



BUDGET WORK SESSION

Lower Level Council Chambers
Monday, March 23, 2026
6:10 PM

AGENDA

ROLL CALL

AGENDA ITEMS

- [1.](#) Budget State Forms FY27
- [2.](#) Budget Worksheets FY27

ADJOURNMENT

ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of : DYERSVILLE County Name: DUBUQUE COUNTY, DELAWARE

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	313,733,032	2b	310,964,448	City Number: 31-290 Last Official Census: 4,477
DEBT SERVICE	3a	417,970,731	3b	415,202,147	
Ag Land	4a	1,986,531			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	7.56070	2,208,188	292,061,318	7.42
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2027	7.34049	2,302,954	4.29	

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	7.34049	Consolidated General Fund		5	2,302,954	2,282,631	43	7.34049
		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	213,190	211,310	52	0.67953
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	2,516,144	2,493,941		
384.1	3.00375	Ag Land		26	5,968	5,968	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	2,522,112	2,499,909		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		0		0.00000
Rules	Amt Nec	Other Employee Benefits		31		0		0.00000
		Subtotal Employee Benefit Levy (29,30,31)		32	0	0	65	0.00000
			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	0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	941,367	935,131	70	2.25223
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	3,463,479	3,435,040	72	10.27225

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: 06:00 PM Meeting Location: Memorial Building, 340 1st Avenue East, Dyersville

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.cityofdyersville.com

City Telephone Number
 (563) 875-7724

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	289,080,368	310,964,448	310,964,448
Consolidated General Fund	2,185,650	2,185,650	2,282,631
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	132,780	132,780	211,310
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)	0	0	0
Other Employee Benefits	0	0	0
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	382,746,582	415,202,147	415,202,147
Debt Service	857,911	857,911	935,131
CITY REGULAR TOTAL PROPERTY TAX	3,176,341	3,176,341	3,429,072
CITY REGULAR TAX RATE	10.26148	9.52186	10.27225
Taxable Value for City Ag Land	2,104,481	1,986,531	1,986,531
Ag Land	6,322	6,322	5,968
CITY AG LAND TAX RATE	3.00375	3.18243	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	487	503	3.29
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	2,115	2,350	11.11

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 city's general operations costs, such as purchasing supplies, gas, wages, health care costs, and liability & property insurance, have increased. The purchase of equipment, vehicles, and other assets has also increased.

FUND BALANCE

Item 1.

City Name: DYERSVILLE
 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	502,778	608,423	3,339,231	904,600	-1,034,136	0	4,320,896	-1,981,154	2,339,742
Actual Revenues Except Beg Balance	2	3,954,247	2,877,853	2,162,775	959,882	1,756,091	0	11,710,848	4,004,413	15,715,261
Actual Expenditures Except End Balance	3	3,718,618	3,164,311	1,601,768	561,929	3,664,107	0	12,710,733	3,708,365	16,419,098
Ending Fund Balance June 30	4	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	3,321,011	-1,685,106	1,635,905
Re-Estimated FY 2026										
Beginning Fund Balance	5	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	3,321,011	-1,685,106	1,635,905
Re-Est Revenues	6	3,665,419	1,520,850	2,659,210	5,157,813	370,000	0	13,373,292	3,615,548	16,988,840
Re-Est Expenditures	7	3,516,254	928,419	2,621,971	1,896,915	370,000	0	9,333,559	3,170,653	12,504,212
Ending Fund Balance	8	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	7,360,744	-1,240,211	6,120,533
Budget FY 2027										
Beginning Fund Balance	9	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	7,360,744	-1,240,211	6,120,533
Revenues	10	3,950,346	1,333,500	2,540,815	2,229,892	345,000	0	10,399,553	5,898,477	16,298,030
Expenditures	11	3,977,350	950,479	2,696,685	2,229,892	345,000	0	10,199,406	5,541,966	15,741,372
Ending Fund Balance	12	860,568	1,297,417	3,781,607	4,563,451	-2,942,152	0	7,560,891	-883,700	6,677,191

LOCAL EMC SUPPORT

Item 1.

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

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 6 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2027	0	0

City Name: **DYERSVILLE**
 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	1,075,943							1,075,943	1,000,250
Jail	2								0	0
Emergency Management	3	2,128							2,128	2,271
Flood Control	4	5,000	64,000						69,000	0
Fire Department	5	126,134							126,134	121,742
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8	85,270	66,000						151,270	74,055
Animal Control	9								0	0
Other Public Safety	10								0	110,812
TOTAL (lines 1 - 10)	11	1,294,475	130,000				0		1,424,475	1,309,130
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	346,380	333,227						679,607	955,939
Parking - Meter and Off-Street	13								0	0
Street Lighting	14								0	0
Traffic Control and Safety	15								0	0
Snow Removal	16	5,972	50,000						55,972	9,554
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	352,352	383,227				0		735,579	965,493
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	568,785	40,000						608,785	590,409
Museum, Band and Theater	32								0	0
Parks	33	271,797							271,797	557,575
Recreation	34	297,397							297,397	221,280
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	24,600							24,600	48,528
Other Culture and Recreation	37	111,900							111,900	114,681
TOTAL (lines 31 - 37)	38	1,274,479	40,000				0		1,314,479	1,532,473

City Name: **DYERSVILLE**
 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	39,916						39,916	0
Economic Development	40							0	445,000
Housing and Urban Renewal	41							0	0
Planning & Zoning	42	0						0	0
Other Com & Econ Development	43			30,000				30,000	0
TIF Rebates	44			2,022,780				2,022,780	889,663
TOTAL (lines 39 - 44)	45	39,916	0	2,052,780			0	2,092,696	1,334,663
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	78,210						78,210	75,135
Clerk, Treasurer, & Finance Adm.	47	161,922						161,922	184,140
Elections	48	3,000						3,000	0
Legal Services & City Attorney	49	30,000						30,000	28,718
City Hall & General Buildings	50	140,400						140,400	153,663
Tort Liability	51	35,500						35,500	41,532
Other General Government	52	106,000						106,000	147,504
TOTAL (lines 46 - 52)	53	555,032	0	0			0	555,032	630,692
DEBT SERVICE	54								
Gov Capital Projects	55			1,896,915	370,000			1,896,915	1,279,479
TIF Capital Projects	56							370,000	3,664,107
TOTAL CAPITAL PROJECTS	57	0	0	0	370,000	0	0	370,000	3,664,107
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	3,516,254	553,227	2,052,780	1,896,915	370,000	0	8,389,176	10,716,037
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						798,251	798,251	788,909
Sewer Utility	60						757,780	757,780	663,115
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64						421,651	421,651	398,065
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						735,030	735,030	1,184,293
Enterprise CAPITAL PROJECTS	71							0	498,803
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						2,712,712	2,712,712	3,533,185
TOTAL ALL EXPENDITURES (lines 58+73)	74	3,516,254	553,227	2,052,780	1,896,915	370,000	0	2,712,712	11,101,888
Regular Transfers Out	75		375,192					457,941	833,133
Internal TIF Loan Transfers Out	76			569,191				569,191	0
Total ALL Transfers Out	77	0	375,192	569,191	0	0	457,941	1,402,324	2,169,876
Total Expenditures and Other Fin Uses (lines 74+77)	78	3,516,254	928,419	2,621,971	1,896,915	370,000	0	3,170,653	12,504,212
Ending Fund Balance June 30	79	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	1,635,905

RE-ESTIMATED REVENUES DETAIL

Item 1.

City Name: DYERSVILLE
 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	2,324,752			857,911				3,182,663	3,242,762
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,324,752	0		857,911	0			3,182,663	3,242,762
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,659,210					2,659,210	2,162,775
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	23,908			6,680				30,588	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	486,444							486,444	454,292
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	150,000							150,000	142,069
Other Local Option Taxes	12	210,000	620,000						830,000	827,360
Subtotal - Other City Taxes (lines 6 thru 12)	13	870,352	620,000		6,680	0			1,497,032	1,423,721
Licenses & Permits	14	23,515							23,515	18,956
Use of Money & Property	15	133,000	350						133,350	118,900
Intergovernmental:										
Federal Grants & Reimbursements	16		212,500						212,500	640,803
Road Use Taxes	17		648,000						648,000	635,820
Other State Grants & Reimbursements	18								0	1,437,143
Local Grants & Reimbursements	19	5,000							5,000	31,905
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	860,500	0	0	0		0	865,500	2,745,671
Charges for Fees & Service:										
Water Utility	21							1,151,300	1,151,300	1,126,225
Sewer Utility	22							1,979,438	1,979,438	1,754,514
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							484,810	484,810	441,928
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	184,300							184,300	241,737
Subtotal - Charges for Service (lines 21 thru 33)	34	184,300	0		0	0	0	3,615,548	3,799,848	3,564,404
Special Assessments	35								0	0
Miscellaneous	36	123,500	40,000						163,500	259,930
Other Financing Sources:										
Regular Operating Transfers In	37				463,133	370,000			833,133	2,169,876
Internal TIF Loan Transfers In	38				569,191				569,191	0
Subtotal ALL Operating Transfers In	39	0	0	0	1,032,324	370,000	0	0	1,402,324	2,169,876
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				3,260,898				3,260,898	8,266
Proceeds of Capital Asset Sales	41	1,000							1,000	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,000	0	0	4,293,222	370,000	0	0	4,664,222	2,178,142
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,665,419	1,520,850	2,659,210	5,157,813	370,000	0	3,615,548	16,988,840	15,715,261
Beginning Fund Balance July 1	44	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	-1,685,106	1,635,905	2,339,742
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	4,403,826	1,842,815	6,559,448	6,460,366	-2,572,152	0	1,930,442	18,624,745	18,055,003

City Name: **DYERSVILLE**
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	1,166,396							1,166,396	1,075,943	1,000,250
Jail	2								0	0	0
Emergency Management	3	2,128							2,128	2,128	2,271
Flood Control	4	5,000							5,000	69,000	0
Fire Department	5	252,234							252,234	126,134	121,742
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	89,270	57,000						146,270	151,270	74,055
Animal Control	9								0	0	0
Other Public Safety	10								0	0	110,812
TOTAL (lines 1 - 10)	11	1,515,028	57,000				0		1,572,028	1,424,475	1,309,130
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	381,650	354,520						736,170	679,607	955,939
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,972	50,000						55,972	55,972	9,554
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	387,622	404,520				0		792,142	735,579	965,493
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	576,785	50,000						626,785	608,785	590,409
Museum, Band and Theater	32								0	0	0
Parks	33	311,801							311,801	271,797	557,575
Recreation	34	297,234							297,234	297,397	221,280
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	31,000							31,000	24,600	48,528
Other Culture and Recreation	37	104,900							104,900	111,900	114,681
TOTAL (lines 31 - 37)	38	1,321,720	50,000				0		1,371,720	1,314,479	1,532,473

City Name: **DYERSVILLE**
 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							0	39,916	0
Economic Development	40	154,916						154,916	0	445,000
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43			30,000				30,000	30,000	0
TIF Rebates	44			1,717,686				1,717,686	2,022,780	889,663
TOTAL (lines 39 - 44)	45	154,916	0	1,747,686		0		1,902,602	2,092,696	1,334,663
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	82,450						82,450	78,210	75,135
Clerk, Treasurer, & Finance Adm.	47	172,914						172,914	161,922	184,140
Elections	48							0	3,000	0
Legal Services & City Attorney	49	30,000						30,000	30,000	28,718
City Hall & General Buildings	50	163,600						163,600	140,400	153,663
Tort Liability	51	42,100						42,100	35,500	41,532
Other General Government	52	107,000						107,000	106,000	147,504
TOTAL (lines 46 - 52)	53	598,064	0	0		0		598,064	555,032	630,692
DEBT SERVICE	54									
Gov Capital Projects	55				345,000			345,000	370,000	3,664,107
TIF Capital Projects	56							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	345,000	0		345,000	370,000	3,664,107
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,977,350	511,520	1,747,686	2,229,892	345,000	0	8,811,448	8,389,176	10,716,037
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59						816,735	816,735	798,251	788,909
Sewer Utility	60						853,715	853,715	757,780	663,115
Electric Utility	61						0	0	0	0
Gas Utility	62						0	0	0	0
Airport	63						0	0	0	0
Landfill/Garbage	64						440,889	440,889	421,651	398,065
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						735,060	735,060	735,030	1,184,293
Enterprise CAPITAL PROJECTS	71						2,225,000	2,225,000	0	498,803
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						5,071,399	5,071,399	2,712,712	3,533,185
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,977,350	511,520	1,747,686	2,229,892	345,000	0	5,071,399	13,882,847	14,249,222
Regular Transfers Out	75		438,959					470,567	909,526	833,133
Internal TIF Loan / Repayment Transfers Out	76			948,999				0	948,999	569,191
Total ALL Transfers Out	77	0	438,959	948,999	0	0	0	470,567	1,858,525	1,402,324
Total Expenditures & Fund Transfers Out (lines 74+77)	78	3,977,350	950,479	2,696,685	2,229,892	345,000	0	5,541,966	15,741,372	16,411,000
Ending Fund Balance June 30	79	860,568	1,297,417	3,781,607	4,563,451	-2,942,152	0	-883,700	6,120,533	1,630,000

REVENUES DETAIL

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

Item 1.

		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	2,499,909	0		935,131	0			3,435,040	3,182,663	3,242,762
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,499,909	0		935,131	0			3,435,040	3,182,663	3,242,762
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			2,540,815					2,540,815	2,659,210	2,162,775
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	22,203	0		6,236	0			28,439	30,588	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	483,444							483,444	486,444	454,292
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	150,000							150,000	150,000	142,069
Other Local Option Taxes	12	260,000	635,000						895,000	830,000	827,360
Subtotal - Other City Taxes (lines 6 thru 12)	13	915,647	635,000		6,236	0			1,556,883	1,497,032	1,423,721
Licenses & Permits	14	21,940							21,940	23,515	18,956
Use of Money & Property	15	140,500	500						141,000	133,350	118,900
Intergovernmental:											
Federal Grants & Reimbursements	16	0						1,200,000	1,200,000	212,500	640,803
Road Use Taxes	17		648,000						648,000	648,000	635,820
Other State Grants & Reimbursements	18								0	0	1,437,143
Local Grants & Reimbursements	19	5,000							5,000	5,000	31,905
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	648,000	0	0	0		1,200,000	1,853,000	865,500	2,745,671
Charges for Fees & Service:											
Water Utility	21							1,209,229	1,209,229	1,151,300	1,126,225
Sewer Utility	22							1,979,438	1,979,438	1,979,438	1,754,514
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							484,810	484,810	484,810	441,928
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	207,350							207,350	184,300	241,737
Subtotal - Charges for Service (lines 21 thru 33)	34	207,350	0		0	0	0	3,673,477	3,880,827	3,799,848	3,564,404
Special Assessments	35								0	0	0
Miscellaneous	36	159,000	50,000						209,000	163,500	259,930
Other Financing Sources:											
Regular Operating Transfers In	37				564,526	345,000			909,526	833,133	2,169,876
Internal TIF Loan Transfers In	38				723,999			225,000	948,999	569,191	0
Subtotal ALL Operating Transfers In	39	0	0	0	1,288,525	345,000	0	225,000	1,858,525	1,402,324	2,169,876
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							800,000	800,000	3,260,898	8,266
Proceeds of Capital Asset Sales	41	1,000							1,000	1,000	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,000	0	0	1,288,525	345,000	0	1,025,000	2,659,525	4,664,222	2,178,142
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,950,346	1,333,500	2,540,815	2,229,892	345,000	0	5,898,477	16,298,030	16,988,840	15,715,261
Beginning Fund Balance July 1	44	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	6,120,533	1,635,905	2,380,742
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,837,918	2,247,896	6,478,292	6,793,343	-2,597,152	0	4,658,266	22,418,563	18,624,745	18,096,003

ADOPTED BUDGET SUMMARY

Item 1.

