

2/8/2026

EMPLOYEE BENEFIT FUND (112)	
Balance 7/1/25	790,040.70
Estimated Revenue	1,308,713.00
Estimated Expense	1,314,101.00
Balance 7/1/26	784,652.70
Estimated Revenue	1,250,239.00
Estimated Expense	1,255,891.00
Balance 7/1/27	779,000.70

Revenues into this fund are from the Employee Benefit levy.

Expenses are employee benefits (employer share of FICA, IPERS and health insurance, work comp, unemployment and life insurance) associated with General Fund and RUT salaries only

BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-110-4710 PD REIMBURSEMENT	.00	.00	.00	.00	.00	.00
112-150-4710 FIRE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
112-210-4710 STREETS REIMBURSEMENT	.00	.00	.00	.00	.00	.00
112-260-4710 ENGINEERING REIMBURSEMENT	.00	.00	.00	.00	.00	.00
112-410-4710 LIBRARY REIMBURSEMENT	.00	.00	.00	.00	.00	.00
112-430-4710 PARK REIMBURSEMENT	.00	.00	.00	.00	.00	.00
112-690-4300 INTEREST	20,442.19	29,643.71	32,000.00	21,397.84	32,000.00	32,000.00
112-690-4710 BUSINESS OFFICE REIMBURSE	.00	.00	.00	.00	.00	.00
112-910-4830 TRANSFER IN - POLICE RETI	.00	.00	.00	.00	.00	.00
112-950-4000 PROPERTY TAXES-TRUST/AGEN	1,210,885.53	1,141,853.02	1,177,497.00	689,633.45	1,122,151.00	1,177,497.00
112-950-4060 UTIL REPLACE TAX-TRUST/AG	39,474.94	33,020.66	33,412.00	16,505.60	33,740.00	33,412.00
112-950-4463 BUSINESS PROP TAX CREDIT	55,008.47	49,410.77	43,492.00	24,293.41	46,509.00	43,492.00
112-950-4464 COMM/IND PROP TAX REPLACE	18,862.95	28,207.38	22,312.00	11,396.30	15,839.00	22,312.00
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TOTAL REVENUE	1,344,674.08	1,282,135.54	1,308,713.00	763,226.60	1,250,239.00	1,308,713.00
112-110-6110 FICA - POLICE	19,656.33	20,726.85	18,700.00	14,547.84	19,371.00	18,700.00
112-110-6130 IPERS - POLICE	125.74	.00	200.00	575.55	1,400.00	1,200.00

BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-110-6141 MISC EXPENSE-POLICE RETIR	243,687.05	243,716.63	274,348.00	157,403.41	272,349.00	274,348.00
112-110-6150 HEALTH INS - POLICE	468,999.90	241,582.06	249,632.00	132,944.20	249,632.00	249,632.00
112-110-6151 LIFE INS - POLICE	1,871.91	1,826.88	1,875.00	1,091.79	1,875.00	1,875.00
112-110-6152 DENTAL INSURANCE	3,091.84	2,787.52	2,592.00	1,596.02	3,000.00	2,592.00
112-110-6160 WORK COMP - POLICE	17,099.90	17,966.00	21,112.00	1,948.00	21,112.00	21,112.00
112-110-6170 UNEMPLOYMENT - POLICE	662.36	526.52	2,654.00	16.03	2,654.00	2,654.00
112-110-6180 INITIAL ISSUE - POLICE	.00	.00	.00	.00	.00	.00
112-110-6181 UNIFORM/CLOTHING - POLICE	.00	.00	.00	.00	.00	.00
112-111-6110 FICA	.00	.00	.00	.00	.00	.00
112-111-6130 IPERS	.00	.00	.00	.00	.00	.00
112-111-6141 FIRE/POLICE RETIRE	.00	.00	.00	.00	.00	.00
112-111-6142 ICMA - CITY ADMIN	.00	.00	.00	.00	.00	.00
112-112-6110 FICA - RESERVE OFFICERS	17.83	23.15	77.00	14.55	77.00	77.00
112-112-6170 UNEMPLOYMENT - POLICE RES	1.08	.32	50.00	.12	50.00	50.00
112-115-6110 FICA - POLICE SEC	2,535.71	3,331.07	3,525.00	1,669.84	3,691.00	3,525.00
112-115-6130 IPERS - POLICE SECRETARY	3,020.80	4,092.46	4,349.00	2,102.33	4,555.00	4,349.00
112-115-6150 HEALTH INS - POLICE SECRE	.00	.00	22,987.00	4,150.60	22,987.00	22,987.00

**BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026**

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-115-6151 LIFE INS - POLICE SECRETA	80.24	100.80	100.00	47.46	100.00	100.00
112-115-6152 DENTAL INSURANCE	.00	.00	324.00	102.30	324.00	324.00
112-115-6170 UNEMPLOYMENT - POLICE SEC	111.37	41.44	452.00	17.03	452.00	452.00
112-150-6110 FICA - FIRE	7,297.60	5,051.48	4,964.00	2,417.10	3,564.00	4,964.00
112-150-6130 PIPERS - VOL FIRE	1,203.17	892.09	1,000.00	577.75	1,000.00	1,000.00
112-150-6141 MISC EXPENSE-FIRE RETIREM	.00	17,500.47	34,564.00	11,437.12	19,138.00	34,564.00
112-150-6150 HEALTH INS - FIRE	580.71	21,351.48	45,974.00	13,184.78	22,987.00	22,987.00
FY25 eST. 2-FAMILY FY26 RE EST ONE FAMILY HEALTH FY27 ONE FAMILY HEALTH						
112-150-6151 LIFE INS - FIRE	269.38	485.21	560.00	278.40	560.00	560.00
112-150-6152 DENTAL INSURANCE	39.05	319.28	648.00	192.28	648.00	648.00
112-150-6160 WORK COMP - FIRE	47,566.53	30,529.00	35,558.00	3,507.00	35,558.00	35,558.00
112-150-6170 UNEMPLOYMENT - FIRE	57.56	81.93	100.00	.00	100.00	100.00
112-170-6110 FICA - BUILDING INSPECTOR	8,046.97	6,600.60	9,245.00	3,947.35	8,186.00	9,245.00
112-170-6130 PIPERS - BLDG INSPECTOR	10,328.98	7,939.97	11,409.00	5,087.30	10,101.00	11,409.00
112-170-6150 HEALTH INS - BLDG INSPECT	12,455.10	13,505.99	22,987.00	19,236.14	45,974.00	45,974.00
112-170-6151 LIFE INS - BLDG INSPECTOR	162.02	168.00	201.00	92.19	201.00	201.00

**BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026**

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-170-6152 DENTAL INSURANCE	286.00	215.28	324.00	302.74	648.00	648.00
112-170-6160 WORK COMP - BLDG INSPECTI	17.00-	.00	3,815.00	.00	3,815.00	3,815.00
112-170-6170 UNEMPLOYMENT - BLDG INSPE	180.63	74.53	265.00	34.35	265.00	265.00
112-190-6110 FICA - ANIMAL CONTROL	.00	.00	.00	.00	.00	.00
112-190-6130 PIPERS - ANIMAL CONTROL	.00	.00	.00	.00	.00	.00
112-190-6150 HEALTH INS- ANIMAL CONTRO	.00	.00	.00	.00	.00	.00
112-190-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-190-6170 UNEMPLOYMENT - ANIMAL CON	.00	.00	.00	.00	.00	.00
112-210-6110 FICA - ROADS, BRIDGES, SID	25,967.43	27,563.93	28,226.00	16,859.44	23,416.00	28,226.00
112-210-6130 PIPERS - GENERAL STREETS	34,309.73	35,624.32	34,831.00	20,389.01	28,894.00	34,831.00
112-210-6150 HEALTH INS - STREETS	110,216.62	114,392.28	97,789.00	59,829.83	111,328.00	107,046.00
112-210-6151 LIFE INS - STREETS	875.64	945.76	1,212.00	556.22	1,212.00	1,212.00
112-210-6152 DENTAL INSURANCE	1,508.62	1,536.00	1,944.00	832.89	1,944.00	1,944.00
112-210-6160 WORK COMP - GENERAL STREE	21,789.46	21,677.00	27,232.00	2,337.00	27,232.00	27,232.00
112-210-6170 UNEMPLOYMENT - GENERAL ST	651.97	350.92	1,000.00	92.68	1,000.00	1,000.00
112-240-6110 FICA - TRAFFIC CONTROL	1,115.91	1,020.71	1,176.00	645.13	995.00	1,176.00
112-240-6130 PIPERS - TRAFFIC CONTROL	1,465.82	1,326.51	1,451.00	846.56	1,227.00	1,451.00

BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-240-6150 HEALTH INS - TRAFFIC CONT	2,913.38	.00	4,434.00	.00	4,434.00	4,434.00
112-240-6151 LIFE INSURANCE	37.48	33.41	45.00	19.64	45.00	45.00
112-240-6152 DENTAL INSURANCE	55.20	60.74	55.00	39.40	65.00	65.00
112-250-6110 FICA - SNOW REMOVAL	2,903.76	3,116.68	3,802.00	1,969.61	3,282.00	3,802.00
112-250-6130 IPERS - SNOW REMOVAL	3,827.01	4,026.90	4,692.00	2,539.69	4,050.00	4,692.00
112-250-6150 HEALTH INS - SNOW REMOVAL	13,566.55	12,989.11	13,302.00	8,052.75	13,302.00	13,302.00
112-250-6151 LIFE INSURANCE	86.74	103.27	86.00	58.32	100.00	100.00
112-250-6152 DENTAL INSURANCE	175.12	186.37	173.00	117.52	200.00	200.00
112-260-6110 FICA - ENGINEERING	3,910.99	3,824.80	3,072.00	1,856.71	.00	3,072.00
112-260-6130 IPERS - ENGINEERING	5,092.50	4,828.46	3,791.00	2,332.96	.00	3,791.00
112-260-6150 HEALTH INS - ENGINEER	32,912.86	12,264.60	8,954.00	4,658.46	.00	8,954.00
112-260-6151 LIFE INS - ENGINEER	128.45	142.56	100.00	132.50	.00	100.00
112-260-6152 DENTAL INSURANCE	217.89	157.03	220.00	67.26	.00	220.00
112-260-6160 WORK COMP - ENGINEER	3,593.09	.00	5,822.00	.00	.00	5,822.00
112-260-6170 UNEMPLOYMENT - ENGINEER	76.33	45.80	76.00	.00	.00	76.00
112-298-6110 FICA - TREES	616.73	669.03	791.00	429.98	673.00	791.00
112-298-6130 IPERS - TREES	819.92	355.60	977.00	564.37	831.00	977.00

**BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026**

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-298-6150 HEALTH INS - TREES	3,014.76	2,844.76	2,956.00	1,789.66	2,956.00	2,956.00
112-298-6151 LIFE INSURANCE	18.78	20.59	20.00	12.61	25.00	25.00
112-298-6152 DENTAL INSURANCE	36.81	40.22	36.00	26.13	49.00	49.00
112-391-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-410-6110 FICA - LIBRARY	15,749.82	16,373.70	18,094.00	10,234.11	18,009.00	18,094.00
112-410-6130 IPERS - LIBRARY	19,930.84	21,071.84	22,328.00	13,141.92	22,223.00	22,328.00
112-410-6150 HEALTH INS - LIBRARY	41,390.57	32,938.74	32,866.00	19,789.54	32,866.00	32,866.00
112-410-6151 LIFE INS - LIBRARY	662.52	672.24	668.00	395.28	678.00	678.00
112-410-6152 DENTAL INSURANCE	622.56	637.96	622.00	384.56	655.00	655.00
112-410-6160 WORK COMP - LIBRARY	305.94	338.00	400.00	.00	400.00	400.00
112-410-6170 UNEMPLOYMENT - LIBRARY	589.24	191.60	1,000.00	91.72	1,000.00	1,000.00
112-430-6110 FICA - PARKS & REC	4,775.69	5,348.83	5,830.00	3,427.03	6,005.00	5,830.00
112-430-6130 IPERS - PARK ADMIN	6,064.76	6,985.16	7,195.00	4,427.52	7,410.00	7,195.00
112-430-6150 HEALTH INS - PARK	28,253.46	23,267.64	22,987.00	13,309.78	22,987.00	22,987.00
112-430-6151 LIFE INS - PARK ADMIN	430.28	430.80	481.00	258.24	481.00	481.00
112-430-6152 DENTAL INSURANCE	312.00	319.28	324.00	192.28	324.00	324.00
112-430-6160 WORK COMP - PARK ADMIN	7,843.54	5,447.00	7,087.00	519.00	7,087.00	7,087.00

**BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026**

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-430-6170 UNEMPLOYMENT - PARK ADMIN	963.28	285.71	1,600.00	159.23	1,600.00	1,600.00
112-431-6110 FICA - PARKS	7,764.91	8,089.82	8,744.00	5,763.03	9,104.00	8,744.00
112-431-6130 IPERS - PARK	6,174.18	6,057.07	10,828.00	3,827.52	11,234.00	10,828.00
112-431-6150 HEALTH INS - PARKS	26,588.35	22,967.64	22,987.00	13,134.78	22,987.00	22,987.00
FY25 NATE MOVED FROM SINGLE TO FAMILY						
112-431-6151 LIFE INSURANCE-PARKS	46.20	100.80	100.00	58.80	100.00	100.00
112-431-6152 DENTAL INSURANCE	311.76	319.28	324.00	192.28	324.00	324.00
112-441-6110 FICA - POOL	3,140.80	3,152.65	3,573.00	2,695.98	3,596.00	3,573.00
112-441-6130 IPERS - POOL	.00	.00	.00	.00	.00	.00
112-441-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-448-6110 FICA - GOLF COURSE	6,233.94	6,390.97	6,626.00	4,114.65	6,830.00	6,626.00
112-448-6130 IPERS - GOLF COURSE	5,404.93	5,572.19	8,176.00	3,716.95	8,428.00	8,176.00
112-448-6150 HEALTH INS - GOLF COURSE	.00	.00	.00	.00	.00	.00
112-448-6151 LIFE INS - GOLF COURSE	101.50	100.80	100.00	58.80	100.00	100.00
112-448-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-449-6110 FICA - CLUBHOUSE	2,460.09	3,013.83	3,251.00	2,301.25	3,519.00	3,251.00
112-449-6130 IPERS - CLUBHOUSE	1,234.59	3,041.85	4,012.00	2,333.95	4,342.00	4,012.00

**BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026**

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-449-6151 LIFE INSURANCE	27.11	54.60	100.00	33.60	100.00	100.00
112-449-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-529-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-532-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-533-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-536-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-610-6110 FICA - MAYOR/COUNCIL	570.58	597.22	803.00	445.07	843.00	803.00
112-610-6130 IPERS - MAYOR/COUNCIL	286.98	320.97	283.00	260.54	283.00	283.00
112-610-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-611-6110 FICA - CITY ADMINISTRATOR	4,175.48	4,530.83	4,880.00	3,368.10	4,104.00	4,880.00
112-611-6130 IPERS - CITY ADMINISTRATO	5,247.82	5,614.98	6,021.00	1,207.08	5,065.00	6,021.00
112-611-6142 ADMIN ICMA-TRUST/AGENCY	.00	.00	.00	.00	.00	.00
112-611-6150 HEALTH INS - CITY ADMIN	11,818.08	9,646.48	9,403.00	783.56	9,403.00	800.00
112-611-6151 LIFE INS - CITY ADMIN	274.06	272.16	275.00	22.68	275.00	275.00
112-611-6152 DENTAL INSURANCE	131.04	134.12	131.00	.00	131.00	.00
112-611-6170 UNEMPLOYMENT - CITY ADMIN	38.20	39.50	189.00	59.23	189.00	189.00
112-620-6110 FICA - CITY CLERK	4,805.60	5,735.02	5,393.00	3,162.30	2,276.00	5,393.00

**BUDGET WORKSHEET
CALENDAR 2/2026, FISCAL 8/2026**

ACCOUNT NUMBER ACCOUNT TITLE	ZYRS AGO EXP	LYR EXPENSE	CURRENT	EXPENDED YTD	NEW BUDGET	RE-ESTIMATED BUDGET
112-620-6130 IPERS - CITY CLERK	6,095.44	6,299.83	6,655.00	3,806.24	2,808.00	6,655.00
112-620-6150 HEALTH INS - CITY CLERK	10,462.26	8,727.81	22,987.00	11,327.20	22,987.00	22,987.00
112-620-6151 LIFE INS - CITY CLERK	375.82	360.42	380.00	220.08	380.00	380.00
112-620-6152 DENTAL INSURANCE	.00	45.42	324.00	161.53	324.00	324.00
112-620-6170 UNEMPLOYMENT - CITY CLERK	38.20	48.48	189.00	29.00	189.00	189.00
112-690-6110 FICA - BUSINESS OFFICE	5,417.15	5,954.03	6,571.00	3,813.25	2,441.00	6,571.00
112-690-6130 IPERS - BUSINESS OFFICE	7,263.19	7,871.14	8,109.00	4,997.62	3,013.00	8,109.00
112-690-6150 HEALTH INS - BUSINESS OFF	26,901.21	23,789.99	23,370.00	13,388.68	23,370.00	23,370.00
112-690-6151 LIFE INS - BUSINESS OFFIC	155.39	151.50	156.00	84.43	156.00	156.00
112-690-6152 DENTAL INSURANCE	424.88	479.48	348.00	266.39	348.00	348.00
112-690-6160 WORK COMP - BUSINESS OFFI	687.71	17,173.00	715.00	1,948.00	715.00	1,948.00
112-690-6170 UNEMPLOYMENT - BUSINESS O	338.78	118.41	568.00	42.74	568.00	568.00
112-756-6152 DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
112-910-6910 TRANSFER OUT - EMPLOYEE B	.00	.00	.00	.00	.00	.00
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TOTAL EXPENSES	1,394,215.04	1,162,665.16	1,310,909.00	659,533.42	1,255,891.00	1,314,101.00
Report Total	49,540.96-	119,470.38	2,196.00-	103,693.18	5,652.00-	5,388.00-