$	-	\$	-	\$	-
<i>Total</i>	\$	-	\$	-	\$	-	\$	-
EXPENDITURE TOTAL	\$	64,767	\$	65,570	\$	128,500	\$	128,500

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 132,253	\$ 135,732	\$ 186,524	\$ 175,660
Net Income (Rev-Exp)	\$ 28,397	\$ 50,792	\$ (10,864)	\$ (182)
Unencumbered Balance (Ending)	\$ 135,732	\$ 186,524	\$ 175,660	\$ 175,478

CITY OF IOLA

COPENING TRUST FUND (17) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Trust Contributions	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ -	\$ 2,210	\$ -	\$ -
TOTAL	\$ -	\$ 2,210	\$ -	\$ -

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Contractual Services</i>				
Copening Expense	\$ -	\$ 10,607	\$ -	\$ -
Total	\$ -	\$ 10,607	\$ -	\$ -
<i>Commodities</i>				
Copening Expense	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<i>Miscellaneous</i>				
Miscellaneous Expense	\$ 335	\$ -	\$ -	\$ -
Total	\$ 335	\$ -	\$ -	\$ -
EXPENDITURE TOTAL	\$ 335	\$ 10,607	\$ - .00	\$ - .00

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 12,295	\$ 11,960	\$ 3,563	\$ 3,563
Net Income (Rev-Exp)	\$ (335)	\$ (8,397)	\$ -	\$ -
Unencumbered Balance (Ending)	\$ 11,960	\$ 3,563	\$ 3,563	\$ 3,563

CITY OF IOLA

CONVENTION & TOURISM (20) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Guest Tax - State of Kansas	\$ 77,112	\$ 67,014	\$ 80,000	\$ 70,000
Interest on Checking Account	\$ 2,721	\$ 1,753	\$ 2,000	\$ 2,000
TOTAL	\$ 79,834	\$ 68,767	\$ 82,000	\$ 72,000

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Transfer - Recreation CIP	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Tourism Projects	\$ 67,403	\$ 31,853	\$ 50,000	\$ 40,000
Total	\$ 67,403	\$ 61,853	\$ 80,000	\$ 70,000
EXPENDITURE TOTAL	\$ 67,403	\$ 61,853	\$ 80,000	\$ 70,000

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 18,551	\$ 30,982	\$ 37,896	\$ 39,896
Net Income (Rev-Exp)	\$ 12,431	\$ 6,914	\$ 2,000	\$ 2,000
Unencumbered Balance (Ending)	\$ 30,982	\$ 37,896	\$ 39,896	\$ 41,896

CITY OF IOLA

EMPLOYEE BENEFIT FUND (22) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Employee/Employer Contributions	\$ 976,326	\$ 1,186,371	\$ 1,000,000	\$ 1,100,000
Retiree Contributions	\$ 35,439	\$ 49,283	\$ 35,000	\$ 45,000
Public Library Contributions	\$ -	\$ -	\$ -	\$ -
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Interest on Checking Account	\$ 40,284	\$ 43,534	\$ 40,000	\$ 45,000
Interest on Investments	\$ -	\$ -	\$ -	\$ -
Retirement Plan	\$ -	\$ -	\$ -	\$ -
Transfer from Gas Fund	\$ 2,000	\$ 2,000	\$ -	\$ -
Transfer from Water Fund	\$ 2,000	\$ 2,000	\$ -	\$ -
Transfer from Electric Fund	\$ 5,000	\$ 5,000	\$ -	\$ -
Transfer from General Fund	\$ 9,000	\$ (3,000)	\$ -	\$ -
Transfer from Solid Waste	\$ 1,500	\$ 500	\$ -	\$ -
Transfer from Stores			\$ -	\$ -
Transfer from Recreation			\$ -	\$ -
Transfer from Wastewater Fund		\$ 1,500	\$ -	\$ -
TOTAL	\$ 1,071,550	\$ 1,287,188	\$ 1,075,000	\$ 1,190,000