City Name: **DYERSVILLE**
 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	2,499,909	0		935,131	0		3,435,040	3,182,663	3,242,762	
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0		0	0	0	
Net Current Property Taxes	3	2,499,909	0		935,131	0		3,435,040	3,182,663	3,242,762	
Delinquent Property Taxes	4	0	0		0	0		0	0	0	
TIF Revenues	5			2,540,815				2,540,815	2,659,210	2,162,775	
Other City Taxes	6	915,647	635,000		6,236	0		1,556,883	1,497,032	1,423,721	
Licenses & Permits	7	21,940	0				0	21,940	23,515	18,956	
Use of Money and Property	8	140,500	500	0	0	0	0	141,000	133,350	118,900	
Intergovernmental	9	5,000	648,000	0	0	0	1,200,000	1,853,000	865,500	2,745,671	
Charges for Fees & Service	10	207,350	0		0	0	3,673,477	3,880,827	3,799,848	3,564,404	
Special Assessments	11	0	0		0	0	0	0	0	0	
Miscellaneous	12	159,000	50,000		0	0	0	209,000	163,500	259,930	
Sub-Total Revenues	13	3,949,346	1,333,500	2,540,815	941,367	0	4,873,477	13,638,505	12,324,618	13,537,119	
Other Financing Sources:											
Total Transfers In	14	0	0	0	1,288,525	345,000	0	225,000	1,858,525	1,402,324	2,169,876
Proceeds of Debt	15	0	0	0	0	0	800,000	800,000	3,260,898	8,266	
Proceeds of Capital Asset Sales	16	1,000	0	0	0	0	0	1,000	1,000	0	
Total Revenues and Other Sources	17	3,950,346	1,333,500	2,540,815	2,229,892	345,000	5,898,477	16,298,030	16,988,840	15,715,261	
Expenditures & Other Financing Uses											
Public Safety	18	1,515,028	57,000	0		0		1,572,028	1,424,475	1,309,130	
Public Works	19	387,622	404,520	0		0		792,142	735,579	965,493	
Health and Social Services	20	0	0	0		0		0	0	0	
Culture and Recreation	21	1,321,720	50,000	0		0		1,371,720	1,314,479	1,532,473	
Community and Economic Development	22	154,916	0	1,747,686		0		1,902,602	2,092,696	1,334,663	
General Government	23	598,064	0	0		0		598,064	555,032	630,692	
Debt Service	24	0	0	0	2,229,892		0	2,229,892	1,896,915	1,279,479	
Capital Projects	25	0	0	0		345,000	0	345,000	370,000	3,664,107	
Total Government Activities Expenditures	26	3,977,350	511,520	1,747,686	2,229,892	345,000	0	8,811,448	8,389,176	10,716,037	
Business Type Proprietary: Enterprise & ISF	27						5,071,399	5,071,399	2,712,712	3,533,185	
Total Gov & Bus Type Expenditures	28	3,977,350	511,520	1,747,686	2,229,892	345,000	5,071,399	13,882,847	11,101,888	14,249,222	
Total Transfers Out	29	0	438,959	948,999	0	0	0	470,567	1,402,324	2,169,876	
Total ALL Expenditures/Fund Transfers Out	30	3,977,350	950,479	2,696,685	2,229,892	345,000	0	5,541,966	15,741,372	16,419,098	
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-27,004	383,021	-155,870	0	0	0	356,511	556,658	4,484,628	-703,837
Beginning Fund Balance July 1	33	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	6,120,533	1,635,905	2,339,742
Ending Fund Balance June 30	34	860,568	1,297,417	3,781,607	4,563,451	-2,942,152	0	-883,700	6,120,533	1,635,905	

LONG TERM DEBT SCHEDULE - LT DEBT1

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

Item 1.

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
GO Refunding Notes 2013 (Debt Service)	1	1,350,000	GO	49-13	70,000	6,965	76,965				76,965
GO Refunding Notes 2013 (Water Service)	2	510,000	GO	49-13	40,000	2,620	42,620			42,620	0
GO Refunding Notes 2013 (Sewer Fund)	3	875,000	GO	49-13	65,000	4,428	69,428			69,428	0
	4	-	-				0				0
GO Refunding Notes 2018 (Debt Service)	5	345,000	GO	24-18	40,000	1,160	41,160				41,160
GO Refunding Notes 2018 (Delaware TIF)	6	345,000	GO	24-18	40,000	1,160	41,160			41,160	0
GO Refunding Notes 2018 (Dubuque TIF)	7	1,795,000	GO	24-18	215,000	6,235	221,235			221,235	0
GO Refunding Notes 2018 (Water Service)	8	1,320,000	GO	24-18	160,000	4,640	164,640			164,640	0
GO Refunding Notes 2018 (Sewer Fund)	9	590,000	GO	24-18	75,000	2,175	77,175			77,175	0
	10	-	-				0				0
GO Refunding Notes 2019 (Debt Service)	11	3,340,000	GO	67-19	190,000	53,800	243,800				243,800
GO Refunding Notes 2019 (TIF)	12	2,515,000	GO	67-19	175,000	45,725	220,725			220,725	0
	13	-	-				0				0
GO Refunding Notes 2021A (Debt Service)	14	1,810,000	GO	45-21	60,000	8,313	68,313				68,313
GO Refunding Notes 2021A (TIF)	15	615,000	GO	45-21	40,000	6,840	46,840			46,840	0
GO Refunding Notes 2021A (Sewer)	16	460,000	GO	45-21	30,000	5,050	35,050			35,050	0
	17	-	-				0				0
GO Refunding Notes 2021B (Debt Service)	18	890,000	GO	46-21	60,000	12,673	72,673				72,673
GO Refunding Notes 2021B (Road Use Tax)	19	30,000	GO	46-21	10,000	140	10,140			10,140	0
GO Refunding Notes 2021B (Sewer)	20	130,000	GO	46-21	15,000	1,145	16,145			16,145	0
	21	-	-				0				0
GO Corporate Bond 2023 (Debt Service)	22	1,255,000	GO	12-23	125,000	27,900	152,900				152,900
GO Corporate Bond 2023 (TIF)	23	1,030,000	GO	12-23	60,000	29,108	89,108			89,108	0
GO Corporate Bond 2023 (Water)	24	160,000	GO	12-23	20,000	3,150	23,150			23,150	0
GO Corporate Bond 2023 (Sewer)	25	180,000	GO	12-23	20,000	3,600	23,600			23,600	0
	26	-	-				0				0
GO Corporate Bond 2025 (Debt Service)	27	2,380,000	GO	103-25	190,000	95,556	285,556				285,556
GO Corporate Bond 2025 (TIF)	28	870,000	GO	103-25	70,000	34,931	104,931			104,931	0
	29	-	-				0				0
	30	-	-				0				0
TOTALS					1,770,000	357,314	2,127,314	0	0	1,185,947	941,367

LONG TERM DEBT SCHEDULE - LT DEBT2

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

Item 1.

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Water Revenue Bonds 2016 (SFR Loan)	31	1,373,000	NON-GO	68-16	17,000	3,325	20,325	475		20,800	0
Water Revenue Bonds 2020 (SRF Loan)	32	1,600,000	NON-GO	13-20	74,000	20,738	94,738	2,962		97,700	0
	33	-					0				0
Sewer Revenue Bonds 2016 (SRF Loan)	34	4,000,000	NON-GO	35-16	197,000	41,895	238,895	5,985		244,880	0
Sewer Revenue Bonds 2020 (SRF Loan)	35	3,626,729	NON-GO	41-20	179,000	15,915	194,915	5,305		200,220	0
Sewer Revenue Bonds 2020 (SRF Loan)	36	2,800,000	NON-GO	60-20	130,000	36,278	166,278	5,182		171,460	0
	37	-					0				0
Public Works Lease Agreement 2022 Jetter (#128)	38	87,205	NON-GO	42-23	17,961	799	18,760			18,760	0
	39	-					0				0
Public Works Lease Agreement 2023 Truck (#131)	40	218,917	NON-GO	30-22	30,798	6,842	37,640			37,640	0
Public Works Lease Agreement 2025 Truck	41	262,091	NON-GO	15-25	33,437	12,741	46,178			46,178	0
	42	-					0				0
	43	-					0				0
	44	-					0				0
	45	-					0				0
	46	-					0				0
	47	-					0				0
	48	-					0				0
	49	-					0				0
	50	-					0				0
	51	-					0				0
	52	-					0				0
	53	-					0				0
	54	-					0				0
	55	-					0				0
	56	-					0				0
	57	-					0				0
	58	-					0				0
	59	-					0				0
	60	-					0				0
TOTALS					2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

LONG TERM DEBT SCHEDULE - LT DEBT3

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

Item 1.

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-					0				0
	62	-					0				0
	63	-					0				0
	64	-					0				0
	65	-					0				0
	66	-					0				0
	67	-					0				0
	68	-					0				0
	69	-					0				0
	70	-					0				0
	71	-					0				0
	72	-					0				0
	73	-					0				0
	74	-					0				0
	75	-					0				0
	76	-					0				0
	77	-					0				0
	78	-					0				0
	79	-					0				0
	80	-					0				0
	81	-					0				0
	82	-					0				0
	83	-					0				0
	84	-					0				0
	85	-					0				0
	86	-					0				0
	87	-					0				0
	88	-					0				0
	89	-					0				0
	90	-					0				0
TOTALS					2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

LONG TERM DEBT SCHEDULE - LT DEBT4

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

Item 1.

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-					0				0
	92	-					0				0
	93	-					0				0
	94	-					0				0
	95	-					0				0
	96	-					0				0
	97	-					0				0
	98	-					0				0
	99	-					0				0
	100	-					0				0
	101	-					0				0
	102	-					0				0
	103	-					0				0
	104	-					0				0
	105	-					0				0
	106	-					0				0
	107	-					0				0
	108	-					0				0
	109	-					0				0
	110	-					0				0
	111	-					0				0
	112	-					0				0
	113	-					0				0
	114	-					0				0
	115	-					0				0
	116	-					0				0
	117	-					0				0
	118	-					0				0
	119	-					0				0
	120	-					0				0
TOTALS					2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

LONG TERM DEBT SCHEDULE - LT DEBTS

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

Item 1.

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-					0				0
	122	-					0				0
	123	-					0				0
	124	-					0				0
	125	-					0				0
	126	-					0				0
	127	-					0				0
	128	-					0				0
	129	-					0				0
	130	-					0				0
	131	-					0				0
	132	-					0				0
	133	-					0				0
	134	-					0				0
	135	-					0				0
	136	-					0				0
	137	-					0				0
	138	-					0				0
	139	-					0				0
	140	-					0				0
	141	-					0				0
	142	-					0				0
	143	-					0				0
	144	-					0				0
	145	-					0				0
	146	-					0				0
	147	-					0				0
	148	-					0				0
	149	-					0				0
	150	-					0				0
TOTALS					2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

LONG TERM DEBT SCHEDULE - LT DEBT6

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

Item 1.

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-					0				0
	152	-					0				0
	153	-					0				0
	154	-					0				0
	155	-					0				0
	156	-					0				0
	157	-					0				0
	158	-					0				0
	159	-					0				0
	160	-					0				0
	161	-					0				0
	162	-					0				0
	163	-					0				0
	164	-					0				0
	165	-					0				0
	166	-					0				0
	167	-					0				0
	168	-					0				0
	169	-					0				0
	170	-					0				0
	171	-					0				0
	172	-					0				0
	173	-					0				0
	174	-					0				0
	175	-					0				0
	176	-					0				0
	177	-					0				0
	178	-					0				0
	179	-					0				0
	180	-					0				0
TOTALS					2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-					0				0
	182	-					0				0
	183	-					0				0
	184	-					0				0
	185	-					0				0
	186	-					0				0
	187	-					0				0
	188	-					0				0
	189	-					0				0
	190	-					0				0
	191	-					0				0
	192	-					0				0
	193	-					0				0
	194	-					0				0
	195	-					0				0
	196	-					0				0
	197	-					0				0
	198	-					0				0
	199	-					0				0
	200	-					0				0
	201	-					0				0
	202	-					0				0
	203	-					0				0
	204	-					0				0
	205	-					0				0
	206	-					0				0
	207	-					0				0
	208	-					0				0
	209	-					0				0
	210	-					0				0
TOTALS					2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

LONG TERM DEBT SCHEDULE - GRAND TOTALS

Item 1.

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	1,770,000	357,314	2,127,314	0	0	1,185,947	941,367
NON GO - TOTAL	679,196	138,533	817,729	19,909	0	837,638	0
GRAND - TOTAL	2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

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

Item 1.

City of: **DYERSVILLE**

The City Council will conduct a public hearing on the proposed Budget at: (entered upon publish) Meeting Date: (entered upon publish) Meeting Time: (entered upon publish)

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	10.27225
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) 875-7724

City Clerk/Finance Officer's NAME
(entered upon publish)

		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,435,040	3,182,663	3,242,762
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,435,040	3,182,663	3,242,762
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,540,815	2,659,210	2,162,775
Other City Taxes	6	1,556,883	1,497,032	1,423,721
Licenses & Permits	7	21,940	23,515	18,956
Use of Money and Property	8	141,000	133,350	118,900
Intergovernmental	9	1,853,000	865,500	2,745,671
Charges for Fees & Service	10	3,880,827	3,799,848	3,564,404
Special Assessments	11	0	0	0
Miscellaneous	12	209,000	163,500	259,930
Other Financing Sources	13	801,000	3,261,898	8,266
Transfers In	14	1,858,525	1,402,324	2,169,876
Total Revenues and Other Sources	15	16,298,030	16,988,840	15,715,261
Expenditures & Other Financing Uses				
Public Safety	16	1,572,028	1,424,475	1,309,130
Public Works	17	792,142	735,579	965,493
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,371,720	1,314,479	1,532,473
Community and Economic Development	20	1,902,602	2,092,696	1,334,663
General Government	21	598,064	555,032	630,692
Debt Service	22	2,229,892	1,896,915	1,279,479
Capital Projects	23	345,000	370,000	3,664,107
Total Government Activities Expenditures	24	8,811,448	8,389,176	10,716,037
Business Type / Enterprises	25	5,071,399	2,712,712	3,533,185
Total ALL Expenditures	26	13,882,847	11,101,888	14,249,222
Transfers Out	27	1,858,525	1,402,324	2,169,876
Total ALL Expenditures/Transfers Out	28	15,741,372	12,504,212	16,419,098
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	556,658	4,484,628	-703,837
Beginning Fund Balance July 1	30	6,120,533	1,635,905	2,339,742
Ending Fund Balance June 30	31	6,677,191	6,120,533	1,635,905



Dyersville, IA

Budget Worksheet Account Summary

Item 2.

