

TOWN OF IOWA, LOUISIANA

PROPOSED OPERATING & CAPITAL BUDGET

2025 – 2026



MAYOR

DOUGLAS "NEAL" WATKINS

Mayor's Budget Message

Town of Iowa, Louisiana

This year's budget reflects our ongoing commitment to responsible spending, forward-thinking infrastructure improvements, and the continued growth and well-being of our community.

As always, spending more than we have is disrespectful to each and every person in the Town of Iowa. This foundational principle keeps our town financially stable and ensures we remain accountable to the residents we serve.

Equally important is the responsible management of our reserve funds or savings. These funds cannot be used to cover every day recurring expenses. Instead, they must be set aside for emergencies—such as weather-related events, including hurricanes, and other emergencies—that can strike unexpectedly and require immediate and significant resources. It's not just good financial policy—it's essential to our town's resilience.

With a directional change in state government, as well as a drastic change in federal spending, we should err on the side of caution. As a reminder our budget can be amended provided the funds are available. It cost nothing to be cautious, but can be devastating to bet on future funds to satisfy our wants today.

Revenues and Grants Supporting Community Investment

This year's budget is made stronger by several key grant awards and funding sources, which will support critical improvements throughout our town:

- \$35,000 grant for sidewalk and lighting improvements, which will enhance pedestrian safety and visibility in key areas.
- \$165,472 grant for culvert resetting, essential for improving stormwater flow and reducing flooding risks.
- \$235,495 from the LCDBG Clearance Program Grant to demolish several condemned structures, helping clean up blighted areas and improve community appearance.
- \$70,000 CWEF Grant for filtration media replacement and enlargement of water mains, improving water quality and system capacity.
- \$644,204 CDBG Grant allocated to the repair and upgrading of sewer lift stations, reinforcing a vital but often invisible part of our town's infrastructure.

These grants allow us to accomplish significant improvements without overburdening not only the general fund, but also other key sources such as sales tax revenue, the waterworks fund, and the wastewater fund. This helps distribute the financial impact and reduce long-term strain on our local budget. They also underscore the importance of pursuing every available opportunity to bring outside funding into Iowa for the benefit of our residents.

Infrastructure and Community Development Highlights

We are making targeted, strategic investments in projects that are essential to the safety, quality of life, and future growth of Iowa:

- Phase 1 of our new road project—with \$1,000,000 budgeted—will extend from Railroad Street to the Lateral. This is not just a local access improvement, but an evacuation route, which adds a critical layer of safety and preparedness for our community.
- \$400,000 has been budgeted for additional drainage improvements, addressing a long-standing need to mitigate flooding and protect property.
- We continue to invest in sewer infrastructure, including the \$644,204 in grant funding for lift station repairs. Sewer treatment may not get attention until it fails—but it's a key part of a healthy, functioning town.
- We're also enhancing our parks and recreational spaces. This year's budget includes funds for baseball field improvements, equipment upgrades, and land acquisition to expand the park, providing more space for families and youth activities.
- \$460,266 is budgeted in capital outlay for the replacement of water registers and installation of an antenna system, this will reduce man hours while increasing efficiency, ushering in daily leak detection as well as real time metering and billing app in the palm of your hand. This will also usher in a long-term plan to provide new fire hydrants to improve fire protection and emergency response capabilities.

Adapting to Economic Conditions

We must also be mindful of the national economic climate, which may affect our local budgeting. Ongoing global trade tensions and the possibility of new tariffs may increase the cost of materials and equipment we rely on to maintain essential infrastructure like water systems, sewer lines, and roads. We are building this year's budget with the awareness that costs may rise unexpectedly and must remain flexible and prudent.

Additionally, interest rates remain a key factor in our financial planning. While recent trends suggest that rates may stabilize or even decline slightly in the coming year, they are still much higher than just a few years ago. In light of this, it is more important than ever to be thoughtful and deliberate in how we plan and pace our projects.

Relying on borrowing to cover excessive or non-essential spending is neither wise nor sustainable—and it is simply not an option for our town. Instead, we are committed to keeping unnecessary spending to a minimum and focusing our resources where they matter most. By taking this disciplined approach, we protect our financial future and ensure that taxpayer dollars are used wisely.

Shared Responsibility and a Vision for the Future

As last years budget allowed us to work through a step-by-step plan to bring portions of our infrastructure up to date, it now allows us to move in a new direction with this year's budget.

As the revenue goes so does our town. Following this plan, we can now address those items that will allow us to attract more economic development which in turn generates more revenues. More revenues allow us to allocate more funds into departments that need the funding. To follow this plan requires another year of sacrifices, those we make today allows for less hand wringing in the future.

All of these initiatives come with a price tag, but they are not luxuries—they are priorities for any municipality that wants to grow responsibly and serve its people well.