CITY OF IOLA

EMPLOYEE BENEFIT FUND (22) – OVERVIEW

Fiscal Year:

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Contractual Services</i>				
Reinsurance Expenses	\$ (307)	\$ (2,482)	\$ -	\$ -
Life Insurance Premiums	\$ 8,699	\$ 8,857	\$ -	\$ -
Third Party Administration Expense	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,392	\$ 6,376	\$ -	\$ -
<i>Miscellaneous</i>				
Insurance Claims Paid	\$ 1,021,854	\$ 1,232,430	\$ 1,100,000	\$ -
Insurance Rebates	\$ -	\$ (1,747)	\$ -	\$ -
Employee HSA Benefit	\$ -	\$ 246	\$ -	\$ -
Employee Health Fair	\$ 298	\$ 10,615	\$ 6,000	\$ -
Affordable Care Act Fees	\$ -	\$ -	\$ -	\$ -
Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
Retirement Expenses	\$ 25,455	\$ 53	\$ 30,000	\$ -
Total	\$ 1,047,607	\$ 1,241,597	\$ 1,136,000	\$ -
<i>Transfers</i>				
Transfer to General Fund				\$ -
Transfer to Gas Fund				\$ -
Transfer to Water Fund				\$ -
Transfer to Electric Fund				\$ -
Transfer to Stores Fund				\$ -
Transfer to Solid Waste Fund				\$ -
Transfer to Wastewater Fund				\$ -
Transfer to Recreation Fund				\$ -
Transfer to Employee Benefits				\$ -
Total	\$ -	\$ -	\$ -	\$ -
EXPENDITURE TOTAL	\$ 1,055,999	\$ 1,247,973	\$ 1,136,000	\$ -

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 750,219	\$ 746,191	\$ 776,806	\$ 715,806
Net Income (Rev-Exp)	\$ 15,551	\$ 39,215	\$ (61,000)	\$ 1,190,000
Unencumbered Balance (Ending)	\$ 746,191	\$ 776,806	\$ 715,806	\$ 1,905,806

CITY OF IOLA

CEMETERY TRUST FUND (25) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Leland Ulrich Gift 2002	\$ -	\$ -	\$ -	\$ -
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Miscellaneous</i>				
Remittances to Cemetery Board	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 746	\$ 866	\$ 9,000	\$ 9,000
Elm Creek Garden Water Expense	\$ -	\$ -		\$ -
Total	\$ 746	\$ 866	\$ 9,000	\$ 9,000
EXPENDITURE TOTAL	\$ 746	\$ 866	\$ 9,000	\$ 9,000

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 33,252	\$ 25,432	\$ 24,566	\$ 15,566
Net Income (Rev-Exp)	\$ (746)	\$ (866)	\$ (9,000)	\$ (9,000)
Unencumbered Balance (Ending)	\$ 25,432	\$ 24,566	\$ 15,566	\$ 6,566

CITY OF IOLA

KANSAS SALES TAX FUND (29) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Accounts Recovered	\$ -	\$ -		\$ -
Tax Sales	\$ 532,837	\$ 370,477	\$ 520,000	\$ 400,000
Water Fees	\$ 6,242	\$ 5,894	\$ 6,000	\$ 6,000
State Tax on IRB Lease				\$ -
TOTAL	\$ 539,079	\$ 376,371	\$ 526,000	\$ 406,000

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Miscellaneous</i>				
Remittance - Water Fees	\$ 6,185	\$ 7,267	\$ 6,000	\$ 6,500
Remittance - Sales Tax	\$ 534,908	\$ 380,391	\$ 500,000	\$ 450,000
Refunds		\$ -		\$ -
Uncollectible Sales Tax	\$ 593	\$ 148		\$ -
Uncollectible Water Fees	\$ 9	\$ 5		\$ -
Total	\$ 541,695	\$ 387,812	\$ 506,000	\$ 456,500
EXPENDITURE TOTAL	\$ 541,695	\$ 387,812	\$ 506,000	\$ 456,500