For Fiscal: 2025-2026 Period Ending: 12/31/2025

		Defined Budgets						
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Fund: 001 - GENERAL FUND								
Revenue								
Department: 950 - OTHER REVENUES								
001-4-950-0-1-41000	LIQUOR/BEER PERMITS	10,500.00	13,243.19	10,000.00	7,989.41	13,500.00	5,138.15	10,000.00
001-4-950-0-1-41050	CIGARETTE PERMITS	600.00	675.00	600.00	300.00	675.00	375.00	600.00
001-4-950-0-1-41220	BUILDING PERMITS	5,000.00	5,201.00	5,000.00	7,670.00	5,000.00	2,945.00	7,000.00
001-4-950-0-1-41800	DOG/BIKE LICENSES	325.00	324.00	340.00	270.00	340.00	63.00	340.00
001-4-950-0-1-41900	MISCELLANEOUS PERMITS	2,000.00	3,023.10	2,000.00	2,727.00	2,000.00	1,132.00	2,000.00
001-4-950-0-1-45503	BD OF ADJ/PLAN & ZONING AP...	1,000.00	2,410.00	800.00	1,800.00	2,000.00	900.00	2,000.00
001-4-950-0-1-45599	MISCELLANEOUS RECEIPTS	68,000.00	154,643.34	68,000.00	6,271.33	68,000.00	1,578.52	68,000.00
001-4-950-0-1-45600	SALES TAX RECEIVED	3,000.00	3,968.16	3,000.00	4,010.60	4,000.00	1,554.14	4,000.00
001-4-950-0-1-47350	GAS TAX REFUND	0.00	7,232.10	4,000.00	13,312.56	6,000.00	0.00	6,000.00
001-4-950-0-2-44900	GRANT-DUBUQUE RACING ASS...	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
001-4-950-0-2-47050	DONATIONS	0.00	500.00	1,000.00	12,250.00	1,000.00	10,000.00	1,000.00
001-4-950-0-2-47150	REFUNDS	5,000.00	12,103.32	5,000.00	390.00	5,000.00	2,658.75	5,000.00
001-4-950-0-2-47200	INSURANCE CLAIMS RECEIPTS	0.00	2,325.16	0.00	12,305.05	0.00	7,500.00	0.00
001-4-950-0-2-47201	INSURANCE RESERVE DIVIDEND	10,000.00	15,542.00	10,000.00	42,398.40	10,000.00	0.00	10,000.00
001-4-950-0-4-40000	PROPERTY TAX	2,018,593.00	2,173,180.04	2,168,473.00	2,332,734.16	2,324,752.00	1,341,957.07	2,499,909.00
001-4-950-0-4-40040	UTILITY TAX REPLACEMENT	25,568.00	0.00	24,691.00	0.00	23,908.00	0.00	22,203.00
001-4-950-0-4-40650	CABLE FRANCHISE TAX	25,000.00	22,948.99	25,000.00	20,178.79	25,000.00	7,931.34	22,000.00
001-4-950-0-4-40651	GAS FRANCHISE TAX	76,730.00	34,026.83	76,730.00	71,127.35	76,730.00	23,200.43	76,730.00
001-4-950-0-4-40652	ELECTRIC FRANCHISE FEE	374,846.00	173,808.84	374,846.00	362,985.61	384,714.00	221,921.52	384,714.00
001-4-950-0-4-40850	HOTEL/MOTEL TAX	150,000.00	148,195.18	150,000.00	142,068.79	150,000.00	98,851.39	150,000.00
001-4-950-0-4-40900	LOCAL OPTION SALES TAX	230,000.00	202,030.73	210,000.00	259,651.38	210,000.00	118,956.15	260,000.00
001-4-950-0-4-40950	KENNEDY/IN LIEU OF TAX PAY...	10,000.00	17,773.15	10,000.00	18,276.27	0.00	10,676.09	0.00
001-4-950-0-4-43000	INTEREST	15,000.00	90,865.88	50,000.00	60,466.56	50,000.00	37,066.77	60,000.00
001-4-950-0-4-43100	RENT	46,500.00	11,620.00	46,500.00	29,529.28	52,500.00	19,315.80	50,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
001-4-950-0-4-43101	BI-COUNTY LEASE PAYMENT	15,150.00	15,488.76	15,150.00	7,800.84	15,500.00	7,073.96	15,500.00
001-4-950-0-4-43102	SOCIAL CENTER RENTALS	11,000.00	14,575.00	13,000.00	17,675.00	15,000.00	7,675.00	15,000.00
001-4-950-0-4-43103	SCENIC VALLEY UTILITIES	5,000.00	5,407.84	1,000.00	2,893.52	0.00	0.00	0.00
001-4-950-0-4-48100	SALE OF EQUIPMENT	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
001-4-950-0-4-48300	TRANSFERS IN	0.00	141,657.00	0.00	238,605.00	0.00	0.00	0.00
001-4-950-1-1-45513	POLICE REPORTS	750.00	450.00	750.00	649.50	500.00	341.00	650.00
001-4-950-1-1-45599	MISCELLANEOUS RECEIPTS	10,000.00	2,860.00	10,000.00	872.00	5,000.00	3,159.00	5,000.00
001-4-950-1-1-47700	POLICE FINES	9,000.00	12,446.83	9,000.00	14,118.76	12,000.00	5,675.29	12,000.00
001-4-950-1-2-44800	COMMUNITY FIRE DEPT	20,375.00	11,887.00	12,000.00	12,934.00	12,000.00	0.00	12,000.00
001-4-950-2-1-44901	MISC STATE OPERATING GRANT	73,636.00	0.00	0.00	0.00	0.00	0.00	0.00
001-4-950-2-4-48100	SALE OF EQUIPMENT	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00
001-4-950-4-1-45504	RECREATION PROGRAM FEES	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
001-4-950-4-1-45505	PROGRAM FEES (LESSONS/AER...	30,000.00	29,200.00	26,000.00	30,630.00	29,000.00	435.00	30,000.00
001-4-950-4-1-45506	BASEBALL PROGRAM	7,500.00	7,279.94	10,000.00	9,744.38	7,500.00	10.00	10,000.00
001-4-950-4-1-45507	SOFTBALL PROGRAM	6,500.00	10,268.43	8,500.00	12,558.47	10,000.00	0.00	10,000.00
001-4-950-4-1-45508	POOL RECEIPTS	45,000.00	44,234.80	45,000.00	46,612.37	45,000.00	18,832.39	47,000.00
001-4-950-4-1-45509	SOCCER PROGRAM	33,000.00	39,016.17	37,000.00	45,089.65	39,000.00	21,179.74	42,000.00
001-4-950-4-1-45510	FLAG FOOTBALL	0.00	3,885.00	0.00	3,480.00	4,000.00	650.00	4,000.00
001-4-950-4-1-45599	MISCELLANEOUS RECEIPTS	15,000.00	8,731.37	15,000.00	35,864.31	10,000.00	767.11	60,000.00
001-4-950-4-1-47500	POOL UNIFORMS PURCHASED	1,000.00	815.00	1,000.00	512.00	1,000.00	0.00	1,000.00
001-4-950-4-1-47550	CONCESSION STAND RECEIPTS	13,000.00	14,521.51	13,000.00	12,909.39	15,000.00	6,833.00	15,000.00
001-4-950-4-1-47651	LIBRARY FINES & FEES	4,000.00	3,307.76	5,000.00	3,365.43	3,500.00	2,331.41	3,500.00
001-4-950-4-2-44700	LIBRARY CONTRACT	19,400.00	19,335.07	19,600.00	18,971.38	20,300.00	12,562.70	20,200.00
001-4-950-9-1-47301	SOCIAL CENTER DEPOSIT RECEI...	0.00	100.00	0.00	250.00	0.00	0.00	0.00
Department: 950 - OTHER REVENUES Total:		3,407,973.00	3,481,107.49	3,492,980.00	3,954,248.54	3,665,419.00	2,001,246.72	3,950,346.00
Revenue Total:		3,407,973.00	3,481,107.49	3,492,980.00	3,954,248.54	3,665,419.00	2,001,246.72	3,950,346.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Expense								
Department: 110 - POLICE								
001-5-110-1-60100	SALARIES	13,276.00	5,310.22	15,221.00	6,091.20	15,522.00	5,970.78	15,834.00
001-5-110-1-60101	SALARIES-POLICE OFFICERS	540,587.00	556,434.34	554,656.00	558,606.02	631,304.00	336,610.49	650,515.00
001-5-110-1-60200	PART-TIME SALARIES	5,000.00	1,032.00	5,000.00	72.00	5,000.00	2,000.00	5,000.00
001-5-110-1-61100	FICA	41,738.00	33,644.31	43,596.00	33,842.45	58,775.00	20,735.21	51,358.00
001-5-110-1-61200	MEDICARE	7,911.00	7,868.54	8,263.00	7,914.77	9,154.00	4,849.41	9,735.00
001-5-110-1-61300	IPERS	1,016.00	501.30	1,437.00	575.04	1,466.00	563.69	1,495.00
001-5-110-1-61301	IPERS-POLICE OFFICERS	41,738.00	51,717.59	51,639.00	50,945.88	58,775.00	30,725.28	61,029.00
001-5-110-1-61500	GROUP INSURANCE	97,302.00	125,404.88	107,453.00	112,570.17	131,547.00	69,523.02	127,380.00
001-5-110-1-61700	SUI	500.00	528.71	500.00	532.98	500.00	270.99	500.00
001-5-110-1-61800	DOLPHIN UNIFORMS	650.00	310.89	650.00	156.75	650.00	33.98	650.00
001-5-110-1-61801	AVENARIUS UNIFORMS	650.00	632.95	650.00	2,640.91	650.00	283.00	650.00
001-5-110-1-61802	DUPONT UNIFORMS	650.00	459.14	650.00	387.55	650.00	150.00	650.00
001-5-110-1-61803	JOBGEN UNIFORMS	0.00	0.00	0.00	214.00	0.00	1,394.00	650.00
001-5-110-1-61804	SODAWASSER UNIFORMS	650.00	155.26	650.00	218.99	650.00	55.00	650.00
001-5-110-1-61805	JOCHUM UNIFORMS	650.00	265.00	650.00	0.00	650.00	136.98	650.00
001-5-110-1-61811	SCHROEDER UNIFORMS	650.00	401.03	650.00	569.93	650.00	486.44	650.00
001-5-110-1-61812	PART TIME UNIFORMS	650.00	0.00	650.00	654.66	650.00	0.00	650.00
001-5-110-1-61817	TUEGEL UNIFORMS	650.00	495.59	650.00	370.89	650.00	194.00	650.00
001-5-110-1-62100	DUES/SUBSCRIPTIONS	21,000.00	21,200.02	31,000.00	31,771.90	31,000.00	30,599.19	31,000.00
001-5-110-1-62300	MEETINGS/TRAINING	5,000.00	1,192.31	5,000.00	1,932.99	5,000.00	1,359.85	5,000.00
001-5-110-1-63310	GAS/ETHANOL/DIESEL	29,000.00	29,516.37	29,000.00	25,339.91	30,000.00	14,919.25	30,000.00
001-5-110-1-63320	VEHICLE REPAIRS	10,000.00	7,261.84	14,000.00	17,469.13	10,000.00	3,674.72	10,000.00
001-5-110-1-63710	ELECTRICITY	7,300.00	5,518.44	7,300.00	7,195.36	6,000.00	4,314.20	7,500.00
001-5-110-1-63711	GAS HEAT	1,700.00	876.78	1,700.00	1,207.32	1,500.00	348.11	1,500.00
001-5-110-1-63730	TELEPHONE	9,200.00	8,189.54	9,200.00	9,144.81	9,200.00	3,862.82	9,200.00
001-5-110-1-64080	INSURANCE PREMIUM	43,050.00	39,255.23	45,168.00	42,019.41	42,000.00	4,969.88	43,000.00
001-5-110-1-64110	LEGAL FEES	2,000.00	966.00	2,000.00	2,966.50	2,000.00	713.99	3,000.00
001-5-110-1-64201	DARE EXPENDITURES	500.00	336.22	500.00	125.00	500.00	0.00	500.00
001-5-110-1-64316	CONTRACTS	7,000.00	112.66	7,000.00	360.00	3,500.00	0.00	3,500.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
001-5-110-1-65060	OFFICE SUPPLIES	5,000.00	1,310.96	5,000.00	3,654.73	3,000.00	744.80	3,500.00
001-5-110-1-65407	DEPARTMENT SUPPLIES	10,000.00	3,649.10	10,000.00	3,718.71	5,000.00	1,795.92	5,000.00
001-5-110-1-67270	NEW EQUIPMENT	13,000.00	5,700.36	10,000.00	4,790.83	10,000.00	3,082.64	10,000.00
001-5-110-1-67273	OTHER EQUIPMENT	0.00	0.00	0.00	5,582.84	0.00	944.74	0.00
001-5-110-1-67274	CAPITAL IMPROVEMENTS/EQU...	50,000.00	39,573.20	70,000.00	36,740.08	0.00	19,583.20	75,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	SQUAD CAR PLUS EQUIPMENT			1.00	75,000.00	75,000.00		
	Department: 110 - POLICE Total:	968,018.00	949,820.78	1,039,833.00	970,383.71	1,075,943.00	564,895.58	1,166,396.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 130 - EMERGENCY MANAGEMENT								
001-5-130-1-60200	PART-TIME SALARIES	1,225.00	1,575.00	850.00	913.75	850.00	850.00	850.00
001-5-130-1-61100	FICA	94.00	97.65	65.00	56.65	65.00	52.70	65.00
001-5-130-1-61200	MEDICARE	18.00	22.84	13.00	13.25	13.00	12.33	13.00
001-5-130-1-61700	SUI	0.00	1.58	0.00	0.91	0.00	0.85	0.00
001-5-130-1-62300	MEETINGS/TRAINING	200.00	0.00	200.00	0.00	200.00	0.00	200.00
001-5-130-1-67275	EMERGENCY EQUIPMENT	1,500.00	797.41	1,500.00	1,286.84	1,000.00	485.26	1,000.00
Department: 130 - EMERGENCY MANAGEMENT Total:		3,037.00	2,494.48	2,628.00	2,271.40	2,128.00	1,401.14	2,128.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 140 - FLOOD CONTROL							
001-5-140-1-67610 EROSION CONTROL	0.00	252.72	5,000.00	252.72	5,000.00	126.36	5,000.00
Department: 140 - FLOOD CONTROL Total:	0.00	252.72	5,000.00	252.72	5,000.00	126.36	5,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5
 Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 150 - FIRE								
001-5-150-1-60100	SALARIES	9,700.00	8,925.00	9,900.00	9,900.00	10,100.00	10,100.00	10,300.00
001-5-150-1-61100	FICA	700.00	553.35	760.00	613.80	773.00	626.20	773.00
001-5-150-1-61200	MEDICARE	200.00	129.43	144.00	143.56	146.00	146.44	146.00
001-5-150-1-61700	S.U.I. INSURANCE	100.00	18.66	100.00	19.82	100.00	10.12	100.00
001-5-150-1-62100	DUES/SUBSCRIPTIONS	2,650.00	4,078.63	2,650.00	3,949.83	2,790.00	498.80	2,790.00
001-5-150-1-62300	MEETINGS/TRAINING	13,000.00	9,266.02	13,300.00	11,088.78	15,100.00	1,405.00	17,500.00
001-5-150-1-63180	BUILDINGS/GROUNDS MAINTEN...	13,300.00	14,791.74	13,300.00	11,727.91	15,000.00	5,070.25	10,000.00
001-5-150-1-63310	GAS/ETHANOL/DIESEL	2,700.00	3,631.67	2,700.00	4,151.97	3,000.00	2,076.30	3,000.00
001-5-150-1-63320	VEHICLE REPAIRS	5,000.00	5,203.01	5,000.00	9,943.04	6,500.00	6,143.13	7,500.00
001-5-150-1-63710	ELECTRICITY	6,000.00	4,654.49	6,000.00	5,341.38	6,000.00	2,672.97	6,000.00
001-5-150-1-63711	GAS HEAT	4,000.00	2,590.46	4,000.00	3,619.38	4,000.00	568.69	4,000.00
001-5-150-1-63730	TELEPHONE	3,450.00	1,341.50	3,800.00	6,406.13	5,100.00	939.42	5,100.00
001-5-150-1-64080	INSURANCE PREMIUM	27,300.00	28,156.00	30,119.00	29,659.44	33,500.00	784.00	33,500.00
001-5-150-1-65407	DEPARTMENT SUPPLIES	7,675.00	8,048.24	7,675.00	8,102.33	7,675.00	5,610.79	8,175.00
001-5-150-1-67270	NEW EQUIPMENT	6,850.00	10,684.75	6,850.00	3,923.75	6,850.00	1,610.27	53,350.00
001-5-150-1-67274	CAPITAL IMPROVEMENTS/EQU...	0.00	0.00	0.00	0.00	0.00	9,865.00	90,000.00
001-5-150-1-67502	BUILDING IMPROVEMENTS	19,500.00	15,615.22	18,000.00	13,151.28	9,500.00	0.00	0.00
	Department: 150 - FIRE Total:	122,125.00	117,688.17	124,298.00	121,742.40	126,134.00	48,127.38	252,234.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 180 - MISC. COMMUNITY PROTECTION								
001-5-180-1-63321	STOPLIGHT REPAIRS	1,000.00	274.48	1,000.00	1,444.44	1,000.00	5,000.00	5,000.00
001-5-180-1-63710	ELECTRICITY	32,000.00	25,434.54	32,000.00	27,549.60	32,000.00	16,993.57	32,000.00
001-5-180-1-64307	AMBULANCE	44,770.00	44,770.00	44,770.00	44,770.00	44,770.00	44,770.00	44,770.00
001-5-180-1-65100	TRAFFIC SIGNS	2,000.00	237.43	4,000.00	38.73	5,000.00	4,906.75	5,000.00
001-5-180-1-67273	OTHER EQUIPMENT	2,500.00	0.00	2,500.00	0.00	2,500.00	73.76	2,500.00
Department: 180 - MISC. COMMUNITY PROTECTION Total:		82,270.00	70,716.45	84,270.00	73,802.77	85,270.00	71,744.08	89,270.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 210 - TRANSPORTATION								
001-5-210-2-60100	SALARIES	0.00	52,476.14	0.00	0.00	0.00	10,604.01	0.00
001-5-210-2-60200	PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00	7,090.00	0.00
001-5-210-2-61100	FICA	0.00	3,196.79	0.00	0.00	0.00	1,070.70	0.00
001-5-210-2-61200	MEDICARE	0.00	747.52	0.00	0.00	0.00	250.42	0.00
001-5-210-2-61300	IPERS	0.00	5,105.75	0.00	0.00	0.00	1,081.76	0.00
001-5-210-2-61500	GROUP INSURANCE	0.00	9,045.67	0.00	0.00	0.00	3,515.71	0.00
001-5-210-2-61700	SUI	100.00	203.83	100.00	0.00	100.00	99.28	100.00
001-5-210-2-61805	RECKER UNIFORMS	750.00	0.00	750.00	0.00	750.00	0.00	750.00
001-5-210-2-61806	LUECK UNIFORMS	750.00	994.75	750.00	736.65	750.00	183.39	750.00
001-5-210-2-61807	UNIFORMS	750.00	489.91	750.00	0.00	750.00	0.00	0.00
001-5-210-2-61808	WANDSNIDER UNIFORMS	750.00	59.99	750.00	309.78	750.00	0.00	750.00
001-5-210-2-61820	CITY ADMIN. CAR ALLOWANCE	2,000.00	1,800.00	2,000.00	2,501.64	2,000.00	1,612.73	2,000.00
001-5-210-2-62100	DUES/SUBSCRIPTIONS	2,000.00	22,289.61	10,000.00	23,449.96	25,000.00	6,846.70	25,000.00
001-5-210-2-62300	MEETINGS/TRAINING	8,000.00	16,663.47	18,000.00	19,515.24	18,000.00	4,475.30	18,000.00
001-5-210-2-63310	GAS/ETHANOL/DIESEL	15,000.00	11,554.64	15,000.00	9,827.80	15,000.00	4,573.97	15,000.00
001-5-210-2-63320	VEHICLE REPAIRS	30,000.00	18,515.72	25,000.00	17,241.41	20,000.00	3,645.94	20,000.00
001-5-210-2-63710	ELECTRICITY	2,500.00	3,113.86	2,500.00	3,210.57	2,500.00	2,024.16	2,500.00
001-5-210-2-63711	GAS HEAT	2,800.00	1,356.43	2,800.00	2,030.45	2,800.00	396.09	2,800.00
001-5-210-2-63730	TELEPHONE	6,000.00	4,251.20	6,000.00	8,475.98	6,000.00	2,644.38	6,000.00
001-5-210-2-64063	ENGINEERS FEES	0.00	15,202.50	0.00	0.00	0.00	0.00	0.00
001-5-210-2-64080	INSURANCE PREMIUM	50,000.00	46,473.31	51,730.00	51,807.33	51,730.00	-1,676.37	52,000.00
001-5-210-2-64081	INSURANCE CLAIMS	0.00	250.00	0.00	0.00	0.00	0.00	0.00
001-5-210-2-64122	DRUG TESTING	500.00	442.00	500.00	380.00	500.00	70.00	500.00
001-5-210-2-64306	RADIO MAINTENANCE FEE	0.00	0.00	0.00	1,215.00	1,500.00	0.00	1,500.00
