



## BUDGET WORK SESSION

Lower Level Council Chambers  
Monday, March 02, 2026  
Immediately following Council Meeting

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### AGENDA

#### ROLL CALL

#### AGENDA ITEMS

1. Streets
2. Water
3. Sewer
4. Solid Waste
5. Capital Improvements
6. Revenue
7. Group Summary

#### ADJOURNMENT

Defined Budgets

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

Defined Budgets

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

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 1. 5

Defined Budgets

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

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 1. 5

Defined Budgets

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

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 1. 5

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

|                                     |                                       | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
|-------------------------------------|---------------------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
| <b>Fund: 600 - WATER FUND</b>       |                                       |                           |                             |                           |                             |                           |                           |                     |
| <b>Revenue</b>                      |                                       |                           |                             |                           |                             |                           |                           |                     |
| <b>Department: 810 - WATER</b>      |                                       |                           |                             |                           |                             |                           |                           |                     |
| <a href="#">600-4-810-9-1-40900</a> | LOCAL OPTION SALES TAX                | 0.00                      | 1,084.48                    | 0.00                      | 1,714.27                    | 0.00                      | 877.41                    | 0.00                |
| <a href="#">600-4-810-9-1-45000</a> | WATER RECEIPTS                        | 875,000.00                | 910,663.51                  | 875,000.00                | 907,782.90                  | 983,700.00                | 493,581.17                | 988,506.00          |
| <a href="#">600-4-810-9-1-45200</a> | WATER SRF RECEIPT                     | 66,000.00                 | 66,526.32                   | 119,060.00                | 126,037.34                  | 75,300.00                 | 69,671.39                 | 126,040.00          |
| <a href="#">600-4-810-9-1-45300</a> | WATER PENALTIES                       | 13,000.00                 | 14,218.61                   | 13,000.00                 | 14,819.39                   | 15,000.00                 | 8,693.78                  | 15,000.00           |
| <a href="#">600-4-810-9-1-45400</a> | CONNECTION FEES                       | 5,000.00                  | 3,900.00                    | 5,000.00                  | 7,309.00                    | 5,000.00                  | 2,050.00                  | 7,383.00            |
| <a href="#">600-4-810-9-1-45599</a> | MISCELLANEOUS RECEIPTS                | 1,000.00                  | 2,790.16                    | 1,000.00                  | 32,407.71                   | 1,000.00                  | 1,811.24                  | 1,000.00            |
| <a href="#">600-4-810-9-1-45600</a> | SALES TAX RECEIVED                    | 0.00                      | 6,253.16                    | 0.00                      | 10,101.64                   | 6,300.00                  | 5,139.18                  | 6,300.00            |
| <a href="#">600-4-810-9-1-45601</a> | 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           |
| <a href="#">600-4-810-9-1-47501</a> | 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           |
|                                     | <b>Department: 810 - WATER Total:</b> | <b>1,040,000.00</b>       | <b>1,068,403.77</b>         | <b>1,078,060.00</b>       | <b>1,171,899.39</b>         | <b>1,151,300.00</b>       | <b>620,993.85</b>         | <b>1,209,229.00</b> |
|                                     | <b>Revenue Total:</b>                 | <b>1,040,000.00</b>       | <b>1,068,403.77</b>         | <b>1,078,060.00</b>       | <b>1,171,899.39</b>         | <b>1,151,300.00</b>       | <b>620,993.85</b>         | <b>1,209,229.00</b> |
| <b>Expense</b>                      |                                       |                           |                             |                           |                             |                           |                           |                     |
| <b>Department: 810 - WATER</b>      |                                       |                           |                             |                           |                             |                           |                           |                     |
| <a href="#">600-5-810-9-60100</a>   | SALARIES                              | 175,913.00                | 176,908.03                  | 172,169.00                | 181,912.55                  | 173,770.00                | 91,484.70                 | 171,760.00          |
| <a href="#">600-5-810-9-60200</a>   | PART-TIME SALARIES                    | 0.00                      | 5,039.07                    | 0.00                      | 304.69                      | 0.00                      | 0.00                      | 0.00                |
| <a href="#">600-5-810-9-61100</a>   | FICA                                  | 13,457.00                 | 10,897.05                   | 13,171.00                 | 10,785.33                   | 13,293.00                 | 5,351.54                  | 13,522.00           |
| <a href="#">600-5-810-9-61200</a>   | MEDICARE                              | 2,550.00                  | 2,548.54                    | 2,497.00                  | 2,522.58                    | 2,520.00                  | 1,251.65                  | 2,564.00            |
| <a href="#">600-5-810-9-61300</a>   | IPERS                                 | 16,247.00                 | 16,370.27                   | 15,893.00                 | 16,808.69                   | 16,404.00                 | 8,262.02                  | 16,687.00           |
| <a href="#">600-5-810-9-61500</a>   | GROUP INSURANCE                       | 44,387.00                 | 46,120.70                   | 44,336.00                 | 62,703.67                   | 46,624.00                 | 25,297.53                 | 48,752.00           |
| <a href="#">600-5-810-9-61700</a>   | SUI                                   | 250.00                    | 141.72                      | 250.00                    | 135.80                      | 250.00                    | 36.84                     | 250.00              |
| <a href="#">600-5-810-9-61809</a>   | RECKER UNIFORMS                       | 750.00                    | 1,001.05                    | 750.00                    | 744.36                      | 750.00                    | 595.83                    | 750.00              |
| <a href="#">600-5-810-9-61814</a>   | HERBERS UNIFORMS                      | 750.00                    | 561.35                      | 750.00                    | 617.04                      | 750.00                    | 138.39                    | 750.00              |
| <a href="#">600-5-810-9-61820</a>   | CITY ADMIN. CAR ALLOWANCE             | 1,200.00                  | 1,200.00                    | 1,200.00                  | 1,200.00                    | 1,200.00                  | 600.00                    | 1,200.00            |
| <a href="#">600-5-810-9-62100</a>   | DUES/SUBSCRIPTIONS                    | 7,500.00                  | 12,302.90                   | 7,500.00                  | 25,919.79                   | 7,500.00                  | 2,535.48                  | 7,500.00            |
| <a href="#">600-5-810-9-62300</a>   | MEETINGS/TRAINING                     | 2,000.00                  | 3,021.90                    | 2,000.00                  | 705.21                      | 2,000.00                  | 636.40                    | 2,000.00            |