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 47,712	\$ 69,169	\$ 118,934	\$ 138,934
Net Income (Rev-Exp)	\$ (2,616)	\$ (11,440)	\$ 20,000	\$ (50,500)
Unencumbered Balance (Ending)	\$ 69,169	\$ 118,934	\$ 138,934	\$ 88,434

CITY OF IOLA

LIBRARY FUND (32) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Ad Valorem Property Tax	\$ 209,650	\$ 228,192	\$ 236,522	\$ 240,000
Delinquent Tax (Comp)	\$ 4,304	\$ 17,531	\$ 5,000	\$ 5,000
Motor Vehicle Tax	\$ 25,778	\$ 26,044	\$ 25,175	\$ 28,270
Recreation Vehicle Tax	\$ 349	\$ 287	\$ 363	\$ 343
"In Lieu Of" Tax	\$ 1,907	\$ 1,108	\$ 2,000	\$ 2,000
16M & 20M Vehicle Tax	\$ 421	\$ 155	\$ 285	\$ 334
Commercial Vehicle Tax	\$ -	\$ -	\$ 1,730	\$ 1,882
Neighborhood Revitalization	\$ (8,338)	\$ (8,776)	\$ (8,000)	\$ (8,500)
TOTAL	\$ 234,071	\$ 264,541	\$ 263,075	\$ 269,329

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Personnel</i>				
Salaries - Library	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -
Employee Expenses	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<i>Miscellaneous</i>				
Appropriation to Library Board	\$ 234,071	\$ 264,541	\$ 260,000	\$ 265,000
Neighborhood Revitalization	\$ -	\$ -	\$ -	\$ -
Total	\$ 234,071	\$ 264,541	\$ 260,000	\$ 265,000
<i>Transfers</i>				
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
EXPENDITURE TOTAL	\$ 234,071	\$ 264,541	\$ 260,000	\$ 265,000

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ -	\$ -	\$ -	\$ -
Net Income (Rev-Exp)		\$ -	\$ -	\$ -
Unencumbered Balance (Ending)	\$ -	\$ -	\$ -	\$ -

CITY OF IOLA

SPECIAL TRAFFICWAY FUND (36) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Gasoline Tax - State of Kansas	\$ 145,299	\$ 145,631	\$ 145,000	\$ 145,000
KLINK Reimbursement	\$ -	\$ -	\$ -	\$ -
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
State Reimbursement Mill & Overlay	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ 27,069	\$ 36,265	\$ 25,000	\$ 35,000
Transfer from Major Projects	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 172,368	\$ 181,896	\$ 170,000	\$ 180,000

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Commodities</i>				
Basic Street & Highway Maintenance	\$ -	\$ -	\$ -	\$ -
Mill & Overlay Program	\$ -	\$ -	\$ -	\$ -
KLINK - Madison Ave/US 54	\$ -	\$ -	\$ -	\$ -
Jefferson Bridge Constr & Eng	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<i>Miscellaneous</i>				
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ -	\$ -	\$ 100,000
EXPENDITURE TOTAL	\$ -	\$ -	\$ -	\$ 100,000

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 757,259	\$ 929,627	\$ 478,205	\$ 643,205
Net Income (Rev-Exp)	\$ 172,368	\$ 181,896	\$ 170,000	\$ 80,000
Unencumbered Balance (Ending)	\$ 929,627	\$ 478,205	\$ 643,205	\$ 723,205

CITY OF IOLA

STORMWATER (44) – OVERVIEW

REVENUE:

SOURCE	2024 Actual	2025 Actual	2026 Budget
Stormwater Fees	\$ 70,977	\$ 70,000	\$ 70,000
TOTAL	\$ 70,977	\$ 70,000	\$ 70,000

EXPENDITURES:

EXPENDITURE TYPE	2024 Actual	2025 Actual	2026 Budget
<i>Contractual Services</i>			
Stormwater Maintenance	\$ 6,163	\$ 50,000	\$ 50,000
Total	\$ 6,163	\$ 50,000	\$ 50,000
EXPENDITURE TOTAL	\$ 6,163	\$ 50,000	\$ 50,000