It's important to remember that safety and security are not just police matters—they are community matters. Stability is not only about law enforcement—it's about infrastructure, planning, and the trust we build with our residents. And financial responsibility isn't just the job of the town administration—it's a shared value that we all uphold when we support wise investments and long-term thinking.

This budget is not just a financial plan—it's a blueprint for a stronger, safer, and more prosperous Iowa.

Douglas N. Watkins
Mayor, Town of Iowa, Louisiana

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
GENERAL FUND			
TAXES			
01-31-100	TAXES - PROPERTY	129,300.00	
01-31-300	TAXES - SALES	732,450.00	
01-31-302	TAXES-SALES - 1% HOTEL OCCUP.	12,000.00	
01-31-430	TAXES - BEER	6,000.00	
01-31-800	FRANCHISE TAX - CABLE	18,000.00	
01-31-801	FRANCHISE TAX - ENTERGY	180,000.00	
01-31-802	FRANCHISE TAX - ENTEX	20,000.00	
01-31-803	FRANCHISE TAX - TELEPHONE	1,000.00	
01-31-804	VIDEO POKER	150,000.00	
01-31-805	GENERAL ALIMONY TAX	3,000.00	
Total TAXES:		1,251,750.00	
LICENSES & PERMITS			
01-32-160	OCCUPATIONAL LICENSES	100,000.00	
01-32-161	BEER/LIQUOR PERMITS	5,000.00	
01-32-175	INSURANCE PREMIUM REV	110,000.00	
01-32-200	BUILDING PERMITS	40,000.00	
01-32-201	CULVERT PERMITS	500.00	
Total LICENSES & PERMITS:		255,500.00	
GRANT REVENUE			
01-33-102	INTERGOVERNMENTAL	376,000.00	
Total GRANT REVENUE:		376,000.00	
FINES & FORFEITURES			
01-35-100	FINES	548,000.00	
01-35-101	COURT COSTS	154,000.00	
Total FINES & FORFEITURES:		700,000.00	
INVESTMENT EARNINGS			
01-36-110	INTEREST EARNED	35,000.00	
01-36-200	LEASE / RENT INCOME	80,000.00	
01-36-310	MULTI-PURPOSE CENTER	20,000.00	
Total INVESTMENT EARNINGS:		135,000.00	
POLICE DEPARTMENT			
01-37-100	GRANT REVENUE - PD	30,000.00	
01-37-102	ACCIDENT REPORTS - PD	1,000.00	
01-37-107	WITNESS FEES - PD	300.00	
01-37-110	SEX OFFENDER FEE	2,400.00	
Total POLICE DEPARTMENT:		33,700.00	
TRANSFERS & OTHER REVENUE			
01-39-106	TRANSFER FROM FIRE DISTRICT	187,411.00	
01-39-200	INSPECTIONS - ELECTRICAL	5,000.00	

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01-39-201	INSPECTIONS - HVAC	3,000.00	
01-39-202	INSPECTIONS - PLUMBING	4,000.00	
01-39-203	INSPECTIONS - BUILDING	200.00	
01-39-204	INSPECTIONS - GAS	1,000.00	
01-39-502	MISCELLANEOUS INCOME	500.00	
01-39-507	HOUSING AUTHORITY REVENUE	3,000.00	
01-39-508	GRASS CUTTING/ORDINANCE	4,000.00	
Total TRANSFERS & OTHER REVENUE:		208,111.00	

ADMINISTRATION

01-41.110	SALARIES - MAYOR & COUNCIL	87,018.00
01-41.112	PAID TIME OFF	19,780.00
01-41.114	EMPLOYEE WAGES	138,220.00
01-41.115	OVERTIME PAY	4,400.00
01-41.130	EMPLOYEE BENEFITS	55,350.00
01-41.229	TRAVEL & MEETINGS-COUNCIL	6,000.00
01-41.230	TRAVEL & MEETINGS	5,000.00
01-41.231	TRAVEL & MEETINGS - MAYOR	4,500.00
01-41.232	TRAINING	1,000.00
01-41.233	SUBSCRIPTIONS	2,900.00
01-41.234	DUES & MEMBERSHIP FEES	1,500.00
01-41.240	OFFICE SUPPLIES	12,000.00
01-41.250	EQUIPMENT - SUPPLIES & MAINT	1,500.00
01-41.255	GASOLINE FUEL - ADMIN	750.00
01-41.270	ELECTRICITY	18,000.00
01-41.271	GAS (UTILITY)	400.00
01-41.275	POSTAGE	6,944.00
01-41.280	CELL PHONE	1,200.00
01-41.281	OFFICE PHONE/INTERNET SERV	12,000.00
01-41.284	EMPLOYEE SCREENINGS/TESTING	200.00
01-41.300	INS. - GEN. LIABILITY	33,500.00
01-41.301	INS. - PROPERTY & CASUALTY	25,300.00
01-41.302	INS. WORKERS COMP.	600.00
01-41.304	INS. - UNEMPLOYMENT COMP.	325.00
01-41.306	OTHER SERVICES	10,000.00
01-41.315	AUDIT & ACCOUNTING	40,000.00
01-41.316	ANIMAL CONTROL	36,000.00
01-41.400	REPAIRS & MAINT - AUTOS	750.00
01-41.404	REPAIRS & MAINT - CITY HALL	20,000.00
01-41.500	BUILDING INSPECTIONS	40,000.00
01-41.540	BANK CHARGES	100.00
01-41.620	MISCELLANEOUS	5,000.00
01-41.621	CONDEMNATION COSTS	20,000.00
01-41.645	LEASED VEHICLES	7,200.00
01-41.744	COMPUTER SERVICES & LICENSES	40,000.00
01-41.745	CORONERS OFFICE	15,000.00
01-41.746	UNIFORMS	1,500.00
01-41.752	HURRICANE EMERGENCY PREP	18,000.00
01-41.801	PROPERTY TAX FEES	6,000.00
01-41.803	FICA TAX	18,700.00
01-41.819	NEWSPAPER/PUBLIC NOTIFICATIONS	4,500.00