001-5-210-2-64322	CONTRACTED SERVICES	40,000.00	75,481.99	40,000.00	54,730.85	40,000.00	55,548.16	55,000.00
001-5-210-2-65325	TREE MAINTENANCE SERVICES	40,000.00	40,500.00	40,000.00	41,688.25	40,000.00	21,300.00	40,000.00
001-5-210-2-65407	DEPARTMENT SUPPLIES	25,000.00	40,528.62	40,000.00	24,153.52	40,000.00	8,947.91	40,000.00
001-5-210-2-65410	CONTRACTED EQUIPMENT	3,000.00	73.00	0.00	0.00	0.00	0.00	0.00
001-5-210-2-67270	NEW EQUIPMENT	15,000.00	74,844.48	15,000.00	29,591.39	42,000.00	77,422.90	42,000.00
001-5-210-2-67273	OTHER EQUIPMENT	5,000.00	2,962.00	5,000.00	22,742.00	5,000.00	0.00	5,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
001-5-210-2-67274	CAPITAL IMPROVEMENTS/EQU...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-210-2-67618	STREET RECONSTRUCTION	20,000.00	1,730.00	20,000.00	7,298.38	0.00	17,562.44	20,000.00
001-5-210-2-67621	STREET REHABILITATION	0.00	35,136.10	20,000.00	36,887.78	20,000.00	9,883.79	20,000.00
001-5-210-2-67622	STREET SIGN REPLACEMENT	0.00	43,059.57	12,000.00	6,027.50	12,000.00	21.24	12,000.00
Department: 210 - TRANSPORTATION Total:		269,900.00	528,548.85	328,630.00	363,821.48	347,130.00	239,194.61	381,650.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 250 - SNOW REMOVAL							
001-5-250-2-60100 SALARIES	0.00	375.00	0.00	0.00	0.00	210.00	0.00
001-5-250-2-60200 PART-TIME SALARIES	5,000.00	1,879.69	5,000.00	2,845.00	5,000.00	805.00	5,000.00
001-5-250-2-61100 FICA	390.00	139.80	390.00	176.39	390.00	62.93	390.00
001-5-250-2-61200 MEDICARE	82.00	32.71	82.00	41.26	82.00	14.73	82.00
001-5-250-2-61700 SUI	0.00	5.34	0.00	3.92	0.00	3.15	0.00
001-5-250-2-64322 CONTRACTED SERVICES	500.00	0.00	500.00	0.00	500.00	0.00	500.00
Department: 250 - SNOW REMOVAL Total:	5,972.00	2,432.54	5,972.00	3,066.57	5,972.00	1,095.81	5,972.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 410 - LIBRARY								
001-5-410-4-60100	SALARIES	310,900.00	305,973.91	316,281.00	325,516.69	341,663.00	172,460.71	351,880.00
001-5-410-4-61100	FICA	19,280.00	18,457.93	19,424.00	19,633.12	21,183.00	10,409.56	21,266.00
001-5-410-4-61200	MEDICARE	4,510.00	4,316.92	4,543.00	4,591.83	4,954.00	2,434.73	4,974.00
001-5-410-4-61300	IPERS	29,350.00	27,822.03	29,574.00	29,770.02	32,253.00	15,663.06	32,379.00
001-5-410-4-61500	GROUP INSURANCE	32,300.00	33,980.62	48,145.00	37,129.43	45,536.00	19,810.11	49,000.00
001-5-410-4-61700	SUI	220.00	444.40	228.00	474.76	246.00	214.71	500.00
001-5-410-4-62100	DUES	750.00	839.10	750.00	906.00	850.00	-100.00	850.00
001-5-410-4-62300	MEETINGS/TRAINING	2,500.00	2,111.19	2,500.00	1,612.98	2,500.00	299.56	2,500.00
001-5-410-4-63710	ELECTRICITY	15,500.00	10,126.92	14,000.00	11,977.40	12,000.00	7,454.15	15,000.00
001-5-410-4-63711	GAS HEAT	5,000.00	2,085.18	6,500.00	3,293.03	3,000.00	879.17	3,000.00
001-5-410-4-63750	MAINTENANCE	8,800.00	6,473.04	7,500.00	8,773.78	8,000.00	486.38	8,000.00
001-5-410-4-64080	INSURANCE PREMIUM	7,500.00	9,545.67	10,000.00	10,321.11	10,500.00	75.00	10,500.00
001-5-410-4-64316	CONTRACTS	0.00	6,617.29	0.00	7,277.13	0.00	1,219.83	0.00
001-5-410-4-64322	CONTRACTED SERVICES	8,500.00	10,568.00	11,000.00	12,716.15	13,600.00	6,276.00	13,600.00
001-5-410-4-65060	OFFICE SUPPLIES	21,500.00	10,328.86	22,500.00	10,406.94	20,500.00	4,085.02	20,500.00
001-5-410-4-67274	CAPITAL IMPROVEMENTS/EQU...	0.00	146.85	0.00	0.00	10,000.00	0.00	0.00
001-5-410-4-67701	BOOKS/FILMS/RECORDS/SUBS...	43,390.00	53,998.31	47,055.00	41,120.51	42,000.00	27,807.82	42,836.00
Department: 410 - LIBRARY Total:		510,000.00	503,836.22	540,000.00	525,520.88	568,785.00	269,475.81	576,785.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 430 - PARKS								
001-5-430-4-60100	SALARIES	40,050.00	40,071.98	43,898.00	43,920.57	44,772.00	22,703.18	46,317.00
001-5-430-4-60200	PART-TIME SALARIES	8,000.00	1,293.50	8,000.00	1,394.25	8,000.00	1,534.00	8,000.00
001-5-430-4-61100	FICA	3,676.00	2,462.07	3,970.00	2,690.98	4,037.00	1,442.77	4,155.00
001-5-430-4-61200	MEDICARE	697.00	576.03	753.00	629.57	765.00	337.60	788.00
001-5-430-4-61300	IPERS	3,781.00	3,783.15	5,330.00	4,146.48	5,354.00	2,143.22	5,378.00
001-5-430-4-61500	GROUP INSURANCE	14,646.00	10,139.10	15,992.00	14,916.72	17,244.00	8,617.41	18,838.00
001-5-430-4-61700	SUI	100.00	72.47	100.00	78.27	100.00	42.96	100.00
001-5-430-4-61816	PARKS UNIFORMS	150.00	1,108.99	500.00	0.00	500.00	0.00	500.00
001-5-430-4-62100	DUES/SUBSCRIPTIONS	3,000.00	8,710.29	3,000.00	13,009.98	3,000.00	488.04	10,000.00
001-5-430-4-62300	MEETINGS/TRAINING	2,000.00	491.56	2,000.00	771.28	2,000.00	342.86	2,000.00
001-5-430-4-63310	GAS/ETHANOL/DIESEL	1,000.00	1,181.64	1,100.00	1,518.68	1,500.00	826.59	1,500.00
001-5-430-4-63320	VEHICLE REPAIRS	1,000.00	1,931.30	1,200.00	1,432.38	1,200.00	4,081.76	1,500.00
001-5-430-4-63321	EQUIPMENT REPAIR	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
001-5-430-4-63388	IPRA TICKET PROGRAM	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-430-4-63389	BUS TRIPS PROGRAMS	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-430-4-63710	ELECTRICITY	12,000.00	12,370.77	18,000.00	5,951.29	15,000.00	6,155.97	13,000.00
001-5-430-4-63730	TELEPHONE	1,500.00	542.49	1,500.00	763.13	1,500.00	307.71	1,500.00
001-5-430-4-64080	INSURANCE PREMIUM	4,000.00	6,234.95	5,100.00	5,419.39	6,550.00	2,108.50	6,550.00
001-5-430-4-64081	INSURANCE CLAIMS	0.00	0.00	0.00	3,949.62	0.00	0.00	0.00
001-5-430-4-64180	SALES TAXES PAID	500.00	423.08	500.00	418.70	500.00	133.87	500.00
001-5-430-4-64181	LOCAL OPTION SALES TAX PAID	75.00	71.08	75.00	71.03	75.00	22.61	75.00
001-5-430-4-64322	CONTRACTED SERVICES	40,000.00	126,056.17	45,000.00	108,823.21	50,000.00	63,093.40	55,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	General Contracted Services			1.00	50,000.00	50,000.00		
PB	Legacy Square Events (Council approval required)			1.00	5,000.00	5,000.00		
001-5-430-4-64323	COACHES/UMPIRES	13,000.00	13,702.00	13,000.00	16,700.50	16,600.00	17,451.50	18,000.00
001-5-430-4-64324	ISU EXTENSION PROGRAMS	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-430-4-64326	TREE MAINTENANCE SERVICES	15,000.00	15,231.00	15,000.00	18,751.25	15,000.00	12,242.43	15,000.00
001-5-430-4-64800	REFUNDS	100.00	290.00	100.00	60.00	100.00	35.00	100.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
001-5-430-4-65060	OFFICE SUPPLIES	2,000.00	291.53	2,000.00	496.20	2,000.00	0.00	2,000.00
001-5-430-4-65407	DEPARTMENT SUPPLIES	14,000.00	18,245.52	15,000.00	33,473.21	20,000.00	14,840.09	20,000.00
001-5-430-4-65409	SOCCER PROGRAM SUPPLIES	18,000.00	20,597.72	18,000.00	19,853.66	20,000.00	18,992.92	20,000.00
001-5-430-4-65410	SOFTBALL PROGRAM SUPPLIES	2,500.00	2,910.07	2,500.00	6,420.73	2,500.00	200.00	5,000.00
001-5-430-4-65411	BASEBALL PROGRAM SUPPLIES	2,500.00	9,644.93	2,500.00	6,232.90	2,500.00	801.41	5,000.00
001-5-430-4-65414	CONCESSION STAND SUPPLIES	0.00	728.85	0.00	0.00	0.00	0.00	0.00
001-5-430-4-67274	CAPITAL IMPROVEMENTS/EQU...	30,000.00	146,613.25	30,000.00	241,695.27	30,000.00	13,988.39	50,000.00
Department: 430 - PARKS Total:		259,775.00	445,775.49	255,118.00	553,589.25	271,797.00	192,934.19	311,801.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 445 - AQUATIC CENTER								
001-5-445-4-60100	SALARIES	40,050.00	40,071.98	43,883.00	43,920.07	44,772.00	22,703.11	46,317.00
001-5-445-4-60200	PART-TIME SALARIES	88,900.00	69,259.63	88,900.00	72,699.70	88,900.00	49,419.67	88,900.00
001-5-445-4-61100	FICA	10,630.00	6,675.57	10,158.00	7,111.43	10,226.00	4,411.71	10,345.00
001-5-445-4-61200	MEDICARE	2,015.00	1,561.31	1,925.00	1,663.06	1,938.00	1,031.78	1,961.00
001-5-445-4-61300	IPERS	3,781.00	3,782.83	4,143.00	4,145.84	4,227.00	2,143.14	4,373.00
001-5-445-4-61500	GROUP INSURANCE	14,646.00	10,138.28	15,992.00	14,916.15	17,244.00	8,617.11	18,838.00
001-5-445-4-61700	SUI	250.00	162.83	250.00	177.54	250.00	134.75	250.00
001-5-445-4-61815	AQUATIC CENTER UNIFORMS	1,500.00	1,171.00	1,500.00	883.00	1,500.00	0.00	1,500.00
001-5-445-4-62100	DUES/SUBSCRIPTIONS	1,000.00	105.00	1,000.00	2,252.17	1,000.00	90.00	2,500.00
001-5-445-4-62300	MEETINGS/TRAINING	2,500.00	1,345.00	2,500.00	2,911.91	2,500.00	997.50	3,000.00
001-5-445-4-63321	EQUIPMENT REPAIR	12,000.00	9,882.88	12,000.00	219.84	12,000.00	3,432.52	10,000.00
001-5-445-4-63327	MAINTENANCE	5,000.00	3,463.59	5,000.00	6,741.10	5,000.00	1,348.12	5,000.00
001-5-445-4-63710	ELECTRICITY	9,000.00	7,258.82	9,000.00	8,072.61	9,000.00	9,052.06	9,000.00
001-5-445-4-63711	GAS HEAT	6,853.00	3,358.71	6,000.00	4,305.23	6,000.00	1,441.76	6,000.00
001-5-445-4-63730	TELEPHONE	250.00	0.00	250.00	0.00	250.00	0.00	250.00
001-5-445-4-64080	INSURANCE PREMIUM	10,200.00	6,571.95	12,240.00	7,940.39	12,240.00	12.50	10,000.00
001-5-445-4-64180	SALES TAXES PAID	5,000.00	3,672.18	5,000.00	3,229.81	5,000.00	3,134.02	3,800.00
001-5-445-4-64181	LOCAL OPTION SALES TAX PAID	850.00	612.02	850.00	538.31	850.00	522.33	700.00
001-5-445-4-64317	TESTING	125.00	549.25	500.00	514.50	750.00	43.00	750.00
001-5-445-4-64320	REGISTRATION/INSPECTIONS	750.00	390.00	750.00	45.00	750.00	493.00	750.00
001-5-445-4-64322	CONTRACTED SERVICES	2,500.00	1,716.25	2,500.00	8,747.00	10,000.00	201.00	10,000.00
001-5-445-4-65407	DEPARTMENT SUPPLIES	8,000.00	9,787.70	15,000.00	15,015.98	15,000.00	4,286.58	15,000.00
001-5-445-4-65414	CONCESSION STAND SUPPLIES	9,200.00	8,327.12	13,000.00	10,493.57	13,000.00	3,179.37	13,000.00
001-5-445-4-67274	CAPITAL IMPROVEMENTS/EQU...	0.00	28,152.37	10,000.00	0.00	30,000.00	17,331.33	30,000.00
001-5-445-4-67315	AQUATIC CENTER EQUIPMENT	5,000.00	0.00	5,000.00	750.00	5,000.00	0.00	5,000.00
Department: 445 - AQUATIC CENTER Total:		240,000.00	218,016.27	267,341.00	217,294.21	297,397.00	134,026.36	297,234.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 460 - COMMUNITY CENTER								
001-5-460-4-63710	ELECTRICITY	5,000.00	3,983.91	5,000.00	4,146.65	4,000.00	2,598.40	4,500.00
001-5-460-4-63711	GAS HEAT	1,200.00	916.88	1,200.00	1,731.56	1,000.00	451.29	1,800.00
001-5-460-4-63730	TELEPHONE	1,600.00	1,636.89	1,600.00	1,608.80	1,600.00	768.96	1,700.00
001-5-460-4-64322	CONTRACTED SERVICES	10,700.00	14,611.73	10,700.00	17,384.93	13,000.00	8,162.44	18,000.00
001-5-460-4-65407	DEPARTMENT SUPPLIES	6,500.00	1,363.72	26,500.00	23,656.02	5,000.00	450.90	5,000.00
Department: 460 - COMMUNITY CENTER Total:		25,000.00	22,513.13	45,000.00	48,527.96	24,600.00	12,431.99	31,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Department: 470 - OTHER CULTURE								
001-5-470-4-62106	AIRPORT-DYERSVILLE AVIATION	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00
001-5-470-4-62107	COMMERCIAL CLUB PARK	16,250.00	16,250.00	16,250.00	16,250.00	21,250.00	21,250.00	21,250.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	4TH OF JULY EVENT			1.00	10,000.00	10,000.00		
PB	RENT			1.00	11,250.00	11,250.00		
001-5-470-4-62405	HOTEL/MOTEL EXP.-CHAMBER	48,000.00	51,875.00	63,000.00	63,000.00	66,150.00	66,150.00	66,150.00
001-5-470-4-64308	HISTORICAL SOCIETY	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00	5,000.00	5,000.00
001-5-470-4-64313	TREES FOREVER/GARDEN CLUB	1,300.00	1,097.39	1,300.00	368.49	1,300.00	0.00	1,300.00
001-5-470-4-64314	XMAS DECORATION MAINTEN...	1,200.00	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00
001-5-470-4-65400	NEW CABLE EQUIPMENT	10,000.00	6,002.50	10,000.00	25,062.47	10,000.00	1,990.50	10,000.00
Department: 470 - OTHER CULTURE Total:		86,750.00	85,224.89	101,750.00	114,680.96	111,900.00	101,390.50	104,900.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Department: 520 - ECONOMIC DEVELOPMENT								
001-5-520-5-64315	ECONOMIC DEVELOPMENT	123,127.00	101,000.00	39,916.00	45,000.00	39,916.00	47,866.72	154,916.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	DUB TOURISM BUREAU (Special Events)			1.00	85,000.00	85,000.00		
PB	DYERSVILLE ECON CORP			1.00	5,000.00	5,000.00		
PB	DYERSVILLE EVENTS (RAGBRAI)			1.00	50,000.00	50,000.00		
PB	ECIA-PROSPERITY EASTERN IA			1.00	1,500.00	1,500.00		
PB	GREATER DUBUQUE CORP			1.00	6,700.00	6,700.00		
PB	WMA AUTHORITY			1.00	6,716.00	6,716.00		
Department: 520 - ECONOMIC DEVELOPMENT Total:		123,127.00	101,000.00	39,916.00	45,000.00	39,916.00	47,866.72	154,916.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 550 - PLANNING AND ZONING							
001-5-550-5-64300 ZONING CODE UPDATE	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Department: 550 - PLANNING AND ZONING Total:	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 610 - MAYOR, COUNCIL & CITY ADM								
001-5-610-6-60100	SALARIES	50,272.00	50,468.45	59,655.00	57,812.69	61,632.00	31,336.25	63,776.00
001-5-610-6-61100	FICA	3,648.00	2,410.58	3,510.00	2,757.23	3,618.00	1,370.05	3,738.00
001-5-610-6-61200	MEDICARE	692.00	719.12	665.00	782.92	686.00	400.96	709.00
001-5-610-6-61300	IPERS	3,255.00	3,479.13	3,480.00	3,620.89	3,521.00	1,888.21	3,669.00
001-5-610-6-61500	GROUP INSURANCE	6,351.00	5,244.96	6,438.00	6,547.15	6,653.00	3,955.62	8,458.00
001-5-610-6-61700	SUI	100.00	67.95	100.00	64.49	100.00	12.53	100.00
001-5-610-6-61820	CITY ADMIN. CAR ALLOWANCE	2,000.00	1,800.00	2,000.00	1,800.00	2,000.00	900.00	2,000.00
Department: 610 - MAYOR, COUNCIL & CITY ADM Total:		66,318.00	64,190.19	75,848.00	73,385.37	78,210.00	39,863.62	82,450.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 620 - CLERK, TREAS & FINANCE								
001-5-620-6-60100	SALARIES	91,468.00	93,196.30	104,255.00	99,719.15	101,671.00	52,580.40	105,461.00
001-5-620-6-61100	FICA	6,998.00	5,608.69	7,976.00	5,965.35	7,778.00	3,147.79	8,068.00
001-5-620-6-61200	MEDICARE	1,327.00	1,311.90	1,512.00	1,395.19	1,475.00	736.17	1,529.00
001-5-620-6-61300	IPERS	8,635.00	8,653.11	9,842.00	9,258.67	9,598.00	4,802.34	9,956.00
001-5-620-6-61500	GROUP INSURANCE	0.00	1,628.61	0.00	1,994.42	0.00	696.00	0.00
001-5-620-6-61700	SUI	150.00	157.39	150.00	166.17	150.00	71.41	150.00
001-5-620-6-64010	AUDIT	50,000.00	53,500.00	60,000.00	59,510.00	35,000.00	38,000.00	40,000.00
001-5-620-6-65050	RECORDING FEES	250.00	59.00	250.00	91.00	250.00	50.82	250.00
001-5-620-6-65060	OFFICE SUPPLIES	6,000.00	2,590.57	6,000.00	5,507.08	6,000.00	7,447.81	7,500.00
Department: 620 - CLERK, TREAS & FINANCE Total:		164,828.00	166,705.57	189,985.00	183,607.03	161,922.00	107,532.74	172,914.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 630 - ELECTIONS							
001-5-630-6-64200 ELECTIONS	6,000.00	2,158.03	0.00	0.00	3,000.00	0.00	0.00
Department: 630 - ELECTIONS Total:	6,000.00	2,158.03	0.00	0.00	3,000.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets _____