FUND BALANCE:

	2024 Actual	2025 Actual	2026 Budget
Unencumbered Balance (Beginning)	\$ 547,152	\$ 608,808	\$ 628,808
Net Income (Rev-Exp)	\$ 64,814	\$ 20,000	\$ 22,500
Unencumbered Balance (Ending)	\$ 608,808	\$ 628,808	\$ 651,308

CITY OF IOLA

JOSEPH & MARY WOLF FUND (54) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ 1,760	\$ 1,842	\$ 1,500	\$ 1,500
Utility Round-up Program	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,760	\$ 1,842	\$ 1,500	\$ 1,500

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Miscellaneous</i>				
Miscellaneous Expense	\$ -	\$ -		\$ -
<i>Total</i>	\$ -	\$ -	\$ -	\$ -
EXPENDITURE TOTAL	\$ -	\$ -	\$ -	\$ -

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 23,493	\$ 25,150	\$ 20,846	\$ 22,346
Net Income (Rev-Exp)	\$ 1,760	\$ 1,842	\$ 1,500	\$ 1,500
Unencumbered Balance (Ending)	\$ 25,253	\$ 26,992	\$ 22,346	\$ 23,846

CITY OF IOLA

PARKS-RECREATION-TRAIL CIP (86)

Fiscal Year: 2026

REVENUE

Source	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Transfer from Operations - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from Operations - Rec	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from Conv. & Tourism	\$ 30,000	\$ 16,582	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		
Insurance Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
April 2024 Flood Insurance Rec	\$ -	\$ 141,178	\$ -	\$ -	\$ -	\$ -		
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL	\$ 49,000	\$ 157,760	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -

EXPENDITURES

Project	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Rec Bldg Flooring - Epoxy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ball Field / Batting Cage Project	\$ -	\$ 18,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec Bldg Imp. (Roof, HVAC, Paint)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April 2024 Flood Expenses	\$ -	\$ 94,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Facility Improvement	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 112,948	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -

PARKS-RECREATION-TRAIL CIP - FUND BALANCE

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected
CIP Balance (Beginning)	\$ 99,178	\$ 148,178	\$ 192,990	\$ 222,990	\$ 162,990	\$ 192,990	\$ 222,990	\$ 222,990
Net Income (Rev-Exp)	\$ 49,000	\$ 44,812	\$ 30,000	\$ (60,000)	\$ 30,000	\$ 30,000	\$ -	\$ -
CIP Balance (Ending)	\$ 148,178	\$ 192,990	\$ 222,990	\$ 162,990	\$ 192,990	\$ 222,990	\$ 222,990	\$ 222,990

CITY OF IOLA

CAPITAL PROJECTS FUND (96) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
City Sales Tax	\$ 985,599	\$ 1,012,841	\$ 950,000	\$ 1,000,000
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Dog Park Reimbursement	\$ -	\$ -	\$ -	\$ -
Cedarbrook 3rd Add Lot Sales	\$ -	\$ 21,419	\$ -	\$ 15,000
Washington St Bridge Grants	\$ 3,606	\$ -	\$ -	\$ -
MoPac Trail Grant	\$ 43,025	\$ 1,480	\$ -	\$ -
Oak Street Crosswalk 2016	\$ -	\$ -	\$ -	\$ -
Reimb Mill & Overlay Fed Exchange	\$ -	\$ -	\$ -	\$ -
Seal Coat Project 2016	\$ -	\$ -	\$ -	\$ -
Interest on Investments	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,032,230	\$ 1,035,741	\$ 950,000	\$ 1,015,000

