



Monday, April 27, 2026

Agenda for the Regular Meeting of the City Council of the City of Manchester

The City Council meeting will start at 5:00 PM

Location: 204 East Main Street

1. Opening

- 1.1. Call to Order
- 1.2. Pledge of Allegiance
- 1.3. Roll Call
- 1.4. Approval of the Agenda
- 1.5. Provider Appreciation Day Proclamation

2. Public Input

Public Input: Please state your name and address for the record before proceeding with your comments. Individual remarks are limited to 5 minutes, with the overall Public Input period limited to 30 minutes. Under Iowa Open Meetings Law, the City Council can take no formal action on comments given during the Public Input period which do not relate to Action Items on the agenda.

3. Consent Agenda

- 3.1. Approval of the minutes of the April 13, 2026 Regular City Council meeting
- 3.2. R-045-2026 Resolution Approving Payment of Bills
- 3.3. Acknowledge receipt of the following City Reports & Minutes: minutes of the April 20, 2026 Parks & Recreation Commission meeting
- 3.4. Approval of the following Liquor License applications: Renewal Application for On Premise Class C Retail Alcohol License for Dolce Vita at 100 East Main Street; New Application for 5 Day Special Class C Retail Alcohol License for the Manchester Area Chamber of Commerce for their June 5th, 2026 River Days Concert on South Franklin Street;
- 3.5. R-046-2026 Resolution Amending Salary Resolution
- 3.6. Acknowledge receipt of unpaid nuisance snow removal fees and approve the certification to the Delaware County Treasurer for collection on property taxes
- 3.7. Approve payment of claims totaling \$2,450.00 to Burrington Group for engineering services

4. Items Removed from the Consent Agenda

5. Public Hearings

- 5.1. Public Hearing on the Proposed Budget for Fiscal Year 2027 (July 1, 2026 - June 30, 2027)
- 5.2. Consider approval of Resolution R-047-2026 Approving the Adoption of Budget and Certification of City Taxes for Fiscal Year 2027 (July 1, 2026 - June 30, 2027)

6. Regular Agenda Items

- 6.1. Consider approval of Resolution R-048-2026 Approving Lease Agreement with The Watershed LLC for 300 River Street and 308 River Street
- 6.2. Discussion on request from The Watershed to consider the construction of a public restroom on River Street
- 6.3. Manchester Vitality Endowment Committee: Farmers Market Area Beautification Update
- 6.4. Consider approval of Resolution R-049-2026 Approving Agreement Between City of Manchester, Iowa and Northeast Iowa Community College

7. Reports

- 7.1. Engineering Updates
- 7.2. City Attorney
- 7.3. Interim City Manager/City Clerk
- 7.4. Police Chief
- 7.5. City Council Members
- 7.6. Mayor

8. Information/Upcoming Meetings

9. Adjourn

Minutes of the Regular Meeting of the City Council of the City of Manchester, Iowa
Monday, April 13, 2026

Video recordings of City Council meetings are available at
<https://www.youtube.com/@cityofmanchesteriowa9648>

Mayor Behnken called the meeting to order at 5:00pm. The meeting began with the Pledge of Allegiance.

ROLL CALL

Council Members Present: Bill Scherbring, Bryan Gray, Diane Hammell, Joe Dittrick, Mary Ann Poynor.
Absent: None.

APPROVAL OF THE AGENDA

Mayor Behnken informed the City Council that Good Neighbor Home has asked that their request under Agenda Item 4.7 be removed. Motion by Hammell, seconded by Gray to approve the agenda as amended by removing Item 4.7. On call of roll: Ayes: Hammell, Gray, Scherbring, Dittrick, Poynor. Nays: None. Motion carried.

PUBLIC INPUT

Library Director Alison Hegland reported the Manchester Public Library has been selected by the American Library Association to receive a \$10,000 grant to make the downstairs restrooms ADA accessible.

Pedro Calderon, representative for Congresswoman Ashley Hinson, introduced himself and noted he covers multiple counties in northeast Iowa. He expressed interest in participating in the community, attending events when possible, and discussed constituent services.

CONSENT AGENDA

- 3.1 Approval of the minutes of the March 23, 2026 Special City Council meeting; minutes of the March 23, 2026 Regular City Council meeting; minutes of the April 6, 2026 Committee of the Whole meeting
- 3.2 R-037-2026 Resolution Approving Payment of Bills
- 3.3 Acknowledge receipt of the following City Reports & Minutes: minutes of the March 26, 2026 Planning & Zoning Commission meeting; minutes of the April 2, 2026 Planning & Zoning Commission meeting; the March 2026 IDNR Wastewater Reports; minutes of the March 12, 2026 Library Board meeting
- 3.4 Approval of the following Liquor License applications: Renewal Application for On Premise Class C Retail Alcohol License for Fiesta Cancun Authentic Mexican Restaurant at 110 West Main Street; Renewal Application for On Premise Class C Retail Alcohol License for Mixteca Grill Manchester at 205 South 12th Street; New Application for On Premise Special Class C Retail Alcohol License for The Watershed at 252 River Street; New Application for 5 Day Special Class Retail Alcohol License for Lucky Wife Wine Slushies for an event at 935 East Main Street
- 3.5 R-038-2026 Resolution Amending Salary Resolution
- 3.6 R-039-2026 Resolution Setting Date for Public Hearing on Urban Renewal Plan Amendment for the Manchester Urban Renewal Area
- 3.7 Approval of setting April 27, 2026 at 5:00pm as the date and time for a Public Hearing on the vacation and transfer of an alleyway to Delaware County
- 3.8 Approval of the third consideration & final adoption of Ordinance 002-2026 Amending the City Code of the City of Manchester by Amending Chapter 55 Animal Protection & Control
- 3.9 Approval of the third consideration & final adoption of Ordinance 003-2026 Amending the City Code of the City of Manchester by Amending Provisions pertaining to Parking Violations
- 3.10 Approve payment of claims totaling \$36,743.25 to Fehr Graham for engineering services

3.11 R-040-2026 Resolution Approving Temporary Construction Easements for the Anderson Street Improvement Project

3.12 Approval of changing the date of the second City Council meeting in May from May 25, 2026 to May 26, 2026 at 5:00pm due to the Memorial Day holiday

Mayor Behnken reviewed the items on the Consent Agenda with the City Council. Motion by Poynor, seconded by Hammell to approve the Consent Agenda. On call of roll: Ayes: Poynor, Hammell, Gray, Scherbring, Dittrick. Nays: None. Motion carried.

Bills approved for payment

VENDOR	DESCRIPTION	AMOUNT
3E	GENERATOR STARTER	740.00
ACCESS SYSTEMS LEASING	COPIER MAINTENANCE AGREEMENT	489.49
ALISON HEGLAND	MILEAGE REIMB	340.76
ALL SECURE	ALARM INSPECTIONS	906.00
ALLIANT ENERGY	ELECTRICITY	4,787.00
AMAZON BUSINESS	SUPPLIES	1,516.36
AMERICAN LEGION POST 45	FLAGS	267.00
ARNOLD MOTOR SUPPLY	MOWER SERVICE	4.92
AT&T	LIB HOTSPOT	50.15
BARD MATERIALS	CONCRETE	1,670.52
BASE	SELF INSURANCE/HRA ADMIN	134.00
BIBLIONIX	ANNUAL SUBSCRIPTION	2,910.00
BLACK HILLS ENERGY	NATURAL GAS	10,233.04
BOUBIN TIRE & AUTOMOTIVE	BACKHOE FLAT #15	52.69
BURRINGTON GROUP	SURVEY	1,841.50
CARRICO AQUATIC RESOURCES	POOL CHEMICALS	4,575.00
CARROLL CONSTRUCTION SUPPLY	BAUM PARK ANCHORS	116.21
CENGAGE LEARNING	LIBRARY MATERIALS	147.49
CINDY RIES	MILEAGE REIMB	52.20
CITY LAUNDERING	BUILDING MAINTENANCE	148.08
COMELEC SERVICES	SHOP INTERNET	153.00
CONNECTIONS INC EAP	EMPLOYEE ASSISTANCE PROGRAM	164.67
DAKOTA SUPPLY GROUP	SUPPLIES	24,378.00
DELAWARE CO AUDITOR	CITY ELECTION FEES	2,161.25
DELAWARE CO SOLID WASTE COMM	MONTHLY LANDFILL CHARGES	1,043.50
DENNIS CONRAD	FD BUILDING MAINTENANCE	375.00
DOUG FOLEY	MILEAGE REIMB	393.67
DUBUQUE MULCH CO	COMPOST CONTRACT	10,750.00
EAST END COLLISION	COMMERCIAL INCENTIVE GRANT	3,145.50
ECIA	GRANT ADMIN	544.50
EMS INDUSTRIAL	UV AIR COMPRESSOR DRYER	100.00
FAREWAY STORES	SUPPLIES	160.48
FILAMENT ESSENTIAL SERVICES	WEBSITE ANNUAL FEE	3,900.00
GAZETTE COMMUNICATIONS	LIBRARY MATERIALS	426.20
GEORGEN AUTO	PD VEHICLE MAINT	1,969.93
GIENAPP CONSTRUCTION	DOOR REPAIR	75.00
HAUSERS WATER SYSTEMS	SUPPLIES	6,076.00
HAWKINS	CHEMICALS	1,353.09
IA DEPT OF AG & LAND STEWARDSHIP	ANNUAL LICENSE FEE	4.50

IA PRISON INDUSTRIES	BANNERS	2,032.80
IAMU	ANNUAL DUES	1,150.00
INFRASTRUCTURE TECHNOLOGY	FIRE: IT SERVICES	65.00
INGRAM LIBRARY SERVICES	LIBRARY MATERIALS	224.89
J & R SUPPLY	SUPPLIES	425.00
JASMINE WHITE	AIRPORT MAINTENANCE	80.00
JOHN DEERE FINANCIAL	SUPPLIES	717.30
KILBURG EQUIPMENT	JET VAC REAR GATE PART	1,061.47
KLUESNER SANITATION	MONTHLY GARBAGE/RECYCLING	28,809.33
KMCH	RADIO ANNOUNCEMENTS	618.00
KONA ICE	LIBRARY PROGRAM	100.00
LL PELLING CO	ASPHALT PATCH	516.81
LYNCH DALLAS PC	LEGAL SERVICES	3,144.00
MAGGIE SOMMERS	WEBSITE MAINTENANCE	800.00
MAINSTAY SYSTEMS	POLICE: IT SERVICES	930.00
MANCHESTER SIGNS	SKATEBOARD PARK SIGN	458.00
MAQUOKETA VALLEY ELECTRIC COOP	ELECTRICITY	149.61
MARK FINK	NUISANCE SNOW REMOVAL	100.00
MASTERPIECE CLEANING	CUSTODIAL	1,600.00
MEDIACOM	PHONE/INTERNET	266.12
MES SERVICE COMPANY	SUPPLIES	420.00
METRICS ARCHITECTURE	BAUM PARK SHELTER PROJECT	938.00
MICROBAC LABORATORIES	LAB TESTS	573.25
MID IOWA PETROLEUM EQUIP	AIRPORT FUEL PUMP	1,395.75
MORTON SALT	STREET SALT	8,524.20
MOTION PICTURE LICENSING CORP	ANNUAL LICENSE	242.36
NAPA AUTO PARTS	SPARK PLUG	11.62
ONE STEP PRINT SOLUTIONS	OFFICE SUPPLIES	45.00
OVERDRIVE	LIBRARY MATERIALS	401.45
PALMER HARDWARE	SUPPLIES	559.46
PITNEY BOWES	LIBRARY POSTAGE	148.29
PRICE ELECTRIC	WWTP OUTSIDE LIGHTING	3,360.09
RADIO COMMUNICATIONS	RADIO MAINTENANCE	135.20
SARAH TAYLOR MARKETING	SOCIAL MEDIA	759.00
SCHMITZ JANITORIAL SUPPLY	SUPPLIES	324.00
SUNSHINE BOY	BUILDING MAINTENANCE	125.00
SUPREME GREEN	SNOW HAULING	375.00
T MOBILE	PD MOBILE DATA	409.08
TERMINAL SUPPLY CO	SHOP SUPPLIES	164.43
THE FISH SHACK	LIBRARY TANK MAINTENANCE	105.00
THREE RIVERS FS	VEHICLE FUEL	6,275.96
TRUCK COUNTRY OF IOWA	VEHICLE MAINTENANCE	6,771.11
US CELLULAR	PHONE/INTERNET	469.95
USPS	POSTAGE	1,223.78
WALMART	SUPPLIES	196.98
WIN	PHONE/INTERNET	336.70
WINDSTREAM	PHONE/INTERNET	530.79
WOODWARD COMMUNICATIONS	PUBLICATION EXPENSE	410.55
WORKSPACE	WORKTABLE	664.53

ZARNOTH BRUSH WORKS	SWEEPER BROOMS	337.80
	TOTAL	167,639.36
	FUND TOTALS	
	GENERAL	82,334.33
	HOTEL MOTEL TAX	1,969.55
	HOLIDAY DECORATIONS	2,032.80
	ROAD USE TAX	24,063.87
	EMPLOYEE BENEFITS	298.67
	PARK IMPROVEMENT	938.00
	ACQUISITION/DEMOLITION	3,145.50
	PARK GIFT & TRUST	39.99
	LIBRARY GIFT & TRUST	965.95
	STREET PROJECTS	24,846.50
	WATER	14,328.44
	SEWER	12,675.76
	TOTAL	167,639.36

MANCHESTER AREA CHAMBER OF COMMERCE – BEER TENT REQUEST FOR FRIDAY, JUNE 5, 2026

Motion by Scherbring, seconded by Dittrick to approve the Manchester Area Chamber of Commerce's request to have a beer tent on South Franklin Street on Friday, June 5, 2026 for the River Days concert. On call of roll: Ayes: Scherbring, Dittrick, Poynor, Hammell, Gray. Nays: None. Motion carried.

FREIGHTLINER FIRE PUMPER TRUCK PURCHASE

Motion by Dittrick, seconded by Gray to approve the purchase of a Freightliner Fire Pumper Truck in the amount of \$498,449.00 from Reliant Fire Apparatus, Inc. On call of roll: Ayes: Dittrick, Gray, Scherbring, Poynor, Hammell. Nays: None. Motion carried.

PRELIMINARY PLAT OF KEHRLI'S FARMSTEAD 6TH SUBDIVISION

Motion by Dittrick, seconded by Poynor to approve Resolution R-041-2026 Approving Preliminary Plat of Kehrl's Farmstead 6th Subdivision. On call of roll: Ayes: Dittrick, Poynor, Hammell, Gray, Scherbring. Nays: None. Motion carried.

TRAFFIC IMPACT STUDY FOR THE INTERSECTION AT BURRINGTON ROAD & HIGHWAY 13

Motion by Hammell, seconded by Gray to approve Resolution R-042-2026 Approving an Agreement for Engineering Services with Kirkham Michael & Associates, Inc. for a Traffic Impact Study for the intersection at Burrington Road and Highway 13. On call of roll: Ayes: Hammell, Gray, Scherbring, Dittrick, Poynor. Nays: None. Motion carried.

2026 VOLUNTARY EARLY RETIREMENT PROGRAM

Motion by Poynor, seconded by Hammell to approve offering the 2026 Voluntary Early Retirement Program to eligible employees. On call of roll: Ayes: Poynor, Hammell, Gray, Scherbring, Dittrick. Nays: None. Motion carried.

AWARDING CONTRACT FOR THE GRAND AVENUE TRAIL PROJECT

Motion by Scherbring, seconded by Dittrick to approve Resolution R-043-2026 Awarding Contract for the Grand Avenue Trail Project. On call of roll: Ayes: Scherbring, Dittrick, Poynor, Hammell, Gray. Nays: None. Motion carried.

~~REQUEST FOR SPECIAL EXCEPTION TO LIVESTOCK RESTRICTIONS FROM THE GOOD NEIGHBOR SOCIETY TO ALLOW FOR SIX CHICKENS ON THEIR PROPERTY AT 200 MCCARREN DRIVE~~

ANDERSON STREET IMPROVEMENT PROJECT

Motion by Gray, seconded by Hammell to approve Resolution R-044-2026 Approving Change Order #1 for the Anderson Street Improvement Project. On call of roll: Ayes: Gray, Hammell, Poynor, Dittrick, Scherbring. Nays: None. Motion carried.

Motion by Scherbring, seconded by Poynor to approve Pay Estimate #1 in the amount of \$119,749.64 to Eastern Iowa Excavating & Concrete, LLC for the Anderson Street Improvement Project. On call of roll: Ayes: Scherbring, Poynor, Hammell, Gray, Dittrick. Nays: None. Motion carried.

TIRRILL PARK PLAYGROUND RESURFACING

Motion by Poynor, seconded by Hammell to approve estimate from Boland Recreation in the amount of \$37,840 to resurface the Tirrill Park Playground area. On call of roll: Ayes: Poynor, Hammell, Gray, Scherbring, Dittrick. Nays: None. Motion carried.

REPORTS

Engineering updates and City Staff and City Council reports were given.

Motion by Poynor, seconded by Hammell that the meeting adjourn at 5:55pm. Motion carried, all ayes.

Connie Behnken, Mayor

ATTEST:

Erin Learn, City Clerk

R-045-2026
RESOLUTION APPROVING PAYMENT OF BILLS

BE IT RESOLVED by the City Council of the City of Manchester, Iowa, that the list of claims, attached hereto, be approved and payment authorized.

PASSED AND APPROVED this 27th day of April, 2026.