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 640 - CITY ATTORNEY							
001-5-640-6-64110 LEGAL FEES	30,000.00	23,765.17	30,000.00	28,718.44	30,000.00	59,288.55	30,000.00
Department: 640 - CITY ATTORNEY Total:	30,000.00	23,765.17	30,000.00	28,718.44	30,000.00	59,288.55	30,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 650 - CITY HALL & GEN BLDGS								
001-5-650-6-63100	BUILDING MAINTENANCE	30,000.00	28,606.77	30,000.00	39,924.19	30,000.00	19,821.32	45,000.00
001-5-650-6-63324	MISC. EXPENDITURES	10,000.00	1,899.39	10,000.00	23,412.69	10,000.00	7,254.98	15,000.00
001-5-650-6-63710	ELECTRICITY	7,000.00	6,666.35	7,000.00	7,979.39	7,700.00	4,651.60	8,500.00
001-5-650-6-63711	GAS HEAT	3,600.00	3,448.09	3,600.00	5,236.63	3,600.00	1,007.17	6,000.00
001-5-650-6-63730	TELEPHONE	38,000.00	32,948.03	38,000.00	34,951.11	38,000.00	15,985.89	38,000.00
001-5-650-6-64322	CONTRACTED SERVICES	35,000.00	26,506.00	35,000.00	39,486.24	35,000.00	14,234.50	35,000.00
001-5-650-6-65412	BUILDING SUPPLIES	3,500.00	2,092.83	3,500.00	2,672.54	3,500.00	3,361.31	3,500.00
001-5-650-6-67503	BUILDING IMPROVEMENTS	12,600.00	3,925.18	12,600.00	0.00	12,600.00	0.00	12,600.00
Department: 650 - CITY HALL & GEN BLDGS Total:		139,700.00	106,092.64	139,700.00	153,662.79	140,400.00	66,316.77	163,600.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets _____