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
Total ADMINISTRATION:		721,137.00	
POLICE			
01-42.110	SALARIES & WAGES - PD	580,000.00	
01-42.112	PAID TIME OFF - PD	85,364.00	
01-42.114	REIMBURSE SRO - CPSB	-75,500.00	
01-42.115	OVERTIME PAY	20,000.00	
01-42.116	I-10 TRAFFIC DETAIL PAY	72,000.00	
01-42.130	EMPLOYEE BENEFITS - PD	431,383.00	
01-42.229	TRAVEL & MEETINGS - CHIEF	2,500.00	
01-42.230	TRAVEL & MEETINGS - PD	5,000.00	
01-42.231	TRAINING - PD	3,000.00	
01-42.232	TRAINING-MONITOR SEX OFFEND	1,500.00	
01-42.233	DUES & MEMBERSHIP FEES	1,000.00	
01-42.234	SUBSCRIPTIONS	51,680.00	
01-42.240	OFFICE SUPPLIES - PD	6,000.00	
01-42.241	OFFICE EQUIPMENT REPAIRS - PD	1,500.00	
01-42.246	LAW ENFORCEMENT SUPPLIES	3,000.00	
01-42.255	GASOLINE FUEL - PD	40,000.00	
01-42.275	POSTAGE - PD	500.00	
01-42.280	CELLULAR PHONE - PD	17,500.00	
01-42.281	OFFICE PHONE/INTERNET SERV- PD	13,900.00	
01-42.284	EMPLOYEE SCREENINGS/TESTING	3,000.00	
01-42.300	INS. - GEN. LIABILITY - PD	55,000.00	
01-42.301	INS. - PROPERTY & CASUALTY - P	24,500.00	
01-42.302	INS.- WORKMENS COMP. - PD	40,000.00	
01-42.304	INS. - UNEMPLOYMENT COMP. - PD	1,700.00	
01-42.306	OTHER SERVICES - PD	2,500.00	
01-42.309	COMMUNITY SUPPORT ACTIVITIES	1,000.00	
01-42.400	REPAIRS & MAINT - AUTOS	15,000.00	
01-42.403	REPAIRS & MAINT - RADAR EQUIP	500.00	
01-42.510	GRANT EQUIPMENT	30,000.00	
01-42.610	MISCELLANEOUS	1,500.00	
01-42.741	POLICE EQUIPMENT	2,000.00	
01-42.742	OTHER EQUIPMENT	2,000.00	
01-42.744	COMPUTER SERVICES & LICENSES	30,000.00	
01-42.745	LEASED VEHICLES	86,000.00	
01-42.746	UNIFORMS	8,000.00	
01-42.803	FICA TAXES	62,229.00	
01-42.819	ADVERTISING	500.00	
Total POLICE:		1,625,756.00	
FIRE			
01-43.101	REIMB. FOR FD EMPLOYEE WAGES	52,000.00	
01-43.230	TRAVEL & MEETINGS	1,400.00	
01-43.233	DUES & MEMBERSHIP FEES	900.00	
01-43.234	SUBSCRIPTIONS	2,711.00	
01-43.240	OFFICE & BUILDING SUPPLIES	1,400.00	
01-43.250	EQUIPMENT	1,200.00	
01-43.251	FIRE EQUIPMENT SUPPLIES	2,000.00	
01-43.253	FIRE TRAINING	1,900.00	