Connie Behnken, Mayor

Erin Learn, City Clerk



Manchester, IA

Expense Approval Report

By Vendor Name

Payment Dates 4/10/2026 - 4/23/2026

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 02066 - 4J SUPPLY			
Fund: 001 - GENERAL			
Department: 510 - COMMUNITY BEAUTIFICATION			
4J SUPPLY	COMPOST SITE FENCE	BUILDING/GROUNDS	203.00
		Department 510 - COMMUNITY BEAUTIFICATION Total:	203.00
		Fund 001 - GENERAL Total:	203.00
		Vendor 02066 - 4J SUPPLY Total:	203.00
Vendor: 00017 - ADDOCO INC			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
ADDOCO INC	MULCH	MAINT (HOTEL/MOTEL TAX)	1,910.00
		Department 430 - PARKS & RECREATION Total:	1,910.00
		Fund 001 - GENERAL Total:	1,910.00
		Vendor 00017 - ADDOCO INC Total:	1,910.00
Vendor: 00037 - ALLIANT ENERGY			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	248.85
		Department 110 - POLICE Total:	248.85
Department: 130 - EMERGENCY MANAGEMENT			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	20.00
		Department 130 - EMERGENCY MANAGEMENT Total:	20.00
Department: 150 - FIRE			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	92.92
		Department 150 - FIRE Total:	92.92
Department: 230 - STREET LIGHTING			
ALLIANT ENERGY	ELECTRICITY	STREET LIGHTING ELECTRICITY	8,019.32
		Department 230 - STREET LIGHTING Total:	8,019.32
Department: 280 - AIRPORT			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	251.74
		Department 280 - AIRPORT Total:	251.74
Department: 430 - PARKS & RECREATION			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	217.03
		Department 430 - PARKS & RECREATION Total:	217.03
Department: 620 - CITY ADMINISTRATION			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	351.28
		Department 620 - CITY ADMINISTRATION Total:	351.28
		Fund 001 - GENERAL Total:	9,201.14
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	511.68
		Department 210 - STREETS Total:	511.68
		Fund 110 - ROAD USE TAX Total:	511.68
Fund: 600 - WATER			
Department: 810 - WATER			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	1,936.14
		Department 810 - WATER Total:	1,936.14
		Fund 600 - WATER Total:	1,936.14

Expense Approval Report

Payment Dates: 4/10/2026 - 4/23/2026

Vendor Name	Description (Payable)	Account Name	Amount
Fund: 610 - SEWER			
Department: 815 - SEWER			
ALLIANT ENERGY	ELECTRICITY	ELECTRICITY	7,339.62
		Department 815 - SEWER Total:	7,339.62
		Fund 610 - SEWER Total:	7,339.62
		Vendor 00037 - ALLIANT ENERGY Total:	18,988.58
Vendor: 00046 - AMAZON BUSINESS			
Fund: 001 - GENERAL			
Department: 150 - FIRE			
AMAZON BUSINESS	FD OFFICE SUPPLIES	OPERATING SUPPLIES	127.50
		Department 150 - FIRE Total:	127.50
Department: 410 - LIBRARY			
AMAZON BUSINESS	LIB SUPPLIES & BOOKS	LIBRARY MATERIALS	506.64
AMAZON BUSINESS	LIB SUPPLIES & BOOKS	OFFICE SUPPLIES	386.18
AMAZON BUSINESS	LIB BOOKS	LIBRARY MATERIALS	40.47
		Department 410 - LIBRARY Total:	933.29
Department: 435 - AQUATIC CENTER			
AMAZON BUSINESS	POOL CART	OFFICE SUPPLIES	69.98
		Department 435 - AQUATIC CENTER Total:	69.98
		Fund 001 - GENERAL Total:	1,130.77
		Vendor 00046 - AMAZON BUSINESS Total:	1,130.77
Vendor: 00051 - AMERICAN LEGION POST 45			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
AMERICAN LEGION POST 45	FLAGS	BUILDING/GROUNDS	168.00
		Department 430 - PARKS & RECREATION Total:	168.00
		Fund 001 - GENERAL Total:	168.00
		Vendor 00051 - AMERICAN LEGION POST 45 Total:	168.00
Vendor: 00054 - AMERICAN RED CROSS			
Fund: 001 - GENERAL			
Department: 435 - AQUATIC CENTER			
AMERICAN RED CROSS	LIFE GUARD TRAINING	LIFEGUARD/WSI TRAINING	192.00
		Department 435 - AQUATIC CENTER Total:	192.00
		Fund 001 - GENERAL Total:	192.00
		Vendor 00054 - AMERICAN RED CROSS Total:	192.00
Vendor: 02063 - ANAMOSA LIBRARY			
Fund: 171 - LIBRARY GIFT & TRUST			
Department: 410 - LIBRARY			
ANAMOSA LIBRARY	LIB REPL BOOK	LIBRARY MATERIALS	24.95
		Department 410 - LIBRARY Total:	24.95
		Fund 171 - LIBRARY GIFT & TRUST Total:	24.95
		Vendor 02063 - ANAMOSA LIBRARY Total:	24.95
Vendor: 02000 - AT&T			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
AT&T	LIB HOT SPOT	DUES/SUBSCRIPTIONS	50.15
		Department 410 - LIBRARY Total:	50.15
		Fund 001 - GENERAL Total:	50.15
		Vendor 02000 - AT&T Total:	50.15

Expense Approval Report

Payment Dates: 4/10/2026 - 4/23/2026

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 00111 - BARD MATERIALS			
Fund: 001 - GENERAL			
Department: 510 - COMMUNITY BEAUTIFICATION			
BARD MATERIALS	COMPOST SITE FENCE	BUILDING/GROUNDS	580.86
Department 510 - COMMUNITY BEAUTIFICATION Total:			580.86
Fund 001 - GENERAL Total:			580.86
Vendor 00111 - BARD MATERIALS Total:			580.86
Vendor: 00142 - BLACK HILLS ENERGY			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	42.20
Department 110 - POLICE Total:			42.20
Department: 150 - FIRE			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	794.45
BLACK HILLS ENERGY	NATURAL GAS	NATURAL GAS (GENERATOR)	44.11
Department 150 - FIRE Total:			838.56
Department: 410 - LIBRARY			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	657.37
Department 410 - LIBRARY Total:			657.37
Department: 430 - PARKS & RECREATION			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	199.76
Department 430 - PARKS & RECREATION Total:			199.76
Department: 435 - AQUATIC CENTER			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	86.18
Department 435 - AQUATIC CENTER Total:			86.18
Department: 620 - CITY ADMINISTRATION			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	215.17
Department 620 - CITY ADMINISTRATION Total:			215.17
Fund 001 - GENERAL Total:			2,039.24
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	972.56
Department 210 - STREETS Total:			972.56
Fund 110 - ROAD USE TAX Total:			972.56
Fund: 600 - WATER			
Department: 810 - WATER			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	635.16
Department 810 - WATER Total:			635.16
Fund 600 - WATER Total:			635.16
Fund: 610 - SEWER			
Department: 815 - SEWER			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	2,867.42
Department 815 - SEWER Total:			2,867.42
Fund 610 - SEWER Total:			2,867.42
Vendor 00142 - BLACK HILLS ENERGY Total:			6,514.38
Vendor: 00148 - BOB STEPHEN MOTORS INC			
Fund: 001 - GENERAL			
Department: 150 - FIRE			
BOB STEPHEN MOTORS INC	FD TRUCK REPAIR	VEHICLE REPAIR/MAINT	246.74
Department 150 - FIRE Total:			246.74
Fund 001 - GENERAL Total:			246.74
Vendor 00148 - BOB STEPHEN MOTORS INC Total:			246.74

Expense Approval Report

Payment Dates: 4/10/2026 - 4/23/2026

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 02061 - BODENSTEINER IMPLEMENT CO			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
BODENSTEINER IMPLEMENT ...	JOHN DEERE MOWER/SNOW ...	CAPITAL IMPROVEMENTS	15,000.00
		Department 430 - PARKS & RECREATION Total:	15,000.00
		Fund 001 - GENERAL Total:	15,000.00
Fund: 021 - STREET EQUIPMENT RESERVE			
Department: 210 - STREETS			
BODENSTEINER IMPLEMENT ...	JOHN DEERE MOWER/SNOW ...	VEHICLE PURCHASE	15,000.00
		Department 210 - STREETS Total:	15,000.00
		Fund 021 - STREET EQUIPMENT RESERVE Total:	15,000.00
Fund: 308 - BIKEWAY/WALKWAY PROJECTS			
Department: 430 - PARKS & RECREATION			
BODENSTEINER IMPLEMENT ...	JOHN DEERE MOWER/SNOW ...	BIKEWAY/WALKWAY MAINT	8,900.00
		Department 430 - PARKS & RECREATION Total:	8,900.00
		Fund 308 - BIKEWAY/WALKWAY PROJECTS Total:	8,900.00
		Vendor 02061 - BODENSTEINER IMPLEMENT CO Total:	38,900.00
Vendor: 00169 - BSN SPORTS			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
BSN SPORTS	SAND VB COURT	BUILDING/GROUNDS	850.00
		Department 430 - PARKS & RECREATION Total:	850.00
		Fund 001 - GENERAL Total:	850.00
		Vendor 00169 - BSN SPORTS Total:	850.00
Vendor: 00193 - CARRICO AQUATIC RESOURCES INC			
Fund: 001 - GENERAL			
Department: 435 - AQUATIC CENTER			
CARRICO AQUATIC RESOURCE...	POOL CHEM TEST KIT	CHEMICALS	249.11
		Department 435 - AQUATIC CENTER Total:	249.11
		Fund 001 - GENERAL Total:	249.11
		Vendor 00193 - CARRICO AQUATIC RESOURCES INC Total:	249.11
Vendor: 01439 - CENGAGE LEARNING			
Fund: 171 - LIBRARY GIFT & TRUST			
Department: 410 - LIBRARY			
CENGAGE LEARNING	LG PRINT BOOK	INTEREST	26.65
		Department 410 - LIBRARY Total:	26.65
		Fund 171 - LIBRARY GIFT & TRUST Total:	26.65
		Vendor 01439 - CENGAGE LEARNING Total:	26.65
Vendor: 00209 - CENTER POINT INC			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
CENTER POINT INC	LIB BOOKS	LIBRARY MATERIALS	45.00
		Department 410 - LIBRARY Total:	45.00
		Fund 001 - GENERAL Total:	45.00
		Vendor 00209 - CENTER POINT INC Total:	45.00
Vendor: 00234 - CITY LAUNDERING INC			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
CITY LAUNDERING INC	LIB MAINTENANCE	FURNITURE/EQUIPMENT	65.21
		Department 410 - LIBRARY Total:	65.21
		Fund 001 - GENERAL Total:	65.21
		Vendor 00234 - CITY LAUNDERING INC Total:	65.21

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Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 02019 - CORE & MAIN			
Fund: 600 - WATER			
Department: 810 - WATER			
CORE & MAIN	METER SUPPLIES	METER PURCHASE	3,260.00
		Department 810 - WATER Total:	3,260.00
		Fund 600 - WATER Total:	3,260.00
Fund: 610 - SEWER			
Department: 815 - SEWER			
CORE & MAIN	METER SUPPLIES	METER PURCHASE	3,260.00
		Department 815 - SEWER Total:	3,260.00
		Fund 610 - SEWER Total:	3,260.00
		Vendor 02019 - CORE & MAIN Total:	6,520.00
Vendor: 00389 - DJ REPAIR INC			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
DJ REPAIR INC	TOWING	OPERATING SUPPLIES	125.00
		Department 110 - POLICE Total:	125.00
Department: 150 - FIRE			
DJ REPAIR INC	FD REPAIR	VEHICLE REPAIR/MAINT	305.50
		Department 150 - FIRE Total:	305.50
		Fund 001 - GENERAL Total:	430.50
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
DJ REPAIR INC	#27 HYD HOSE	VEHICLE REPAIR/MAINT	85.38
		Department 210 - STREETS Total:	85.38
		Fund 110 - ROAD USE TAX Total:	85.38
		Vendor 00389 - DJ REPAIR INC Total:	515.88
Vendor: 00399 - DON & WALT LLC			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
DON & WALT LLC	PARK RR REPAIR	BUILDING/GROUNDS	610.83
		Department 430 - PARKS & RECREATION Total:	610.83
		Fund 001 - GENERAL Total:	610.83
		Vendor 00399 - DON & WALT LLC Total:	610.83
Vendor: 02064 - DOUG NADERMAN			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
DOUG NADERMAN	VB SUPERVISOR	REC SUPPLIES	497.00
		Department 430 - PARKS & RECREATION Total:	497.00
		Fund 001 - GENERAL Total:	497.00
		Vendor 02064 - DOUG NADERMAN Total:	497.00
Vendor: 00433 - EASTERN IA EXCAVATING & CONCRETE			
Fund: 324 - STREET PROJECTS			
Department: 210 - STREETS			
EASTERN IA EXCAVATING & C...	PAY ESTIMATE #1	ANDERSON STREET PROJECT	119,749.64
		Department 210 - STREETS Total:	119,749.64
		Fund 324 - STREET PROJECTS Total:	119,749.64
		Vendor 00433 - EASTERN IA EXCAVATING & CONCRETE Total:	119,749.64

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Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 00490 - FAREWAY STORES INC			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
FAREWAY STORES INC	PARK SUPPLIES	BUILDING/GROUNDS	36.85
Department 430 - PARKS & RECREATION Total:			36.85
Fund 001 - GENERAL Total:			36.85
Vendor 00490 - FAREWAY STORES INC Total:			36.85
Vendor: 00495 - FASTENAL COMPANY INC			
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
FASTENAL COMPANY INC	BOLTS	OPERATING SUPPLIES	34.52
FASTENAL COMPANY INC	HOSE FITTING	OPERATING SUPPLIES	569.92
Department 210 - STREETS Total:			604.44
Department: 250 - SNOW REMOVAL			
FASTENAL COMPANY INC	SIDEWALK SALT MIX	STREET MAINT SUPPLIES (SALT)	399.00
Department 250 - SNOW REMOVAL Total:			399.00
Fund 110 - ROAD USE TAX Total:			1,003.44
Fund: 600 - WATER			
Department: 810 - WATER			
FASTENAL COMPANY INC	WELL 7 BOLTS	OPERATING SUPPLIES	24.94
Department 810 - WATER Total:			24.94
Fund 600 - WATER Total:			24.94
Vendor 00495 - FASTENAL COMPANY INC Total:			1,028.38
Vendor: 00501 - FEHR GRAHAM & ASSOCIATES LLC			
Fund: 324 - STREET PROJECTS			
Department: 210 - STREETS			
FEHR GRAHAM & ASSOCIATES...	ENGINEERING FEES	ANDERSON STREET PROJECT	20,803.75
FEHR GRAHAM & ASSOCIATES...	ENGINEERING FEES	ANDERSON STREET PROJECT	10,940.75
Department 210 - STREETS Total:			31,744.50
Fund 324 - STREET PROJECTS Total:			31,744.50
Fund: 602 - WATER CAPITAL IMPROVEMENTS			
Department: 810 - WATER			
FEHR GRAHAM & ASSOCIATES...	ENGINEERING FEES	BOOSTER PUMP REPLACEME...	4,998.75
Department 810 - WATER Total:			4,998.75
Fund 602 - WATER CAPITAL IMPROVEMENTS Total:			4,998.75
Vendor 00501 - FEHR GRAHAM & ASSOCIATES LLC Total:			36,743.25
Vendor: 00549 - GENERAL TRAFFIC CONTROL INC			
Fund: 110 - ROAD USE TAX			
Department: 240 - TRAFFIC CONTROL/SAFETY			
GENERAL TRAFFIC CONTROL I...	PEDESTRIAN BUSH BUTTON	EQUIP REPAIR/MAINT	864.00
Department 240 - TRAFFIC CONTROL/SAFETY Total:			864.00
Fund 110 - ROAD USE TAX Total:			864.00
Vendor 00549 - GENERAL TRAFFIC CONTROL INC Total:			864.00
Vendor: 00845 - HEIMS AWARDS			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
HEIMS AWARDS	NAMEPLATE	DEL CO LIBRARY TAXES	25.00
Department 410 - LIBRARY Total:			25.00
Fund 001 - GENERAL Total:			25.00

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Vendor Name	Description (Payable)	Account Name	Amount
Fund: 168 - PARK GIFT & TRUST Department: 430 - PARKS & RECREATION HEIMS AWARDS	HERO HUSTLE RACE BELTS	HERO HUSTLE EXPENSES	1,750.00
		Department 430 - PARKS & RECREATION Total:	1,750.00
		Fund 168 - PARK GIFT & TRUST Total:	1,750.00
		Vendor 00845 - HEIMS AWARDS Total:	1,775.00
Vendor: 00683 - ILLINOIS LIBRARY ASSOCIATION Fund: 171 - LIBRARY GIFT & TRUST Department: 410 - LIBRARY ILLINOIS LIBRARY ASSOCIATION	LIB SHIRTS/SIGNS	EDUCATIONAL PROGRAMS	299.26
		Department 410 - LIBRARY Total:	299.26
		Fund 171 - LIBRARY GIFT & TRUST Total:	299.26
		Vendor 00683 - ILLINOIS LIBRARY ASSOCIATION Total:	299.26
Vendor: 00198 - INFRASTRUCTURE TECHNOLOGY Fund: 001 - GENERAL Department: 150 - FIRE INFRASTRUCTURE TECHNOLO...	FD SECURITY	IT/COMPUTER SERVICES	1,395.00
		Department 150 - FIRE Total:	1,395.00
		Fund 001 - GENERAL Total:	1,395.00
Fund: 171 - LIBRARY GIFT & TRUST Department: 410 - LIBRARY INFRASTRUCTURE TECHNOLO...	LIB SECURITY	INTEREST	5,729.00
		Department 410 - LIBRARY Total:	5,729.00
		Fund 171 - LIBRARY GIFT & TRUST Total:	5,729.00
		Vendor 00198 - INFRASTRUCTURE TECHNOLOGY Total:	7,124.00
Vendor: 02062 - ISRAEL BECKER Fund: 001 - GENERAL Department: 110 - POLICE ISRAEL BECKER	COMPLIANCE CHECKS	SALARIES	200.00
		Department 110 - POLICE Total:	200.00
		Fund 001 - GENERAL Total:	200.00
		Vendor 02062 - ISRAEL BECKER Total:	200.00
Vendor: 00719 - J & R SUPPLY INC Fund: 320 - SUBDIVISION PROJECTS Department: 750 - CAPITAL PROJECTS J & R SUPPLY INC	WATER SUPPLIES OAKVIEW S...	OAKVIEW SUBDIVISION	7,747.00
		Department 750 - CAPITAL PROJECTS Total:	7,747.00
		Fund 320 - SUBDIVISION PROJECTS Total:	7,747.00
Fund: 324 - STREET PROJECTS Department: 210 - STREETS J & R SUPPLY INC	ANDRSN PROJ. ROD	ANDERSON STREET PROJECT	400.00
J & R SUPPLY INC	STREET PROJ COBRA FLANGE	ANDERSON STREET PROJECT	96.00
		Department 210 - STREETS Total:	496.00
		Fund 324 - STREET PROJECTS Total:	496.00
Fund: 610 - SEWER Department: 815 - SEWER J & R SUPPLY INC	ENERATOR PORTABLE PUMPS	MINOR EQUIPMENT	950.00
		Department 815 - SEWER Total:	950.00
		Fund 610 - SEWER Total:	950.00
		Vendor 00719 - J & R SUPPLY INC Total:	9,193.00