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 660 - TORT LIABILITY							
001-5-660-6-64080 INSURANCE PREMIUM	33,000.00	33,175.33	28,000.00	39,031.93	35,500.00	149.63	42,100.00
001-5-660-6-64081 INSURANCE CLAIMS	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00
Department: 660 - TORT LIABILITY Total:	33,000.00	33,175.33	28,000.00	41,531.93	35,500.00	149.63	42,100.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 670 - OTHER GENERAL GOVT								
001-5-670-6-62100	DUES/SUBSCRIPTIONS	25,000.00	76,807.49	40,000.00	97,266.78	50,000.00	39,889.74	50,000.00
001-5-670-6-62300	MEETINGS/TRAINING	6,000.00	6,105.80	6,000.00	9,844.72	7,000.00	4,403.90	7,000.00
001-5-670-6-64020	PUBLICATIONS	5,500.00	7,952.07	5,500.00	7,096.14	5,500.00	2,994.78	6,500.00
001-5-670-6-64316	CONTRACTS	7,500.00	12,770.26	42,500.00	5,916.77	10,000.00	902.39	10,000.00
001-5-670-6-64800	REFUNDS	6,500.00	0.00	1,500.00	1,225.00	1,500.00	-300.00	1,500.00
001-5-670-6-67250	OFFICE EQUIPMENT	12,000.00	282.94	12,000.00	8,580.42	12,000.00	0.00	12,000.00
001-5-670-6-67274	CAPITAL IMPROVEMENTS/EQU...	12,500.00	0.00	12,500.00	18,000.27	20,000.00	0.00	20,000.00
Department: 670 - OTHER GENERAL GOVT Total:		75,000.00	103,918.56	120,000.00	147,930.10	106,000.00	47,890.81	107,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 959 - TRANSFERS							
001-5-959-0-69100 TRANSFERS OUT	31,066.00	0.00	31,068.00	0.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:	31,066.00	0.00	31,068.00	0.00	0.00	0.00	0.00
Expense Total:	3,242,886.00	3,548,325.48	3,455,357.00	3,668,789.97	3,517,004.00	2,005,752.65	3,977,350.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	165,087.00	-67,217.99	37,623.00	285,458.57	148,415.00	-4,505.93	-27,004.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 002 - LIBRARY TRUST FUND								
Revenue								
Department: 950 - OTHER REVENUES								
002-4-950-0-4-43000	INTEREST	350.00	433.88	350.00	534.78	350.00	339.13	500.00
002-4-950-4-1-45511	LIBRARY TRUST REVENUES	40,000.00	44,669.23	40,000.00	54,435.58	40,000.00	19,292.88	50,000.00
Department: 950 - OTHER REVENUES Total:		40,350.00	45,103.11	40,350.00	54,970.36	40,350.00	19,632.01	50,500.00
Revenue Total:		40,350.00	45,103.11	40,350.00	54,970.36	40,350.00	19,632.01	50,500.00
Expense								
Department: 410 - LIBRARY								
002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	40,000.00	31,656.14	65,000.00	54,966.59	40,000.00	15,684.28	50,000.00
Department: 410 - LIBRARY Total:		40,000.00	31,656.14	65,000.00	54,966.59	40,000.00	15,684.28	50,000.00
Expense Total:		40,000.00	31,656.14	65,000.00	54,966.59	40,000.00	15,684.28	50,000.00
Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):		350.00	13,446.97	-24,650.00	3.77	350.00	3,947.73	500.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 110 - ROAD USE FUND								
Revenue								
Department: 950 - OTHER REVENUES								
110-4-950-2-2-44300	ROAD USE TAX REVENUE	620,000.00	632,387.89	648,000.00	635,820.33	648,000.00	321,963.54	648,000.00
Department: 950 - OTHER REVENUES Total:		620,000.00	632,387.89	648,000.00	635,820.33	648,000.00	321,963.54	648,000.00
Revenue Total:		620,000.00	632,387.89	648,000.00	635,820.33	648,000.00	321,963.54	648,000.00
Expense								
Department: 180 - MISC. COMMUNITY PROTECTION								
110-5-180-1-63710	ELECTRICITY	70,000.00	51,076.31	68,000.00	55,062.23	66,000.00	31,424.50	57,000.00
Department: 180 - MISC. COMMUNITY PROTECTION Total:		70,000.00	51,076.31	68,000.00	55,062.23	66,000.00	31,424.50	57,000.00
Department: 210 - TRANSPORTATION								
110-5-210-2-60100	SALARIES	223,609.00	207,783.25	193,081.00	261,810.87	200,974.00	104,467.97	214,665.00
110-5-210-2-60200	PART-TIME SALARIES	5,000.00	13,641.74	5,000.00	17,556.76	5,000.00	5,373.75	5,000.00
110-5-210-2-61100	FICA	17,489.00	13,411.32	15,153.00	16,711.92	15,757.00	6,468.49	16,804.00
110-5-210-2-61200	MEDICARE	3,315.00	3,136.20	2,872.00	3,908.36	2,987.00	1,512.83	3,185.00
110-5-210-2-61300	IPERS	21,109.00	16,574.21	18,227.00	24,051.23	18,972.00	9,264.66	20,265.00
110-5-210-2-61500	GROUP INSURANCE	47,876.00	33,917.99	28,592.00	54,840.32	28,437.00	15,767.39	33,501.00
110-5-210-2-61700	SUI	100.00	152.15	100.00	370.25	100.00	47.97	100.00
110-5-210-2-64170	WINTER STREET MAINTENANCE	5,000.00	31,332.12	5,000.00	39,675.26	5,000.00	15,652.99	5,000.00
110-5-210-2-67273	OTHER EQUIPMENT	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
110-5-210-2-67618	STREET RECONSTRUCTION	20,000.00	0.00	20,000.00	66,469.59	20,000.00	19,092.00	20,000.00
110-5-210-2-67621	STREET REHABILITATION	20,000.00	1,744.00	20,000.00	56,840.83	20,000.00	894.50	20,000.00
110-5-210-2-67626	SIDEWALK/CURB IMPROVEME...	10,000.00	1,936.00	10,000.00	4,932.00	10,000.00	11,685.00	10,000.00
110-5-210-2-67679	STORM SEWER IMPROVEMENT...	15,000.00	0.00	15,000.00	43,567.93	5,000.00	0.00	5,000.00
Department: 210 - TRANSPORTATION Total:		389,498.00	323,628.98	334,025.00	590,735.32	333,227.00	190,227.55	354,520.00
Department: 250 - SNOW REMOVAL								
110-5-250-2-64170	WINTER STREET MAINTENANCE	65,000.00	22,381.57	50,000.00	6,486.80	50,000.00	35.90	50,000.00
Department: 250 - SNOW REMOVAL Total:		65,000.00	22,381.57	50,000.00	6,486.80	50,000.00	35.90	50,000.00
Department: 710 - DEBT SERVICE								
110-5-710-7-68512	BOND INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	296.25	0.00
Department: 710 - DEBT SERVICE Total:		0.00	0.00	0.00	0.00	0.00	296.25	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 959 - TRANSFERS							
110-5-959-0-69100 TRANSFERS OUT	5,275.00	5,475.00	42,885.00	5,445.00	5,192.00	0.00	93,959.00
Department: 959 - TRANSFERS Total:	5,275.00	5,475.00	42,885.00	5,445.00	5,192.00	0.00	93,959.00
Expense Total:	529,773.00	402,561.86	494,910.00	657,729.35	454,419.00	221,984.20	555,479.00
Fund: 110 - ROAD USE FUND Surplus (Deficit):	90,227.00	229,826.03	153,090.00	-21,909.02	193,581.00	99,979.34	92,521.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB	
Fund: 112 - TRUST AND AGENCY FUND								
Revenue								
Department: 950 - OTHER REVENUES								
112-4-950-9-1-47300	TENANTS DEPOSITS RECEIVED	6,000.00	7,725.00	6,000.00	2,850.00	6,000.00	-125.00	6,000.00
112-4-950-9-1-47301	SOCIAL CENTER DEPOSIT RECEI...	0.00	10,250.00	0.00	12,750.00	0.00	3,500.00	0.00
Department: 950 - OTHER REVENUES Total:		6,000.00	17,975.00	6,000.00	15,600.00	6,000.00	3,375.00	6,000.00
Revenue Total:		6,000.00	17,975.00	6,000.00	15,600.00	6,000.00	3,375.00	6,000.00
Expense								
Department: 460 - COMMUNITY CENTER								
112-5-460-4-64811	SOCIAL CENTER DEPOSIT REFU...	0.00	10,750.00	0.00	11,750.00	0.00	2,800.00	0.00
Department: 460 - COMMUNITY CENTER Total:		0.00	10,750.00	0.00	11,750.00	0.00	2,800.00	0.00
Department: 810 - WATER								
112-5-810-9-64810	TENANT DEPOSIT REFUNDS	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
Department: 810 - WATER Total:		6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
Expense Total:		6,000.00	10,750.00	6,000.00	11,750.00	6,000.00	2,800.00	6,000.00
Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):		0.00	7,225.00	0.00	3,850.00	0.00	575.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets _____