| <a href="#">600-5-810-9-63310</a>   | GAS/ETHANOL/DIESEL                    | 6,000.00                  | 7,186.03                    | 7,000.00                  | 6,691.90                    | 7,000.00                  | 3,015.58                  | 7,000.00            |
| <a href="#">600-5-810-9-63320</a>   | VEHICLE REPAIRS                       | 1,000.00                  | 1,291.33                    | 2,000.00                  | 3,586.61                    | 2,000.00                  | 219.05                    | 3,500.00            |
| <a href="#">600-5-810-9-63325</a>   | 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           |
| <a href="#">600-5-810-9-63710</a>   | 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<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
|--|--------------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
| <a href="#">600-5-810-9-63711</a>                | GAS HEAT                       | 2,500.00                  | 936.68                      | 2,500.00                  | 1,474.53                    | 2,500.00                  | 376.54                    | 2,500.00            |
| <a href="#">600-5-810-9-63730</a>                | TELEPHONE                      | 1,800.00                  | 1,918.83                    | 1,500.00                  | 5,011.15                    | 2,000.00                  | 1,171.79                  | 5,000.00            |
| <a href="#">600-5-810-9-64080</a>                | INSURANCE PREMIUM              | 35,000.00                 | 37,753.41                   | 49,767.00                 | 42,517.49                   | 39,690.00                 | 130.78                    | 45,000.00           |
| <a href="#">600-5-810-9-64081</a>                | INSURANCE CLAIMS               | 0.00                      | 160.47                      | 0.00                      | 0.00                        | 0.00                      | 0.00                      | 0.00                |
| <a href="#">600-5-810-9-64180</a>                | SALES TAXES PAID               | 0.00                      | 681.73                      | 0.00                      | 0.00                        | 0.00                      | 0.00                      | 0.00                |
| <a href="#">600-5-810-9-64182</a>                | 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           |
| <a href="#">600-5-810-9-64316</a>                | CONTRACTS                      | 12,000.00                 | 10,531.71                   | 12,000.00                 | 4,125.00                    | 12,000.00                 | 0.00                      | 12,000.00           |
| <a href="#">600-5-810-9-64317</a>                | TESTING                        | 3,000.00                  | 4,130.50                    | 3,000.00                  | 1,506.93                    | 3,000.00                  | 82.50                     | 3,000.00            |
| <a href="#">600-5-810-9-64319</a>                | FREIGHT CHARGES ON TESTING     | 0.00                      | 35.88                       | 0.00                      | 0.00                        | 0.00                      | 0.00                      | 0.00                |
| <a href="#">600-5-810-9-64322</a>                | CONTRACTED SERVICES            | 20,000.00                 | 19,986.82                   | 30,000.00                 | 20,873.05                   | 30,000.00                 | 30,233.92                 | 30,000.00           |
| <a href="#">600-5-810-9-64600</a>                | IOWA ONE CALL CHARGES          | 500.00                    | 412.55                      | 500.00                    | 483.05                      | 500.00                    | 280.75                    | 500.00              |
| <a href="#">600-5-810-9-64800</a>                | REFUNDS                        | 0.00                      | 0.00                        | 0.00                      | 709.00                      | 0.00                      | 0.00                      | 0.00                |
| <a href="#">600-5-810-9-65060</a>                | OFFICE SUPPLIES                | 5,000.00                  | 5,205.95                    | 5,000.00                  | 5,118.64                    | 5,000.00                  | 1,833.64                  | 5,000.00            |
| <a href="#">600-5-810-9-65407</a>                | DEPARTMENT SUPPLIES            | 45,000.00                 | 66,253.85                   | 45,000.00                 | 68,180.64                   | 68,000.00                 | 26,814.47                 | 68,000.00           |
| <a href="#">600-5-810-9-67250</a>                | OFFICE EQUIPMENT               | 2,000.00                  | 0.00                        | 2,000.00                  | 0.00                        | 2,000.00                  | 0.00                      | 2,000.00            |
| <a href="#">600-5-810-9-67272</a>                | NEW EQUIPMENT                  | 20,000.00                 | 23,449.38                   | 20,000.00                 | 26,038.56                   | 32,500.00                 | 27,422.83                 | 32,500.00           |
| <a href="#">600-5-810-9-67274</a>                | CAPITAL IMPROVEMENTS/EQU...    | 30,000.00                 | 0.00                        | 30,000.00                 | 0.00                        | 30,000.00                 | 2,140.94                  | 30,000.00           |
| <a href="#">600-5-810-9-67811</a>                | WELL REPAIRS                   | 2,500.00                  | 10,378.00                   | 2,500.00                  | 7,669.00                    | 10,000.00                 | 0.00                      | 10,000.00           |
| <a href="#">600-5-810-9-67812</a>                | VALVE REPLACEMENTS             | 10,000.00                 | 0.00                        | 10,000.00                 | 2,542.02                    | 10,000.00                 | 1,494.00                  | 10,000.00           |
| <a href="#">600-5-810-9-67813</a>                | HYDRANTS/PIPES/FITTINGS        | 13,000.00                 | 0.00                        | 13,000.00                 | 16,967.71                   | 13,000.00                 | 0.00                      | 13,000.00           |
| <a href="#">600-5-810-9-67814</a>                | WATER METERS                   | 15,000.00                 | 74,249.09                   | 25,000.00                 | 60,402.99                   | 25,000.00                 | 0.00                      | 25,000.00           |
| <a href="#">600-5-810-9-68011</a>                | WATER CAPITAL PROJECTS         | 30,000.00                 | 0.00                        | 30,000.00                 | 0.00                        | 50,000.00                 | 135.65                    | 50,000.00           |
| <b>Department: 810 - WATER Total:</b>            |                                | <b>705,304.00</b>         | <b>761,299.66</b>           | <b>737,283.00</b>         | <b>806,117.13</b>           | <b>798,251.00</b>         | <b>321,923.13</b>         | <b>816,735.00</b>   |
| <b>Department: 959 - TRANSFERS</b>               |                                |                           |                             |                           |                             |                           |                           |                     |
| <a href="#">600-5-959-0-69100</a>                | TRANSFERS OUT                  | 349,463.00                | 0.00                        | 346,243.00                | 0.00                        | 355,910.00                | 0.00                      | 348,910.00          |
| <b>Department: 959 - TRANSFERS Total:</b>        |                                | <b>349,463.00</b>         | <b>0.00</b>                 | <b>346,243.00</b>         | <b>0.00</b>                 | <b>355,910.00</b>         | <b>0.00</b>               | <b>348,910.00</b>   |
| <b>Expense Total:</b>                            |                                | <b>1,054,767.00</b>       | <b>761,299.66</b>           | <b>1,083,526.00</b>       | <b>806,117.13</b>           | <b>1,154,161.00</b>       | <b>321,923.13</b>         | <b>1,165,645.00</b> |
| <b>Fund: 600 - WATER FUND Surplus (Deficit):</b> |                                | <b>-14,767.00</b>         | <b>307,104.11</b>           | <b>-5,466.00</b>          | <b>365,782.26</b>           | <b>-2,861.00</b>          | <b>299,070.72</b>         | <b>43,584.00</b>    |

