



BUDGET WORK SESSION

Lower Level Council Chambers
Monday, February 16, 2026
Immediately following City Council Meeting

AGENDA

CALL TO ORDER – ROLL CALL

AGENDA ITEMS

- 1. Public Safety** Police, Fire, Emergency Management & Bi-County Ambulance
- 2. Culture & Recreation** Library & Parks and Recreation
- 3.** Complete Budget
- 4.** Supporting Documents

ADJOURNMENT

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

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

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Defined Budgets _____

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Department: 140 - FLOOD CONTROL							
001-5-140-1-67610 EROSION CONTROL	0.00	252.72	5,000.00	252.72	5,000.00	126.36	5,000.00
Department: 140 - FLOOD CONTROL Total:	0.00	252.72	5,000.00	252.72	5,000.00	126.36	5,000.00

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

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

Budget Worksheet

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

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 410 - LIBRARY								
001-5-410-4-60100	SALARIES	310,900.00	305,973.91	316,281.00	325,516.69	341,663.00	172,460.71	351,880.00
001-5-410-4-61100	FICA	19,280.00	18,457.93	19,424.00	19,633.12	21,183.00	10,409.56	21,266.00
001-5-410-4-61200	MEDICARE	4,510.00	4,316.92	4,543.00	4,591.83	4,954.00	2,434.73	4,974.00
001-5-410-4-61300	IPERS	29,350.00	27,822.03	29,574.00	29,770.02	32,253.00	15,663.06	32,379.00
001-5-410-4-61500	GROUP INSURANCE	32,300.00	33,980.62	48,145.00	37,129.43	45,536.00	19,810.11	49,000.00
001-5-410-4-61700	SUI	220.00	444.40	228.00	474.76	246.00	214.71	500.00
001-5-410-4-62100	DUES	750.00	839.10	750.00	906.00	850.00	-100.00	850.00
001-5-410-4-62300	MEETINGS/TRAINING	2,500.00	2,111.19	2,500.00	1,612.98	2,500.00	299.56	2,500.00
001-5-410-4-63710	ELECTRICITY	15,500.00	10,126.92	14,000.00	11,977.40	12,000.00	7,454.15	15,000.00
001-5-410-4-63711	GAS HEAT	5,000.00	2,085.18	6,500.00	3,293.03	3,000.00	879.17	3,000.00
001-5-410-4-63750	MAINTENANCE	8,800.00	6,473.04	7,500.00	8,773.78	8,000.00	486.38	8,000.00
001-5-410-4-64080	INSURANCE PREMIUM	7,500.00	9,545.67	10,000.00	10,321.11	10,500.00	75.00	10,500.00
001-5-410-4-64316	CONTRACTS	0.00	6,617.29	0.00	7,277.13	0.00	1,219.83	0.00
001-5-410-4-64322	CONTRACTED SERVICES	8,500.00	10,568.00	11,000.00	12,716.15	13,600.00	6,276.00	13,600.00
001-5-410-4-65060	OFFICE SUPPLIES	21,500.00	10,328.86	22,500.00	10,406.94	20,500.00	4,085.02	20,500.00
001-5-410-4-67274	CAPITAL IMPROVEMENTS/EQU...	0.00	146.85	0.00	0.00	10,000.00	0.00	0.00
001-5-410-4-67701	BOOKS/FILMS/RECORDS/SUBS...	43,390.00	53,998.31	47,055.00	41,120.51	42,000.00	27,807.82	58,700.00
Department: 410 - LIBRARY Total:		510,000.00	503,836.22	540,000.00	525,520.88	568,785.00	269,475.81	592,649.00