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 121 - L.O. SALES TAX RESERVE							
Revenue							
Department: 950 - OTHER REVENUES							
121-4-950-0-4-40900 LOCAL OPTION SALES TAX	625,000.00	603,645.87	620,000.00	563,929.77	620,000.00	325,825.33	635,000.00
Department: 950 - OTHER REVENUES Total:	625,000.00	603,645.87	620,000.00	563,929.77	620,000.00	325,825.33	635,000.00
Revenue Total:	625,000.00	603,645.87	620,000.00	563,929.77	620,000.00	325,825.33	635,000.00
Expense							
Department: 959 - TRANSFERS							
121-5-959-0-69100 TRANSFERS OUT	595,000.00	316,455.00	472,500.00	751,948.00	370,000.00	0.00	345,000.00
Department: 959 - TRANSFERS Total:	595,000.00	316,455.00	472,500.00	751,948.00	370,000.00	0.00	345,000.00
Expense Total:	595,000.00	316,455.00	472,500.00	751,948.00	370,000.00	0.00	345,000.00
Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):	30,000.00	287,190.87	147,500.00	-188,018.23	250,000.00	325,825.33	290,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 128 - CDBG								
Revenue								
Department: 950 - OTHER REVENUES								
128-4-950-0-1-45599	ARP FUNDS	57,600,000.00	1,518,904.53	-78,000.00	1,077,143.00	0.00	0.00	0.00
128-4-950-0-1-49902	HAZARD MITIGATION	0.00	0.00	-186,000.00	185,989.40	0.00	0.00	0.00
128-4-950-0-4-47994	MISCELLANEOUS STATE REVEN...	0.00	0.00	-360,000.00	360,000.00	212,500.00	212,500.00	0.00
Department: 950 - OTHER REVENUES Total:		57,600,000.00	1,518,904.53	-624,000.00	1,623,132.40	212,500.00	212,500.00	0.00
Revenue Total:		57,600,000.00	1,518,904.53	-624,000.00	1,623,132.40	212,500.00	212,500.00	0.00
Expense								
Department: 140 - FLOOD CONTROL								
128-5-140-1-64322	CONTRACTED SERVICES	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00
128-5-140-1-67622	STREET SIGN REPLACEMENT	0.00	0.00	0.00	400.00	0.00	0.00	0.00
128-5-140-3-67330	LAND ACQUISITIONS	0.00	0.00	0.00	0.00	64,000.00	63,646.03	0.00
Department: 140 - FLOOD CONTROL Total:		0.00	0.00	0.00	55,400.00	64,000.00	63,646.03	0.00
Department: 958 - CAPITAL OUTLAY								
128-5-958-1-64322	CONTRACTED SERVICES	0.00	0.00	410,000.00	360,000.00	0.00	0.00	0.00
128-5-958-1-68013	CDBG FLOOD GRANT ADMINIS...	0.00	23,609.00	6,650.00	1,650.00	0.00	0.00	0.00
128-5-958-1-68014	ARPA	0.00	152,872.00	0.00	0.00	0.00	0.00	0.00
128-5-958-1-68015	THIS IS IOWA BALLPARK	55,000,000.00	2,042,252.16	0.00	0.00	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:		55,000,000.00	2,218,733.16	416,650.00	361,650.00	0.00	0.00	0.00
Department: 959 - TRANSFERS								
128-1-959-0-69100	TRANSFERS OUT	297,200.00	172,821.00	0.00	1,242,748.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:		297,200.00	172,821.00	0.00	1,242,748.00	0.00	0.00	0.00
Expense Total:		55,297,200.00	2,391,554.16	416,650.00	1,659,798.00	64,000.00	63,646.03	0.00
Fund: 128 - CDBG Surplus (Deficit):		2,302,800.00	-872,649.63	-1,040,650.00	-36,665.60	148,500.00	148,853.97	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 135 - DYERSVILLE TIF DIST FUND							
Revenue							
Department: 950 - OTHER REVENUES							
135-4-950-0-4-40000 PROPERTY TAX	1,990,070.00	1,964,633.13	3,321,087.00	2,162,774.66	2,659,210.00	1,273,881.64	2,540,815.00
Department: 950 - OTHER REVENUES Total:	1,990,070.00	1,964,633.13	3,321,087.00	2,162,774.66	2,659,210.00	1,273,881.64	2,540,815.00
Revenue Total:	1,990,070.00	1,964,633.13	3,321,087.00	2,162,774.66	2,659,210.00	1,273,881.64	2,540,815.00
Expense							
Department: 520 - ECONOMIC DEVELOPMENT							
135-5-520-7-68512 BOND INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	67,740.78	0.00
Department: 520 - ECONOMIC DEVELOPMENT Total:	0.00	0.00	0.00	0.00	0.00	67,740.78	0.00
Department: 700 - DEBT SERVICE							
135-5-700-5-68018 TAX REBATE	1,434,447.00	737,736.59	2,682,780.00	929,663.42	2,022,780.00	1,488,263.54	1,717,686.00
Department: 700 - DEBT SERVICE Total:	1,434,447.00	737,736.59	2,682,780.00	929,663.42	2,022,780.00	1,488,263.54	1,717,686.00
Department: 710 - DEBT SERVICE							
135-5-710-7-64110 LEGAL FEES	0.00	0.00	0.00	0.00	30,000.00	14,000.00	30,000.00
Department: 710 - DEBT SERVICE Total:	0.00	0.00	0.00	0.00	30,000.00	14,000.00	30,000.00
Department: 958 - CAPITAL OUTLAY							
135-5-958-1-68013 CDBG FLOOD GRANT ADMINIS...	0.00	1,300.00	0.00	-1,300.00	0.00	0.00	0.00
135-5-958-2-64322 CONTRACTED SERVICES	0.00	400.00	0.00	0.00	0.00	13,835.00	0.00
135-5-958-8-64322 CONTRACTED SERVICES	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:	10,000.00	1,700.00	0.00	-1,300.00	0.00	13,835.00	0.00
Department: 959 - TRANSFERS							
135-5-959-0-69100 TRANSFERS OUT	630,707.00	707,476.73	618,306.00	712,105.00	569,191.00	0.00	948,999.00
Department: 959 - TRANSFERS Total:	630,707.00	707,476.73	618,306.00	712,105.00	569,191.00	0.00	948,999.00
Expense Total:	2,075,154.00	1,446,913.32	3,301,086.00	1,640,468.42	2,621,971.00	1,583,839.32	2,696,685.00
Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):	-85,084.00	517,719.81	20,001.00	522,306.24	37,239.00	-309,957.68	-155,870.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 200 - DEBT SERVICE								
Revenue								
Department: 710 - DEBT SERVICE								
200-4-710-7-4-40000	PROPERTY TAX	853,595.00	927,696.83	850,535.00	910,027.68	857,911.00	485,952.49	935,131.00
200-4-710-7-4-40040	UTILITY TAX REPLACEMENT	8,232.00	0.00	7,249.00	0.00	6,680.00	0.00	6,236.00
200-4-710-7-4-48300	TRANSFERS IN	1,157,407.00	765,955.36	1,140,395.00	767,404.17	1,032,324.00	0.00	1,288,525.00
	Department: 710 - DEBT SERVICE Total:	2,019,234.00	1,693,652.19	1,998,179.00	1,677,431.85	1,896,915.00	485,952.49	2,229,892.00
Department: 750 - 750								
200-4-750-8-4-48200	BOND PROCEEDS	0.00	0.00	0.00	0.00	3,260,898.00	3,260,897.38	0.00
	Department: 750 - 750 Total:	0.00	0.00	0.00	0.00	3,260,898.00	3,260,897.38	0.00
	Revenue Total:	2,019,234.00	1,693,652.19	1,998,179.00	1,677,431.85	5,157,813.00	3,746,849.87	2,229,892.00
Expense								
Department: 708 - DEBT SERVICE								
200-5-708-7-68012	BOND PAYMENT	1,628,437.00	910,000.00	1,687,382.00	952,500.00	1,640,000.00	0.00	1,770,000.00
200-5-708-7-68512	BOND INTEREST PAYMENT	390,797.00	268,202.88	310,798.00	226,766.67	256,915.00	66,759.88	357,313.00
	Department: 708 - DEBT SERVICE Total:	2,019,234.00	1,178,202.88	1,998,180.00	1,179,266.67	1,896,915.00	66,759.88	2,127,313.00
Department: 709 - DEBT SERVICE								
200-5-709-7-68012	BOND PAYMENT	0.00	120,000.00	0.00	125,000.00	0.00	0.00	82,196.00
200-5-709-7-68512	BOND INTEREST PAYMENT	0.00	27,151.68	0.00	25,066.68	0.00	11,392.09	20,383.00
	Department: 709 - DEBT SERVICE Total:	0.00	147,151.68	0.00	150,066.68	0.00	11,392.09	102,579.00
	Expense Total:	2,019,234.00	1,325,354.56	1,998,180.00	1,329,333.35	1,896,915.00	78,151.97	2,229,892.00
	Fund: 200 - DEBT SERVICE Surplus (Deficit):	0.00	368,297.63	-1.00	348,098.50	3,260,898.00	3,668,697.90	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 301 - CAPITAL PROJECTS FUND								
Revenue								
Department: 750 - 750								
301-4-750-8-1-46000	SPECIAL ASSESSMENTS	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
301-4-750-8-4-47994	MISCELLANEOUS STATE REVEN...	0.00	240,968.34	0.00	0.00	0.00	0.00	0.00
301-4-750-8-4-48300	TRANSFERS IN	892,200.00	347,620.00	472,500.00	1,756,091.00	370,000.00	0.00	345,000.00
	Department: 750 - 750 Total:	902,200.00	588,588.34	482,500.00	1,756,091.00	370,000.00	0.00	345,000.00
Department: 954 - 954								
301-4-954-8-4-47994	MISCELLANEOUS STATE REVEN...	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
	Department: 954 - 954 Total:	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
	Revenue Total:	902,200.00	688,588.34	482,500.00	1,756,091.00	370,000.00	0.00	345,000.00
Expense								
Department: 723 - CAPITAL PROJECT								
301-5-723-8-64063	ENGINEERS FEES	0.00	624,092.67	0.00	293,356.54	0.00	152,363.24	0.00
301-5-723-8-64322	CONTRACTED SERVICES	2,595,000.00	1,218,777.70	472,500.00	2,537,563.42	370,000.00	286,408.97	345,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	ADA Handicap/Sidewalks			0.00	0.00	50,000.00		
PB	Downtown Facade			1.00	50,000.00	50,000.00		
PB	IT Fiber/Equip			1.00	40,000.00	40,000.00		
PB	Library Cap. Upgrades			1.00	30,000.00	30,000.00		
PB	Plow and Sander from RAM 3500			0.00	0.00	25,000.00		
PB	Street Reconstruction (Need Council Approval)			1.00	150,000.00	150,000.00		
	Department: 723 - CAPITAL PROJECT Total:	2,595,000.00	1,842,870.37	472,500.00	2,830,919.96	370,000.00	438,772.21	345,000.00
Department: 742 - CAPITAL PROJECT								
301-5-742-8-67300	LAND ACQUISITIONS	0.00	0.00	0.00	266,866.84	0.00	0.00	0.00
	Department: 742 - CAPITAL PROJECT Total:	0.00	0.00	0.00	266,866.84	0.00	0.00	0.00
Department: 764 - CAPITAL PROJECT								
301-5-764-8-64322	CONTRACTED SERVICES	520,000.00	520,212.16	0.00	4,390.79	0.00	296.40	0.00
	Department: 764 - CAPITAL PROJECT Total:	520,000.00	520,212.16	0.00	4,390.79	0.00	296.40	0.00
	Expense Total:	3,115,000.00	2,363,082.53	472,500.00	3,102,177.59	370,000.00	439,068.61	345,000.00
	Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):	-2,212,800.00	-1,674,494.19	10,000.00	-1,346,086.59	0.00	-439,068.61	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 600 - WATER FUND								
Revenue								
Department: 810 - WATER								
600-4-810-9-1-40900	LOCAL OPTION SALES TAX	0.00	1,084.48	0.00	1,714.27	0.00	877.41	0.00
600-4-810-9-1-45000	WATER RECEIPTS	875,000.00	910,663.51	875,000.00	907,782.90	983,700.00	493,581.17	988,506.00
600-4-810-9-1-45200	WATER SRF RECEIPT	66,000.00	66,526.32	119,060.00	126,037.34	75,300.00	69,671.39	126,040.00
600-4-810-9-1-45300	WATER PENALTIES	13,000.00	14,218.61	13,000.00	14,819.39	15,000.00	8,693.78	15,000.00
600-4-810-9-1-45400	CONNECTION FEES	5,000.00	3,900.00	5,000.00	7,309.00	5,000.00	2,050.00	7,383.00
600-4-810-9-1-45599	MISCELLANEOUS RECEIPTS	1,000.00	2,790.16	1,000.00	32,407.71	1,000.00	1,811.24	1,000.00
600-4-810-9-1-45600	SALES TAX RECEIVED	0.00	6,253.16	0.00	10,101.64	6,300.00	5,139.18	6,300.00
600-4-810-9-1-45601	WET (WATER SERVICE EXCISE T...	55,000.00	54,174.98	55,000.00	57,766.59	55,000.00	30,551.16	55,000.00
600-4-810-9-1-47501	NEW UNIT METER PURCHASES	25,000.00	8,792.55	10,000.00	13,960.55	10,000.00	8,618.52	10,000.00
	Department: 810 - WATER Total:	1,040,000.00	1,068,403.77	1,078,060.00	1,171,899.39	1,151,300.00	620,993.85	1,209,229.00
	Revenue Total:	1,040,000.00	1,068,403.77	1,078,060.00	1,171,899.39	1,151,300.00	620,993.85	1,209,229.00
Expense								
Department: 810 - WATER								
600-5-810-9-60100	SALARIES	175,913.00	176,908.03	172,169.00	181,912.55	173,770.00	91,484.70	171,760.00
600-5-810-9-60200	PART-TIME SALARIES	0.00	5,039.07	0.00	304.69	0.00	0.00	0.00
600-5-810-9-61100	FICA	13,457.00	10,897.05	13,171.00	10,785.33	13,293.00	5,351.54	13,522.00
600-5-810-9-61200	MEDICARE	2,550.00	2,548.54	2,497.00	2,522.58	2,520.00	1,251.65	2,564.00
600-5-810-9-61300	IPERS	16,247.00	16,370.27	15,893.00	16,808.69	16,404.00	8,262.02	16,687.00
600-5-810-9-61500	GROUP INSURANCE	44,387.00	46,120.70	44,336.00	62,703.67	46,624.00	25,297.53	48,752.00
600-5-810-9-61700	SUI	250.00	141.72	250.00	135.80	250.00	36.84	250.00
600-5-810-9-61809	RECKER UNIFORMS	750.00	1,001.05	750.00	744.36	750.00	595.83	750.00
600-5-810-9-61814	HERBERS UNIFORMS	750.00	561.35	750.00	617.04	750.00	138.39	750.00
600-5-810-9-61820	CITY ADMIN. CAR ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00
600-5-810-9-62100	DUES/SUBSCRIPTIONS	7,500.00	12,302.90	7,500.00	25,919.79	7,500.00	2,535.48	7,500.00
600-5-810-9-62300	MEETINGS/TRAINING	2,000.00	3,021.90	2,000.00	705.21	2,000.00	636.40	2,000.00
600-5-810-9-63310	GAS/ETHANOL/DIESEL	6,000.00	7,186.03	7,000.00	6,691.90	7,000.00	3,015.58	7,000.00
600-5-810-9-63320	VEHICLE REPAIRS	1,000.00	1,291.33	2,000.00	3,586.61	2,000.00	219.05	3,500.00
600-5-810-9-63325	WATER MAIN MISC REPAIRS	15,000.00	50,190.80	15,000.00	59,032.33	15,000.00	4,808.58	20,000.00
600-5-810-9-63710	ELECTRICITY	120,000.00	116,718.37	120,000.00	112,007.01	120,000.00	55,033.52	120,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
600-5-810-9-63711	GAS HEAT	2,500.00	936.68	2,500.00	1,474.53	2,500.00	376.54	2,500.00
600-5-810-9-63730	TELEPHONE	1,800.00	1,918.83	1,500.00	5,011.15	2,000.00	1,171.79	5,000.00
600-5-810-9-64080	INSURANCE PREMIUM	35,000.00	37,753.41	49,767.00	42,517.49	39,690.00	130.78	45,000.00
600-5-810-9-64081	INSURANCE CLAIMS	0.00	160.47	0.00	0.00	0.00	0.00	0.00
600-5-810-9-64180	SALES TAXES PAID	0.00	681.73	0.00	0.00	0.00	0.00	0.00
600-5-810-9-64182	WET [WATER EXCISE TAX SERVI...	51,000.00	53,715.70	51,000.00	56,819.81	54,000.00	30,538.21	57,000.00
600-5-810-9-64316	CONTRACTS	12,000.00	10,531.71	12,000.00	4,125.00	12,000.00	0.00	12,000.00
600-5-810-9-64317	TESTING	3,000.00	4,130.50	3,000.00	1,506.93	3,000.00	82.50	3,000.00
600-5-810-9-64319	FREIGHT CHARGES ON TESTING	0.00	35.88	0.00	0.00	0.00	0.00	0.00
600-5-810-9-64322	CONTRACTED SERVICES	20,000.00	19,986.82	30,000.00	20,873.05	30,000.00	30,233.92	30,000.00
600-5-810-9-64600	IOWA ONE CALL CHARGES	500.00	412.55	500.00	483.05	500.00	280.75	500.00
600-5-810-9-64800	REFUNDS	0.00	0.00	0.00	709.00	0.00	0.00	0.00
600-5-810-9-65060	OFFICE SUPPLIES	5,000.00	5,205.95	5,000.00	5,118.64	5,000.00	1,833.64	5,000.00
600-5-810-9-65407	DEPARTMENT SUPPLIES	45,000.00	66,253.85	45,000.00	68,180.64	68,000.00	26,814.47	68,000.00
600-5-810-9-67250	OFFICE EQUIPMENT	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
600-5-810-9-67272	NEW EQUIPMENT	20,000.00	23,449.38	20,000.00	26,038.56	32,500.00	27,422.83	32,500.00
600-5-810-9-67274	CAPITAL IMPROVEMENTS/EQU...	30,000.00	0.00	30,000.00	0.00	30,000.00	2,140.94	30,000.00
600-5-810-9-67811	WELL REPAIRS	2,500.00	10,378.00	2,500.00	7,669.00	10,000.00	0.00	10,000.00
600-5-810-9-67812	VALVE REPLACEMENTS	10,000.00	0.00	10,000.00	2,542.02	10,000.00	1,494.00	10,000.00
600-5-810-9-67813	HYDRANTS/PIPES/FITTINGS	13,000.00	0.00	13,000.00	16,967.71	13,000.00	0.00	13,000.00
600-5-810-9-67814	WATER METERS	15,000.00	74,249.09	25,000.00	60,402.99	25,000.00	0.00	25,000.00
600-5-810-9-68011	WATER CAPITAL PROJECTS	30,000.00	0.00	30,000.00	0.00	50,000.00	135.65	50,000.00
	Department: 810 - WATER Total:	705,304.00	761,299.66	737,283.00	806,117.13	798,251.00	321,923.13	816,735.00
	Department: 959 - TRANSFERS							
600-5-959-0-69100	TRANSFERS OUT	349,463.00	0.00	346,243.00	0.00	355,910.00	0.00	348,910.00
	Department: 959 - TRANSFERS Total:	349,463.00	0.00	346,243.00	0.00	355,910.00	0.00	348,910.00
	Expense Total:	1,054,767.00	761,299.66	1,083,526.00	806,117.13	1,154,161.00	321,923.13	1,165,645.00
	Fund: 600 - WATER FUND Surplus (Deficit):	-14,767.00	307,104.11	-5,466.00	365,782.26	-2,861.00	299,070.72	43,584.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 601 - WATER SINKING FUND							
Revenue							
Department: 810 - WATER							
601-4-810-9-4-48300							
TRANSFERS IN	118,780.00	0.00	119,060.00	0.00	119,300.00	0.00	118,500.00
Department: 810 - WATER Total:	118,780.00	0.00	119,060.00	0.00	119,300.00	0.00	118,500.00
Department: 950 - OTHER REVENUES							
601-4-950-0-4-48200							
BOND PROCEEDS	0.00	1,255,787.85	0.00	42,693.15	-90,000.00	0.00	0.00
Department: 950 - OTHER REVENUES Total:	0.00	1,255,787.85	0.00	42,693.15	-90,000.00	0.00	0.00
Revenue Total:	118,780.00	1,255,787.85	119,060.00	42,693.15	29,300.00	0.00	118,500.00
Expense							
Department: 710 - DEBT SERVICE							
601-5-710-9-68012							
BOND PAYMENT	86,000.00	319,999.75	88,000.00	317,774.00	29,300.00	236.25	91,000.00
601-5-710-9-68512							
BOND INTEREST PAYMENT	32,780.00	53,911.50	31,060.00	47,953.19	0.00	21,652.08	27,500.00
Department: 710 - DEBT SERVICE Total:	118,780.00	373,911.25	119,060.00	365,727.19	29,300.00	21,888.33	118,500.00
Department: 959 - TRANSFERS							
601-5-959-9-69100							
TRANSFERS OUT	0.00	260,876.25	0.00	166,026.67	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:	0.00	260,876.25	0.00	166,026.67	0.00	0.00	0.00
Expense Total:	118,780.00	634,787.50	119,060.00	531,753.86	29,300.00	21,888.33	118,500.00
Fund: 601 - WATER SINKING FUND Surplus (Deficit):	0.00	621,000.35	0.00	-489,060.71	0.00	-21,888.33	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 602 - WATER CAPITAL ACCOUNT							
Revenue							
Department: 950 - OTHER REVENUES							
602-4-950-0-4-48200 BOND PROCEEDS	0.00	1,193,813.18	0.00	50,959.06	0.00	0.00	0.00
Department: 950 - OTHER REVENUES Total:	0.00	1,193,813.18	0.00	50,959.06	0.00	0.00	0.00
Revenue Total:	0.00	1,193,813.18	0.00	50,959.06	0.00	0.00	0.00
Expense							
Department: 723 - CAPITAL PROJECT							
602-5-723-9-64063 ENGINEERS FEES	0.00	1,468,266.95	0.00	119,988.47	0.00	0.00	0.00
602-5-723-9-64322 CONTRACTED SERVICES	0.00	241,827.09	0.00	69,480.92	0.00	0.00	0.00
Department: 723 - CAPITAL PROJECT Total:	0.00	1,710,094.04	0.00	189,469.39	0.00	0.00	0.00
Department: 810 - WATER							
602-5-810-9-64063 ENGINEER FEES	0.00	12,673.25	0.00	648.00	0.00	0.00	0.00
Department: 810 - WATER Total:	0.00	12,673.25	0.00	648.00	0.00	0.00	0.00
Department: 959 - TRANSFERS							
602-5-959-0-69100 TRANSFER OUT	0.00	0.00	0.00	9,153.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:	0.00	0.00	0.00	9,153.00	0.00	0.00	0.00
Expense Total:	0.00	1,722,767.29	0.00	199,270.39	0.00	0.00	0.00
Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):	0.00	-528,954.11	0.00	-148,311.33	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 610 - SEWER FUND								
Revenue								
Department: 815 - SEWER								
610-4-815-9-1-45100	SEWER RECEIPTS	1,200,000.00	1,147,571.77	1,200,000.00	1,155,293.98	1,350,438.00	612,810.09	1,350,438.00
610-4-815-9-1-45200	SEWER SRF RECEIPTS	261,200.00	263,109.92	634,520.00	576,608.57	600,000.00	310,832.46	600,000.00
610-4-815-9-1-45301	SEWER PENALTIES	4,000.00	3,418.00	4,000.00	3,424.00	4,000.00	1,897.50	4,000.00
610-4-815-9-1-45400	CONNECTION FEES	8,000.00	3,575.00	8,000.00	6,600.00	8,000.00	2,050.00	8,000.00
610-4-815-9-1-45599	MISCELLANEOUS RECEIPTS	3,000.00	1,090,000.00	3,000.00	30,000.00	3,000.00	0.00	3,000.00
610-4-815-9-1-45600	SALES TAX RECEIVED	12,000.00	11,455.06	12,000.00	12,587.05	12,000.00	6,563.91	12,000.00
610-4-815-9-4-40900	LOCAL OPTION SALES TAX	2,000.00	1,864.46	2,000.00	2,065.06	2,000.00	1,072.08	2,000.00
	Department: 815 - SEWER Total:	1,490,200.00	2,520,994.21	1,863,520.00	1,786,578.66	1,979,438.00	935,226.04	1,979,438.00
	Revenue Total:	1,490,200.00	2,520,994.21	1,863,520.00	1,786,578.66	1,979,438.00	935,226.04	1,979,438.00
Expense								
Department: 815 - SEWER								
610-5-815-9-60100	SALARIES	170,600.00	124,263.58	192,804.00	120,045.87	198,722.00	88,727.19	202,267.00
610-5-815-9-60200	PART-TIME SALARIES	0.00	0.00	0.00	0.00	10,000.00	4,680.00	10,000.00
610-5-815-9-61100	FICA	13,050.00	7,427.99	14,750.00	7,054.78	15,202.00	5,469.75	15,474.00
610-5-815-9-61200	MEDICARE	2,474.00	1,736.54	2,796.00	1,649.62	2,882.00	1,278.71	2,933.00
610-5-815-9-61300	IPERS	16,103.00	11,387.24	18,201.00	10,968.09	18,201.00	8,001.50	19,094.00
610-5-815-9-61500	GROUP INSURANCE	39,093.00	30,219.41	50,377.00	53,605.38	49,328.00	25,016.51	53,747.00
610-5-815-9-61700	SUI	100.00	106.39	100.00	61.40	100.00	27.53	100.00
610-5-815-9-61810	MENKE UNIFORMS	750.00	786.89	750.00	389.68	750.00	193.39	750.00
610-5-815-9-61813	REICHER UNIFORMS	750.00	1,212.96	750.00	1,350.18	750.00	509.29	750.00
610-5-815-9-61820	CITY ADMIN. CAR ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00
610-5-815-9-62100	DUES/SUBSCRIPTIONS	10,000.00	24,105.29	10,000.00	26,479.39	24,000.00	11,373.29	24,000.00
610-5-815-9-62300	MEETINGS/TRAINING	3,500.00	1,758.51	3,500.00	821.77	3,500.00	613.50	3,500.00
610-5-815-9-63310	GAS/ETHANOL/DIESEL	9,000.00	7,618.37	9,000.00	6,739.73	9,000.00	4,116.82	9,000.00
610-5-815-9-63320	VEHICLE REPAIRS	3,000.00	4,379.58	3,000.00	575.16	3,000.00	270.98	3,000.00
610-5-815-9-63326	SEWER LINE REPAIRS	10,000.00	21,051.14	10,000.00	17,150.13	10,000.00	0.00	10,000.00
610-5-815-9-63710	ELECTRICITY	68,000.00	50,968.89	68,000.00	62,939.76	55,000.00	29,548.71	63,000.00
610-5-815-9-63730	TELEPHONE	3,500.00	1,880.32	2,700.00	6,137.04	2,700.00	1,671.99	6,300.00
610-5-815-9-64080	INSURANCE PREMIUM	48,000.00	66,519.90	75,141.00	73,295.88	69,845.00	-123.77	75,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
610-5-815-9-64081	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610-5-815-9-64180	SALES TAXES PAID	19,068.00	18,566.05	18,000.00	23,067.40	19,000.00	12,222.71	19,000.00
610-5-815-9-64181	LOCAL OPTION SALES TAX PAID	3,180.00	3,097.34	2,905.00	3,841.59	3,100.00	2,037.12	3,100.00
610-5-815-9-64316	CONTRACTS	28,000.00	10,531.71	15,000.00	4,125.00	15,000.00	0.00	15,000.00
610-5-815-9-64317	TESTING	9,000.00	17,557.95	15,000.00	27,916.16	18,000.00	13,409.03	18,000.00
610-5-815-9-64319	FREIGHT CHARGES ON TESTING	0.00	80.00	0.00	33.63	0.00	0.00	0.00
610-5-815-9-64322	CONTRACTED SERVICES	35,000.00	32,048.55	30,000.00	41,349.47	30,000.00	15,968.94	30,000.00
610-5-815-9-64600	IOWA ONE CALL CHARGES	500.00	412.55	500.00	483.05	500.00	280.75	500.00
610-5-815-9-65060	OFFICE SUPPLIES	6,000.00	6,391.40	6,000.00	4,998.29	6,000.00	1,817.70	6,000.00
610-5-815-9-65407	DEPARTMENT SUPPLIES	85,000.00	53,684.18	55,000.00	135,149.73	55,000.00	66,087.18	75,000.00
610-5-815-9-67272	NEW EQUIPMENT	15,000.00	19,567.56	15,000.00	48,563.76	42,000.00	26,128.89	42,000.00
610-5-815-9-67274	CAPITAL IMPROVEMENTS/EQU...	35,000.00	22,643.36	35,000.00	23,937.56	35,000.00	10,674.32	75,000.00
610-5-815-9-67670	MANHOLE REHAB/REPAIR PAR...	20,000.00	0.00	20,000.00	45,251.22	20,000.00	4,350.00	20,000.00
610-5-815-9-67682	SEWER CAPITAL OUTLAY	10,000.00	0.00	90,000.00	0.00	40,000.00	7,113.46	50,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	1st Street Project			0.00	0.00	40,000.00		
PB	Sewer Capital General			0.00	0.00	10,000.00		
	Department: 815 - SEWER Total:	664,868.00	541,203.65	765,474.00	749,180.72	757,780.00	342,065.49	853,715.00
	Department: 959 - TRANSFERS							
610-5-959-9-69100	TRANSFERS OUT	893,065.00	0.00	855,473.00	0.00	837,061.00	0.00	856,717.00
	Department: 959 - TRANSFERS Total:	893,065.00	0.00	855,473.00	0.00	837,061.00	0.00	856,717.00
	Expense Total:	1,557,933.00	541,203.65	1,620,947.00	749,180.72	1,594,841.00	342,065.49	1,710,432.00
	Fund: 610 - SEWER FUND Surplus (Deficit):	-67,733.00	1,979,790.56	242,573.00	1,037,397.94	384,597.00	593,160.55	269,006.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 611 - SEWER SINKING FUND								
Revenue								
Department: 815 - SEWER								
611-4-815-9-4-48200	BOND PROCEEDS	0.00	0.00	0.00	0.00	615,730.00	0.00	0.00
611-4-815-9-4-48300	TRANSFERS IN	633,389.00	207,872.62	634,520.00	116,172.50	0.00	0.00	616,560.00
	Department: 815 - SEWER Total:	633,389.00	207,872.62	634,520.00	116,172.50	615,730.00	0.00	616,560.00
	Revenue Total:	633,389.00	207,872.62	634,520.00	116,172.50	615,730.00	0.00	616,560.00
Expense								
Department: 710 - DEBT SERVICE								
611-5-710-9-68012	BOND PAYMENT	495,469.00	693,999.75	505,259.00	666,999.50	497,000.00	2,842.50	506,000.00
611-5-710-9-68512	BOND INTEREST PAYMENT	137,920.00	104,971.50	129,261.00	101,712.16	118,730.00	42,137.08	110,560.00
	Department: 710 - DEBT SERVICE Total:	633,389.00	798,971.25	634,520.00	768,711.66	615,730.00	44,979.58	616,560.00
	Expense Total:	633,389.00	798,971.25	634,520.00	768,711.66	615,730.00	44,979.58	616,560.00
	Fund: 611 - SEWER SINKING FUND Surplus (Deficit):	0.00	-591,098.63	0.00	-652,539.16	0.00	-44,979.58	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 612 - SEWER CAPITAL ACCOUNT								
Revenue								
Department: 815 - SEWER								
612-4-815-9-4-48200	BOND PROCEEDS	0.00	258,702.19	0.00	369,427.89	0.00	0.00	2,000,000.00
612-4-815-9-4-48300	TRANSFER IN	0.00	0.00	0.00	9,153.00	0.00	0.00	225,000.00
Department: 815 - SEWER Total:		0.00	258,702.19	0.00	378,580.89	0.00	0.00	2,225,000.00
Revenue Total:		0.00	258,702.19	0.00	378,580.89	0.00	0.00	2,225,000.00
Expense								
Department: 723 - CAPITAL PROJECT								
612-5-723-9-64063	ENGINEERS FEES	0.00	487,804.22	0.00	157,387.36	0.00	0.00	0.00
612-5-723-9-64322	CONTRACTED SERVICES	0.00	211,111.89	0.00	0.00	0.00	0.00	2,225,000.00
Department: 723 - CAPITAL PROJECT Total:		0.00	698,916.11	0.00	157,387.36	0.00	0.00	2,225,000.00
Department: 815 - SEWER								
612-5-815-9-64063	ENGINEER FEES	0.00	474.50	0.00	109.00	0.00	9,531.85	0.00
Department: 815 - SEWER Total:		0.00	474.50	0.00	109.00	0.00	9,531.85	0.00
Expense Total:		0.00	699,390.61	0.00	157,496.36	0.00	9,531.85	2,225,000.00
Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):		0.00	-440,688.42	0.00	221,084.53	0.00	-9,531.85	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 670 - SOLID WASTE FUND								
Revenue								
Department: 840 - SOLID WASTE								
670-4-840-9-1-45302	SOLID WASTE PENALTIES	3,200.00	2,618.00	2,600.00	2,600.00	2,600.00	1,389.50	2,600.00
670-4-840-9-1-45303	YARD WASTE BAG RECEIPTS	50.00	0.00	0.00	0.00	0.00	0.00	0.00
670-4-840-9-1-45304	GARBAGE TAGS SOLD	1,500.00	585.00	500.00	310.00	500.00	148.00	500.00
670-4-840-9-1-45700	SOLID WASTE RECEIPTS	375,000.00	362,109.91	443,660.00	439,017.80	481,710.00	221,103.85	481,710.00
	Department: 840 - SOLID WASTE Total:	379,750.00	365,312.91	446,760.00	441,927.80	484,810.00	222,641.35	484,810.00
	Revenue Total:	379,750.00	365,312.91	446,760.00	441,927.80	484,810.00	222,641.35	484,810.00
Expense								
Department: 840 - SOLID WASTE								
670-5-840-9-60100	SALARIES	33,962.00	38,459.60	36,733.00	42,601.24	38,841.00	22,457.79	39,150.00
670-5-840-9-61100	FICA	2,598.00	2,273.32	2,810.00	2,428.02	2,971.00	1,226.10	2,995.00
670-5-840-9-61200	MEDICARE	492.00	531.74	533.00	567.64	563.00	286.85	568.00
670-5-840-9-61300	IPERS	3,206.00	3,436.86	3,468.00	3,709.29	3,667.00	1,833.19	3,696.00
670-5-840-9-61500	GROUP INSURANCE	10,162.00	9,295.88	9,928.00	14,028.48	10,109.00	5,905.81	10,109.00
670-5-840-9-61700	SUI	0.00	16.71	0.00	18.47	0.00	2.67	0.00
670-5-840-9-62300	MEETINGS/TRAINING	500.00	429.50	500.00	115.61	500.00	62.25	500.00
670-5-840-9-63710	ELECTRICITY	1,000.00	716.40	1,000.00	816.20	1,000.00	339.93	1,000.00
670-5-840-9-64304	SPRING CLEAN-UP LANDFILL FE...	3,600.00	0.00	3,600.00	0.00	0.00	0.00	0.00
670-5-840-9-64316	CONTRACTS	315,000.00	319,696.81	348,000.00	324,741.45	329,000.00	164,153.75	347,871.00
670-5-840-9-65060	OFFICE SUPPLIES	4,000.00	5,321.46	4,000.00	7,973.03	4,000.00	2,086.72	4,000.00
670-5-840-9-65405	GARBAGE TAGS	0.00	0.00	0.00	0.00	0.00	100.00	0.00
670-5-840-9-65407	DEPARTMENT SUPPLIES	1,000.00	9,140.01	1,000.00	765.40	1,000.00	1,290.00	1,000.00
670-5-840-9-67200	CAPITAL IMPROVEMENT	25,000.00	29,500.00	25,000.00	53,405.80	30,000.00	6,434.91	30,000.00
	Department: 840 - SOLID WASTE Total:	400,520.00	418,818.29	436,572.00	451,170.63	421,651.00	206,179.97	440,889.00
	Expense Total:	400,520.00	418,818.29	436,572.00	451,170.63	421,651.00	206,179.97	440,889.00
	Fund: 670 - SOLID WASTE FUND Surplus (Deficit):	-20,770.00	-53,505.38	10,188.00	-9,242.83	63,159.00	16,461.38	43,921.00
	Report Surplus (Deficit):	187,310.00	102,992.98	-449,792.00	-107,851.66	4,483,878.00	4,326,639.94	556,658.00