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Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 01901 - JASMINE WHITE			
Fund: 001 - GENERAL			
Department: 280 - AIRPORT			
JASMINE WHITE	AIRPORT MAINTENANCE	BUILDING/GROUNDS	40.00
JASMINE WHITE	AIRPORT MAINTENANCE	BUILDING/GROUNDS	40.00
Department 280 - AIRPORT Total:			80.00
Fund 001 - GENERAL Total:			80.00
Vendor 01901 - JASMINE WHITE Total:			80.00
Vendor: 02065 - JOE'S PLUMBING			
Fund: 610 - SEWER			
Department: 815 - SEWER			
JOE'S PLUMBING	SEWER PLUG	SEWER MAINT/REPAIR	550.00
Department 815 - SEWER Total:			550.00
Fund 610 - SEWER Total:			550.00
Vendor 02065 - JOE'S PLUMBING Total:			550.00
Vendor: 00828 - KLUESNER SANITATION LLC			
Fund: 001 - GENERAL			
Department: 510 - COMMUNITY BEAUTIFICATION			
KLUESNER SANITATION LLC	DISPOSAL FEE	BUILDING/GROUNDS	97.50
Department 510 - COMMUNITY BEAUTIFICATION Total:			97.50
Fund 001 - GENERAL Total:			97.50
Vendor 00828 - KLUESNER SANITATION LLC Total:			97.50
Vendor: 00859 - LAURA THOMAS			
Fund: 001 - GENERAL			
Department: 620 - CITY ADMINISTRATION			
LAURA THOMAS	IAMU MILELAGE REIMB	TRAINING/TRAVEL	237.80
Department 620 - CITY ADMINISTRATION Total:			237.80
Fund 001 - GENERAL Total:			237.80
Vendor 00859 - LAURA THOMAS Total:			237.80
Vendor: 00865 - LAWSON PRODUCTS			
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
LAWSON PRODUCTS	SHOP SUPPLIES	OPERATING SUPPLIES	119.37
Department 210 - STREETS Total:			119.37
Fund 110 - ROAD USE TAX Total:			119.37
Vendor 00865 - LAWSON PRODUCTS Total:			119.37
Vendor: 00875 - LIBRARY IDEAS LLC			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
LIBRARY IDEAS LLC	LIB VOX BOOKS	DUES/SUBSCRIPTIONS	99.36
LIBRARY IDEAS LLC	LIB VOX BOOKS	LIBRARY MATERIALS	56.95
Department 410 - LIBRARY Total:			156.31
Fund 001 - GENERAL Total:			156.31
Vendor 00875 - LIBRARY IDEAS LLC Total:			156.31
Vendor: 00942 - MANCHESTER SIGNS LLC			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
MANCHESTER SIGNS LLC	DOG WASTE SIGNS	BUILDING/GROUNDS	124.00
Department 430 - PARKS & RECREATION Total:			124.00
Fund 001 - GENERAL Total:			124.00
Vendor 00942 - MANCHESTER SIGNS LLC Total:			124.00

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Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 01736 - MAQUOKETA VALLEY ELECTRIC COOPERATIVE			
Fund: 001 - GENERAL			
Department: 230 - STREET LIGHTING			
MAQUOKETA VALLEY ELECTRI...	STREET LIGHTING	STREET LIGHTING ELECTRICITY	56.25
MAQUOKETA VALLEY ELECTRI...	STREET LIGHTING	STREET LIGHTING ELECTRICITY	94.99
Department 230 - STREET LIGHTING Total:			151.24
Fund 001 - GENERAL Total:			151.24
Vendor 01736 - MAQUOKETA VALLEY ELECTRIC COOPERATIVE Total:			151.24
Vendor: 00949 - MARK FINK			
Fund: 110 - ROAD USE TAX			
Department: 250 - SNOW REMOVAL			
MARK FINK	SNOW HAULING	EQUIP REPAIR/MAINT	1,750.00
Department 250 - SNOW REMOVAL Total:			1,750.00
Fund 110 - ROAD USE TAX Total:			1,750.00
Vendor 00949 - MARK FINK Total:			1,750.00
Vendor: 00967 - MASTERPIECE CLEANING LLC			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
MASTERPIECE CLEANING LLC	CUSTODIAL	SALARIES	400.00
Department 110 - POLICE Total:			400.00
Department: 620 - CITY ADMINISTRATION			
MASTERPIECE CLEANING LLC	CUSTODIAL	SALARIES	400.00
Department 620 - CITY ADMINISTRATION Total:			400.00
Fund 001 - GENERAL Total:			800.00
Vendor 00967 - MASTERPIECE CLEANING LLC Total:			800.00
Vendor: 01021 - MIDWEST TAPE LLC/HOOPLA			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
MIDWEST TAPE LLC/HOOPLA	DVD ORDER	LIBRARY MATERIALS	60.32
Department 410 - LIBRARY Total:			60.32
Fund 001 - GENERAL Total:			60.32
Vendor 01021 - MIDWEST TAPE LLC/HOOPLA Total:			60.32
Vendor: 01180 - NAPA AUTO PARTS			
Fund: 001 - GENERAL			
Department: 510 - COMMUNITY BEAUTIFICATION			
NAPA AUTO PARTS	COMPOST SITE FENCE GATES	BUILDING/GROUNDS	18.18
Department 510 - COMMUNITY BEAUTIFICATION Total:			18.18
Fund 001 - GENERAL Total:			18.18
Vendor 01180 - NAPA AUTO PARTS Total:			18.18
Vendor: 01083 - NEI3A			
Fund: 171 - LIBRARY GIFT & TRUST			
Department: 410 - LIBRARY			
NEI3A	LIB PROGRAM	EDUCATIONAL PROGRAMS	90.00
Department 410 - LIBRARY Total:			90.00
Fund 171 - LIBRARY GIFT & TRUST Total:			90.00
Vendor 01083 - NEI3A Total:			90.00
Vendor: 02030 - ONE STEP PRINT SOLUTIONS INC			
Fund: 001 - GENERAL			
Department: 435 - AQUATIC CENTER			
ONE STEP PRINT SOLUTIONS I...	SWIM LESSON FORMS	OFFICE SUPPLIES	80.38
Department 435 - AQUATIC CENTER Total:			80.38
Fund 001 - GENERAL Total:			80.38
Vendor 02030 - ONE STEP PRINT SOLUTIONS INC Total:			80.38

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Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 01148 - PHILIPPSON CONCRETE INC			
Fund: 110 - ROAD USE TAX			
Department: 250 - SNOW REMOVAL			
PHILIPPSON CONCRETE INC	DUMP TRUCK	EQUIP RENTAL	343.75
		Department 250 - SNOW REMOVAL Total:	343.75
		Fund 110 - ROAD USE TAX Total:	343.75
		Vendor 01148 - PHILIPPSON CONCRETE INC Total:	343.75
Vendor: 01350 - SPEER FINANCIAL			
Fund: 200 - DEBT SERVICE			
Department: 710 - DEBT SERVICE			
SPEER FINANCIAL	2026 GENERAL OBLIGATION ...	BOND FEES	10,715.00
		Department 710 - DEBT SERVICE Total:	10,715.00
		Fund 200 - DEBT SERVICE Total:	10,715.00
		Vendor 01350 - SPEER FINANCIAL Total:	10,715.00
Vendor: 01807 - STATE CHEMICAL SOLUTIONS			
Fund: 610 - SEWER			
Department: 815 - SEWER			
STATE CHEMICAL SOLUTIONS	LIFT STATION MAINTENANCE	OPERATING SUPPLIES	346.80
		Department 815 - SEWER Total:	346.80
		Fund 610 - SEWER Total:	346.80
		Vendor 01807 - STATE CHEMICAL SOLUTIONS Total:	346.80
Vendor: 01900 - T MOBILE			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
T MOBILE	PD MOBILE DATA	TELEPHONE/INTERNET	408.48
		Department 110 - POLICE Total:	408.48
		Fund 001 - GENERAL Total:	408.48
		Vendor 01900 - T MOBILE Total:	408.48
Vendor: 01473 - UEMSI/HTV			
Fund: 610 - SEWER			
Department: 815 - SEWER			
UEMSI/HTV	SEWER ROOT CUTTER PARTS	VEHICLE REPAIR/MAINT	205.28
		Department 815 - SEWER Total:	205.28
		Fund 610 - SEWER Total:	205.28
		Vendor 01473 - UEMSI/HTV Total:	205.28
Vendor: 01493 - US CELLULAR			
Fund: 001 - GENERAL			
Department: 150 - FIRE			
US CELLULAR	FD MOBILE DATA	TELEPHONE/INTERNET	44.78
		Department 150 - FIRE Total:	44.78
		Fund 001 - GENERAL Total:	44.78
		Vendor 01493 - US CELLULAR Total:	44.78
Vendor: 01520 - WALMART			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
WALMART	LIB SUPPLIES	PROGRAMS/EVENTS	35.47
WALMART	LIB SUPPLIES	OFFICE SUPPLIES	20.43
		Department 410 - LIBRARY Total:	55.90
		Fund 001 - GENERAL Total:	55.90

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Vendor Name	Description (Payable)	Account Name	Amount
Fund: 171 - LIBRARY GIFT & TRUST			
Department: 410 - LIBRARY			
WALMART	LIB TEEN PRIZES	EDUCATIONAL PROGRAMS	37.67
		Department 410 - LIBRARY Total:	37.67
		Fund 171 - LIBRARY GIFT & TRUST Total:	37.67
		Vendor 01520 - WALMART Total:	93.57
Vendor: 01564 - WINDSTREAM			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
WINDSTREAM	DYNAMIC IP/SIP TRUNKS	TELEPHONE/INTERNET	150.31
		Department 110 - POLICE Total:	150.31
Department: 430 - PARKS & RECREATION			
WINDSTREAM	DYNAMIC IP/SIP TRUNKS	TELEPHONE/INTERNET	69.38
		Department 430 - PARKS & RECREATION Total:	69.38
Department: 530 - BUILDING/HOUSING			
WINDSTREAM	DYNAMIC IP/SIP TRUNKS	TELEPHONE/INTERNET	69.38
		Department 530 - BUILDING/HOUSING Total:	69.38
Department: 620 - CITY ADMINISTRATION			
WINDSTREAM	DYNAMIC IP/SIP TRUNKS	TELEPHONE/INTERNET	150.32
		Department 620 - CITY ADMINISTRATION Total:	150.32
		Fund 001 - GENERAL Total:	439.39
Fund: 600 - WATER			
Department: 810 - WATER			
WINDSTREAM	DYNAMIC IP/SIP TRUNKS	TELEPHONE/INTERNET	69.38
		Department 810 - WATER Total:	69.38
		Fund 600 - WATER Total:	69.38
Fund: 610 - SEWER			
Department: 815 - SEWER			
WINDSTREAM	DYNAMIC IP/SIP TRUNKS	TELEPHONE/INTERNET	69.38
		Department 815 - SEWER Total:	69.38
		Fund 610 - SEWER Total:	69.38
		Vendor 01564 - WINDSTREAM Total:	578.15
Vendor: 01567 - WOODWARD COMMUNICATIONS INC			
Fund: 001 - GENERAL			
Department: 620 - CITY ADMINISTRATION			
WOODWARD COMMUNICATI...	PUBLICATION EXPENSE	PRINTING/PUBLICATION	649.28
		Department 620 - CITY ADMINISTRATION Total:	649.28
		Fund 001 - GENERAL Total:	649.28
		Vendor 01567 - WOODWARD COMMUNICATIONS INC Total:	649.28
		Grand Total:	273,002.68

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL	38,529.96	38,529.96
021 - STREET EQUIPMENT RESERVE	15,000.00	15,000.00
110 - ROAD USE TAX	5,650.18	5,650.18
168 - PARK GIFT & TRUST	1,750.00	1,750.00
171 - LIBRARY GIFT & TRUST	6,207.53	6,207.53
200 - DEBT SERVICE	10,715.00	10,715.00
308 - BIKEWAY/WALKWAY PROJECTS	8,900.00	8,900.00
320 - SUBDIVISION PROJECTS	7,747.00	7,747.00
324 - STREET PROJECTS	151,990.14	151,990.14
600 - WATER	5,925.62	5,925.62
602 - WATER CAPITAL IMPROVEMENTS	4,998.75	4,998.75
610 - SEWER	15,588.50	15,588.50
Grand Total:	273,002.68	273,002.68

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-110-60100	SALARIES	600.00	600.00
001-110-63710	ELECTRICITY	248.85	248.85
001-110-63730	TELEPHONE/INTERNET	558.79	558.79
001-110-63790	HEATING FUEL	42.20	42.20
001-110-65070	OPERATING SUPPLIES	125.00	125.00
001-130-63710	ELECTRICITY	20.00	20.00
001-150-63320	VEHICLE REPAIR/MAINT	552.24	552.24
001-150-63710	ELECTRICITY	92.92	92.92
001-150-63730	TELEPHONE/INTERNET	44.78	44.78
001-150-63790	HEATING FUEL	794.45	794.45
001-150-63800	NATURAL GAS (GENERA...	44.11	44.11
001-150-64190	IT/COMPUTER SERVICES	1,395.00	1,395.00
001-150-65070	OPERATING SUPPLIES	127.50	127.50
001-230-63710	STREET LIGHTING ELECT...	8,170.56	8,170.56
001-280-63100	BUILDING/GROUNDS	80.00	80.00
001-280-63710	ELECTRICITY	251.74	251.74
001-410-44700	DEL CO LIBRARY TAXES	25.00	25.00
001-410-62100	DUES/SUBSCRIPTIONS	149.51	149.51
001-410-63790	HEATING FUEL	657.37	657.37
001-410-64990	PROGRAMS/EVENTS	35.47	35.47
001-410-65020	LIBRARY MATERIALS	709.38	709.38
001-410-65060	OFFICE SUPPLIES	406.61	406.61
001-410-67210	FURNITURE/EQUIPMENT	65.21	65.21
001-430-63100	BUILDING/GROUNDS	1,789.68	1,789.68
001-430-63710	ELECTRICITY	217.03	217.03
001-430-63730	TELEPHONE/INTERNET	69.38	69.38
001-430-63790	HEATING FUEL	199.76	199.76
001-430-63990	MAINT (HOTEL/MOTEL ...	1,910.00	1,910.00
001-430-65075	REC SUPPLIES	497.00	497.00
001-430-67900	CAPITAL IMPROVEMENTS	15,000.00	15,000.00
001-435-62350	LIFEGUARD/WSI TRAINI...	192.00	192.00
001-435-63790	HEATING FUEL	86.18	86.18
001-435-65010	CHEMICALS	249.11	249.11
001-435-65060	OFFICE SUPPLIES	150.36	150.36
001-510-63100	BUILDING/GROUNDS	899.54	899.54
001-530-63730	TELEPHONE/INTERNET	69.38	69.38
001-620-60100	SALARIES	400.00	400.00
001-620-62300	TRAINING/TRAVEL	237.80	237.80
001-620-63710	ELECTRICITY	351.28	351.28
001-620-63730	TELEPHONE/INTERNET	150.32	150.32
001-620-63790	HEATING FUEL	215.17	215.17

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-620-64140	PRINTING/PUBLICATION	649.28	649.28
021-210-67100	VEHICLE PURCHASE	15,000.00	15,000.00
110-210-63320	VEHICLE REPAIR/MAINT	85.38	85.38
110-210-63710	ELECTRICITY	511.68	511.68
110-210-63790	HEATING FUEL	972.56	972.56
110-210-65070	OPERATING SUPPLIES	723.81	723.81
110-240-63500	EQUIP REPAIR/MAINT	864.00	864.00
110-250-63500	EQUIP REPAIR/MAINT	1,750.00	1,750.00
110-250-64150	EQUIP RENTAL	343.75	343.75
110-250-64170	STREET MAINT SUPPLIES ..	399.00	399.00
168-430-65700	HERO HUSTLE EXPENSES	1,750.00	1,750.00
171-410-43000	INTEREST	5,755.65	5,755.65
171-410-64900	EDUCATIONAL PROGRA...	426.93	426.93
171-410-65020	LIBRARY MATERIALS	24.95	24.95
200-710-68990	BOND FEES	10,715.00	10,715.00
308-430-67800	BIKEWAY/WALKWAY MA...	8,900.00	8,900.00
320-750-67710	OAKVIEW SUBDIVISION	7,747.00	7,747.00
324-210-67715	ANDERSON STREET PRO...	151,990.14	151,990.14
600-810-63710	ELECTRICITY	1,936.14	1,936.14
600-810-63730	TELEPHONE/INTERNET	69.38	69.38
600-810-63790	HEATING FUEL	635.16	635.16
600-810-65070	OPERATING SUPPLIES	24.94	24.94
600-810-67240	METER PURCHASE	3,260.00	3,260.00
602-810-67750	BOOSTER PUMP REPLAC...	4,998.75	4,998.75
610-815-63200	SEWER MAINT/REPAIR	550.00	550.00
610-815-63320	VEHICLE REPAIR/MAINT	205.28	205.28
610-815-63710	ELECTRICITY	7,339.62	7,339.62
610-815-63730	TELEPHONE/INTERNET	69.38	69.38
610-815-63790	HEATING FUEL	2,867.42	2,867.42
610-815-65040	MINOR EQUIPMENT	950.00	950.00
610-815-65070	OPERATING SUPPLIES	346.80	346.80
610-815-67240	METER PURCHASE	3,260.00	3,260.00
	Grand Total:	273,002.68	273,002.68

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	273,002.68	273,002.68
Grand Total:	273,002.68	273,002.68

Minutes
Regular Meeting of the City of Manchester Parks and Recreation Commission
Tuesday, March 20, 2026 **City Hall** **5:00 pm**

Present: Annette Lenz, Mike Wessels, Tim Egemo, Melissa Coates

Absent: Nick La Rosa

Guests:

Also Present: Doug Foley, Director of Parks and Recreation

Consent agenda:

- a. Approval of the minutes of last month’s regular meeting of the City of Manchester Parks and Recreation Commission.
- b. Approval of the bills.

It was motioned by Commissioner Lenz and seconded by Commissioner Egemo to approve the consent agenda. Motion carried, all ayes.