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 3. 5

Defined Budgets

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

Defined Budgets

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

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 3. 5

Defined Budgets

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

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 3. 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                  |
| <b>Fund: 612 - SEWER CAPITAL ACCOUNT</b>                    |                     |              |                    |              |                   |              |                  |                     |
| <b>Revenue</b>  |                     |              |                    |              |                   |              |                  |                     |
| <b>Department: 815 - SEWER</b>                              |                     |              |                    |              |                   |              |                  |                     |
| <a href="#">612-4-815-9-4-48200</a>                         | BOND PROCEEDS       | 0.00         | 258,702.19         | 0.00         | 369,427.89        | 0.00         | 0.00             | 2,000,000.00        |
| <a href="#">612-4-815-9-4-48300</a>                         | TRANSFER IN         | 0.00         | 0.00               | 0.00         | 9,153.00          | 0.00         | 0.00             | 225,000.00          |
| <b>Department: 815 - SEWER Total:</b>                       |                     | <b>0.00</b>  | <b>258,702.19</b>  | <b>0.00</b>  | <b>378,580.89</b> | <b>0.00</b>  | <b>0.00</b>      | <b>2,225,000.00</b> |
| <b>Revenue Total:</b>                                       |                     | <b>0.00</b>  | <b>258,702.19</b>  | <b>0.00</b>  | <b>378,580.89</b> | <b>0.00</b>  | <b>0.00</b>      | <b>2,225,000.00</b> |
| <b>Expense</b>  |                     |              |                    |              |                   |              |                  |                     |
| <b>Department: 723 - CAPITAL PROJECT</b>                    |                     |              |                    |              |                   |              |                  |                     |
| <a href="#">612-5-723-9-64063</a>                           | ENGINEERS FEES      | 0.00         | 487,804.22         | 0.00         | 157,387.36        | 0.00         | 0.00             | 0.00                |
| <a href="#">612-5-723-9-64322</a>                           | CONTRACTED SERVICES | 0.00         | 211,111.89         | 0.00         | 0.00              | 0.00         | 0.00             | 2,225,000.00        |
| <b>Department: 723 - CAPITAL PROJECT Total:</b>             |                     | <b>0.00</b>  | <b>698,916.11</b>  | <b>0.00</b>  | <b>157,387.36</b> | <b>0.00</b>  | <b>0.00</b>      | <b>2,225,000.00</b> |
| <b>Department: 815 - SEWER</b>                              |                     |              |                    |              |                   |              |                  |                     |
| <a href="#">612-5-815-9-64063</a>                           | ENGINEER FEES       | 0.00         | 474.50             | 0.00         | 109.00            | 0.00         | 9,531.85         | 0.00                |
| <b>Department: 815 - SEWER Total:</b>                       |                     | <b>0.00</b>  | <b>474.50</b>      | <b>0.00</b>  | <b>109.00</b>     | <b>0.00</b>  | <b>9,531.85</b>  | <b>0.00</b>         |
| <b>Expense Total:</b>                                       |                     | <b>0.00</b>  | <b>699,390.61</b>  | <b>0.00</b>  | <b>157,496.36</b> | <b>0.00</b>  | <b>9,531.85</b>  | <b>2,225,000.00</b> |
| <b>Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):</b> |                     | <b>0.00</b>  | <b>-440,688.42</b> | <b>0.00</b>  | <b>221,084.53</b> | <b>0.00</b>  | <b>-9,531.85</b> | <b>0.00</b>         |

