

TRANSFERS BETWEEN FUNDS FOR FISCAL YEAR 2026

Fund	Transferred From	Fund	Transferred To	Explanation of activity	FY26 Adopted Budget
001	General fund	355	D&D Fund	Landfill revenue in excess of expenses for prior fiscal year	10.00
001	General fund	690	Transit	Property taxes collected in general (as required) with the cash being transferred to the transit enterprise fund	414,638.00
030	Capital Reserve	312	Airport Project Fund	City portion of Airport Grant Project	51,500.00
110	Road use tax fund	001	General	Reimbursement to general fund for employee wages associated with the public works department	1,254,942.00
110	Road use tax fund	111	RUT Ins Reserve	Reserve for property insurance deductibles in case of a natural disaster.	25,000.00
110	Road use tax fund	363	2021 Go Bonds	Railroad quiet zone	642,803.00
112	Employee benefits fund	001	General	Reimbursement to general fund for employee benefits: FICA, IPERS, group health insurance, workman 's comp, retirees health savings contributions (non-union payout in lieu of sick and vacation based upon guidelines for payouts)	3,903,397.00
117	Police & fire retirement	001	General	Reimbursement to general fund for civil service retirement payments to Municipal Fire & Police Retirement System of Iowa (MFPRS)	1,358,872.00
121	LOST - Council Desig	001	General	Council Designated to offset General Fund deficit	1,076,145.00
121	LOST - Council Desig	010	Cash Flow Reserve Fund	Transfer to have Reserve Fund at 18% fund 001 budgeted expenses	205,192.00
121	LOST - Council Desig	011	Insurance Deductible Reserve Fund	Reserve for property insurance deductibles in case of a natural disaster. General fund costs only.	100,000.00
121	LOST - Council Desig	031	Capital Reserve - Bldg. Maint.	Fund deficit in fund for capital projects needed	86,528.00
121	Local Option Sales Tax	200	Debt Service Fund	Property tax relief from local option sales tax (LOST) collected to pay for bond payments	3,350,000.00
121	Local Option Sales Tax	311	RISE Street Grants	Edgewood extension	80,854.00
121	Local Option Sales Tax	364	2022 GO Bonds	E. Main & Center; Crack & Joint Seals	381,465.00
125	TIF tax collection fund	001	General	MCBD, Chamber, and façade/code grant expenses paid by general fund. Cash is transferred from TIF collection fund where the property taxes are collected.	250,600.00
125	TIF tax collection fund	200	Debt Service Fund	To Pay for TIF portion of GO Debt	281,451.00
132	Grants - State, Local Agencies	110	Road Use Tax	Traffic Signal Grant for Hwy 30 EB/Hwy 14	390,000.00
140	P&R Donation Fund	364	2022 GO Bonds	Fundraised donations to be used at Linn Creek Project	391,749.00
300	CIP Tax Collection Fund	030	Capital Improvement Reserve Fund	Capital expenditures paid from governmental capital reserve fund. Cash is transferred from the capital improvement levy funds where the property taxes were receipted.	668,030.00
300	CIP Tax Collection Fund	32	CIP Large Equipment	Capital expenditures paid from governmental capital reserve fund. Cash is transferred from the capital improvement levy funds where the property taxes were receipted. For future fire truck purchase.	104,955.00
350	GO Bonds Capital	311	RISE Street Grants	Close out fund	10,165.00
363	2021 GO Bonds	364	2022 GO Bonds	E MainSt/Center St Reconstruction	35,000.00
364	2022 GO Bonds & Projects	311	RISE Street Grants	Engineering for Highland Acres Road	250,000.00
365	2023 GO Bonds	364	2022 GO Bonds & Projects	Downtown Phase 2 for E Main	7,073,863.00
610	WPCP	200	Debt Service Fund	Fund WPCP GO Bond Payments	505,118.00
740	Storm Sewer Utility	200	Debt Service Fund	Fund Storm Sewer GO Bond Payments	548,660.00
				TOTAL FOR BUDGET SUBMISSION	\$ 23,440,937
610/611/615	WPCP funds	610, 612,615, 616, 617	WPCP funds	Cover consolidation of project funds within WPCP series and move dollars from WPCP revenue fund to WPCP expenditure fund	14,261,412.00
TOTALS INCLUDING INTERFUND TRANSFERS					37,702,349.00