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01-43.255	GASOLINE FUEL - IFPD	1,300.00	
01-43.256	DIESEL FUEL - IFPD	2,500.00	
01-43.258	FIRE PREVENTION	1,400.00	
01-43.270	ELECTRICITY	5,000.00	
01-43.271	GAS (UTILITY)	1,300.00	
01-43.275	POSTAGE	450.00	
01-43.284	EMPLOYEE SCREENINGS/TESTING	2,000.00	
01-43.300	INS. - GEN. LIABILITY	4,100.00	
01-43.301	INS. - PROPERTY & CASUALTY	69,000.00	
01-43.305	LEGAL & OTHER PROFESSIONAL	1,000.00	
01-43.306	OTHER SERVICES - IFPD	950.00	
01-43.307	EQUIPMENT TESTING	2,000.00	
01-43.308	REPAIRS & MAINT - BUILDING	3,500.00	
01-43.309	REPAIRS & MAINT - VEHICLES	9,000.00	
01-43.310	AUDIT & ACCOUNTING	3,000.00	
01-43.311	COMMUNICATIONS	4,000.00	
01-43.312	MEDICAL EXPENSE	1,500.00	
01-43.742	MISCELLANEOUS	400.00	
01-43.744	COMPUTER SERVICES	2,000.00	
01-43.745	OFFICE PHONE/INTERNET	2,500.00	
01-43.746	UNIFORMS	2,000.00	
01-43.754	HURRICANE EXPENSE	5,000.00	
Total FIRE:		187,411.00	
COURT COSTS			
01-44.110	SALARIES & WAGES	44,896.00	
01-44.112	PAID TIME OFF	6,709.00	
01-44.115	OVERTIME PAY	1,200.00	
01-44.130	EMPLOYEE BENEFITS	23,376.00	
01-44.230	OFFICE SUPPLIES	2,000.00	
01-44.275	POSTAGE	4,300.00	
01-44.280	TELEPHONE/INTERNET SERV	900.00	
01-44.302	INS. WORKERS COMP.	600.00	
01-44.304	INS. UNEMPLOYMENT COMP	600.00	
01-44.305	LEGAL & OTHER PROFESSIONAL	20,000.00	
01-44.402	REPAIR & MAINT - OFFICE EQUIP	5,000.00	
01-44.744	COMPUTER SERVICES & LICENSES	2,500.00	
01-44.803	FICA TAXES	3,950.00	
01-44.817	COURT COSTS	154,000.00	
Total COURT COSTS:		270,031.00	
MULTI-PURPOSE CENTER			
01-45.240	OFFICE SUPPLIES	500.00	
01-45.250	SUPPLIES & MATERIALS	2,500.00	
01-45.270	ELECTRICITY	12,500.00	
01-45.271	GAS (UTILITY)	1,200.00	
01-45.281	OFFICE PHONE/INTERNET	3,000.00	
01-45.301	INS. - PROPERTY & CASUALTY	8,000.00	
01-45.306	OTHER SERVICES	5,000.00	
01-45.402	REPAIRS & MAINT - EQUIP	5,000.00	
01-45.404	REPAIRS & MAINT - MPC BUILDING	5,000.00	