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 4. 5

Defined Budgets

|                                      |  | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB   |
|--------------------------------------|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-------------------|
| <b>Fund: 670 - SOLID WASTE FUND</b>  |  |                           |                             |                           |                             |                           |                           |                   |
| <b>Revenue</b>                       |  |                           |                             |                           |                             |                           |                           |                   |
| <b>Department: 840 - SOLID WASTE</b> |  |                           |                             |                           |                             |                           |                           |                   |
| <a href="#">670-4-840-9-1-45302</a>  | SOLID WASTE PENALTIES                                  | 3,200.00                  | 2,618.00                    | 2,600.00                  | 2,600.00                    | 2,600.00                  | 1,389.50                  | 2,600.00          |
| <a href="#">670-4-840-9-1-45303</a>  | YARD WASTE BAG RECEIPTS                                | 50.00                     | 0.00                        | 0.00                      | 0.00                        | 0.00                      | 0.00                      | 0.00              |
| <a href="#">670-4-840-9-1-45304</a>  | GARBAGE TAGS SOLD                                      | 1,500.00                  | 585.00                      | 500.00                    | 310.00                      | 500.00                    | 148.00                    | 500.00            |
| <a href="#">670-4-840-9-1-45700</a>  | SOLID WASTE RECEIPTS                                   | 375,000.00                | 362,109.91                  | 443,660.00                | 439,017.80                  | 481,710.00                | 221,103.85                | 481,710.00        |
|                                      | <b>Department: 840 - SOLID WASTE Total:</b>            | <b>379,750.00</b>         | <b>365,312.91</b>           | <b>446,760.00</b>         | <b>441,927.80</b>           | <b>484,810.00</b>         | <b>222,641.35</b>         | <b>484,810.00</b> |
|                                      | <b>Revenue Total:</b>                                  | <b>379,750.00</b>         | <b>365,312.91</b>           | <b>446,760.00</b>         | <b>441,927.80</b>           | <b>484,810.00</b>         | <b>222,641.35</b>         | <b>484,810.00</b> |
| <b>Expense</b>                       |  |                           |                             |                           |                             |                           |                           |                   |
| <b>Department: 840 - SOLID WASTE</b> |  |                           |                             |                           |                             |                           |                           |                   |
| <a href="#">670-5-840-9-60100</a>    | SALARIES   | 33,962.00                 | 38,459.60                   | 36,733.00                 | 42,601.24                   | 38,841.00                 | 22,457.79                 | 39,150.00         |
| <a href="#">670-5-840-9-61100</a>    | FICA   | 2,598.00                  | 2,273.32                    | 2,810.00                  | 2,428.02                    | 2,971.00                  | 1,226.10                  | 2,995.00          |
| <a href="#">670-5-840-9-61200</a>    | MEDICARE   | 492.00                    | 531.74                      | 533.00                    | 567.64                      | 563.00                    | 286.85                    | 568.00            |
| <a href="#">670-5-840-9-61300</a>    | IPERS  | 3,206.00                  | 3,436.86                    | 3,468.00                  | 3,709.29                    | 3,667.00                  | 1,833.19                  | 3,696.00          |
| <a href="#">670-5-840-9-61500</a>    | GROUP INSURANCE  | 10,162.00                 | 9,295.88                    | 9,928.00                  | 14,028.48                   | 10,109.00                 | 5,905.81                  | 10,109.00         |
| <a href="#">670-5-840-9-61700</a>    | SUI  | 0.00                      | 16.71                       | 0.00                      | 18.47                       | 0.00                      | 2.67                      | 0.00              |
| <a href="#">670-5-840-9-62300</a>    | MEETINGS/TRAINING                                      | 500.00                    | 429.50                      | 500.00                    | 115.61                      | 500.00                    | 62.25                     | 500.00            |
| <a href="#">670-5-840-9-63710</a>    | ELECTRICITY  | 1,000.00                  | 716.40                      | 1,000.00                  | 816.20                      | 1,000.00                  | 339.93                    | 1,000.00          |
| <a href="#">670-5-840-9-64304</a>    | SPRING CLEAN-UP LANDFILL FE...                         | 3,600.00                  | 0.00                        | 3,600.00                  | 0.00                        | 0.00                      | 0.00                      | 0.00              |
| <a href="#">670-5-840-9-64316</a>    | CONTRACTS  | 315,000.00                | 319,696.81                  | 348,000.00                | 324,741.45                  | 329,000.00                | 164,153.75                | 347,871.00        |
| <a href="#">670-5-840-9-65060</a>    | OFFICE SUPPLIES  | 4,000.00                  | 5,321.46                    | 4,000.00                  | 7,973.03                    | 4,000.00                  | 2,086.72                  | 4,000.00          |
| <a href="#">670-5-840-9-65405</a>    | GARBAGE TAGS   | 0.00                      | 0.00                        | 0.00                      | 0.00                        | 0.00                      | 100.00                    | 0.00              |
| <a href="#">670-5-840-9-65407</a>    | DEPARTMENT SUPPLIES                                    | 1,000.00                  | 9,140.01                    | 1,000.00                  | 765.40                      | 1,000.00                  | 1,290.00                  | 1,000.00          |
| <a href="#">670-5-840-9-67200</a>    | CAPITAL IMPROVEMENT                                    | 25,000.00                 | 29,500.00                   | 25,000.00                 | 53,405.80                   | 30,000.00                 | 6,434.91                  | 30,000.00         |
|                                      | <b>Department: 840 - SOLID WASTE Total:</b>            | <b>400,520.00</b>         | <b>418,818.29</b>           | <b>436,572.00</b>         | <b>451,170.63</b>           | <b>421,651.00</b>         | <b>206,179.97</b>         | <b>440,889.00</b> |
|                                      | <b>Expense Total:</b>                                  | <b>400,520.00</b>         | <b>418,818.29</b>           | <b>436,572.00</b>         | <b>451,170.63</b>           | <b>421,651.00</b>         | <b>206,179.97</b>         | <b>440,889.00</b> |
|                                      | <b>Fund: 670 - SOLID WASTE FUND Surplus (Deficit):</b> | <b>-20,770.00</b>         | <b>-53,505.38</b>           | <b>10,188.00</b>          | <b>-9,242.83</b>            | <b>63,159.00</b>          | <b>16,461.38</b>          | <b>43,921.00</b>  |
|                                      | <b>Report Surplus (Deficit):</b>                       | <b>187,310.00</b>         | <b>102,992.98</b>           | <b>-449,792.00</b>        | <b>-107,851.66</b>          | <b>4,483,878.00</b>       | <b>4,326,639.94</b>       | <b>540,794.00</b> |