VENDOR	DESCRIPTION	AMOUNT
ACCESS SYSTEMS LEASING	COPIER/NETWORK MAINT AGREEMENT	24.47
ALLIANT ENERGY	ELECTRICITY	583.52
AMAZON BUSINESS	TIRRILL PARK LIGHT BULB	47.00
ANDERSON WELDING	REPAIRS	17.02
BLACK HILLS ENERGY	NATURAL GAS	420.00
DELAWARE CO EMS	2025 HERO HUSTLE RACE PROCEEDS	4,500.00
DELAWARE FIRE DEPT	2025 HERO HUSTLE RACE PROCEEDS	500.00
DELHI LUMBER	BAUM PARK ARCHES	205.20
EARLVILLE FIRE DEPT	2025 HERO HUSTLE RACE PROCEEDS	500.00
JACK KLAUS	SEIBERT/SHELTER RENTAL REIMB	105.00
JOHN KEPPLER	TREE/STUMP REMOVAL	2,200.00
MANCHESTER POLICE DEPT	2025 HERO HUSTLE RACE PROCEEDS	4,500.00
METRICS ARCHITECTURE	BAUM PARK SHELTER PROJECT	938.00
PALMER HARDWARE	SUPPLIES	3.30
PIZZA RANCH	MEETING SUPPLIES	60.97
SCHMITZ JANITORIAL	PARK RESTROOM SUPPLIES	445.00
STATE CHEMICAL SOLUTIONS	CLEANING SUPPLIES	265.19
STOREY KENWORTHY	OFFICE SUPPLIES	35.88
THREE RIVERS FS	VEHICLE FUEL	91.18
US CELLULAR	TELEPHONE/INTERNET	156.56
VALLEY ATHLETIC CLUB	PARK PAINT	664.90
WINDSTREAM	TELEPHONE/INTERNET	69.38
	TOTAL	16,332.57

Recreation Business

Recreation Programs:

The following programs on currently ongoing: Group Swim Lesson Registration – over 300 registrants so far.

Recently Finished Programs: 1st Lifeguard Class, WSI Class, Coed Volleyball League

Upcoming Programs: 2nd Lifeguard Class and Lifeguard Recert Class. Private Swim Lesson Registration.

Park Business

Foley reported the following:

*All park restrooms are now open.

*Senior Service Day will be Wednesday, May 6th.

*The Grand Ave trail project will begin this Spring.

*The city will be soliciting bids to replace a 1000ft section of trail along Stiles St from the complex down toward Prospect St.

*The city will be constructing a sand volleyball court at 300 River St. That parcel of land is city owned but is leased to the Watershed. The Watershed will be allowed to run tournaments and/or leagues at the court. Eric Ogden of Ogden Turf will construct the court with assistance from the city.

*The Hartwick Huskys have asked permission to place a 40 ft storage container with 3 garage doors at Schram Park to house their daily use equipment (skis, ropes, pfd's, uniforms, etc) which would replace the pull behind trailer that they currently use. The Commission agrees to allow it provided it looks nice and fits in the area appropriately. The Commission reserved the right to deny next year if it chooses. The Commission members agree that the Huskys are a good partner that brings a lot of people in to the park and community and wants to work with them. It was motioned by Commissioner Lenz and seconded by Commissioner Coates to approve the consent agenda. Motion carried, all ayes.

Aquatic Center

*The tentative opening day has been set for the Memorial Day weekend/Saturday, May 23rd.

Other Business

*Vandalism report: a sink was broken off the wall in Denton Park.

*Foley mentioned that a group from Wisconsin will be using the White Water Park on May 16th for Swift Water Training. They are one of 5 different groups that travel to utilize the park for training. Schram Park also gets used by various local Fire Departments and Dive teams as a training area as well.

Adjourn: Meeting adjourned at 5:33 p.m.

Doug Foley, Director of Parks and Recreation

R-046-2026
RESOLUTION AMENDING SALARY RESOLUTION

BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF MANCHESTER

SECTION 1. That the following employee having completed five years in her current position shall be granted an increase and be paid as follows:

Employee	Position	Hourly Pay Rate	Effective
Leanne Bush	Librarian	\$21.86	05/03/2026

SECTION 2. That the following employee having completed one year in his current position shall be granted an increase and be paid as follows:

Employee	Position	Hourly Pay Rate	Effective
Peyton Clark	Police Officer	\$33.87	05/05/2026

SECTION 3. That the following employees having completed three years in their current positions shall be granted an increase and be paid as follows:

Employee	Position	Hourly Pay Rate	Effective
Kenneth Feeney	Circulation Clerk	\$16.57	05/15/2026
Dianne Osmun	Circulation Clerk	\$16.58	05/15/2026

SECTION 4. That the following employee having completed one year in her current position shall be granted an increase and be paid as follows:

Employee	Position	Hourly Pay Rate	Effective
Kamille Hawker	Interlibrary Loan/ Programming Circulation Clerk	\$16.83	05/19/2026

All other requirements shall be the same as that set out in Resolution R-059-2025 as passed and approved on June 30th, 2025.

PASSED AND APPROVED this 27th day of April, 2026.

Connie Behnken, Mayor

ATTEST:

Erin Learn, City Clerk



TO: CITY COUNCIL
FR: LAURA THOMAS, DEPUTY CITY CLERK
DATE: 2026.04.23
RE: ASSESSMENTS & COLLECTIONS

Subject to approval by the City Council, the City Clerk shall certify the following items to the Delaware County Treasurer on May 22, 2026 for collection in the manner of real estate records. Previous invoices have been sent prior to this request.

OWNER NAME	ADDRESS	LEGAL DESCRIPTION	Type of Service	Invoice #	DATE OF SERVICE	MAILED CERTIFIED	AMOUNT
Duggan, Cassandra	157 Gay St	BURRINGTON'S ADD N 116' W 50' LT 12	nuisance snow	439 445 460 476	2025.12.11 2026.01.23 2026.02.24 2026.03.18	Deceased. No mail receptacle. No forward.	\$ 400.00
Bowman, Zackery	313 S Tama St	MANCH S 1/2 LOT 240 S 1/2 LOT 241	nuisance snow	447 459	2026.02.09 2026.02.25	2026.04.13	\$ 200.00
Hamman, Jerry	817 E Butler St	IA LAND CO'S ADD W 70' N 110' E 1/2 LOT 9	nuisance snow	462	2026.02.25	2026.04.13	\$ 100.00
Hauser, Mollie	803 N Franklin St	SUB N 1/2 SE & S 1/2 NE PT LTS 14 & 15 AS DESC B 80 P 417	nuisance snow	464	2026.02.25	2026.04.13	\$ 100.00
Mensen, Jeff & Amy	209 E Butler St	MANCH LOT 40	nuisance snow	453	2026.01.27	2026.04.13	\$ 100.00
Miller, Shayli (aka)Slaymaker, Hanna	129 Gay St	BURRINGTON'S ADD N 1/2 W 74' LT 14	nuisance snow	451 466	2026.01.27 2026.02.25	2026.04.13	\$ 200.00
Stohlman, Edward	509 Lincoln St	MANCH LOT 888	nuisance snow	438 444 469 477	2025.12.11 2026.01.23 2026.02.24 2026.03.18	2026.04.13	\$ 400.00
Tibbott, Jessie	106 W Howard St	MANCH LT 286	nuisance snow	470	2026.02.24	2026.04.13	\$ 100.00
Tucker, Lori	800 E Main St	IA LAND CO'S ADD W 61 1/2' S 125' LT 3	nuisance snow	449	2026.01.27	2026.04.13	\$ 100.00
							\$ 1,700.00



Burrington Group, Inc.

105 West Main Street
Manchester, IA 52057
p 563.927.2434 f 563.927.8824

info@burringtongroup.com
www.burringtongroup.com

INVOICE

BILL TO
City of Manchester 208 East Main Street Manchester, IA 52057

DATE:	4/13/2026
Invoice #:	2910

TERMS	DUE DATE
Net 30	5/13/2026

DESCRIPTION	QTY	RATE	AMOUNT
<p>24-150 Grand Avenue Trail Extension Project in accordance with the City of Manchester Resolution No. 117-2024 dated November 12, 2024.</p> <p>PERIOD OF SERVICES: January 1, 2026 through March 31, 2026</p> <p>ENGINEERING AND BID PHASE SERVICES PROVIDED: Post bidding support, answer questions from DOT contacts, attend council meetings,.</p> <p>Fixed Fee: \$24,500.00 Percentage Invoiced 100% Previous Invoiced \$22,050.00 Previous Payments \$22,050.00</p> <p>Professional Fee 2,450.00 2,450.00</p> <p>CONSTRUCTION STAKING & TESTING:</p> <p>Fixed Fee \$9,500.00 Percentage Invoiced % Previous Invoiced \$0.00 Previous Payments \$0.00</p> <p>CONSTRUCTION OBSERVATION, STAKING & TESTING (\$30,000.00 Estimate)</p>			
Thank you for your business.	Total		\$2,450.00

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of : MANCHESTER County Name: DELAWARE COUNTY

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	268,162,889	2b	262,958,206	City Number: 28-263 Last Official Census: 5,065
DEBT SERVICE	3a	290,295,301	3b	285,090,618	
Ag Land	4a	1,144,517			

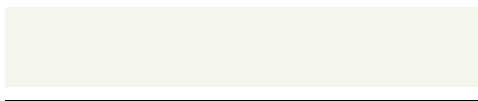
Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	7.96687	1,955,008	245,392,189	9.28
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2027	7.73483	2,074,194	6.10	

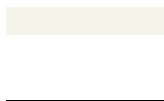
TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	7.73483	Consolidated General Fund		5	2,074,194	2,033,937	43	7.73483
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	221,002	216,712	52	0.82413
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465	0.00000
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	2,295,196	2,250,649		
384.1	3.00375	Ag Land		26	3,438	3,438	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	2,298,634	2,254,087		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	425,469	417,212		1.58661
Rules	Amt Nec	Other Employee Benefits		31	571,233	560,146		2.13017
		Subtotal Employee Benefit Levy (29,30,31)		32	996,702	977,358	65	3.71678
			Valuation					
386	As Req	With Gas & Elec						
	SSMID 1 (A)	0 (B)		0	34	0	66	0.00000
	SSMID 2 (A)	0 (B)		0	35	0	67	0.00000
	SSMID 3 (A)	0 (B)		0	36	0	68	0.00000
	SSMID 4 (A)	0 (B)		0	37	0	69	0.00000
	SSMID 5 (A)	0 (B)		0	555	0	565	0.00000
	SSMID 6 (A)	0 (B)		0	556	0	566	0.00000
	SSMID 7 (A)	0 (B)		0	1177	0	1179	0.00000
	SSMID 8 (A)	0 (B)		0	1185	0	1187	0.00000
		Total Special Revenue Levies		39	996,702	977,358		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	779,491	765,517	70	2.68517
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	4,074,827	3,996,962	72	14.96091

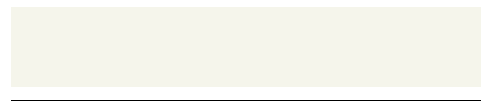
COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.



(City Representative)



(Date)



(County Auditor)



(Date)

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 3/23/2026 Meeting Time: 05:00 PM Meeting Location: City Council Chambers, 204 E Main St, Manchester, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
 www.manchester-ia.org

City Telephone Number
 (563) 927-1113

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	240,038,343	262,958,206	262,958,206
Consolidated General Fund	1,912,354	1,912,354	2,033,937
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	189,369	189,369	216,712
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	393,459	393,459	417,212
Other Employee Benefits	508,584	508,584	560,146
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	262,104,833	285,090,618	285,090,618
Debt Service	770,696	770,696	765,517
CITY REGULAR TOTAL PROPERTY TAX	3,774,462	3,774,462	3,993,524
CITY REGULAR TAX RATE	15.45410	14.12632	14.96091
Taxable Value for City Ag Land	1,151,514	1,144,517	1,144,517
Ag Land	3,459	3,459	3,438
CITY AG LAND TAX RATE	3.00375	3.02224	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	733	733	0.00
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	3,186	3,423	7.44

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

The increase is due to increases in insurance and staffing costs along with increases in operational and maintenance costs for City facilities.

FUND BALANCE

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2025										
Beginning Fund Balance July 1	1	1,824,203	1,778,019	161,298	144,464	771,944	0	4,679,928	1,604,364	6,284,292
Actual Revenues Except Beg Balance	2	5,312,401	2,851,539	787,739	2,742,038	3,463,214	0	15,156,931	2,828,956	17,985,887
Actual Expenditures Except End Balance	3	5,385,381	2,801,918	698,729	2,729,608	2,193,253	0	13,808,889	2,873,227	16,682,116
Ending Fund Balance June 30	4	1,751,223	1,827,640	250,308	156,894	2,041,905	0	6,027,970	1,560,093	7,588,063
Re-Estimated FY 2026										
Beginning Fund Balance	5	1,751,223	1,827,640	250,308	156,894	2,041,905	0	6,027,970	1,560,093	7,588,063
Re-Est Revenues	6	6,516,112	3,023,328	698,009	3,471,403	2,436,000	0	16,144,852	3,156,473	19,301,325
Re-Est Expenditures	7	6,754,444	2,405,853	630,377	3,395,503	1,965,000	0	15,151,177	3,082,643	18,233,820
Ending Fund Balance	8	1,512,891	2,445,115	317,940	232,794	2,512,905	0	7,021,645	1,633,923	8,655,568
Budget FY 2027										
Beginning Fund Balance	9	1,512,891	2,445,115	317,940	232,794	2,512,905	0	7,021,645	1,633,923	8,655,568
Revenues	10	6,432,353	2,921,375	693,535	1,367,472	856,027	0	12,270,762	3,703,836	15,974,598
Expenditures	11	6,692,081	2,791,472	682,035	1,317,981	1,820,000	0	13,303,569	3,559,202	16,862,771
Ending Fund Balance	12	1,253,163	2,575,018	329,440	282,285	1,548,932	0	5,988,838	1,778,557	7,767,395

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: MANCHESTER
 Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,711,238							1,711,238	1,621,152
Jail	2								0	0
Emergency Management	3	1,240							1,240	240
Flood Control	4								0	0
Fire Department	5	335,029							335,029	240,793
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	4,491							4,491	9,071
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	2,051,998	0				0		2,051,998	1,871,256
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	353,937	631,934						985,871	656,767
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	105,000	500						105,500	98,514
Traffic Control and Safety	15		30,700						30,700	18,579
Snow Removal	16		87,000						87,000	69,902
Highway Engineering	17								0	0
Street Cleaning	18		5,500						5,500	18,551
Airport (if not Enterprise)	19	647,421							647,421	115,681
Garbage (if not Enterprise)	20	371,800							371,800	379,699
Other Public Works	21		5,000						5,000	0
TOTAL (lines 12 - 21)	22	1,478,158	760,634				0		2,238,792	1,357,693
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	615,821	44,906						660,727	556,498
Museum, Band and Theater	32								0	0
Parks	33	399,537	85,500						485,037	460,657
Recreation	34	328,448							328,448	271,358
Cemetery	35								0	0
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	72,500							72,500	67,600
TOTAL (lines 31 - 37)	38	1,416,306	130,406				0		1,546,712	1,356,113

City Name: MANCHESTER
 Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39	103,164						103,164	89,554
Economic Development	40	67,460						67,460	423,932
Housing and Urban Renewal	41	148,335	20,000					168,335	167,519
Planning & Zoning	42	24,500						24,500	4,556
Other Com & Econ Development	43							0	0
TIF Rebates	44			287,104				287,104	0
TOTAL (lines 39 - 44)	45	343,459	20,000	287,104		0		650,563	685,561
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	22,168						22,168	17,046
Clerk, Treasurer, & Finance Adm.	47	624,113						624,113	504,402
Elections	48							0	0
Legal Services & City Attorney	49							0	0
City Hall & General Buildings	50							0	0
Tort Liability	51							0	0
Other General Government	52	90,998	136,100					227,098	116,466
TOTAL (lines 46 - 52)	53	737,279	136,100	0		0		873,379	637,914
DEBT SERVICE	54					1,395,503		1,395,503	1,389,608
Gov Capital Projects	55				1,965,000			1,965,000	2,193,253
TIF Capital Projects	56							0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	1,965,000	0		1,965,000	2,193,253
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	6,027,200	1,047,140	287,104	1,395,503	1,965,000	0	10,721,947	9,491,398
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						781,862	781,862	604,750
Sewer Utility	60						792,203	792,203	645,317
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64							0	0
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68							0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70						481,280	481,280	468,780
Enterprise CAPITAL PROJECTS	71							0	159,950
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						2,055,345	2,055,345	1,878,797
TOTAL ALL EXPENDITURES (lines 58+73)	74	6,027,200	1,047,140	287,104	1,395,503	1,965,000	0	12,777,292	11,370,195
Regular Transfers Out	75	727,244	1,358,713		2,000,000			1,027,298	5,113,255
Internal TIF Loan Transfers Out	76			343,273				343,273	412,398
Total ALL Transfers Out	77	727,244	1,358,713	343,273	2,000,000	0	0	1,027,298	5,456,528
Total Expenditures and Other Fin Uses (lines 74+77)	78	6,754,444	2,405,853	630,377	3,395,503	1,965,000	0	18,233,820	16,682,116
Ending Fund Balance June 30	79	1,512,891	2,445,115	317,940	232,794	2,512,905	0	1,633,923	7,588,063