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01-45.620	CCOA SERVICES	4,000.00	
01-45.740	CAPITAL OUTLAY - MPC	25,000.00	
Total MULTI-PURPOSE CENTER:		71,700.00	
FIRE - ADMIN			
01-46.110	SALARIES & WAGES	84,120.00	
01-46.112	PAID TIME OFF	4,800.00	
01-46.114	REIMB. FROM FD EMPL. WAGES	-52,000.00	
01-46.117	OVERTIME PAY	3,500.00	
01-46.130	EMPLOYEE BENEFITS	15,000.00	
01-46.230	TRAVEL & MEETINGS	1,000.00	
01-46.231	TRAINING	2,500.00	
01-46.255	GASOLINE FUEL - FD	2,500.00	
01-46.280	TELEPHONE	750.00	
01-46.300	INS. - GEN. LIABILITY	2,650.00	
01-46.301	AUTOMOBILE REPAIR R/M	1,200.00	
01-46.302	INS. WORKERS COMP.	6,500.00	
01-46.304	INS. UNEMPLOYMENT COMP	200.00	
01-46.305	Ins.-Property & Casualty	1,670.00	
01-46.306	OTHER SERVICES	1,000.00	
01-46.746	UNIFORMS	1,000.00	
01-46.803	FICA TAXES	7,636.00	
Total FIRE - ADMIN:		84,026.00	
GENERAL FUND Revenue Total:		2,960,061.00	
GENERAL FUND Expenditure Total:		2,960,061.00	
Total GENERAL FUND:		.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
SALES TAX - WATER IMPROVEMENT			
TAXES			
13-31-300	TAXES - SALES	257,000.00	
Total TAXES:		257,000.00	
GRANT REVENUE			
13-33-105	FEMA DISASTER ASSISTANCE	1,019,000.00	
Total GRANT REVENUE:		1,019,000.00	
INVESTMENT EARNINGS			
13-36-110	INTEREST EARNED	150,000.00	
Total INVESTMENT EARNINGS:		150,000.00	
EXPENDITURES			
13-41.310	AUDIT & ACCOUNTING	4,000.00	
13-41.610	MISCELLANEOUS	500.00	
13-41.710	SCHOOL BOARD COLLECTION FEE	12,000.00	
13-41.810	TRANSFER TO CITY WATER WORKS	473,263.00	
13-41.850	TRANSFER TO LA CDBG	5,000.00	
Total EXPENDITURES:		494,763.00	
SALES TAX - WATER IMPROVEMENT Revenue Total:		1,426,000.00	
SALES TAX - WATER IMPROVEMENT Expenditure Total:		494,763.00	
Total SALES TAX - WATER IMPROVEMENT:		931,237.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
SALES TAX - PARKS & STREETS			
TAXES			
14-31-300	TAXES - SALES	398,350.00	
Total TAXES:		398,350.00	
INVESTMENT EARNINGS			
14-36-110	INTEREST EARNED	2,000.00	
14-36-200	LEASE/RENT INCOME	1,500.00	
Total INVESTMENT EARNINGS:		3,500.00	
OTHER REVENUE			
14-39-104	TRANSFER FROM SALES TAX III	50,501.00	
Total OTHER REVENUE:		50,501.00	
EXPENDITURES			
14-41.110	EMPLOYEE WAGES	103,943.00	
14-41.112	PAID TIME OFF	15,532.00	
14-41.115	OVERTIME PAY	2,500.00	
14-41.130	EMPLOYEE BENEFITS	54,436.00	
14-41.251	OTHER RENTALS	7,200.00	
14-41.253	REPAIRS & MAINT - EQUIP	2,000.00	
14-41.254	EQUIPMENT	20,000.00	
14-41.255	GASOLINE FUEL	3,000.00	
14-41.270	ELECTRICITY	14,000.00	
14-41.281	CELL PHONE/INTERNET	600.00	
14-41.284	EMPLOYEE SCREENINGS/TESTING	250.00	
14-41.300	INS. - GEN. LIABILITY	10,400.00	
14-41.301	INSURANCE - PROPERTY & DAMAGE	30,000.00	
14-41.302	INS.- WORKMENS COMP.	4,600.00	
14-41.304	INS. - UNEMPLOYMENT COMP.	250.00	
14-41.306	OTHER SERVICES	3,000.00	
14-41.310	AUDIT & ACCOUNTING	4,000.00	
14-41.405	REPAIRS - ELECTRICAL	2,000.00	
14-41.406	REPAIRS - PLUMBING	2,000.00	
14-41.610	MISCELLANEOUS EXPENSES	500.00	
14-41.720	CHEMICALS	2,500.00	
14-41.743	MATERIALS & SUPPLIES	7,500.00	
14-41.744	HAND TOOLS	500.00	
14-41.746	UNIFORMS & PPE	1,500.00	
14-41.747	AUTOMOBILES / TRUCKS R/M	1,000.00	
14-41.803	FICA TAXES	9,140.00	
Total EXPENDITURES:		302,351.00	
CAP. OUTLAY - BASEBALL FIELDS			
14-47.740	BASEBALL FIELDS	40,000.00	
14-47.741	EQUIPMENT	40,000.00	~2026 Replace Bleachers; Storage & Batting
14-47.750	LAND ACQUISITION	70,000.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
	Total CAP. OUTLAY - BASEBALL FIELDS:	<u>150,000.00</u>	
	SALES TAX - PARKS & STREETS Revenue Total:	<u>452,351.00</u>	
	SALES TAX - PARKS & STREETS Expenditure Total:	<u>452,351.00</u>	