Budget Worksheet

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

Defined Budgets

|  |   | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB   |
|--|---|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-------------------|
| <b>Fund: 301 - CAPITAL PROJECTS FUND</b> |   |                           |                             |                           |                             |                           |                           |                   |
| <b>Revenue</b>                           |   |                           |                             |                           |                             |                           |                           |                   |
| <b>Department: 750 - 750</b>             |   |                           |                             |                           |                             |                           |                           |                   |
| <a href="#">301-4-750-8-1-46000</a>      | SPECIAL ASSESSMENTS   | 10,000.00                 | 0.00                        | 10,000.00                 | 0.00                        | 0.00                      | 0.00                      | 0.00              |
| <a href="#">301-4-750-8-4-47994</a>      | MISCELLANEOUS STATE REVEN...                                | 0.00                      | 240,968.34                  | 0.00                      | 0.00                        | 0.00                      | 0.00                      | 0.00              |
| <a href="#">301-4-750-8-4-48300</a>      | TRANSFERS IN  | 892,200.00                | 347,620.00                  | 472,500.00                | 1,756,091.00                | 370,000.00                | 0.00                      | 345,000.00        |
|  | <b>Department: 750 - 750 Total:</b>                         | <b>902,200.00</b>         | <b>588,588.34</b>           | <b>482,500.00</b>         | <b>1,756,091.00</b>         | <b>370,000.00</b>         | <b>0.00</b>               | <b>345,000.00</b> |
| <b>Department: 954 - 954</b>             |   |                           |                             |                           |                             |                           |                           |                   |
| <a href="#">301-4-954-8-4-47994</a>      | MISCELLANEOUS STATE REVEN...                                | 0.00                      | 100,000.00                  | 0.00                      | 0.00                        | 0.00                      | 0.00                      | 0.00              |
|  | <b>Department: 954 - 954 Total:</b>                         | <b>0.00</b>               | <b>100,000.00</b>           | <b>0.00</b>               | <b>0.00</b>                 | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>       |
|  | <b>Revenue Total:</b>                                       | <b>902,200.00</b>         | <b>688,588.34</b>           | <b>482,500.00</b>         | <b>1,756,091.00</b>         | <b>370,000.00</b>         | <b>0.00</b>               | <b>345,000.00</b> |
| <b>Expense</b>                           |   |                           |                             |                           |                             |                           |                           |                   |
| <b>Department: 723 - CAPITAL PROJECT</b> |   |                           |                             |                           |                             |                           |                           |                   |
| <a href="#">301-5-723-8-64063</a>        | ENGINEERS FEES  | 0.00                      | 624,092.67                  | 0.00                      | 293,356.54                  | 0.00                      | 152,363.24                | 0.00              |
| <a href="#">301-5-723-8-64322</a>        | 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        |
| <b>Budget Detail</b>                     |   |                           |                             |                           |                             |                           |                           |                   |
| <b>Budget Code</b>                       | <b>Description</b>  |                           |                             | <b>Units</b>              | <b>Price</b>                | <b>Amount</b>             |                           |                   |
| PB                                       | ADA Handicap  |                           |                             | 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                |                           |                   |
|  | <b>Department: 723 - CAPITAL PROJECT Total:</b>             | <b>2,595,000.00</b>       | <b>1,842,870.37</b>         | <b>472,500.00</b>         | <b>2,830,919.96</b>         | <b>370,000.00</b>         | <b>438,772.21</b>         | <b>345,000.00</b> |
| <b>Department: 742 - CAPITAL PROJECT</b> |   |                           |                             |                           |                             |                           |                           |                   |
| <a href="#">301-5-742-8-67300</a>        | LAND ACQUISITIONS   | 0.00                      | 0.00                        | 0.00                      | 266,866.84                  | 0.00                      | 0.00                      | 0.00              |
|  | <b>Department: 742 - CAPITAL PROJECT Total:</b>             | <b>0.00</b>               | <b>0.00</b>                 | <b>0.00</b>               | <b>266,866.84</b>           | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>       |
| <b>Department: 764 - CAPITAL PROJECT</b> |   |                           |                             |                           |                             |                           |                           |                   |
| <a href="#">301-5-764-8-64322</a>        | CONTRACTED SERVICES   | 520,000.00                | 520,212.16                  | 0.00                      | 4,390.79                    | 0.00                      | 296.40                    | 0.00              |
|  | <b>Department: 764 - CAPITAL PROJECT Total:</b>             | <b>520,000.00</b>         | <b>520,212.16</b>           | <b>0.00</b>               | <b>4,390.79</b>             | <b>0.00</b>               | <b>296.40</b>             | <b>0.00</b>       |
|  | <b>Expense Total:</b>                                       | <b>3,115,000.00</b>       | <b>2,363,082.53</b>         | <b>472,500.00</b>         | <b>3,102,177.59</b>         | <b>370,000.00</b>         | <b>439,068.61</b>         | <b>345,000.00</b> |
|  | <b>Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):</b> | <b>-2,212,800.00</b>      | <b>-1,674,494.19</b>        | <b>10,000.00</b>          | <b>-1,346,086.59</b>        | <b>0.00</b>               | <b>-439,068.61</b>        | <b>0.00</b>       |



Dyersville, IA

# Budget Worksheet Account Summary

Item 6.

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           |
| <b>Fund: 001 - GENERAL FUND</b>         |                               |                 |                |              |                |              |              |              |
| <b>Revenue</b>                          |                               |                 |                |              |                |              |              |              |
| <b>Department: 950 - OTHER REVENUES</b> |                               |                 |                |              |                |              |              |              |
| <a href="#">001-4-950-0-1-41000</a>     | LIQUOR/BEER PERMITS           | 10,500.00       | 13,243.19      | 10,000.00    | 7,989.41       | 13,500.00    | 5,138.15     | 10,000.00    |
| <a href="#">001-4-950-0-1-41050</a>     | CIGARETTE PERMITS             | 600.00          | 675.00         | 600.00       | 300.00         | 675.00       | 375.00       | 600.00       |
| <a href="#">001-4-950-0-1-41220</a>     | BUILDING PERMITS              | 5,000.00        | 5,201.00       | 5,000.00     | 7,670.00       | 5,000.00     | 2,945.00     | 7,000.00     |
| <a href="#">001-4-950-0-1-41800</a>     | DOG/BIKE LICENSES             | 325.00          | 324.00         | 340.00       | 270.00         | 340.00       | 63.00        | 340.00       |
| <a href="#">001-4-950-0-1-41900</a>     | MISCELLANEOUS PERMITS         | 2,000.00        | 3,023.10       | 2,000.00     | 2,727.00       | 2,000.00     | 1,132.00     | 2,000.00     |
| <a href="#">001-4-950-0-1-45503</a>     | 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     |
| <a href="#">001-4-950-0-1-45599</a>     | MISCELLANEOUS RECEIPTS        | 68,000.00       | 154,643.34     | 68,000.00    | 6,271.33       | 68,000.00    | 1,578.52     | 68,000.00    |
| <a href="#">001-4-950-0-1-45600</a>     | SALES TAX RECEIVED            | 3,000.00        | 3,968.16       | 3,000.00     | 4,010.60       | 4,000.00     | 1,554.14     | 4,000.00     |
| <a href="#">001-4-950-0-1-47350</a>     | GAS TAX REFUND                | 0.00            | 7,232.10       | 4,000.00     | 13,312.56      | 6,000.00     | 0.00         | 6,000.00     |
| <a href="#">001-4-950-0-2-44900</a>     | GRANT-DUBUQUE RACING ASS...   | 5,000.00        | 0.00           | 5,000.00     | 0.00           | 5,000.00     | 0.00         | 5,000.00     |
| <a href="#">001-4-950-0-2-47050</a>     | DONATIONS                     | 0.00            | 500.00         | 1,000.00     | 12,250.00      | 1,000.00     | 10,000.00    | 1,000.00     |
| <a href="#">001-4-950-0-2-47150</a>     | REFUNDS                       | 5,000.00        | 12,103.32      | 5,000.00     | 390.00         | 5,000.00     | 2,658.75     | 5,000.00     |
| <a href="#">001-4-950-0-2-47200</a>     | INSURANCE CLAIMS RECEIPTS     | 0.00            | 2,325.16       | 0.00         | 12,305.05      | 0.00         | 7,500.00     | 0.00         |
| <a href="#">001-4-950-0-2-47201</a>     | INSURANCE RESERVE DIVIDEND    | 10,000.00       | 15,542.00      | 10,000.00    | 42,398.40      | 10,000.00    | 0.00         | 10,000.00    |
| <a href="#">001-4-950-0-4-40000</a>     | 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 |
| <a href="#">001-4-950-0-4-40040</a>     | UTILITY TAX REPLACEMENT       | 25,568.00       | 0.00           | 24,691.00    | 0.00           | 23,908.00    | 0.00         | 22,203.00    |
| <a href="#">001-4-950-0-4-40650</a>     | CABLE FRANCHISE TAX           | 25,000.00       | 22,948.99      | 25,000.00    | 20,178.79      | 25,000.00    | 7,931.34     | 22,000.00    |
| <a href="#">001-4-950-0-4-40651</a>     | GAS FRANCHISE TAX             | 76,730.00       | 34,026.83      | 76,730.00    | 71,127.35      | 76,730.00    | 23,200.43    | 76,730.00    |
| <a href="#">001-4-950-0-4-40652</a>     | ELECTRIC FRANCHISE FEE        | 374,846.00      | 173,808.84     | 374,846.00   | 362,985.61     | 384,714.00   | 221,921.52   | 384,714.00   |
| <a href="#">001-4-950-0-4-40850</a>     | HOTEL/MOTEL TAX               | 150,000.00      | 148,195.18     | 150,000.00   | 142,068.79     | 150,000.00   | 98,851.39    | 150,000.00   |
| <a href="#">001-4-950-0-4-40900</a>     | 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   |
| <a href="#">001-4-950-0-4-40950</a>     | 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         |
| <a href="#">001-4-950-0-4-43000</a>     | INTEREST                      | 15,000.00       | 90,865.88      | 50,000.00    | 60,466.56      | 50,000.00    | 37,066.77    | 60,000.00    |
| <a href="#">001-4-950-0-4-43100</a>     | 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 6. 5