RE-ESTIMATED REVENUES DETAIL

City Name: MANCHESTER
 Fiscal Year July 1, 2025 - June 30, 2026

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
Taxes Levied on Property	1	2,155,518	922,162		786,439				3,864,119	3,702,013
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,155,518	922,162		786,439	0			3,864,119	3,702,013
Delinquent Property Taxes	4								0	0
TIF Revenues	5			698,009					698,009	787,739
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6								0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	633,000							633,000	462,564
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10	2,000	1,000		1,000				4,000	3,847
Hotel/Motel Taxes	11	110,000							110,000	95,136
Other Local Option Taxes	12		830,000						830,000	808,875
Subtotal - Other City Taxes (lines 6 thru 12)	13	745,000	831,000		1,000	0			1,577,000	1,370,422
Licenses & Permits	14	57,870							57,870	67,236
Use of Money & Property	15	76,432	34,550		5,000	8,000		65,800	189,782	177,728
Intergovernmental:										
Federal Grants & Reimbursements	16								0	0
Road Use Taxes	17		720,000						720,000	719,328
Other State Grants & Reimbursements	18	686,195	53,714		38,763				778,672	929,698
Local Grants & Reimbursements	19	170,047	7,500						177,547	174,142
Subtotal - Intergovernmental (lines 16 thru 19)	20	856,242	781,214	0	38,763	0		0	1,676,219	1,823,168
Charges for Fees & Service:										
Water Utility	21							993,062	993,062	884,090
Sewer Utility	22							1,344,173	1,344,173	1,237,683
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	399,300							399,300	397,120
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	0
Other Fees & Charges for Service	33	254,250							254,250	256,167
Subtotal - Charges for Service (lines 21 thru 33)	34	653,550	0		0	0	0	2,337,235	2,990,785	2,775,060
Special Assessments	35					140,000			140,000	111,186
Miscellaneous	36	266,542	288,411			8,000		2,542	565,495	528,225
Other Financing Sources:										
Regular Operating Transfers In	37	1,672,458	165,991		293,910	2,230,000		750,896	5,113,255	4,899,523
Internal TIF Loan Transfers In	38	32,500			260,773	50,000			343,273	412,398
Subtotal ALL Operating Transfers In	39	1,704,958	165,991	0	554,683	2,280,000	0	750,896	5,456,528	5,311,921
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				2,085,518				2,085,518	1,331,189
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,704,958	165,991	0	2,640,201	2,280,000	0	750,896	7,542,046	6,643,110
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	6,516,112	3,023,328	698,009	3,471,403	2,436,000	0	3,156,473	19,301,325	17,985,887
Beginning Fund Balance July 1	44	1,751,223	1,827,640	250,308	156,894	2,041,905	0	1,560,093	7,588,063	6,284,292
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	8,267,335	4,850,968	948,317	3,628,297	4,477,905	0	4,716,566	26,889,388	24,270,179

EXPENDITURES SCHEDULE PAGE 1

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,748,994							1,748,994	1,711,238	1,621,152
Jail	2								0	0	0
Emergency Management	3	1,240							1,240	1,240	240
Flood Control	4								0	0	0
Fire Department	5	773,076							773,076	335,029	240,793
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	4,508							4,508	4,491	9,071
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,527,818	0				0		2,527,818	2,051,998	1,871,256
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	263,081	642,189						905,270	985,871	656,767
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	105,000	500						105,500	105,500	98,514
Traffic Control and Safety	15		28,700						28,700	30,700	18,579
Snow Removal	16		87,000						87,000	87,000	69,902
Highway Engineering	17								0	0	0
Street Cleaning	18		5,500						5,500	5,500	18,551
Airport	19	56,316							56,316	647,421	115,681
Garbage (if not Enterprise)	20	376,800							376,800	371,800	379,699
Other Public Works	21		5,000						5,000	5,000	0
TOTAL (lines 12 - 21)	22	801,197	768,889				0		1,570,086	2,238,792	1,357,693
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	649,596	70,000						719,596	660,727	556,498
Museum, Band and Theater	32								0	0	0
Parks	33	404,654	184,350						589,004	485,037	460,657
Recreation	34	313,863							313,863	328,448	271,358
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	67,500							67,500	72,500	67,600
TOTAL (lines 31 - 37)	38	1,435,613	254,350				0		1,689,963	1,546,712	1,356,113

City Name: MANCHESTER
Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	104,664							104,664	103,164	89,554
Economic Development	40	66,460							66,460	67,460	423,932
Housing and Urban Renewal	41	153,126	20,000						173,126	168,335	167,519
Planning & Zoning	42	24,500							24,500	24,500	4,556
Other Com & Econ Development	43								0	0	0
TIF Rebates	44			339,010					339,010	287,104	0
TOTAL (lines 39 - 44)	45	348,750	20,000	339,010			0		707,760	650,563	685,561
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	22,169							22,169	22,168	17,046
Clerk, Treasurer, & Finance Adm.	47	663,040							663,040	624,113	504,402
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52	12,300	138,200						150,500	227,098	116,466
TOTAL (lines 46 - 52)	53	697,509	138,200	0			0		835,709	873,379	637,914
DEBT SERVICE	54				1,317,981				1,317,981	1,395,503	1,389,608
Gov Capital Projects	55					1,820,000			1,820,000	1,965,000	2,193,253
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		1,820,000	0		1,820,000	1,965,000	2,193,253
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0		10,469,317	10,721,947	9,491,398
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							986,580	986,580	781,862	604,750
Sewer Utility	60							890,126	890,126	792,203	645,317
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							485,520	485,520	481,280	468,780
Enterprise CAPITAL PROJECTS	71							0	0	0	159,950
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							2,362,226	2,362,226	2,055,345	1,878,797
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0	2,362,226	12,831,543	12,777,292	11,370,195
Regular Transfers Out	75	881,194	1,610,033					1,196,976	3,688,203	5,113,255	4,899,523
Internal TIF Loan / Repayment Transfers Out	76			343,025					343,025	343,273	412,398
Total ALL Transfers Out	77	881,194	1,610,033	343,025	0	0	0	1,196,976	4,031,228	5,456,528	5,311,921
Total Expenditures & Fund Transfers Out (lines 74+77)	78	6,692,081	2,791,472	682,035	1,317,981	1,820,000	0	3,559,202	16,862,771	18,233,820	16,682,116
Ending Fund Balance June 30	79	1,253,163	2,575,018	329,440	282,285	1,548,932	0	1,778,557	7,767,395	8,655,568	7,588,063

REVENUES DETAIL

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,254,087	977,358		765,517	0			3,996,962	3,864,119	3,702,013
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,254,087	977,358		765,517	0			3,996,962	3,864,119	3,702,013
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			693,535					693,535	698,009	787,739
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	44,547	19,344		13,974	0			77,865	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	803,000							803,000	633,000	462,564
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10	2,000	1,000		1,000				4,000	4,000	3,847
Hotel/Motel Taxes	11	110,000							110,000	110,000	95,136
Other Local Option Taxes	12		830,000						830,000	830,000	808,875
Subtotal - Other City Taxes (lines 6 thru 12)	13	959,547	850,344		14,974	0			1,824,865	1,577,000	1,370,422
Licenses & Permits	14	46,870							46,870	57,870	67,236
Use of Money & Property	15	76,754	34,550		5,000	8,000		64,700	189,004	189,782	177,728
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		710,000						710,000	720,000	719,328
Other State Grants & Reimbursements	18	129,066	56,180		37,602	185,000		144,000	551,848	778,672	929,698
Local Grants & Reimbursements	19	171,323	3,000						174,323	177,547	174,142
Subtotal - Intergovernmental (lines 16 thru 19)	20	300,389	769,180	0	37,602	185,000		144,000	1,436,171	1,676,219	1,823,168
Charges for Fees & Service:											
Water Utility	21							1,058,446	1,058,446	993,062	884,090
Sewer Utility	22							1,436,690	1,436,690	1,344,173	1,237,683
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	399,300							399,300	399,300	397,120
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	254,250							254,250	254,250	256,167
Subtotal - Charges for Service (lines 21 thru 33)	34	653,550	0		0	0	0	2,495,136	3,148,686	2,990,785	2,775,060
Special Assessments	35					125,000			125,000	140,000	111,186
Miscellaneous	36	237,050	117,200			13,027			367,277	565,495	528,225
Other Financing Sources:											
Regular Operating Transfers In	37	1,871,606	172,743		283,854	475,000		885,000	3,688,203	5,113,255	4,899,523
Internal TIF Loan Transfers In	38	32,500			260,525	50,000			343,025	343,273	412,398
Subtotal ALL Operating Transfers In	39	1,904,106	172,743	0	544,379	525,000	0	885,000	4,031,228	5,456,528	5,311,921
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							115,000	115,000	2,085,518	1,331,189
Proceeds of Capital Asset Sales	41							0	0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,904,106	172,743	0	544,379	525,000	0	1,000,000	4,146,228	7,542,046	6,643,110
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	6,432,353	2,921,375	693,535	1,367,472	856,027	0	3,703,836	15,974,598	19,301,325	17,985,887
Beginning Fund Balance July 1	44	1,512,891	2,445,115	317,940	232,794	2,512,905	0	1,633,923	8,655,568	7,588,063	6,284,292
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	7,945,244	5,366,490	1,011,475	1,600,266	3,368,932	0	5,337,759	24,630,166	26,889,388	24,270,179

ADOPTED BUDGET SUMMARY

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
Revenues & Other Financing Sources										
Taxes Levied on Property	1	2,254,087	977,358		765,517	0		3,996,962	3,864,119	3,702,013
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0		0	0	0
Net Current Property Taxes	3	2,254,087	977,358		765,517	0		3,996,962	3,864,119	3,702,013
Delinquent Property Taxes	4	0	0		0	0		0	0	0
TIF Revenues	5			693,535				693,535	698,009	787,739
Other City Taxes	6	959,547	850,344		14,974	0		1,824,865	1,577,000	1,370,422
Licenses & Permits	7	46,870	0				0	46,870	57,870	67,236
Use of Money and Property	8	76,754	34,550	0	5,000	8,000	64,700	189,004	189,782	177,728
Intergovernmental	9	300,389	769,180	0	37,602	185,000	144,000	1,436,171	1,676,219	1,823,168
Charges for Fees & Service	10	653,550	0		0	0	2,495,136	3,148,686	2,990,785	2,775,060
Special Assessments	11	0	0		0	125,000	0	125,000	140,000	111,186
Miscellaneous	12	237,050	117,200		0	13,027	0	367,277	565,495	528,225
Sub-Total Revenues	13	4,528,247	2,748,632	693,535	823,093	331,027	0	2,703,836	11,828,370	11,342,777
Other Financing Sources:										
Total Transfers In	14	1,904,106	172,743	0	544,379	525,000	0	885,000	4,031,228	5,311,921
Proceeds of Debt	15	0	0	0	0	0		115,000	115,000	1,331,189
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	6,432,353	2,921,375	693,535	1,367,472	856,027	0	3,703,836	15,974,598	17,985,887
Expenditures & Other Financing Uses										
Public Safety	18	2,527,818	0	0			0	2,527,818	2,051,998	1,871,256
Public Works	19	801,197	768,889	0			0	1,570,086	2,238,792	1,357,693
Health and Social Services	20	0	0	0			0	0	0	0
Culture and Recreation	21	1,435,613	254,350	0			0	1,689,963	1,546,712	1,356,113
Community and Economic Development	22	348,750	20,000	339,010			0	707,760	650,563	685,561
General Government	23	697,509	138,200	0			0	835,709	873,379	637,914
Debt Service	24	0	0	0	1,317,981		0	1,317,981	1,395,503	1,389,608
Capital Projects	25	0	0	0		1,820,000	0	1,820,000	1,965,000	2,193,253
Total Government Activities Expenditures	26	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0	10,469,317	10,721,947	9,491,398
Business Type Proprietary: Enterprise & ISF	27							2,362,226	2,362,226	1,878,797
Total Gov & Bus Type Expenditures	28	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0	12,831,543	12,777,292	11,370,195
Total Transfers Out	29	881,194	1,610,033	343,025	0	0	0	1,196,976	4,031,228	5,311,921
Total ALL Expenditures/Fund Transfers Out	30	6,692,081	2,791,472	682,035	1,317,981	1,820,000	0	16,862,771	18,233,820	16,682,116
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32	-259,728	129,903	11,500	49,491	-963,973	0	144,634	-888,173	1,303,771
Beginning Fund Balance July 1	33	1,512,891	2,445,115	317,940	232,794	2,512,905	0	1,633,923	8,655,568	7,588,063
Ending Fund Balance June 30	34	1,253,163	2,575,018	329,440	282,285	1,548,932	0	1,778,557	8,655,568	7,588,063

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2027	Interest Due FY 2027	Total Obligation Due FY 2027	Bond Reg./ Paying Agent Fees Due FY 2027	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	1,070,000	242,870	1,312,870	11,000	0	544,379	779,491
NON GO - TOTAL	451,000	26,520	477,520	2,000	0	479,520	0
GRAND - TOTAL	1,521,000	269,390	1,790,390	13,000	0	1,023,899	779,491

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

City of: **MANCHESTER**

The City Council will conduct a public hearing on the proposed Budget at: **Council Chambers, 204 E Main St, Manchester, IA Meeting Date: 4/27/2026**
Meeting Time: 05:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.	
The estimated Total tax levy rate per \$1000 valuation on regular property	14.96091
The estimated tax levy rate per \$1000 valuation on Agricultural property is	3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(563) 927-1113

City Clerk/Finance Officer's NAME
Erin Learn, City Clerk

		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,996,962	3,864,119	3,702,013
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,996,962	3,864,119	3,702,013
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	693,535	698,009	787,739
Other City Taxes	6	1,824,865	1,577,000	1,370,422
Licenses & Permits	7	46,870	57,870	67,236
Use of Money and Property	8	189,004	189,782	177,728
Intergovernmental	9	1,436,171	1,676,219	1,823,168
Charges for Fees & Service	10	3,148,686	2,990,785	2,775,060
Special Assessments	11	125,000	140,000	111,186
Miscellaneous	12	367,277	565,495	528,225
Other Financing Sources	13	115,000	2,085,518	1,331,189
Transfers In	14	4,031,228	5,456,528	5,311,921
Total Revenues and Other Sources	15	15,974,598	19,301,325	17,985,887
Expenditures & Other Financing Uses				
Public Safety	16	2,527,818	2,051,998	1,871,256
Public Works	17	1,570,086	2,238,792	1,357,693
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,689,963	1,546,712	1,356,113
Community and Economic Development	20	707,760	650,563	685,561
General Government	21	835,709	873,379	637,914
Debt Service	22	1,317,981	1,395,503	1,389,608
Capital Projects	23	1,820,000	1,965,000	2,193,253
Total Government Activities Expenditures	24	10,469,317	10,721,947	9,491,398
Business Type / Enterprises	25	2,362,226	2,055,345	1,878,797
Total ALL Expenditures	26	12,831,543	12,777,292	11,370,195
Transfers Out	27	4,031,228	5,456,528	5,311,921
Total ALL Expenditures/Transfers Out	28	16,862,771	18,233,820	16,682,116
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-888,173	1,067,505	1,303,771
Beginning Fund Balance July 1	30	8,655,568	7,588,063	6,284,292
Ending Fund Balance June 30	31	7,767,395	8,655,568	7,588,063

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : MANCHESTER County Name: DELAWARE COUNTY

Adopted On: 4/27/2026 Resolution: R-047-2026

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	268,162,889	2b	262,958,206	City Number: 28-263 Last Official Census: 5,065
DEBT SERVICE	3a	290,295,301	3b	285,090,618	
Ag Land	4a	1,144,517			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	7.96687	1,955,008	245,392,189	9.28
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2027	7.73483	2,074,194	6.10	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	7.73483	Consolidated General Fund		5	2,074,194	2,033,937	43	7.73483
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	221,002	216,712	52	0.82413
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465	0.00000
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	2,295,196	2,250,649		
384.1	3.00375	Ag Land		26	3,438	3,438	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	2,298,634	2,254,087		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	425,469	417,212		1.58661
Rules	Amt Nec	Other Employee Benefits		31	571,233	560,146		2.13017
		Subtotal Employee Benefit Levy (29,30,31)		32	996,702	977,358	65	3.71678
			Valuation					
386	As Req	With Gas & Elec						
	SSMID 1 (A)	0 (B)		0	34	0	66	0.00000
	SSMID 2 (A)	0 (B)		0	35	0	67	0.00000
	SSMID 3 (A)	0 (B)		0	36	0	68	0.00000
	SSMID 4 (A)	0 (B)		0	37	0	69	0.00000
	SSMID 5 (A)	0 (B)		0	555	0	565	0.00000
	SSMID 6 (A)	0 (B)		0	556	0	566	0.00000
	SSMID 7 (A)	0 (B)		0	1177	0	1179	0.00000
	SSMID 8 (A)	0 (B)		0	1185	0	1187	0.00000
		Total Special Revenue Levies		39	996,702	977,358		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	779,491	765,517	70	2.68517
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	4,074,827	3,996,962	72	14.96091

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

(City Representative)

(Date)

(County Auditor)

(Date)

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of : MANCHESTER County Name: DELAWARE COUNTY

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	City Number: 28-263 Last Official Census: 5,065
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DEBT SERVICE	3a	290,295,301	3b	285,090,618	
Ag Land	4a	1,144,517			

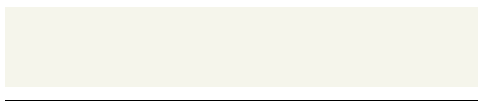
Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	7.96687	1,955,008	245,392,189	9.28
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2027	7.73483	2,074,194	6.10	

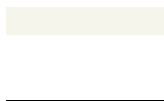
TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	7.73483	Consolidated General Fund		5	2,074,194	2,033,937	43	7.73483
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	221,002	216,712	52	0.82413
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465	0.00000
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	2,295,196	2,250,649		
384.1	3.00375	Ag Land		26	3,438	3,438	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	2,298,634	2,254,087		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	425,469	417,212		1.58661
Rules	Amt Nec	Other Employee Benefits		31	571,233	560,146		2.13017
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			Valuation					
386	As Req	With Gas & Elec						
	SSMID 1 (A)	0 (B)		0	34	0	66	0.00000
	SSMID 2 (A)	0 (B)		0	35	0	67	0.00000
	SSMID 3 (A)	0 (B)		0	36	0	68	0.00000
	SSMID 4 (A)	0 (B)		0	37	0	69	0.00000
	SSMID 5 (A)	0 (B)		0	555	0	565	0.00000
	SSMID 6 (A)	0 (B)		0	556	0	566	0.00000
	SSMID 7 (A)	0 (B)		0	1177	0	1179	0.00000
	SSMID 8 (A)	0 (B)		0	1185	0	1187	0.00000
		Total Special Revenue Levies		39	996,702	977,358		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	779,491	765,517	70	2.68517
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	4,074,827	3,996,962	72	14.96091

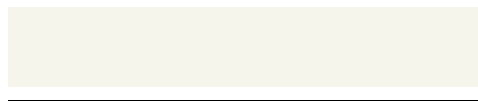
COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.