	Total SALES TAX - PARKS & STREETS:	<u>.00</u>	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
SALES TAX II STREET DEPARTMENT			
TAXES			
15-31-300	TAXES - SALES	668,200.00	
Total TAXES:		668,200.00	
GRANT REVENUE			
15-33-101	CPPJ DRAINAGE & ROAD TRUST	380,528.00	
15-33-300	LGAP GRANT	35,000.00	~2026 Sidewalks & Lighting
Total GRANT REVENUE:		415,528.00	
INVESTMENT EARNINGS			
15-36-110	INTEREST EARNED	35,000.00	
Total INVESTMENT EARNINGS:		35,000.00	
OTHER REVENUE			
15-39-900	PRIOR YR CASH APPROPRIATED	392,677.00	
Total OTHER REVENUE:		392,677.00	
EXPENDITURES			
15-41.110	EMPLOYEE WAGES	106,404.00	
15-41.112	PAID TIME OFF	15,900.00	
15-41.115	OVERTIME PAY	4,000.00	
15-41.130	EMPLOYEE BENEFITS	64,295.00	
15-41.230	TRAVEL & MEETING	1,500.00	
15-41.240	OFFICE SUPPLIES	800.00	
15-41.254	EQUIPMENT	10,000.00	
15-41.255	GASOLINE FUEL	6,000.00	
15-41.256	DIESEL FUEL	1,500.00	
15-41.270	ELECTRICITY	70,000.00	
15-41.284	EMPLOYEE SCREENINGS/TESTING	500.00	
15-41.300	INS. - GEN. LIABILITY	20,000.00	
15-41.301	INS. - PROPERTY & CASUALTY	4,000.00	
15-41.302	INS.- WORKMENS COMP.	8,800.00	
15-41.304	INS. - UNEMPLOYMENT COMP.	250.00	
15-41.306	OTHER SERVICES	4,500.00	
15-41.310	AUDIT & ACCOUNTING	4,000.00	
15-41.313	SIGNS & POSTS	8,000.00	
15-41.502	TREE SERVICE/TRIMMING	5,000.00	
15-41.520	STREET REPAIRS	75,000.00	
15-41.610	MISCELLANEOUS	500.00	
15-41.645	LEASED VEHICLES	17,800.00	
15-41.741	TRACTORS / LAWN EQUIPMENT R/M	20,000.00	
15-41.742	EQUIPMENT SUPPLIES	2,000.00	
15-41.743	MAINTENANCE SUPPLIES	11,000.00	
15-41.744	HAND TOOLS	500.00	
15-41.746	UNIFORMS & PPE	3,000.00	
15-41.747	AUTOMOBILES / TRUCKS R/M	2,000.00	
15-41.803	FICA TAXES	9,356.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
Total EXPENDITURES:		<u>476,405.00</u>	
CAPITAL OUTLAY - STREETS			
15-44.103	PHASE 1 - EVACUATION ROUTE	<u>1,000,000.00</u>	~2026 Railroad to Lateral
Total CAPITAL OUTLAY - STREETS:		<u>1,000,000.00</u>	
CAP OUTLAY - SIDEWALKS			
15-45.100	SIDEWALKS	<u>35,000.00</u>	
Total CAP OUTLAY - SIDEWALKS:		<u>35,000.00</u>	
SALES TAX II STREET DEPARTMENT Revenue Total:		<u>1,511,405.00</u>	
SALES TAX II STREET DEPARTMENT Expenditure Total:		<u>1,511,405.00</u>	
Total SALES TAX II STREET DEPARTMENT:		<u>.00</u>	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
SALES TAX III			
TAXES			
16-31-300	TAXES - SALES	514,000.00	
Total TAXES:		514,000.00	
GRANT REVENUE			
16-33-101	POLICE JURY DRAINAGE TRUST FND	165,472.00	~2026 Resetting of Culverts
16-33-102	SWLA CONVENT. & TOUR. BUREAU	16,000.00	
Total GRANT REVENUE:		181,472.00	
EVENTS			
16-34-300	FARMER'S MARKET	1,000.00	
Total EVENTS:		1,000.00	
INVESTMENT EARNINGS			
16-36-110	INTEREST EARNED	25,000.00	
Total INVESTMENT EARNINGS:		25,000.00	
TRANSFERS & OTHER REVENUE			
16-39-900	PRIOR YR CASH APPROPRIATED	234,815.00	
Total TRANSFERS & OTHER REVENUE:		234,815.00	
EXPENDITURES			
16-41.110	SALARIES & WAGES	99,166.00	
16-41.112	PAID TIME OFF	14,818.00	
16-41.115	OVERTIME PAY	3,400.00	
16-41.130	EMPLOYEE BENEFITS	49,612.00	
16-41.233	DUES & MEMBERSHIP FEES	9,000.00	
16-41.234	SUBSCRIPTIONS	12,400.00	
16-41.266	TOURISM GRANT EXPENSES	16,000.00	
16-41.281	CELLULAR PHONES	600.00	
16-41.302	INS. WORKERS COMP.	5,800.00	
16-41.304	INS. UNEMPLOYMENT COMP.	240.00	
16-41.310	AUDIT & ACCOUNTING	4,000.00	
16-41.746	UNIFORMS	1,000.00	
16-41.749	FLOOD SUPPLIES	3,000.00	
16-41.754	SUMMER FOOD SERVICE PROGRAM	3,000.00	
16-41.803	FICA TAXES	8,750.00	
16-41.820	TRANSFERS TO PARK	50,501.00	
Total EXPENDITURES:		281,287.00	
CAPITAL OUTLAY - DRAINAGE			
16-44.100	DRAINAGE	400,000.00	~2026 South Iowa Drainage; East Miller
Total CAPITAL OUTLAY - DRAINAGE:		400,000.00	
ECONOMIC DEVELOPMENT			