Defined Budgets

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

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 6. 5

Defined Budgets

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

**Group Summary**

| Departmen...                                       | Defined Budgets           |                             |                           |                             |                           |                           |                     |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
|  | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
| <b>Fund: 001 - GENERAL FUND</b>                    |                           |                             |                           |                             |                           |                           |                     |
| <b>Revenue</b>                                     |                           |                             |                           |                             |                           |                           |                     |
| 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        |
| <b>Revenue Total:</b>                              | <b>3,407,973.00</b>       | <b>3,481,107.49</b>         | <b>3,492,980.00</b>       | <b>3,954,248.54</b>         | <b>3,665,419.00</b>       | <b>2,001,246.72</b>       | <b>3,950,346.00</b> |
| <b>Expense</b>                                     |                           |                             |                           |                             |                           |                           |                     |
| 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                | 592,649.00          |
| 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                |
| <b>Expense Total:</b>                              | <b>3,242,886.00</b>       | <b>3,548,325.48</b>         | <b>3,455,357.00</b>       | <b>3,668,789.97</b>         | <b>3,517,004.00</b>       | <b>2,005,752.65</b>       | <b>3,993,214.00</b> |
| <b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b> | <b>165,087.00</b>         | <b>-67,217.99</b>           | <b>37,623.00</b>          | <b>285,458.57</b>           | <b>148,415.00</b>         | <b>-4,505.93</b>          | <b>-42,868.00</b>   |

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...  | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB   |
|---|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-------------------|
| <b>Fund: 110 - ROAD USE FUND</b>                    |                           |                             |                           |                             |                           |                           |                   |
| <b>Revenue</b>                                      |                           |                             |                           |                             |                           |                           |                   |
| 950 - OTHER REVENUES                                | 620,000.00                | 632,387.89                  | 648,000.00                | 635,820.33                  | 648,000.00                | 321,963.54                | 648,000.00        |
| <b>Revenue Total:</b>                               | <b>620,000.00</b>         | <b>632,387.89</b>           | <b>648,000.00</b>         | <b>635,820.33</b>           | <b>648,000.00</b>         | <b>321,963.54</b>         | <b>648,000.00</b> |
| <b>Expense</b>                                      |                           |                             |                           |                             |                           |                           |                   |
| 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         |
| <b>Expense Total:</b>                               | <b>529,773.00</b>         | <b>402,561.86</b>           | <b>494,910.00</b>         | <b>657,729.35</b>           | <b>454,419.00</b>         | <b>221,984.20</b>         | <b>555,479.00</b> |
| <b>Fund: 110 - ROAD USE FUND Surplus (Deficit):</b> | <b>90,227.00</b>          | <b>229,826.03</b>           | <b>153,090.00</b>         | <b>-21,909.02</b>           | <b>193,581.00</b>         | <b>99,979.34</b>          | <b>92,521.00</b>  |

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

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

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

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

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...                               | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-----------------|
| <b>Fund: 128 - CDBG</b>                    |                           |                             |                           |                             |                           |                           |                 |
| <b>Revenue</b>                             |                           |                             |                           |                             |                           |                           |                 |
| 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            |
| <b>Revenue Total:</b>                      | <b>57,600,000.00</b>      | <b>1,518,904.53</b>         | <b>-624,000.00</b>        | <b>1,623,132.40</b>         | <b>212,500.00</b>         | <b>212,500.00</b>         | <b>0.00</b>     |
| <b>Expense</b>                             |                           |                             |                           |                             |                           |                           |                 |
| 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            |
| <b>Expense Total:</b>                      | <b>55,297,200.00</b>      | <b>2,391,554.16</b>         | <b>416,650.00</b>         | <b>1,659,798.00</b>         | <b>64,000.00</b>          | <b>63,646.03</b>          | <b>0.00</b>     |
| <b>Fund: 128 - CDBG Surplus (Deficit):</b> | <b>2,302,800.00</b>       | <b>-872,649.63</b>          | <b>-1,040,650.00</b>      | <b>-36,665.60</b>           | <b>148,500.00</b>         | <b>148,853.97</b>         | <b>0.00</b>     |