Budget Worksheet

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

Defined Budgets

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

FY26 Budget proposal		FY25	FY26	FY26	FY27
		Actual	Proposed	Updated 12-25	Proposed
ESTIMATED REVENUES:					
Dubuque County Library Agency	\$	7,393.66	\$ 8,500.00	\$ 8,500.00	\$ 7,500.00
Fees from copier, R/P, etc.	\$	3,365.41	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Open Access	\$	8,324.01	\$ 8,500.00	\$ 8,500.00	\$ 9,300.00
Access Plus / ILL	\$	1,193.29	\$ 1,200.00	\$ 1,200.00	\$ 1,300.00
Direct State Aid	\$	2,060.42	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
TOTAL:	\$	22,336.79	\$ 23,800.00	\$ 23,800.00	\$ 23,700.00
	\$	22,336.79			
ESTIMATED EXPENDITURES:					
PERSONAL SERVICES					
Wages	\$	325,516.69	\$ 341,663.00	\$ 343,000.00	\$ 351,880.00
FICA	\$	19,633.12	\$ 21,183.00	\$ 21,266.00	\$ 21,266.00
Medicare	\$	4,591.83	\$ 4,954.00	\$ 4,974.00	\$ 4,974.00
IPERS	\$	29,770.02	\$ 32,253.00	\$ 32,379.00	\$ 32,379.00
SUI	\$	474.76	\$ 246.00	\$ 343.00	\$ 500.00
Group Insurance	\$	37,129.43	\$ 45,536.00	\$ 45,000.00	\$ 49,000.00
Meetings and training	\$	1,612.98	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00
Dues and memberships	\$	906.00	\$ 850.00	\$ 850.00	\$ 850.00
TOTAL:	\$	419,634.83	\$ 449,185.00	\$ 448,812.00	\$ 463,349.00
	\$	419,634.83			
CONTRACTUAL SERVICES:					
Utilities (telephone)	\$	-			
Electricity	\$	11,977.40	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00
Gas / Heat	\$	3,293.03	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Insurance (bldg)	\$	10,321.11	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
Legal Fees	\$	-			
Custodial services	\$	12,300.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Window cleaning	\$	368.00	\$ 600.00	\$ 600.00	\$ 600.00
Service / Maintenance Contra	\$	7,277.13	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
TOTAL:	\$	45,536.67	\$ 47,100.00	\$ 50,100.00	\$ 50,100.00
	\$	45,536.67			
SUPPLIES:					
General library supplies	\$	8,638.71	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
Program fees & supplies	\$	1,164.70	\$ 2,500.00	\$ 1,500.00	\$ 2,500.00
Marketing & advertising	\$	603.53	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Maintenance and Repairs	\$	8,821.93	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
TOTAL	\$	19,228.87	\$ 20,500.00	\$ 19,500.00	\$ 20,500.00
	\$	19,228.87			
BOOKS AND MATERIALS					
Adult fiction	\$	6,041.58	\$ 8,000.00	\$ 6,000.00	\$ 8,000.00
Adult nonfiction	\$	3,251.23	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00
YA fiction	\$	2,097.58	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
YA nonfiction	\$	767.29	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Juvenile fiction	\$	4,675.19	\$ 8,500.00	\$ 7,000.00	\$ 8,500.00
Juvenile nonfiction	\$	2,740.06	\$ 4,000.00	\$ 3,373.00	\$ 4,000.00
Large Print	\$	1,011.41	\$ 3,500.00	\$ 3,000.00	\$ 3,500.00
Electronic media (ebooks, etc)	\$	6,528.84	\$ 10,000.00	\$ 8,000.00	\$ 10,000.00
Reference & electronic databa	\$	1,011.81	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Periodicals and newspapers	\$	3,867.04	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Audiobooks (CD, playaway)	\$	1,979.84	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
Software & Gaming	\$	1,101.65	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
DVDs	\$	4,987.76	\$ 5,000.00	\$ 4,500.00	\$ 4,200.00
SS / Creation Station / LoT	\$	1,059.23	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00
TOTAL:	\$	41,120.51	\$ 60,000.00	\$ 50,373.00	\$ 58,700.00
	\$	41,120.51			
TOTAL EXPENDITURES:	\$	525,520.88	\$ 576,785.00	\$ 568,785.00	\$ 592,649.00
TOTAL REVENUES:	\$	22,336.79	\$ 23,800.00	\$ 23,800.00	\$ 23,700.00
ACTUAL ASKING	\$	503,184.09	\$ 552,985.00	\$ 544,985.00	\$ 568,949.00