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
16-45.100	ECONOMIC DEVELOPMENT	270,000.00	
16-45.101	GRANT WRITING	5,000.00	
Total ECONOMIC DEVELOPMENT:		275,000.00	
SALES TAX III Revenue Total:		956,287.00	
SALES TAX III Expenditure Total:		956,287.00	
Total SALES TAX III:		.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
FIRE PROTECTION DISTRICT NO 1			
TAXES			
17-31-100	TAXES - PROPERTY WD 8 IFPD#1	190,411.00	
Total TAXES:		190,411.00	
GRANT REVENUE			
17-33-100	INTER GOVERNMENTAL REV.	50,000.00	
17-33-102	REVENUE SHARING - FIRE DIST 1	1,000.00	
17-33-103	FIRE INSURANCE REVENUE	17,000.00	
Total GRANT REVENUE:		68,000.00	
INVESTMENT EARNINGS			
17-36-110	INTEREST EARNED	4,300.00	
Total INVESTMENT EARNINGS:		4,300.00	
EXPENDITURES			
17-41.115	VOLUNTEER FIREFIGHTER CALLOUT	15,000.00	
17-41.310	AUDIT & ACCOUNTING	4,000.00	
17-41.650	TRANSFERS TO FIRE GEN FUND	187,411.00	
17-41.741	FIRE BUNKER GEAR	41,859.00	
Total EXPENDITURES:		248,270.00	
FIRE PROTECTION DISTRICT NO 1 Revenue Total:		262,711.00	
FIRE PROTECTION DISTRICT NO 1 Expenditure Total:		248,270.00	
Total FIRE PROTECTION DISTRICT NO 1:		14,441.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
LA CDBG			
GRANT REVENUE			
18-33-103	LCDBG - CLEARANCE PROGRAM	235,495.00	
Total GRANT REVENUE:		235,495.00	
TRANSFERS			
18-39-118	TRANSFER FROM SALES TAX I	5,000.00	
Total TRANSFERS:		5,000.00	
CAPITAL OUTLAY - DEMOLITION			
18-41.621	DEMOLITION COSTS	235,495.00	
18-41.741	CAPITAL OUTLAY - TOWN COSTS	5,000.00	
Total CAPITAL OUTLAY - DEMOLITION:		240,495.00	
LA CDBG Revenue Total:		240,495.00	
LA CDBG Expenditure Total:		240,495.00	
Total LA CDBG:		.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
CITY WATER WORKS			
GRANT REVENUE			
51-33-101	CWEF	70,000.00	~2026 Filtration Media; Enlarge Water Mains
51-33-102	CDBG	644,204.00	~2026 Sewer Lift Stations
Total GRANT REVENUE:		714,204.00	
CHARGES FOR SERVICES			
51-34-100	WATER FEE REVENUE	582,000.00	
51-34-102	TAP INS	55,000.00	
51-34-103	TAP INS	10,000.00	
51-34-104	SERVICE CHARGES	13,000.00	
51-34-200	GARBAGE & TRASH FEE REVENUE	372,000.00	
51-34-300	SEWER MAINTENANCE FEE	588,000.00	
Total CHARGES FOR SERVICES:		1,620,000.00	
INVESTMENT EARNINGS			
51-36-110	INTEREST EARNED	28,000.00	
Total INVESTMENT EARNINGS:		28,000.00	
TRANSFERS & OTHER REVENUE			
51-39-100	TRANS FROM WATER IMP	493,263.00	
Total TRANSFERS & OTHER REVENUE:		493,263.00	
WATER UTILITIES EXPENDITURES			
51-41.110	EMPLOYEE WAGES	284,754.00	
51-41.112	PAID TIME OFF	42,549.00	
51-41.115	OVERTIME PAY	13,500.00	
51-41.130	EMPLOYEE BENEFITS	140,041.00	
51-41.230	OFFICE SUPPLIES	6,000.00	
51-41.231	TRAINING	1,200.00	
51-41.232	TRAVEL & MEETINGS	5,500.00	
51-41.233	DUES & MEMBERSHIP FEES	1,200.00	
51-41.236	COMMUNICATIONS	800.00	
51-41.250	OFFICE EQUIPMENT	1,000.00	
51-41.252	EQUIPMENT RENTAL	6,000.00	
51-41.254	UTILITY EQUIPMENT	2,000.00	
51-41.255	GASOLINE FUEL	6,000.00	
51-41.270	ELECTRICITY	50,000.00	
51-41.271	GAS (UTILITY)	710.00	
51-41.280	POSTAGE	7,800.00	
51-41.284	EMPLOYEE SCREENINGS/TESTING	500.00	
51-41.300	INS. - GEN. LIABILITY	14,000.00	
51-41.301	REPAIRS & MAINT - AUTO/TRUCKS	4,000.00	
51-41.302	INS. - WORKMENS COMP.	8,700.00	
51-41.304	INS. - UNEMPLOYMENT COMP.	680.00	
51-41.306	OTHER SERVICES	1,000.00	
51-41.307	INS.- PROPERTY & CASUALTY	18,000.00	
51-41.315	AUDIT & ACCOUNTING	13,500.00	
51-41.403	REPAIRS & MAINT - BUILDING	1,200.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
51-41.404	REPAIRS & MAIN - FIRE HYDRANTS	11,000.00	
51-41.405	REPAIRS & MAINT - ELECTRIC/PLU	5,000.00	
51-41.406	INSPECTION FEES	22,000.00	
51-41.501	WATER UTILITY PROGRAM	1,950.00	
51-41.540	BANK CHARGES	800.00	
51-41.541	COLLECTION FEES	2,410.00	
51-41.645	LEASED VEHICLES	7,200.00	
51-41.702	LAB/ENVIRONMENTAL TESTING	6,000.00	
51-41.720	CHEMICALS & ADDITIVES	9,000.00	
51-41.740	MATERIALS & SUPPLIES	15,000.00	
51-41.741	PIPE & FITTINGS	20,000.00	
51-41.743	MAINTENANCE SUPPLIES	4,000.00	
51-41.744	HAND TOOLS	750.00	
51-41.745	OFFICE PHONE/INTERNET	2,100.00	
51-41.746	UNIFORMS & PPE	4,000.00	
51-41.747	COMPUTER SOFTWARE & LICENSES	45,020.00	
51-41.800	REPAIRS & MAINT - EQUIPMENT	15,000.00	
51-41.803	FICA TAXES	25,040.00	
Total WATER UTILITIES EXPENDITURES:		826,904.00	
WASTE WATER MAINT EXPENDITURES		1	
51-43.110	EMPLOYEE WAGES	37,006.00	
51-43.112	PAID TIME OFF	5,530.00	
51-43.115	OVERTIME PAY	4,000.00	
51-43.130	EMPLOYEE BENEFITS	19,473.00	
51-43.231	TRAINING	2,700.00	
51-43.252	EQUIPMENT RENTAL	15,000.00	
51-43.253	EQUIPMENT R/M SERVICES	20,000.00	
51-43.255	GASOLINE FUEL	5,000.00	
51-43.258	EQUIPMENT REPAIR PARTS	15,000.00	
51-43.270	ELECTRICITY	37,000.00	
51-43.280	POSTAGE	3,000.00	
51-43.300	INS. - GEN. LIABILITY	10,000.00	
51-43.301	AUTOMOBILES/TRUCKS R/M	2,000.00	
51-43.302	INS. - WORKMENS COMP.	2,500.00	
51-43.304	INS. - UNEMPLOYMENT COMP.	200.00	
51-43.306	OTHER SERVICES	10,000.00	
51-43.307	INS PROPERTY & CASUALTY	19,000.00	
51-43.405	REPAIR SERVICES (ELECTRICAL)	15,000.00	
51-43.501	SEWER UTILITY PROGRAM	4,550.00	
51-43.610	MISCELLANEOUS EXPENSES	300.00	
51-43.702	LAB/ENVIRONMENTAL TESTING	9,500.00	
51-43.720	CHEMICALS & ADDITIVES	12,000.00	
51-43.741	PIPE & FITTINGS	5,000.00	
51-43.742	MATERIALS & SUPPLIES	3,000.00	
51-43.743	MAINTENANCE SUPPLIES	2,500.00	
51-43.746	UNIFORMS	2,000.00	
51-43.803	FICA TAXES	3,254.00	
51-43.901	PERMIT - DEQ	2,000.00	