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...   | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
| <b>Fund: 135 - DYERSVILLE TIF DIST FUND</b>                    |                           |                             |                           |                             |                           |                           |                     |
| <b>Revenue</b>   |                           |                             |                           |                             |                           |                           |                     |
| 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        |
| <b>Revenue Total:</b>  | <b>1,990,070.00</b>       | <b>1,964,633.13</b>         | <b>3,321,087.00</b>       | <b>2,162,774.66</b>         | <b>2,659,210.00</b>       | <b>1,273,881.64</b>       | <b>2,540,815.00</b> |
| <b>Expense</b>   |                           |                             |                           |                             |                           |                           |                     |
| 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          |
| <b>Expense Total:</b>  | <b>2,075,154.00</b>       | <b>1,446,913.32</b>         | <b>3,301,086.00</b>       | <b>1,640,468.42</b>         | <b>2,621,971.00</b>       | <b>1,583,839.32</b>       | <b>2,696,685.00</b> |
| <b>Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):</b> | <b>-85,084.00</b>         | <b>517,719.81</b>           | <b>20,001.00</b>          | <b>522,306.24</b>           | <b>37,239.00</b>          | <b>-309,957.68</b>        | <b>-155,870.00</b>  |

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...                                       | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
| <b>Fund: 200 - DEBT SERVICE</b>                    |                           |                             |                           |                             |                           |                           |                     |
| <b>Revenue</b>                                     |                           |                             |                           |                             |                           |                           |                     |
| 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                |
| <b>Revenue Total:</b>                              | <b>2,019,234.00</b>       | <b>1,693,652.19</b>         | <b>1,998,179.00</b>       | <b>1,677,431.85</b>         | <b>5,157,813.00</b>       | <b>3,746,849.87</b>       | <b>2,229,892.00</b> |
| <b>Expense</b>                                     |                           |                             |                           |                             |                           |                           |                     |
| 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          |
| <b>Expense Total:</b>                              | <b>2,019,234.00</b>       | <b>1,325,354.56</b>         | <b>1,998,180.00</b>       | <b>1,329,333.35</b>         | <b>1,896,915.00</b>       | <b>78,151.97</b>          | <b>2,229,892.00</b> |
| <b>Fund: 200 - DEBT SERVICE Surplus (Deficit):</b> | <b>0.00</b>               | <b>368,297.63</b>           | <b>-1.00</b>              | <b>348,098.50</b>           | <b>3,260,898.00</b>       | <b>3,668,697.90</b>       | <b>0.00</b>         |

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...  | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB   |
|---|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-------------------|
| <b>Fund: 301 - CAPITAL PROJECTS FUND</b>                    |                           |                             |                           |                             |                           |                           |                   |
| <b>Revenue</b>  |                           |                             |                           |                             |                           |                           |                   |
| 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              |
| <b>Revenue Total:</b>                                       | <b>902,200.00</b>         | <b>688,588.34</b>           | <b>482,500.00</b>         | <b>1,756,091.00</b>         | <b>370,000.00</b>         | <b>0.00</b>               | <b>345,000.00</b> |
| <b>Expense</b>  |                           |                             |                           |                             |                           |                           |                   |
| 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              |
| <b>Expense Total:</b>                                       | <b>3,115,000.00</b>       | <b>2,363,082.53</b>         | <b>472,500.00</b>         | <b>3,102,177.59</b>         | <b>370,000.00</b>         | <b>439,068.61</b>         | <b>345,000.00</b> |
| <b>Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):</b> | <b>-2,212,800.00</b>      | <b>-1,674,494.19</b>        | <b>10,000.00</b>          | <b>-1,346,086.59</b>        | <b>0.00</b>               | <b>-439,068.61</b>        | <b>0.00</b>       |

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...                                     | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
| <b>Fund: 600 - WATER FUND</b>                    |                           |                             |                           |                             |                           |                           |                     |
| <b>Revenue</b>                                   |                           |                             |                           |                             |                           |                           |                     |
| 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        |
| <b>Revenue Total:</b>                            | <b>1,040,000.00</b>       | <b>1,068,403.77</b>         | <b>1,078,060.00</b>       | <b>1,171,899.39</b>         | <b>1,151,300.00</b>       | <b>620,993.85</b>         | <b>1,209,229.00</b> |
| <b>Expense</b>                                   |                           |                             |                           |                             |                           |                           |                     |
| 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          |
| <b>Expense Total:</b>                            | <b>1,054,767.00</b>       | <b>761,299.66</b>           | <b>1,083,526.00</b>       | <b>806,117.13</b>           | <b>1,154,161.00</b>       | <b>321,923.13</b>         | <b>1,165,645.00</b> |
| <b>Fund: 600 - WATER FUND Surplus (Deficit):</b> | <b>-14,767.00</b>         | <b>307,104.11</b>           | <b>-5,466.00</b>          | <b>365,782.26</b>           | <b>-2,861.00</b>          | <b>299,070.72</b>         | <b>43,584.00</b>    |

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...   | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB   |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-------------------|
| <b>Fund: 601 - WATER SINKING FUND</b>                    |                           |                             |                           |                             |                           |                           |                   |
| <b>Revenue</b>   |                           |                             |                           |                             |                           |                           |                   |
| 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              |
| <b>Revenue Total:</b>                                    | <b>118,780.00</b>         | <b>1,255,787.85</b>         | <b>119,060.00</b>         | <b>42,693.15</b>            | <b>29,300.00</b>          | <b>0.00</b>               | <b>118,500.00</b> |
| <b>Expense</b>   |                           |                             |                           |                             |                           |                           |                   |
| 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              |
| <b>Expense Total:</b>                                    | <b>118,780.00</b>         | <b>634,787.50</b>           | <b>119,060.00</b>         | <b>531,753.86</b>           | <b>29,300.00</b>          | <b>21,888.33</b>          | <b>118,500.00</b> |
| <b>Fund: 601 - WATER SINKING FUND Surplus (Deficit):</b> | <b>0.00</b>               | <b>621,000.35</b>           | <b>0.00</b>               | <b>-489,060.71</b>          | <b>0.00</b>               | <b>-21,888.33</b>         | <b>0.00</b>       |