Group Summary

Departmen...	Defined Budgets						
	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 001 - GENERAL FUND							
Revenue							
950 - OTHER REVENUES	3,407,973.00	3,481,107.49	3,492,980.00	3,954,248.54	3,665,419.00	2,001,246.72	3,950,346.00
Revenue Total:	3,407,973.00	3,481,107.49	3,492,980.00	3,954,248.54	3,665,419.00	2,001,246.72	3,950,346.00
Expense							
110 - POLICE	968,018.00	949,820.78	1,039,833.00	970,383.71	1,075,943.00	564,895.58	1,166,396.00
130 - EMERGENCY MANAGEMENT	3,037.00	2,494.48	2,628.00	2,271.40	2,128.00	1,401.14	2,128.00
140 - FLOOD CONTROL	0.00	252.72	5,000.00	252.72	5,000.00	126.36	5,000.00
150 - FIRE	122,125.00	117,688.17	124,298.00	121,742.40	126,134.00	48,127.38	252,234.00
180 - MISC. COMMUNITY PROTECTION	82,270.00	70,716.45	84,270.00	73,802.77	85,270.00	71,744.08	89,270.00
210 - TRANSPORTATION	269,900.00	528,548.85	328,630.00	363,821.48	347,130.00	239,194.61	381,650.00
250 - SNOW REMOVAL	5,972.00	2,432.54	5,972.00	3,066.57	5,972.00	1,095.81	5,972.00
410 - LIBRARY	510,000.00	503,836.22	540,000.00	525,520.88	568,785.00	269,475.81	576,785.00
430 - PARKS	259,775.00	445,775.49	255,118.00	553,589.25	271,797.00	192,934.19	311,801.00
445 - AQUATIC CENTER	240,000.00	218,016.27	267,341.00	217,294.21	297,397.00	134,026.36	297,234.00
460 - COMMUNITY CENTER	25,000.00	22,513.13	45,000.00	48,527.96	24,600.00	12,431.99	31,000.00
470 - OTHER CULTURE	86,750.00	85,224.89	101,750.00	114,680.96	111,900.00	101,390.50	104,900.00
520 - ECONOMIC DEVELOPMENT	123,127.00	101,000.00	39,916.00	45,000.00	39,916.00	47,866.72	154,916.00
550 - PLANNING AND ZONING	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
610 - MAYOR, COUNCIL & CITY ADM	66,318.00	64,190.19	75,848.00	73,385.37	78,210.00	39,863.62	82,450.00
620 - CLERK, TREAS & FINANCE	164,828.00	166,705.57	189,985.00	183,607.03	161,922.00	107,532.74	172,914.00
630 - ELECTIONS	6,000.00	2,158.03	0.00	0.00	3,000.00	0.00	0.00
640 - CITY ATTORNEY	30,000.00	23,765.17	30,000.00	28,718.44	30,000.00	59,288.55	30,000.00
650 - CITY HALL & GEN BLDGS	139,700.00	106,092.64	139,700.00	153,662.79	140,400.00	66,316.77	163,600.00
660 - TORT LIABILITY	33,000.00	33,175.33	28,000.00	41,531.93	35,500.00	149.63	42,100.00
670 - OTHER GENERAL GOVT	75,000.00	103,918.56	120,000.00	147,930.10	106,000.00	47,890.81	107,000.00
959 - TRANSFERS	31,066.00	0.00	31,068.00	0.00	0.00	0.00	0.00
Expense Total:	3,242,886.00	3,548,325.48	3,455,357.00	3,668,789.97	3,517,004.00	2,005,752.65	3,977,350.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	165,087.00	-67,217.99	37,623.00	285,458.57	148,415.00	-4,505.93	-27,004.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 002 - LIBRARY TRUST FUND							
Revenue							
950 - OTHER REVENUES	40,350.00	45,103.11	40,350.00	54,970.36	40,350.00	19,632.01	50,500.00
Revenue Total:	40,350.00	45,103.11	40,350.00	54,970.36	40,350.00	19,632.01	50,500.00
Expense							
410 - LIBRARY	40,000.00	31,656.14	65,000.00	54,966.59	40,000.00	15,684.28	50,000.00
Expense Total:	40,000.00	31,656.14	65,000.00	54,966.59	40,000.00	15,684.28	50,000.00
Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):	350.00	13,446.97	-24,650.00	3.77	350.00	3,947.73	500.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 110 - ROAD USE FUND							
Revenue							
950 - OTHER REVENUES	620,000.00	632,387.89	648,000.00	635,820.33	648,000.00	321,963.54	648,000.00
Revenue Total:	620,000.00	632,387.89	648,000.00	635,820.33	648,000.00	321,963.54	648,000.00
Expense							
180 - MISC. COMMUNITY PROTECTION	70,000.00	51,076.31	68,000.00	55,062.23	66,000.00	31,424.50	57,000.00
210 - TRANSPORTATION	389,498.00	323,628.98	334,025.00	590,735.32	333,227.00	190,227.55	354,520.00
250 - SNOW REMOVAL	65,000.00	22,381.57	50,000.00	6,486.80	50,000.00	35.90	50,000.00
710 - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	296.25	0.00
959 - TRANSFERS	5,275.00	5,475.00	42,885.00	5,445.00	5,192.00	0.00	93,959.00
Expense Total:	529,773.00	402,561.86	494,910.00	657,729.35	454,419.00	221,984.20	555,479.00
Fund: 110 - ROAD USE FUND Surplus (Deficit):	90,227.00	229,826.03	153,090.00	-21,909.02	193,581.00	99,979.34	92,521.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 112 - TRUST AND AGENCY FUND							
Revenue							
950 - OTHER REVENUES	6,000.00	17,975.00	6,000.00	15,600.00	6,000.00	3,375.00	6,000.00
Revenue Total:	6,000.00	17,975.00	6,000.00	15,600.00	6,000.00	3,375.00	6,000.00
Expense							
460 - COMMUNITY CENTER	0.00	10,750.00	0.00	11,750.00	0.00	2,800.00	0.00
810 - WATER	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
Expense Total:	6,000.00	10,750.00	6,000.00	11,750.00	6,000.00	2,800.00	6,000.00
Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):	0.00	7,225.00	0.00	3,850.00	0.00	575.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 121 - L.O. SALES TAX RESERVE							
Revenue							
950 - OTHER REVENUES	625,000.00	603,645.87	620,000.00	563,929.77	620,000.00	325,825.33	635,000.00
Revenue Total:	625,000.00	603,645.87	620,000.00	563,929.77	620,000.00	325,825.33	635,000.00
Expense							
959 - TRANSFERS	595,000.00	316,455.00	472,500.00	751,948.00	370,000.00	0.00	345,000.00
Expense Total:	595,000.00	316,455.00	472,500.00	751,948.00	370,000.00	0.00	345,000.00
Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):	30,000.00	287,190.87	147,500.00	-188,018.23	250,000.00	325,825.33	290,000.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 128 - CDBG							
Revenue							
950 - OTHER REVENUES	57,600,000.00	1,518,904.53	-624,000.00	1,623,132.40	212,500.00	212,500.00	0.00
Revenue Total:	57,600,000.00	1,518,904.53	-624,000.00	1,623,132.40	212,500.00	212,500.00	0.00
Expense							
140 - FLOOD CONTROL	0.00	0.00	0.00	55,400.00	64,000.00	63,646.03	0.00
958 - CAPITAL OUTLAY	55,000,000.00	2,218,733.16	416,650.00	361,650.00	0.00	0.00	0.00
959 - TRANSFERS	297,200.00	172,821.00	0.00	1,242,748.00	0.00	0.00	0.00
Expense Total:	55,297,200.00	2,391,554.16	416,650.00	1,659,798.00	64,000.00	63,646.03	0.00
Fund: 128 - CDBG Surplus (Deficit):	2,302,800.00	-872,649.63	-1,040,650.00	-36,665.60	148,500.00	148,853.97	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 135 - DYERSVILLE TIF DIST FUND							
Revenue							
950 - OTHER REVENUES	1,990,070.00	1,964,633.13	3,321,087.00	2,162,774.66	2,659,210.00	1,273,881.64	2,540,815.00
Revenue Total:	1,990,070.00	1,964,633.13	3,321,087.00	2,162,774.66	2,659,210.00	1,273,881.64	2,540,815.00
Expense							
520 - ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	67,740.78	0.00
700 - DEBT SERVICE	1,434,447.00	737,736.59	2,682,780.00	929,663.42	2,022,780.00	1,488,263.54	1,717,686.00
710 - DEBT SERVICE	0.00	0.00	0.00	0.00	30,000.00	14,000.00	30,000.00
958 - CAPITAL OUTLAY	10,000.00	1,700.00	0.00	-1,300.00	0.00	13,835.00	0.00
959 - TRANSFERS	630,707.00	707,476.73	618,306.00	712,105.00	569,191.00	0.00	948,999.00
Expense Total:	2,075,154.00	1,446,913.32	3,301,086.00	1,640,468.42	2,621,971.00	1,583,839.32	2,696,685.00
Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):	-85,084.00	517,719.81	20,001.00	522,306.24	37,239.00	-309,957.68	-155,870.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 200 - DEBT SERVICE							
Revenue							
710 - DEBT SERVICE	2,019,234.00	1,693,652.19	1,998,179.00	1,677,431.85	1,896,915.00	485,952.49	2,229,892.00
750 - 750	0.00	0.00	0.00	0.00	3,260,898.00	3,260,897.38	0.00
Revenue Total:	2,019,234.00	1,693,652.19	1,998,179.00	1,677,431.85	5,157,813.00	3,746,849.87	2,229,892.00
Expense							
708 - DEBT SERVICE	2,019,234.00	1,178,202.88	1,998,180.00	1,179,266.67	1,896,915.00	66,759.88	2,127,313.00
709 - DEBT SERVICE	0.00	147,151.68	0.00	150,066.68	0.00	11,392.09	102,579.00
Expense Total:	2,019,234.00	1,325,354.56	1,998,180.00	1,329,333.35	1,896,915.00	78,151.97	2,229,892.00
Fund: 200 - DEBT SERVICE Surplus (Deficit):	0.00	368,297.63	-1.00	348,098.50	3,260,898.00	3,668,697.90	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 301 - CAPITAL PROJECTS FUND							
Revenue							
750 - 750	902,200.00	588,588.34	482,500.00	1,756,091.00	370,000.00	0.00	345,000.00
954 - 954	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	902,200.00	688,588.34	482,500.00	1,756,091.00	370,000.00	0.00	345,000.00
Expense							
723 - CAPITAL PROJECT	2,595,000.00	1,842,870.37	472,500.00	2,830,919.96	370,000.00	438,772.21	345,000.00
742 - CAPITAL PROJECT	0.00	0.00	0.00	266,866.84	0.00	0.00	0.00
764 - CAPITAL PROJECT	520,000.00	520,212.16	0.00	4,390.79	0.00	296.40	0.00
Expense Total:	3,115,000.00	2,363,082.53	472,500.00	3,102,177.59	370,000.00	439,068.61	345,000.00
Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):	-2,212,800.00	-1,674,494.19	10,000.00	-1,346,086.59	0.00	-439,068.61	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 600 - WATER FUND							
Revenue							
810 - WATER	1,040,000.00	1,068,403.77	1,078,060.00	1,171,899.39	1,151,300.00	620,993.85	1,209,229.00
Revenue Total:	1,040,000.00	1,068,403.77	1,078,060.00	1,171,899.39	1,151,300.00	620,993.85	1,209,229.00
Expense							
810 - WATER	705,304.00	761,299.66	737,283.00	806,117.13	798,251.00	321,923.13	816,735.00
959 - TRANSFERS	349,463.00	0.00	346,243.00	0.00	355,910.00	0.00	348,910.00
Expense Total:	1,054,767.00	761,299.66	1,083,526.00	806,117.13	1,154,161.00	321,923.13	1,165,645.00
Fund: 600 - WATER FUND Surplus (Deficit):	-14,767.00	307,104.11	-5,466.00	365,782.26	-2,861.00	299,070.72	43,584.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 601 - WATER SINKING FUND							
Revenue							
810 - WATER	118,780.00	0.00	119,060.00	0.00	119,300.00	0.00	118,500.00
950 - OTHER REVENUES	0.00	1,255,787.85	0.00	42,693.15	-90,000.00	0.00	0.00
Revenue Total:	118,780.00	1,255,787.85	119,060.00	42,693.15	29,300.00	0.00	118,500.00
Expense							
710 - DEBT SERVICE	118,780.00	373,911.25	119,060.00	365,727.19	29,300.00	21,888.33	118,500.00
959 - TRANSFERS	0.00	260,876.25	0.00	166,026.67	0.00	0.00	0.00
Expense Total:	118,780.00	634,787.50	119,060.00	531,753.86	29,300.00	21,888.33	118,500.00
Fund: 601 - WATER SINKING FUND Surplus (Deficit):	0.00	621,000.35	0.00	-489,060.71	0.00	-21,888.33	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 602 - WATER CAPITAL ACCOUNT							
Revenue							
950 - OTHER REVENUES	0.00	1,193,813.18	0.00	50,959.06	0.00	0.00	0.00
Revenue Total:	0.00	1,193,813.18	0.00	50,959.06	0.00	0.00	0.00
Expense							
723 - CAPITAL PROJECT	0.00	1,710,094.04	0.00	189,469.39	0.00	0.00	0.00
810 - WATER	0.00	12,673.25	0.00	648.00	0.00	0.00	0.00
959 - TRANSFERS	0.00	0.00	0.00	9,153.00	0.00	0.00	0.00
Expense Total:	0.00	1,722,767.29	0.00	199,270.39	0.00	0.00	0.00
Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):	0.00	-528,954.11	0.00	-148,311.33	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 610 - SEWER FUND							
Revenue							
815 - SEWER	1,490,200.00	2,520,994.21	1,863,520.00	1,786,578.66	1,979,438.00	935,226.04	1,979,438.00
Revenue Total:	1,490,200.00	2,520,994.21	1,863,520.00	1,786,578.66	1,979,438.00	935,226.04	1,979,438.00
Expense							
815 - SEWER	664,868.00	541,203.65	765,474.00	749,180.72	757,780.00	342,065.49	853,715.00
959 - TRANSFERS	893,065.00	0.00	855,473.00	0.00	837,061.00	0.00	856,717.00
Expense Total:	1,557,933.00	541,203.65	1,620,947.00	749,180.72	1,594,841.00	342,065.49	1,710,432.00
Fund: 610 - SEWER FUND Surplus (Deficit):	-67,733.00	1,979,790.56	242,573.00	1,037,397.94	384,597.00	593,160.55	269,006.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 611 - SEWER SINKING FUND							
Revenue							
815 - SEWER	633,389.00	207,872.62	634,520.00	116,172.50	615,730.00	0.00	616,560.00
Revenue Total:	633,389.00	207,872.62	634,520.00	116,172.50	615,730.00	0.00	616,560.00
Expense							
710 - DEBT SERVICE	633,389.00	798,971.25	634,520.00	768,711.66	615,730.00	44,979.58	616,560.00
Expense Total:	633,389.00	798,971.25	634,520.00	768,711.66	615,730.00	44,979.58	616,560.00
Fund: 611 - SEWER SINKING FUND Surplus (Deficit):	0.00	-591,098.63	0.00	-652,539.16	0.00	-44,979.58	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 612 - SEWER CAPITAL ACCOUNT							
Revenue							
815 - SEWER	0.00	258,702.19	0.00	378,580.89	0.00	0.00	2,225,000.00
Revenue Total:	0.00	258,702.19	0.00	378,580.89	0.00	0.00	2,225,000.00
Expense							
723 - CAPITAL PROJECT	0.00	698,916.11	0.00	157,387.36	0.00	0.00	2,225,000.00
815 - SEWER	0.00	474.50	0.00	109.00	0.00	9,531.85	0.00
Expense Total:	0.00	699,390.61	0.00	157,496.36	0.00	9,531.85	2,225,000.00
Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):	0.00	-440,688.42	0.00	221,084.53	0.00	-9,531.85	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 2. 5

Defined Budgets

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 670 - SOLID WASTE FUND							
Revenue							
840 - SOLID WASTE	379,750.00	365,312.91	446,760.00	441,927.80	484,810.00	222,641.35	484,810.00
Revenue Total:	379,750.00	365,312.91	446,760.00	441,927.80	484,810.00	222,641.35	484,810.00
Expense							
840 - SOLID WASTE	400,520.00	418,818.29	436,572.00	451,170.63	421,651.00	206,179.97	440,889.00
Expense Total:	400,520.00	418,818.29	436,572.00	451,170.63	421,651.00	206,179.97	440,889.00
Fund: 670 - SOLID WASTE FUND Surplus (Deficit):	-20,770.00	-53,505.38	10,188.00	-9,242.83	63,159.00	16,461.38	43,921.00
Report Surplus (Deficit):	187,310.00	102,992.98	-449,792.00	-107,851.66	4,483,878.00	4,326,639.94	556,658.00

Fund Summary

Fund	2023-2024		2024-2025		2025-2026		2026-2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
001 - GENERAL FUND	165,087.00	-67,217.99	37,623.00	285,458.57	148,415.00	-4,505.93	-27,004.00
002 - LIBRARY TRUST FUND	350.00	13,446.97	-24,650.00	3.77	350.00	3,947.73	500.00
110 - ROAD USE FUND	90,227.00	229,826.03	153,090.00	-21,909.02	193,581.00	99,979.34	92,521.00
112 - TRUST AND AGENCY FUND	0.00	7,225.00	0.00	3,850.00	0.00	575.00	0.00
121 - L.O. SALES TAX RESERVE	30,000.00	287,190.87	147,500.00	-188,018.23	250,000.00	325,825.33	290,000.00
128 - CDBG	2,302,800.00	-872,649.63	-1,040,650.00	-36,665.60	148,500.00	148,853.97	0.00
135 - DYERSVILLE TIF DIST FUND	-85,084.00	517,719.81	20,001.00	522,306.24	37,239.00	-309,957.68	-155,870.00
200 - DEBT SERVICE	0.00	368,297.63	-1.00	348,098.50	3,260,898.00	3,668,697.90	0.00
301 - CAPITAL PROJECTS FUND	-2,212,800.00	-1,674,494.19	10,000.00	-1,346,086.59	0.00	-439,068.61	0.00
600 - WATER FUND	-14,767.00	307,104.11	-5,466.00	365,782.26	-2,861.00	299,070.72	43,584.00
601 - WATER SINKING FUND	0.00	621,000.35	0.00	-489,060.71	0.00	-21,888.33	0.00
602 - WATER CAPITAL ACCOUNT	0.00	-528,954.11	0.00	-148,311.33	0.00	0.00	0.00
610 - SEWER FUND	-67,733.00	1,979,790.56	242,573.00	1,037,397.94	384,597.00	593,160.55	269,006.00
611 - SEWER SINKING FUND	0.00	-591,098.63	0.00	-652,539.16	0.00	-44,979.58	0.00
612 - SEWER CAPITAL ACCOUNT	0.00	-440,688.42	0.00	221,084.53	0.00	-9,531.85	0.00
670 - SOLID WASTE FUND	-20,770.00	-53,505.38	10,188.00	-9,242.83	63,159.00	16,461.38	43,921.00
Report Surplus (Deficit):	187,310.00	102,992.98	-449,792.00	-107,851.66	4,483,878.00	4,326,639.94	556,658.00