Formatted Account Number	Account Title	2025-26 Proposed Budget	Budget Notes
Total WASTE WATER MAINT EXPENDITURES:		266,513.00	
GARBAGE & TRASH			
51-44.256	FUEL	3,000.00	
51-44.301	INS. - PROPERTY & CASUALTY	10,000.00	
51-44.645	KNUCKLE BOOM/TRASH TRUCK LEASE	75,000.00	
51-44.700	TRASH COLLECTION FEES	169,000.00	
51-44.701	DUMP FEES	49,000.00	
51-44.740	CAPITAL OUTLAY - TRASH CANS	120,000.00	
Total GARBAGE & TRASH:		426,000.00	
CAP. OUTLAY - WATER UTILITIES			
51-45.100	WATER UTILITIES	100,000.00	
51-45.101	CAPITAL OUTLAY EQUIPMENT	460,266.00	~2026 Water Registers; Antenna; Filtration Media; Fire Hydrants
Total CAP. OUTLAY - WATER UTILITIES:		560,266.00	
CAP OUTLAY - WASTEWATER MAINT			
51-46.200	CH & WWTP LIFT STATION REHAB	775,784.00	
Total CAP OUTLAY - WASTEWATER MAINT:		775,784.00	
CITY WATER WORKS Revenue Total:		2,855,467.00	
CITY WATER WORKS Expenditure Total:		2,855,467.00	
Total CITY WATER WORKS:		.00	