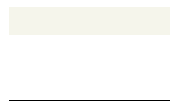
(City Representative)



(Date)



(County Auditor)



(Date)

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 3/23/2026 Meeting Time: 05:00 PM Meeting Location: City Council Chambers, 204 E Main St, Manchester, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
 www.manchester-ia.org

City Telephone Number
 (563) 927-1113

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	240,038,343	262,958,206	262,958,206
Consolidated General Fund	1,912,354	1,912,354	2,033,937
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	189,369	189,369	216,712
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	393,459	393,459	417,212
Other Employee Benefits	508,584	508,584	560,146
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	262,104,833	285,090,618	285,090,618
Debt Service	770,696	770,696	765,517
CITY REGULAR TOTAL PROPERTY TAX	3,774,462	3,774,462	3,993,524
CITY REGULAR TAX RATE	15.45410	14.12632	14.96091
Taxable Value for City Ag Land	1,151,514	1,144,517	1,144,517
Ag Land	3,459	3,459	3,438
CITY AG LAND TAX RATE	3.00375	3.02224	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	733	733	0.00
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	3,186	3,423	7.44

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

The increase is due to increases in insurance and staffing costs along with increases in operational and maintenance costs for City facilities.

FUND BALANCE

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2025										
Beginning Fund Balance July 1	1	1,824,203	1,778,019	161,298	144,464	771,944	0	4,679,928	1,604,364	6,284,292
Actual Revenues Except Beg Balance	2	5,312,401	2,851,539	787,739	2,742,038	3,463,214	0	15,156,931	2,828,956	17,985,887
Actual Expenditures Except End Balance	3	5,385,381	2,801,918	698,729	2,729,608	2,193,253	0	13,808,889	2,873,227	16,682,116
Ending Fund Balance June 30	4	1,751,223	1,827,640	250,308	156,894	2,041,905	0	6,027,970	1,560,093	7,588,063
Re-Estimated FY 2026										
Beginning Fund Balance	5	1,751,223	1,827,640	250,308	156,894	2,041,905	0	6,027,970	1,560,093	7,588,063
Re-Est Revenues	6	6,516,112	3,023,328	698,009	3,471,403	2,436,000	0	16,144,852	3,156,473	19,301,325
Re-Est Expenditures	7	6,754,444	2,405,853	630,377	3,395,503	1,965,000	0	15,151,177	3,082,643	18,233,820
Ending Fund Balance	8	1,512,891	2,445,115	317,940	232,794	2,512,905	0	7,021,645	1,633,923	8,655,568
Budget FY 2027										
Beginning Fund Balance	9	1,512,891	2,445,115	317,940	232,794	2,512,905	0	7,021,645	1,633,923	8,655,568
Revenues	10	6,432,353	2,921,375	693,535	1,367,472	856,027	0	12,270,762	3,703,836	15,974,598
Expenditures	11	6,692,081	2,791,472	682,035	1,317,981	1,820,000	0	13,303,569	3,559,202	16,862,771
Ending Fund Balance	12	1,253,163	2,575,018	329,440	282,285	1,548,932	0	5,988,838	1,778,557	7,767,395

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: MANCHESTER
 Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,711,238							1,711,238	1,621,152
Jail	2								0	0
Emergency Management	3	1,240							1,240	240
Flood Control	4								0	0
Fire Department	5	335,029							335,029	240,793
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	4,491							4,491	9,071
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	2,051,998	0				0		2,051,998	1,871,256
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	353,937	631,934						985,871	656,767
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	105,000	500						105,500	98,514
Traffic Control and Safety	15		30,700						30,700	18,579
Snow Removal	16		87,000						87,000	69,902
Highway Engineering	17								0	0
Street Cleaning	18		5,500						5,500	18,551
Airport (if not Enterprise)	19	647,421							647,421	115,681
Garbage (if not Enterprise)	20	371,800							371,800	379,699
Other Public Works	21		5,000						5,000	0
TOTAL (lines 12 - 21)	22	1,478,158	760,634				0		2,238,792	1,357,693
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	615,821	44,906						660,727	556,498
Museum, Band and Theater	32								0	0
Parks	33	399,537	85,500						485,037	460,657
Recreation	34	328,448							328,448	271,358
Cemetery	35								0	0
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	72,500							72,500	67,600
TOTAL (lines 31 - 37)	38	1,416,306	130,406				0		1,546,712	1,356,113

City Name: MANCHESTER
 Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39	103,164						103,164	89,554
Economic Development	40	67,460						67,460	423,932
Housing and Urban Renewal	41	148,335	20,000					168,335	167,519
Planning & Zoning	42	24,500						24,500	4,556
Other Com & Econ Development	43							0	0
TIF Rebates	44			287,104				287,104	0
TOTAL (lines 39 - 44)	45	343,459	20,000	287,104		0		650,563	685,561
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	22,168						22,168	17,046
Clerk, Treasurer, & Finance Adm.	47	624,113						624,113	504,402
Elections	48							0	0
Legal Services & City Attorney	49							0	0
City Hall & General Buildings	50							0	0
Tort Liability	51							0	0
Other General Government	52	90,998	136,100					227,098	116,466
TOTAL (lines 46 - 52)	53	737,279	136,100	0		0		873,379	637,914
DEBT SERVICE	54								
Gov Capital Projects	55				1,395,503			1,395,503	1,389,608
TIF Capital Projects	56							1,965,000	2,193,253
TOTAL CAPITAL PROJECTS	57	0	0	0		0		0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	1,965,000	0		1,965,000	2,193,253
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	6,027,200	1,047,140	287,104	1,395,503	1,965,000	0	10,721,947	9,491,398
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						781,862	781,862	604,750
Sewer Utility	60						792,203	792,203	645,317
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64							0	0
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68							0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70						481,280	481,280	468,780
Enterprise CAPITAL PROJECTS	71							0	159,950
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						2,055,345	2,055,345	1,878,797
TOTAL ALL EXPENDITURES (lines 58+73)	74	6,027,200	1,047,140	287,104	1,395,503	1,965,000	0	2,055,345	12,777,292
Regular Transfers Out	75	727,244	1,358,713		2,000,000			1,027,298	5,113,255
Internal TIF Loan Transfers Out	76			343,273				343,273	412,398
Total ALL Transfers Out	77	727,244	1,358,713	343,273	2,000,000	0	0	1,027,298	5,456,528
Total Expenditures and Other Fin Uses (lines 74+77)	78	6,754,444	2,405,853	630,377	3,395,503	1,965,000	0	3,082,643	18,233,820
Ending Fund Balance June 30	79	1,512,891	2,445,115	317,940	232,794	2,512,905	0	1,633,923	8,655,568

RE-ESTIMATED REVENUES DETAIL

City Name: MANCHESTER
 Fiscal Year July 1, 2025 - June 30, 2026

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
Taxes Levied on Property	1	2,155,518	922,162		786,439				3,864,119	3,702,013
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,155,518	922,162		786,439	0			3,864,119	3,702,013
Delinquent Property Taxes	4								0	0
TIF Revenues	5			698,009					698,009	787,739
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6								0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	633,000							633,000	462,564
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10	2,000	1,000		1,000				4,000	3,847
Hotel/Motel Taxes	11	110,000							110,000	95,136
Other Local Option Taxes	12		830,000						830,000	808,875
Subtotal - Other City Taxes (lines 6 thru 12)	13	745,000	831,000		1,000	0			1,577,000	1,370,422
Licenses & Permits	14	57,870							57,870	67,236
Use of Money & Property	15	76,432	34,550		5,000	8,000		65,800	189,782	177,728
Intergovernmental:										
Federal Grants & Reimbursements	16								0	0
Road Use Taxes	17		720,000						720,000	719,328
Other State Grants & Reimbursements	18	686,195	53,714		38,763				778,672	929,698
Local Grants & Reimbursements	19	170,047	7,500						177,547	174,142
Subtotal - Intergovernmental (lines 16 thru 19)	20	856,242	781,214	0	38,763	0		0	1,676,219	1,823,168
Charges for Fees & Service:										
Water Utility	21							993,062	993,062	884,090
Sewer Utility	22							1,344,173	1,344,173	1,237,683
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	399,300							399,300	397,120
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	0
Other Fees & Charges for Service	33	254,250							254,250	256,167
Subtotal - Charges for Service (lines 21 thru 33)	34	653,550	0		0	0	0	2,337,235	2,990,785	2,775,060
Special Assessments	35					140,000			140,000	111,186
Miscellaneous	36	266,542	288,411			8,000		2,542	565,495	528,225
Other Financing Sources:										
Regular Operating Transfers In	37	1,672,458	165,991		293,910	2,230,000		750,896	5,113,255	4,899,523
Internal TIF Loan Transfers In	38	32,500			260,773	50,000			343,273	412,398
Subtotal ALL Operating Transfers In	39	1,704,958	165,991	0	554,683	2,280,000	0	750,896	5,456,528	5,311,921
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				2,085,518				2,085,518	1,331,189
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,704,958	165,991	0	2,640,201	2,280,000	0	750,896	7,542,046	6,643,110
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	6,516,112	3,023,328	698,009	3,471,403	2,436,000	0	3,156,473	19,301,325	17,985,887
Beginning Fund Balance July 1	44	1,751,223	1,827,640	250,308	156,894	2,041,905	0	1,560,093	7,588,063	6,284,292
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	8,267,335	4,850,968	948,317	3,628,297	4,477,905	0	4,716,566	26,889,388	24,270,179

EXPENDITURES SCHEDULE PAGE 1

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,748,994							1,748,994	1,711,238	1,621,152
Jail	2								0	0	0
Emergency Management	3	1,240							1,240	1,240	240
Flood Control	4								0	0	0
Fire Department	5	773,076							773,076	335,029	240,793
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	4,508							4,508	4,491	9,071
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,527,818	0				0		2,527,818	2,051,998	1,871,256
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	263,081	642,189						905,270	985,871	656,767
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	105,000	500						105,500	105,500	98,514
Traffic Control and Safety	15		28,700						28,700	30,700	18,579
Snow Removal	16		87,000						87,000	87,000	69,902
Highway Engineering	17								0	0	0
Street Cleaning	18		5,500						5,500	5,500	18,551
Airport	19	56,316							56,316	647,421	115,681
Garbage (if not Enterprise)	20	376,800							376,800	371,800	379,699
Other Public Works	21		5,000						5,000	5,000	0
TOTAL (lines 12 - 21)	22	801,197	768,889				0		1,570,086	2,238,792	1,357,693
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	649,596	70,000						719,596	660,727	556,498
Museum, Band and Theater	32								0	0	0
Parks	33	404,654	184,350						589,004	485,037	460,657
Recreation	34	313,863							313,863	328,448	271,358
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	67,500							67,500	72,500	67,600
TOTAL (lines 31 - 37)	38	1,435,613	254,350				0		1,689,963	1,546,712	1,356,113

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	104,664							104,664	103,164	89,554
Economic Development	40	66,460							66,460	67,460	423,932
Housing and Urban Renewal	41	153,126	20,000						173,126	168,335	167,519
Planning & Zoning	42	24,500							24,500	24,500	4,556
Other Com & Econ Development	43								0	0	0
TIF Rebates	44			339,010					339,010	287,104	0
TOTAL (lines 39 - 44)	45	348,750	20,000	339,010			0		707,760	650,563	685,561
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	22,169							22,169	22,168	17,046
Clerk, Treasurer, & Finance Adm.	47	663,040							663,040	624,113	504,402
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52	12,300	138,200						150,500	227,098	116,466
TOTAL (lines 46 - 52)	53	697,509	138,200	0			0		835,709	873,379	637,914
DEBT SERVICE	54				1,317,981				1,317,981	1,395,503	1,389,608
Gov Capital Projects	55					1,820,000			1,820,000	1,965,000	2,193,253
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		1,820,000	0		1,820,000	1,965,000	2,193,253
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0		10,469,317	10,721,947	9,491,398
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							986,580	986,580	781,862	604,750
Sewer Utility	60							890,126	890,126	792,203	645,317
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							485,520	485,520	481,280	468,780
Enterprise CAPITAL PROJECTS	71							0	0	0	159,950
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							2,362,226	2,362,226	2,055,345	1,878,797
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0	2,362,226	12,831,543	12,777,292	11,370,195
Regular Transfers Out	75	881,194	1,610,033					1,196,976	3,688,203	5,113,255	4,899,523
Internal TIF Loan / Repayment Transfers Out	76			343,025					343,025	343,273	412,398
Total ALL Transfers Out	77	881,194	1,610,033	343,025	0	0	0	1,196,976	4,031,228	5,456,528	5,311,921
Total Expenditures & Fund Transfers Out (lines 74+77)	78	6,692,081	2,791,472	682,035	1,317,981	1,820,000	0	3,559,202	16,862,771	18,233,820	16,682,116
Ending Fund Balance June 30	79	1,253,163	2,575,018	329,440	282,285	1,548,932	0	1,778,557	7,767,395	8,655,568	7,588,063

REVENUES DETAIL

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,254,087	977,358		765,517	0			3,996,962	3,864,119	3,702,013
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,254,087	977,358		765,517	0			3,996,962	3,864,119	3,702,013
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			693,535					693,535	698,009	787,739
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	44,547	19,344		13,974	0			77,865	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	803,000							803,000	633,000	462,564
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10	2,000	1,000		1,000				4,000	4,000	3,847
Hotel/Motel Taxes	11	110,000							110,000	110,000	95,136
Other Local Option Taxes	12		830,000						830,000	830,000	808,875
Subtotal - Other City Taxes (lines 6 thru 12)	13	959,547	850,344		14,974	0			1,824,865	1,577,000	1,370,422
Licenses & Permits	14	46,870							46,870	57,870	67,236
Use of Money & Property	15	76,754	34,550		5,000	8,000		64,700	189,004	189,782	177,728
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		710,000						710,000	720,000	719,328
Other State Grants & Reimbursements	18	129,066	56,180		37,602	185,000		144,000	551,848	778,672	929,698
Local Grants & Reimbursements	19	171,323	3,000						174,323	177,547	174,142
Subtotal - Intergovernmental (lines 16 thru 19)	20	300,389	769,180	0	37,602	185,000		144,000	1,436,171	1,676,219	1,823,168
Charges for Fees & Service:											
Water Utility	21							1,058,446	1,058,446	993,062	884,090
Sewer Utility	22							1,436,690	1,436,690	1,344,173	1,237,683
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	399,300							399,300	399,300	397,120
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	254,250							254,250	254,250	256,167
Subtotal - Charges for Service (lines 21 thru 33)	34	653,550	0		0	0	0	2,495,136	3,148,686	2,990,785	2,775,060
Special Assessments	35					125,000			125,000	140,000	111,186
Miscellaneous	36	237,050	117,200			13,027			367,277	565,495	528,225
Other Financing Sources:											
Regular Operating Transfers In	37	1,871,606	172,743		283,854	475,000		885,000	3,688,203	5,113,255	4,899,523
Internal TIF Loan Transfers In	38	32,500			260,525	50,000			343,025	343,273	412,398
Subtotal ALL Operating Transfers In	39	1,904,106	172,743	0	544,379	525,000	0	885,000	4,031,228	5,456,528	5,311,921
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							115,000	115,000	2,085,518	1,331,189
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,904,106	172,743	0	544,379	525,000	0	1,000,000	4,146,228	7,542,046	6,643,110
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	6,432,353	2,921,375	693,535	1,367,472	856,027	0	3,703,836	15,974,598	19,301,325	17,985,887
Beginning Fund Balance July 1	44	1,512,891	2,445,115	317,940	232,794	2,512,905	0	1,633,923	8,655,568	7,588,063	6,284,292
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	7,945,244	5,366,490	1,011,475	1,600,266	3,368,932	0	5,337,759	24,630,166	26,889,388	24,270,179

ADOPTED BUDGET SUMMARY

City Name: MANCHESTER
 Fiscal Year July 1, 2026 - June 30, 2027

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
Revenues & Other Financing Sources										
Taxes Levied on Property	1	2,254,087	977,358		765,517	0		3,996,962	3,864,119	3,702,013
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0		0	0	0
Net Current Property Taxes	3	2,254,087	977,358		765,517	0		3,996,962	3,864,119	3,702,013
Delinquent Property Taxes	4	0	0		0	0		0	0	0
TIF Revenues	5			693,535				693,535	698,009	787,739
Other City Taxes	6	959,547	850,344		14,974	0		1,824,865	1,577,000	1,370,422
Licenses & Permits	7	46,870	0				0	46,870	57,870	67,236
Use of Money and Property	8	76,754	34,550	0	5,000	8,000	64,700	189,004	189,782	177,728
Intergovernmental	9	300,389	769,180	0	37,602	185,000	144,000	1,436,171	1,676,219	1,823,168
Charges for Fees & Service	10	653,550	0		0	0	2,495,136	3,148,686	2,990,785	2,775,060
Special Assessments	11	0	0		0	125,000	0	125,000	140,000	111,186
Miscellaneous	12	237,050	117,200		0	13,027	0	367,277	565,495	528,225
Sub-Total Revenues	13	4,528,247	2,748,632	693,535	823,093	331,027	0	2,703,836	11,828,370	11,342,777
Other Financing Sources:										
Total Transfers In	14	1,904,106	172,743	0	544,379	525,000	0	885,000	4,031,228	5,311,921
Proceeds of Debt	15	0	0	0	0	0		115,000	115,000	1,331,189
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	6,432,353	2,921,375	693,535	1,367,472	856,027	0	3,703,836	15,974,598	17,985,887
Expenditures & Other Financing Uses										
Public Safety	18	2,527,818	0	0			0	2,527,818	2,051,998	1,871,256
Public Works	19	801,197	768,889	0			0	1,570,086	2,238,792	1,357,693
Health and Social Services	20	0	0	0			0	0	0	0
Culture and Recreation	21	1,435,613	254,350	0			0	1,689,963	1,546,712	1,356,113
Community and Economic Development	22	348,750	20,000	339,010			0	707,760	650,563	685,561
General Government	23	697,509	138,200	0			0	835,709	873,379	637,914
Debt Service	24	0	0	0	1,317,981		0	1,317,981	1,395,503	1,389,608
Capital Projects	25	0	0	0		1,820,000	0	1,820,000	1,965,000	2,193,253
Total Government Activities Expenditures	26	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0	10,469,317	10,721,947	9,491,398
Business Type Proprietary: Enterprise & ISF	27							2,362,226	2,362,226	1,878,797
Total Gov & Bus Type Expenditures	28	5,810,887	1,181,439	339,010	1,317,981	1,820,000	0	12,831,543	12,777,292	11,370,195
Total Transfers Out	29	881,194	1,610,033	343,025	0	0	0	1,196,976	4,031,228	5,311,921
Total ALL Expenditures/Fund Transfers Out	30	6,692,081	2,791,472	682,035	1,317,981	1,820,000	0	16,862,771	18,233,820	16,682,116
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32	-259,728	129,903	11,500	49,491	-963,973	0	144,634	-888,173	1,303,771
Beginning Fund Balance July 1	33	1,512,891	2,445,115	317,940	232,794	2,512,905	0	1,633,923	8,655,568	7,588,063
Ending Fund Balance June 30	34	1,253,163	2,575,018	329,440	282,285	1,548,932	0	1,778,557	8,655,568	7,588,063