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Commodities</i>				
Sidewalk Replacement Program	\$ 2,716	\$ 5,656	\$ 20,000	\$ 20,000
Sidewalk Replacement - City	\$ -	\$ -	\$ 20,000	\$ 20,000
Downtown Sidewalk/Handicap Imp	\$ -	\$ -	\$ 50,000	\$ 50,000
Dog Park Expenses 2012	\$ 269	\$ -	\$ -	\$ -
Park Dept Playground	\$ -	\$ (15,000)	\$ -	\$ -
Special Projects	\$ 1,933	\$ 31,834	\$ -	\$ -
Allen County Hospital (Sales Tax)	\$ -	\$ -	\$ -	\$ -
Washington St Bridge Project	\$ -	\$ -	\$ -	\$ -
Trail Maintenance	\$ (5,000)	\$ -	\$ 10,000	\$ 10,000
MOPAC Trail Engineering & Imp	\$ 13,576	\$ -	\$ -	\$ -
Cedarbrook 3rd Addition	\$ 202,631	\$ 1,124,331	\$ -	\$ -
GIS Mapping - Water	\$ 33,840	\$ -	\$ -	\$ -
Downtown Decorative Light Imp.	\$ -	\$ -	\$ -	\$ -
Christmas Decoration Improvement	\$ 51,007	\$ -	\$ -	\$ -
City Hall Improvements	\$ 8,835	\$ 25,845	\$ 25,000	\$ 20,000
City Facility Energy Upgrade	\$ -	\$ -	\$ -	\$ -
US 54 Rehab - Engineering	\$ -	\$ -	\$ -	\$ -
Total	\$ 309,806	\$ 1,172,666	\$ 125,000	\$ 120,000

<i>Miscellaneous</i>					
Transfer to Major Street Fund	\$	-	\$	-	\$ 500,000 \$ 500,000
Sidewalk – State Street 2013	\$	-	\$	-	\$ - \$ -
Bike Lane/Sharrows Exp	\$	-	\$	-	\$ - \$ -
2017 Purchase Land Marshmallow L	\$	-	\$	-	\$ - \$ -
Walk/Bike Bridge HCF Grant	\$	-	\$	-	\$ - \$ -
<i>Total</i>	\$	-	\$	-	\$ 500,000 \$ 500,000
<i>Transfers</i>					
Transfer to Major Street Fund	\$	500,000	\$	500,000	\$ 500,000 \$ 500,000
<i>Total</i>	\$	500,000	\$	500,000	\$ 500,000 \$ 500,000
EXPENDITURE TOTAL	\$	809,806	\$	1,672,666	\$ 1,125,000 \$ 1,120,000

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 2,327,621	\$ 1,785,610	\$ 2,321,130	\$ 2,146,130
Net Income (Rev-Exp)	\$ 222,425	\$ (636,926)	\$ (175,000)	\$ (105,000)
Unencumbered Balance (Ending)	\$ 2,550,046	\$ 1,148,684	\$ 2,146,130	\$ 2,041,130

CITY OF IOLA

MAJOR STREET PROJECTS (98) – OVERVIEW

Fiscal Year:

REVENUE:

SOURCE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Transfer from Capital Projects Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
State Reimbursement	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -
Interest on Checking Account	\$ 89,386	\$ 101,015	\$ 25,000	\$ 105,000
Interest on Investments	\$ 1,862	\$ 3,561	\$ 1,500	\$ 3,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 591,247	\$ 604,576	\$ 526,500	\$ 608,000

EXPENDITURES:

EXPENDITURE TYPE	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
<i>Miscellaneous</i>				
54 Highway Project Expenses	\$ 699,390	\$ 44,396	\$ 1,000,000	\$ 1,000,000
Real Estate Acquisition (HWY 54)	\$ -	\$ -	\$ -	\$ -
<i>Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
EXPENDITURE TOTAL	\$ -	\$ -	\$ -	\$ 1,000,000

FUND BALANCE:

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Unencumbered Balance (Beginning)	\$ 2,068,849	\$ 2,660,096	\$ 3,264,673	\$ 3,791,173
Net Income (Rev-Exp)	\$ 591,247	\$ 604,576	\$ 526,500	\$ (392,000)
Unencumbered Balance (Ending)	\$ 2,660,096	\$ 3,264,673	\$ 3,791,173	\$ 3,399,173