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...  | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB |
|---|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-----------------|
| <b>Fund: 602 - WATER CAPITAL ACCOUNT</b>                    |                           |                             |                           |                             |                           |                           |                 |
| <b>Revenue</b>  |                           |                             |                           |                             |                           |                           |                 |
| 950 - OTHER REVENUES  | 0.00                      | 1,193,813.18                | 0.00                      | 50,959.06                   | 0.00                      | 0.00                      | 0.00            |
| <b>Revenue Total:</b>                                       | <b>0.00</b>               | <b>1,193,813.18</b>         | <b>0.00</b>               | <b>50,959.06</b>            | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>     |
| <b>Expense</b>  |                           |                             |                           |                             |                           |                           |                 |
| 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            |
| <b>Expense Total:</b>                                       | <b>0.00</b>               | <b>1,722,767.29</b>         | <b>0.00</b>               | <b>199,270.39</b>           | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>     |
| <b>Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):</b> | <b>0.00</b>               | <b>-528,954.11</b>          | <b>0.00</b>               | <b>-148,311.33</b>          | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>     |

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...                                     | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
| <b>Fund: 610 - SEWER FUND</b>                    |                           |                             |                           |                             |                           |                           |                     |
| <b>Revenue</b>                                   |                           |                             |                           |                             |                           |                           |                     |
| 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        |
| <b>Revenue Total:</b>                            | <b>1,490,200.00</b>       | <b>2,520,994.21</b>         | <b>1,863,520.00</b>       | <b>1,786,578.66</b>         | <b>1,979,438.00</b>       | <b>935,226.04</b>         | <b>1,979,438.00</b> |
| <b>Expense</b>                                   |                           |                             |                           |                             |                           |                           |                     |
| 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          |
| <b>Expense Total:</b>                            | <b>1,557,933.00</b>       | <b>541,203.65</b>           | <b>1,620,947.00</b>       | <b>749,180.72</b>           | <b>1,594,841.00</b>       | <b>342,065.49</b>         | <b>1,710,432.00</b> |
| <b>Fund: 610 - SEWER FUND Surplus (Deficit):</b> | <b>-67,733.00</b>         | <b>1,979,790.56</b>         | <b>242,573.00</b>         | <b>1,037,397.94</b>         | <b>384,597.00</b>         | <b>593,160.55</b>         | <b>269,006.00</b>   |

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

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

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...  | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB     |
|---|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
| <b>Fund: 612 - SEWER CAPITAL ACCOUNT</b>                    |                           |                             |                           |                             |                           |                           |                     |
| <b>Revenue</b>  |                           |                             |                           |                             |                           |                           |                     |
| 815 - SEWER   | 0.00                      | 258,702.19                  | 0.00                      | 378,580.89                  | 0.00                      | 0.00                      | 2,225,000.00        |
| <b>Revenue Total:</b>                                       | <b>0.00</b>               | <b>258,702.19</b>           | <b>0.00</b>               | <b>378,580.89</b>           | <b>0.00</b>               | <b>0.00</b>               | <b>2,225,000.00</b> |
| <b>Expense</b>  |                           |                             |                           |                             |                           |                           |                     |
| 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                |
| <b>Expense Total:</b>                                       | <b>0.00</b>               | <b>699,390.61</b>           | <b>0.00</b>               | <b>157,496.36</b>           | <b>0.00</b>               | <b>9,531.85</b>           | <b>2,225,000.00</b> |
| <b>Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):</b> | <b>0.00</b>               | <b>-440,688.42</b>          | <b>0.00</b>               | <b>221,084.53</b>           | <b>0.00</b>               | <b>-9,531.85</b>          | <b>0.00</b>         |

**Budget Worksheet**

For Fiscal: 2025-2026 Period Ending: Item 7. 5

Defined Budgets

| Departmen...   | 2023-2024<br>Total Budget | 2023-2024<br>Total Activity | 2024-2025<br>Total Budget | 2024-2025<br>Total Activity | 2025-2026<br>Total Budget | 2025-2026<br>YTD Activity | 2026-2027<br>PB   |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-------------------|
| <b>Fund: 670 - SOLID WASTE FUND</b>                    |                           |                             |                           |                             |                           |                           |                   |
| <b>Revenue</b>   |                           |                             |                           |                             |                           |                           |                   |
| 840 - SOLID WASTE                                      | 379,750.00                | 365,312.91                  | 446,760.00                | 441,927.80                  | 484,810.00                | 222,641.35                | 484,810.00        |
| <b>Revenue Total:</b>                                  | <b>379,750.00</b>         | <b>365,312.91</b>           | <b>446,760.00</b>         | <b>441,927.80</b>           | <b>484,810.00</b>         | <b>222,641.35</b>         | <b>484,810.00</b> |
| <b>Expense</b>   |                           |                             |                           |                             |                           |                           |                   |
| 840 - SOLID WASTE                                      | 400,520.00                | 418,818.29                  | 436,572.00                | 451,170.63                  | 421,651.00                | 206,179.97                | 440,889.00        |
| <b>Expense Total:</b>                                  | <b>400,520.00</b>         | <b>418,818.29</b>           | <b>436,572.00</b>         | <b>451,170.63</b>           | <b>421,651.00</b>         | <b>206,179.97</b>         | <b>440,889.00</b> |
| <b>Fund: 670 - SOLID WASTE FUND Surplus (Deficit):</b> | <b>-20,770.00</b>         | <b>-53,505.38</b>           | <b>10,188.00</b>          | <b>-9,242.83</b>            | <b>63,159.00</b>          | <b>16,461.38</b>          | <b>43,921.00</b>  |
| <b>Report Surplus (Deficit):</b>                       | <b>187,310.00</b>         | <b>102,992.98</b>           | <b>-449,792.00</b>        | <b>-107,851.66</b>          | <b>4,483,878.00</b>       | <b>4,326,639.94</b>       | <b>540,794.00</b> |

## 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           | -42,868.00        |
| 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         |
| <b>Report Surplus (Deficit):</b> | <b>187,310.00</b> | <b>102,992.98</b> | <b>-449,792.00</b> | <b>-107,851.66</b> | <b>4,483,878.00</b> | <b>4,326,639.94</b> | <b>540,794.00</b> |