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2027	Interest Due FY 2027	Total Obligation Due FY 2027	Bond Reg./ Paying Agent Fees Due FY 2027	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	1,070,000	242,870	1,312,870	11,000	0	544,379	779,491
NON GO - TOTAL	451,000	26,520	477,520	2,000	0	479,520	0
GRAND - TOTAL	1,521,000	269,390	1,790,390	13,000	0	1,023,899	779,491

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

City of: **MANCHESTER**

The City Council will conduct a public hearing on the proposed Budget at: **Council Chambers, 204 E Main St, Manchester, IA Meeting Date: 4/27/2026**
Meeting Time: 05:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.	
The estimated Total tax levy rate per \$1000 valuation on regular property	14.96091
The estimated tax levy rate per \$1000 valuation on Agricultural property is	3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number (563) 927-1113	City Clerk/Finance Officer's NAME Erin Learn, City Clerk
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		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,996,962	3,864,119	3,702,013
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,996,962	3,864,119	3,702,013
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	693,535	698,009	787,739
Other City Taxes	6	1,824,865	1,577,000	1,370,422
Licenses & Permits	7	46,870	57,870	67,236
Use of Money and Property	8	189,004	189,782	177,728
Intergovernmental	9	1,436,171	1,676,219	1,823,168
Charges for Fees & Service	10	3,148,686	2,990,785	2,775,060
Special Assessments	11	125,000	140,000	111,186
Miscellaneous	12	367,277	565,495	528,225
Other Financing Sources	13	115,000	2,085,518	1,331,189
Transfers In	14	4,031,228	5,456,528	5,311,921
Total Revenues and Other Sources	15	15,974,598	19,301,325	17,985,887
Expenditures & Other Financing Uses				
Public Safety	16	2,527,818	2,051,998	1,871,256
Public Works	17	1,570,086	2,238,792	1,357,693
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,689,963	1,546,712	1,356,113
Community and Economic Development	20	707,760	650,563	685,561
General Government	21	835,709	873,379	637,914
Debt Service	22	1,317,981	1,395,503	1,389,608
Capital Projects	23	1,820,000	1,965,000	2,193,253
Total Government Activities Expenditures	24	10,469,317	10,721,947	9,491,398
Business Type / Enterprises	25	2,362,226	2,055,345	1,878,797
Total ALL Expenditures	26	12,831,543	12,777,292	11,370,195
Transfers Out	27	4,031,228	5,456,528	5,311,921
Total ALL Expenditures/Transfers Out	28	16,862,771	18,233,820	16,682,116
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-888,173	1,067,505	1,303,771
Beginning Fund Balance July 1	30	8,655,568	7,588,063	6,284,292
Ending Fund Balance June 30	31	7,767,395	8,655,568	7,588,063

RESOLUTION R-048-2026
RESOLUTION APPROVING LEASE AGREEMENT WITH THE WATERSHED LLC FOR 300 RIVER STREET & 308
RIVER STREET

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Manchester, Iowa that the Lease Agreement for 300 River Street and 308 River Street, Manchester, Iowa, dated April 1, 2026, between the City of Manchester, Iowa and The Watershed LLC be hereby approved and the Mayor and City Clerk are hereby authorized to sign said lease agreement.

Passed and approved the 27th day of April, 2026.

Connie Behnken, Mayor

ATTEST:

Erin Learn, City Clerk



LEASE - BUSINESS PROPERTY - SHORT FORM

THIS LEASE, made and entered into this April 1, 2026 (“Effective Date”), by and between **City of Manchester, Iowa** ("Landlord"), whose address, for the purpose of this lease, is 208 E. Main Street, Manchester, IA 52057 and **The Watershed LLC** ("Tenant"), whose address for the purpose of this lease is 408 Charlotte Street, Earlville, IA 52041.

The parties agree as follows:

- 1. PREMISES AND TERM.** Landlord leases to Tenant the following described vacant/bare ground (“Subject Property” or “Premises”), located in Manchester, Delaware County, Iowa:

308 River Street:

Lot 2, Block 3, in Toogood and Bethel's Subdivision of the North part of Lot 1 of the Iowa Land Company's Subdivision of part of Manchester, Iowa, same being a part of the North 1/2 of the Southeast 1/4 of the Southwest 1/4 of Section 29, Township 89 North, Range 5 West of the 5th P.M.

and

300 River Street:

Lot 3 and all that part of Lot 4 that lies North of the North line of Butler Street extended West to the West line of said Lot 4, in Block 3, of Toogood and Bethel's Subdivision of North part of Lot I in the Iowa Land Company's Subdivision of the Town of Manchester, Iowa, according to plat recorded in Book I Plats, Page 9, in the Office of the Delaware County Recorder.

together with all improvements thereon, and all rights, easements and appurtenances thereto belonging, for a term beginning on April 1, 2026, and ending on March 31, 2029, upon the condition that Tenant performs as provided in this lease. **Landlord, however, reserves the right to terminate this lease at any time, without any cause, by providing Tenant a thirty (30) day notice of Termination.**

- 2. RENT.** Tenant agrees to pay Landlord annual rent in the amount of \$1.00, same being due and payable on or before the Effective Date and on or before the anniversary date of the Effective Date throughout the balance of the lease term. In the event Landlord is assessed any Property Tax tied to the leasing of Subject Property to Tenant, Tenant shall be responsible for the payment of 100% of all such property taxes, accruing during the Tenant's leasing of Subject Property, and shall reimburse Landlord within thirty (30) days of receiving an invoice from Landlord related to same. All sums shall be paid at the address of Landlord.

3. **POSSESSION.** Tenant shall be entitled to possession on the first day of the lease term, and shall yield possession to Landlord at the termination of this lease. SHOULD LANDLORD BE UNABLE TO GIVE POSSESSION ON SAID DATE, TENANT'S ONLY DAMAGES SHALL BE A PRO RATA ABATEMENT OF RENT.
4. **USE.** Tenant shall use the Premises only for any legally permitted purposes tied directly to the operation of Tenant's business operations located at 252 River Street, Manchester, Iowa.
5. **CARE AND MAINTENANCE.**
 - A. Tenant takes the Premises as is.
 - B. Tenant shall maintain the Premises in a reasonable safe, serviceable, clean and presentable condition, to include but not be limited to mowing, weed whipping, and removal of any garbage or debris located on Subject Property.
6. **UTILITIES AND SERVICES.** Tenant shall pay for all utilities and services which may be used on the Premises.
7. **SURRENDER.** Upon the termination of this lease, Tenant will surrender the Premises to Landlord in good and clean condition, except for ordinary wear and tear or damage without fault or liability of Tenant. Continued possession, beyond the term of this Lease and the acceptance of rent by Landlord shall constitute a month-to-month extension of this lease.
8. **ASSIGNMENT AND SUBLETTING.** No assignment or subletting, either voluntary or by operation of law, shall be effective without the prior written consent of Landlord, which consent shall be granted in the sole discretion of the Landlord.
9. **INSURANCE.**
 - A. **LIABILITY INSURANCE.** Tenant shall obtain commercial general liability insurance in the amounts of \$500,000.00 each occurrence and \$500,000.00 annual aggregate on the Subject Property. This policy shall be endorsed to include the Landlord as an additional insured.
10. **LIABILITY FOR DAMAGE.** Each party shall be liable to the other for all damage to the property of the other negligently, recklessly or intentionally caused by that party (or their agents, employees or invitees), except to the extent the loss is insured and subrogation is waived under the owner's policy.
11. **INDEMNITY** Except for any negligence of Landlord, Tenant will protect, defend, and indemnify Landlord from and against any and all loss, costs, damage and expenses occasioned by, or arising out of, any accident or other occurrence causing or inflicting injury or damage to any person or property, happening or done in, upon or about the Premises, or due directly or indirectly to the tenancy, use or occupancy thereof, or any part thereof by Tenant or any person claiming through or under Tenant.
12. **DAMAGE.** In the event of damage to the Premises, so that Tenant is unable to conduct business on the Premises, this lease may be terminated at the option of either party. Such termination shall be effected by notice of one party to the other within thirty (30) days after such notice; and both parties shall thereafter be released from all future obligations hereunder.
13. **MECHANICS' LIENS.** Neither Tenant, nor anyone claiming by, through, or under Tenant, shall have the right to file any mechanic's lien against the Premises. Tenant shall give notice in advance to all contractors and subcontractors who may furnish, or agree to furnish, any material, service or labor for any improvement on the Premises.

14. DEFAULT, NOTICE OF DEFAULT AND REMEDIES.

EVENTS OF DEFAULT

- A.** Each of the following shall constitute an event of default by Tenant: (1) Failure to pay rent when due; (2) failure to observe or perform any duties, obligations, agreements, or conditions imposed on Tenant pursuant to the terms of the lease;

NOTICE OF DEFAULT

- B.** Landlord shall give Tenant a written notice specifying the default and giving the Tenant ten (10) days in which to correct the default. If there is a default (other than for nonpayment of a monetary obligation of Tenant, including rent) that cannot be remedied in ten (10) days by diligent efforts of the Tenant, Tenant shall propose an additional period of time in which to remedy the default. Consent to additional time shall not be granted in the sole discretion of Landlord. Landlord shall not be required to give Tenant any more than three notices for the same default within any 365 day period.

REMEDIES

- C.** In the event Tenant has not remedied a default in a timely manner following a Notice of Default, Landlord may proceed with all available remedies at law or in equity, including but not limited to the following: (1) Termination. Landlord may declare this lease to be terminated and shall give Tenant a written notice of such termination. In the event of termination of this lease, Landlord shall be entitled to prove claim for and obtain judgment against Tenant for the balance of the rent agreed to be paid for the term herein provided, plus all expenses of Landlord in regaining possession of the Premises and the reletting thereof, including attorney's fees and court costs, crediting against such claim, however, any amount obtained by reason of such reletting; (2) Forfeiture. If a default is not remedied in a timely manner, Landlord may then declare this lease to be forfeited and shall give Tenant a written notice of such forfeiture, and may, at the time, give Tenant the notice to quit provided for in Chapter 648 of the Code of Iowa.
- 15. SIGNS.** Landlord may at any time during this lease shall have the right to maintain on the Premises either or both a "For Rent" or "For Sale" sign. Tenant will permit prospective tenants or buyers to enter and examine the Premises.
- 16. NOTICES AND DEMANDS.** All notices shall be given to the parties hereto at the addresses designated unless either party notifies the other, in writing, of a different address. Without prejudice to any other method of notifying a party in writing or making a demand or other communication, such notice shall be considered given under the terms of this lease when it is deposited in the U.S. Mail, registered or certified, properly addressed, return receipt requested, and postage prepaid.
- 17. PROVISIONS BINDING.** Each and every covenant and agreement herein contained shall extend to and be binding upon the respective successors, heirs, administrators, executors and assigns of the parties hereto.
- 18. CERTIFICATION.** Tenant certifies that it is not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and it is not engaged in this transaction, directly or indirectly on

behalf of, or instigating or facilitating this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Tenant hereby agrees to defend, indemnify and hold harmless Landlord from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to any breach of the foregoing certification.

19. ADDITIONAL PROVISIONS.

- a. No permanent structures may be placed, erected, or stored on Subject Property.
- b. Subject Property may not be used for the display of items available for sale.
- c. Camping on Subject Property shall be strictly prohibited.
- d. Vehicles, including recreational vehicles, may be parked on the Subject Property between the hours of 7:00 a.m. and 10:30 p.m. only.
- e. The placement of any temporary structures, including fencing and signage, shall be prohibited unless approved in writing, in advance, by the Landlord.
- f. Planting trees or other installing other landscaping on the Subject Property, shall be prohibited unless approved in writing, in advance, by the Landlord.
- g. This Agreement may only be amended in writing upon approval of Landlord and Tenant.
- h. Any dispute related to this agreement shall be decided in accordance with Iowa Law with jurisdiction in the District Court in and for Dubuque County, Iowa.

City of Manchester, Iowa, Landlord

The Watershed LLC, Tenant

By: _____

By: _____

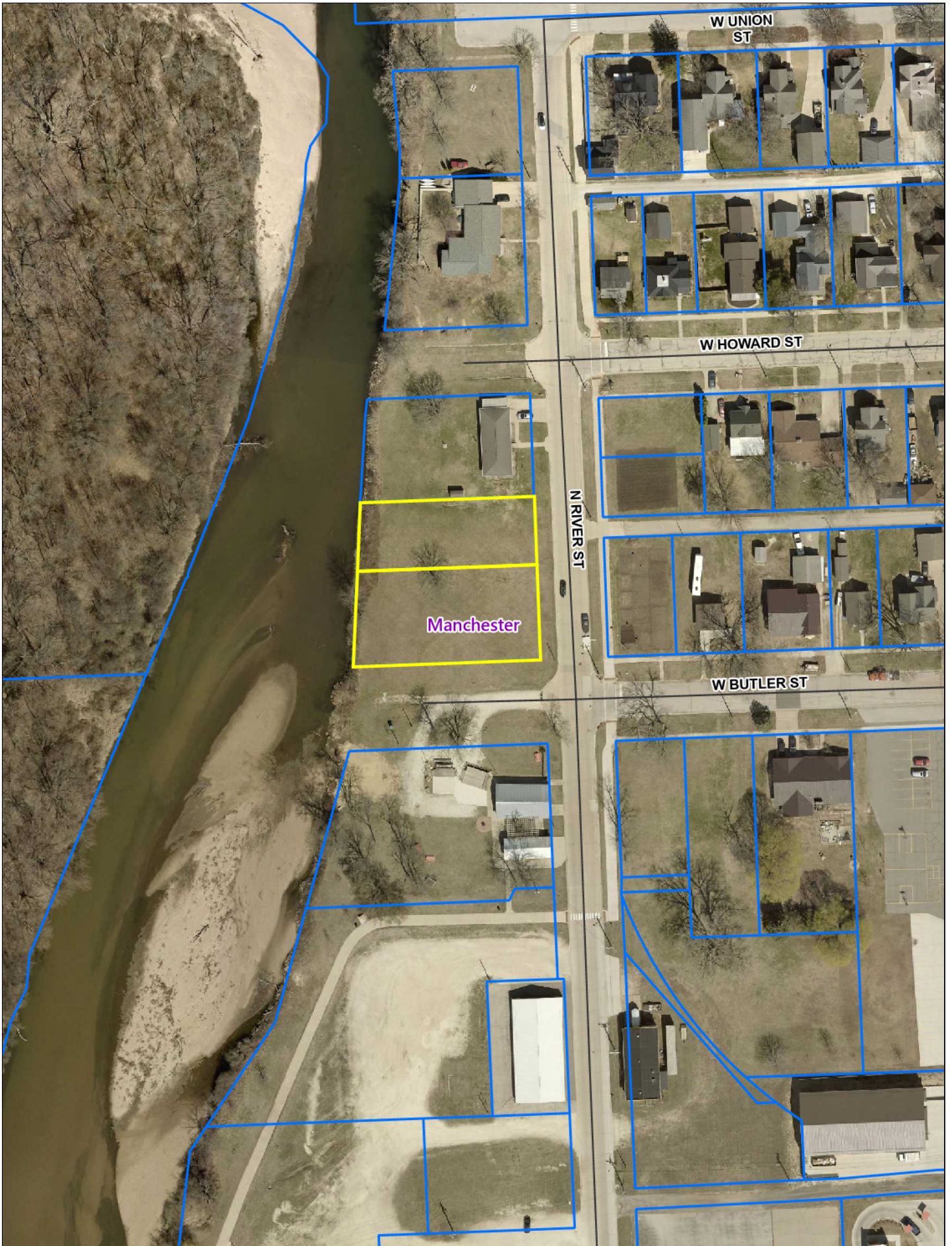
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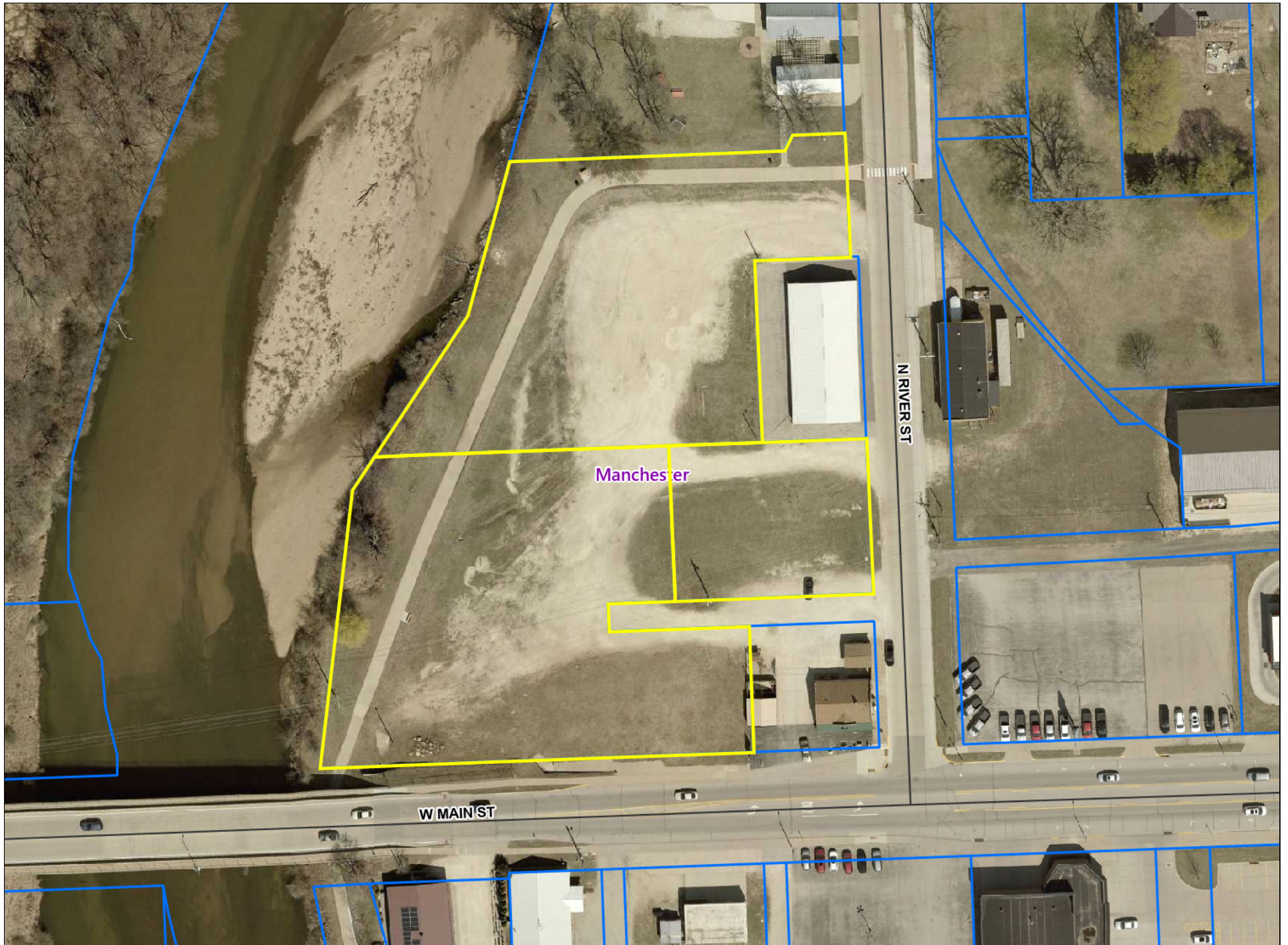
Attest:

By: _____

Print: _____







RESOLUTION R-049-2026

Resolution Approving Agreement between the City of Manchester, Iowa and Northeast Iowa Community College (NICC)

WHEREAS, an agreement has been drafted which sets forth the terms for the financial support the City of Manchester will provide Northeast Iowa Community College toward the monthly lease payment for the Manchester Center located at the West Delaware County Community School District building at 408 Clara Avenue.

NOW THEREFORE BE IT RESOLVED that the Agreement between the City of Manchester, Iowa and Northeast Iowa Community College be hereby approved and the Mayor and City Clerk are hereby authorized to sign said agreement on their behalf.

Passed and approved the 27th day of April, 2026.

Connie Behnken, Mayor

Attest:

Erin Learn, City Clerk

AGREEMENT
BETWEEN
City of Manchester, Iowa
AND
Northeast Iowa Community College

THIS AGREEMENT

This Agreement is entered into this ____ day of _____, 2026, by and between the City of Manchester, Iowa (“City”), with its administrative office in Manchester, Iowa, and Northeast Iowa Community College (“College” or “NICC”), with its administrative office in Calmar, Iowa.

WHEREAS

- The College has entered into a Lease Agreement with the West Delaware County Community School District for use of space located at 408 Clara Avenue, Manchester, Iowa (the “Leased Premises”) (A copy of the lease agreement is appended hereto)
- The Lease requires the College to pay \$2,205.00 per month in rent
- The City and College desire to partner to support educational programming and workforce development in the Manchester community
- The City agrees to provide financial support toward the College’s rent obligation
- The city finds that the use of the city's funds for this purpose, is for the public good and serves a public purpose.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, the parties agree as follows:

1. COST-SHARING AGREEMENT

The City agrees to pay one-half (50%) of the monthly rent payment owed by the College under its Lease Agreement.

- Total monthly rent payment: \$2,205.00
- City share (50%): \$1,102.50 per month
- College share (50%): \$1,102.50 per month

2. PAYMENT TERMS

- The City shall remit its payment of \$1,102.50 per month to the College
- Payments are due on or before the first day of each month
- The College remains responsible for full payment of rent to the Landlord under the Lease

3. TERM OF AGREEMENT

This agreement shall align with the term of the Lease Agreement between the College and West Delaware County Community School District, beginning July 1, 2026, unless otherwise amended or terminated.

4. ADJUSTMENTS TO RENTAL RATE

In the event the rent amount changes during the term of the Lease Agreement:

- The City's contribution shall remain **50% of the total monthly rent amount**, unless otherwise agreed in writing by both parties
- Any increase in rent, by amendment, will require council approval.
-

5. TERMINATION

Either party may terminate this agreement by providing **10 months written notice** to the other party.

6. NO PARTNERSHIP

Nothing in this agreement shall be construed to create a partnership, joint venture, or agency relationship between the parties, nor shall the city be considered a lessee or co-lessee under the lease agreement between NICC and the school district.

7. ENTIRE AGREEMENT

This agreement represents the entire agreement between the parties regarding rent cost-sharing and supersedes any prior agreements or understandings related to this subject.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

Northeast Iowa Community College

By: _____
Name: _____
Title: _____
Date: _____

City of Manchester, Iowa

By: _____
Name: _____
Title: _____
Date: _____

LEASE AGREEMENT

The parties to this Lease Agreement (“Lease” or “Agreement”) are the West Delaware County Community School District, a school corporation organized and existing under the laws of the State of Iowa (“Landlord”), and Northeast Iowa Community College (“Tenant” or “NICC”).

The Landlord and Tenant, in consideration of this Agreement and the mutual promises contained herein, agree as follows:

1. LEASED PREMISES.

The Landlord agrees to lease to Tenant a portion of the building owned by Landlord located at 408 Clara Avenue, Manchester, Iowa, County of Delaware, Iowa known as the “Hawk Center.” (“Leased Premises”), in accordance with the terms and conditions as stated herein.

2. RENT AND UTILITIES.

A. Rent. For use of the Leased Premises pursuant to this Agreement, Tenant shall pay to Landlord the sum of \$2,205.00 per month as rent. Rent for the first month of this Agreement period shall be payable on the first day of the term of this Agreement, with such rent amount prorated for any partial month, and rent for the succeeding months of this Agreement period shall be payable on the first day of each month.

B. Utilities. Tenant shall be responsible for all utilities, including electricity, gas, Internet, telephone, water, sewer, trash, and recycling, etc.

3. MAINTENANCE.

A. Maintenance/Repair. The Landlord shall be responsible for routine maintenance and repair of the Leased Premises as part of its normal operation of the building in which the Leased Premises are located, including custodial services, maintenance and repair of plumbing, electrical, HVAC systems, windows, and roof. The Tenant shall be responsible for all other aspects of operation of the Leased Premises during the term of use of the Leased Premises, including equipment, staff, materials, and maintenance of its own furnishings

B. Lawn Care and Snow/Ice Removal. The Landlord shall be responsible for lawn care at the Leased Premises. The Landlord shall also be responsible for snow and ice removal on the parking and sidewalk areas at the Leased Premises as part of its normal operation of the building in which the Leased Premises are located.

C. Changes/Improvements. The Tenant shall make no alterations, additions, or improvements to the Leased Premises without the prior written approval of Landlord. The parties agree that Tenant shall be responsible for all costs associated with any alterations, additions, or improvements made by Tenant. Any such alterations, additions, or improvements

permitted hereunder to be made by Tenant shall be solely in furtherance of the use of the Leased Premises for the purpose for which the Leased Premises are leased and shall become the property of Landlord, unless otherwise agreed by the parties.

The Tenant may install a sign identifying the name and nature of its use of the Leased Premises, subject to the advance approval of Landlord and applicable signage laws. Tenant is specifically authorized to post signs designating the Leased Premises as a NICC facility provided such signs comply with federal, state, and local regulations. This includes signage inside and outside the Leased Premises. Landlord and Tenant shall work cooperatively to designate appropriate placement of such signage.

D. Care of the Leased Premises. The Tenant agrees to accept the Leased Premises in its present condition and configuration. The Tenant shall act as a reasonably prudent person to keep the Leased Premises clean and free and clear of all obstructions and nuisances in a reasonable and proper manner. The Tenant will not permit the Leased Premises to be damaged or depreciated in value by any negligence or other act or omission of Tenant or its directors, officers, employees, agents, representatives, invitees, or visitors, and Tenant agrees to be responsible for any such damages.

E. Liability for Damage. Each party shall be liable to the other for all damage to the property of the other negligently, recklessly or intentionally caused by that party (for their agents, employees, or invitees), except to the extent the loss is insured and subrogation is waived under the owner's policy. Each party waives subrogation for any insured loss. To the extent that such insurance is in force and collectible and to the extent permitted by law, Landlord and Tenant each hereby release and waive all right of recovery against the other or anyone claiming through or under each of them by way of subrogation.

4. **USE OF LEASED PREMISES.**

A. Use in General. The Leased Premises shall only be used by Tenant for classrooms, labs, office space, and other activities deemed appropriate by Tenant. All staffing and operations associated with Tenant's use of the Leased Premises are the responsibility of Tenant. The Tenant shall provide its own furniture, equipment, staff, and supplies for Tenant's operations, except as otherwise agreed by the parties. Landlord may use the occupied spaces in conjunction with Tenant for educational purposes as agreed to by the parties.

B. Compliance with Laws. The Tenant shall comply with all federal, state, and local laws and regulations and Landlord policies and rules applicable to the Leased Premises and use thereof, specifically including, but not limited to, prohibitions on alcohol use and smoking in the building and on the grounds of the building pursuant to the Iowa Code Chapter 142D and restrictions on sex offenders pursuant to Iowa Code Chapter 692A. The Tenant shall not permit any activities on the Leased Premises which violate such provisions. In addition, Tenant shall not use, nor permit the use of, the Leased Premises for any purpose which would adversely affect the value or character of the Leased Premises or cause the Leased Premises to lose exempt status for tax purposes.

C. Access to the Leased Premises. During the term of use of the Leased Premises by Tenant, Tenant shall have access to the building. Keys or access cards shall be provided for designated representatives of Tenant. The Tenant shall ensure that the Leased Premises is locked and secured as needed. Keys or access cards shall be returned to Landlord at the termination or expiration of the Lease.

The Landlord may enter the Leased Premises without the prior approval of Tenant during the term of use of the Leased Premises by Tenant, so long as such entry does not unreasonably interfere with Tenant's use. The Landlord may enter the Leased Premises at any time for emergencies.

5. INSURANCE.

A. Liability Insurance. Tenant shall carry general liability insurance for protection from any liability arising out of any accident or other occurrence causing any injury and/or damage to any person or property upon the Leased Premises due directly or indirectly to any act or omission of the insured, or any person claiming through or under the insured. The liability insurance policy shall have limits of not less than \$500,000 per occurrence. The Landlord shall be named as an additional insured on Tenant's liability insurance policy. The Tenant shall present proof of such insurance to the Landlord.

B. Property Insurance. The Landlord shall carry property insurance for the Leased Premises. The Landlord shall present proof of such insurance to Tenant upon request. The Tenant may insure its personal property located within the Leased Premises solely at its expense.

C. Other Insurance. The Tenant must also carry any insurance required by law, including, but not limited to, workers' compensation insurance. The Tenant shall present proof of such insurance to Landlord upon request.

6. **TAXES.** The Tenant shall pay any taxes, assessments, and other public charges or charges in lieu of taxes which may be levied upon or assessed against Landlord or the Leased Premises by reason of Tenant's possession, occupancy, or use of the Leased Premises or the business carried on therein.

7. **INDEMNIFICATION.** To the extent permitted by Iowa law, including the Iowa Municipal Tort Claims Act, the Tenant agrees to defend, indemnify, and hold harmless Landlord, and Landlord's directors, officers, employees, and agents, from and against any and all demands, claims, causes of action, liability, damages, losses, costs, and expenses (including reasonable attorney fees) arising from any act or omission of Tenant under this Agreement. The obligations in this section shall survive expiration or termination of this Agreement.

8. **RECOVERY OF AMOUNTS OWED.** In the event that it shall become necessary for either party to institute legal proceedings against the other party for recovery of any amounts due and owing under the Agreement, it is expressly agreed that the prevailing party in any such action shall be entitled to recover from the non-prevailing party all costs related to such

collection, including reasonable attorney fees and all expert witness fees incurred during pre-suit collection attempts, suit, and post judgment, appeal, or settlement collection. The obligations in this section shall survive expiration or termination of this Agreement.

9. **TERM.** The term of this Lease shall begin on July 1, 2026, and shall end on June 30, 2027. This Lease shall automatically be renewed four times (for a total of five years) unless notification of intent to terminate is given as set forth in paragraph 10.

10. **TERMINATION AND RENEWAL.** Prior to its expiration, this Agreement may be terminated by either party in the event that the other party breaches this Agreement and fails to cure such breach within fourteen (14) days after receiving notice of the breach. This Agreement may also be terminated at any time upon mutual agreement of the parties. This Agreement may also be terminated by either party by giving nine months prior written notice. Upon termination, Tenant may remove its furnishings and equipment and must return the Leased Premises to its condition existing prior to the commencement of the Lease, with ordinary wear and tear expected.

11. **TOTAL DESTRUCTION OF BUSINESS USE.** In the event of the destruction or damage to the Leased Premises (including the parking area) so that the Tenant is unable to conduct its business and/or classes on the premises and damages cannot be repaired within sixty (60) days, this Lease may be terminated at the option of either party. Such termination shall be effected by written notice of one party to the other within twenty (20) days after such damage or destruction. Tenant shall surrender possession within ten (10) days after such notice issues, each party shall be released from all future obligations, and Tenant shall pay rent *pro rata* only to the date of such destruction or damage. In the event of such termination of this Lease, Landlord may, at its option, rebuild or not, at its discretion.

12. **OBLIGATIONS AFTER TERMINATION/EXPIRATION.** The Tenant agrees that upon the termination or expiration of this Lease, it will surrender and deliver the Leased Premises to Landlord in good and clean condition, except the effects of ordinary wear and tear and depreciation arising from lapse of time. The Tenant shall remove its property from the Leased Premises no later than the termination or expiration date of this Lease. The Tenant shall repair any damage caused by such removal. If Tenant's property is not removed from the Leased Premises within the specified timeframe, such property may be deemed abandoned and disposed of as determined by Landlord. Upon the request of Landlord, Tenant shall, at its expense, remove all improvements or appurtenances to the Leased Premises and restore the Leased Premises to its prior state. The obligations in this section shall survive expiration or termination of this Agreement.

13. **NOTICES.** All notices given under this Agreement shall be in writing, made by certified mail or personal delivery to the parties hereto, at the following addresses:

LANDLORD:

West Delaware County Comm. School District
Attn: Superintendent Jen Vance

TENANT:

Northeast Iowa Community College
Attn: President David Dahms

701 New Street
Manchester, IA 52057

1625 Hwy 150 South PO Box 400
Calmar, Iowa

The date of such notices will be deemed to be the date on which the notice is delivered, in the case of personal delivery, or the date on which the notice is delivered or attempted to be delivered as shown on the certified mail receipt, in the case of certified mail delivery.

14. **COOPERATION.** Both parties acknowledge and agree to cooperate as needed to assure that all required responsibilities are met by both parties.

15. **NO WAIVER.** No waiver of the breach of any terms or conditions of this Agreement shall be valid unless in writing, nor shall any such waiver constitute a waiver of any other or succeeding breach of the same or other provisions of this Agreement.

16. **ASSIGNMENT; BINDING.** Neither party may assign this Agreement, in whole or in part, without the prior written consent of the other party. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

17. **STATUS OF THE PARTIES.** It is expressly understood and agreed by the parties that nothing contained in this Agreement shall be construed to create a partnership, association, or other affiliation or like relationship between the parties, it being specifically agreed that their relation is and shall remain that of independent parties to a contractual relationship. In no event shall a party be liable for the debts or obligations of another party.

18. **HEADINGS.** The headings of this Agreement are inserted for convenience of reference only and in no way describe or limit the scope or intent of this Agreement or any of the provisions hereof.

19. **SEVERABILITY.** If any provisions of this Agreement are determined to be invalid by a court of competent jurisdiction, then such provisions shall be deemed null and void, but without invalidating the remaining provisions hereof.

20. **ENTIRE AGREEMENT; AMENDMENTS.** This Agreement constitutes the complete and entire agreement between the parties. None of the terms or conditions of this Agreement shall be in any manner altered or modified except by a written instrument duly signed by both parties.

21. **GOVERNING FORUM AND LAW.** The parties consent to the jurisdiction of the Delaware County, Iowa District Court for all matters relating to this Agreement and agree that this Agreement shall be governed by the laws of the State of Iowa.

22. **FORCE MAJEURE.** Notwithstanding anything contained in this Agreement to the contrary, neither party shall be liable to the other for failure to comply with any obligation under this Agreement, nor shall any charges or payments be made in respect thereof, if prevented from doing so by reason of a contingency beyond the reasonable control of the parties, including pandemic, epidemic, act of God or the like, and all requirements as to notice and other performance required hereunder within a specified period shall be automatically extended to accommodate the period of pendency of any such contingency which shall interfere with such performance.

23. **COUNTERPARTS.** This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same instrument.

(Signatures on next page)

The parties hereto have duly executed this Lease Agreement on the dates set forth below.

**WEST DELAWARE COUNTY
COMMUNITY SCHOOL DISTRICT**

**NORTHEAST IOWA COMMUNITY
COLLEGE**

Landlord

Tenant

By: _____
Name: _____
Title: President, Board of Directors
Date: _____

By: _____
Name: _____
Title: Chair, Board of Trustees
Date: _____

ATTEST:

ATTEST:

Secretary, Board of Directors

Secretary, Board of Trustees

STATE OF IOWA :
 : ss.
COUNTY OF DELAWARE

On this ___ day of _____, 2026, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared _____ and _____, to me personally known, who being by me duly sworn did say that they are the Board President and Board Secretary, respectively, of the West Delaware County Community School District, the corporation executing the within and foregoing instrument; that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and that the said Board President and Board Secretary as such officers acknowledged the execution of said instrument to be the voluntary act and deed of said corporation, by it and by them voluntarily executed.

Notary Public in and for said County and State

STATE OF IOWA :
 : ss.
COUNTY OF DELAWARE :

On this ___ day of _____, 2026, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared _____ and _____, to me personally known, who being by me duly sworn did say that they are the Board Chair and Board Secretary, respectively, of Northeast Iowa Community College, the corporation executing the within and foregoing instrument; that said instrument was signed on behalf of said corporation by authority of its Board of Trustees; and that the said Board Chair and Board Secretary as such officers acknowledged the execution of said instrument to be the voluntary act and deed of said corporation, by it and by them voluntarily executed.

Notary Public in and for said County and State