Defined Budgets

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Department: 430 - PARKS								
001-5-430-4-60100	SALARIES	40,050.00	40,071.98	43,898.00	43,920.57	44,772.00	22,703.18	46,317.00
001-5-430-4-60200	PART-TIME SALARIES	8,000.00	1,293.50	8,000.00	1,394.25	8,000.00	1,534.00	8,000.00
001-5-430-4-61100	FICA	3,676.00	2,462.07	3,970.00	2,690.98	4,037.00	1,442.77	4,155.00
001-5-430-4-61200	MEDICARE	697.00	576.03	753.00	629.57	765.00	337.60	788.00
001-5-430-4-61300	IPERS	3,781.00	3,783.15	5,330.00	4,146.48	5,354.00	2,143.22	5,378.00
001-5-430-4-61500	GROUP INSURANCE	14,646.00	10,139.10	15,992.00	14,916.72	17,244.00	8,617.41	18,838.00
001-5-430-4-61700	SUI	100.00	72.47	100.00	78.27	100.00	42.96	100.00
001-5-430-4-61816	PARKS UNIFORMS	150.00	1,108.99	500.00	0.00	500.00	0.00	500.00
001-5-430-4-62100	DUES/SUBSCRIPTIONS	3,000.00	8,710.29	3,000.00	13,009.98	3,000.00	488.04	10,000.00
001-5-430-4-62300	MEETINGS/TRAINING	2,000.00	491.56	2,000.00	771.28	2,000.00	342.86	2,000.00
001-5-430-4-63310	GAS/ETHANOL/DIESEL	1,000.00	1,181.64	1,100.00	1,518.68	1,500.00	826.59	1,500.00
001-5-430-4-63320	VEHICLE REPAIRS	1,000.00	1,931.30	1,200.00	1,432.38	1,200.00	4,081.76	1,500.00
001-5-430-4-63321	EQUIPMENT REPAIR	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
001-5-430-4-63388	IPRA TICKET PROGRAM	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-430-4-63389	BUS TRIPS PROGRAMS	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-430-4-63710	ELECTRICITY	12,000.00	12,370.77	18,000.00	5,951.29	15,000.00	6,155.97	13,000.00
001-5-430-4-63730	TELEPHONE	1,500.00	542.49	1,500.00	763.13	1,500.00	307.71	1,500.00
001-5-430-4-64080	INSURANCE PREMIUM	4,000.00	6,234.95	5,100.00	5,419.39	6,550.00	2,108.50	6,550.00
001-5-430-4-64081	INSURANCE CLAIMS	0.00	0.00	0.00	3,949.62	0.00	0.00	0.00
001-5-430-4-64180	SALES TAXES PAID	500.00	423.08	500.00	418.70	500.00	133.87	500.00
001-5-430-4-64181	LOCAL OPTION SALES TAX PAID	75.00	71.08	75.00	71.03	75.00	22.61	75.00
001-5-430-4-64322	CONTRACTED SERVICES	40,000.00	126,056.17	45,000.00	108,823.21	50,000.00	63,093.40	55,000.00

Budget Detail

Budget Code	Description	Units	Price	Amount
PB	General Contracted Services	1.00	50,000.00	50,000.00
PB	Legacy Square Events (Council approval required)	1.00	5,000.00	5,000.00

001-5-430-4-64323	COACHES/UMPIRES	13,000.00	13,702.00	13,000.00	16,700.50	16,600.00	17,451.50	18,000.00
001-5-430-4-64324	ISU EXTENSION PROGRAMS	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-430-4-64326	TREE MAINTENANCE SERVICES	15,000.00	15,231.00	15,000.00	18,751.25	15,000.00	12,242.43	15,000.00
001-5-430-4-64800	REFUNDS	100.00	290.00	100.00	60.00	100.00	35.00	100.00

Budget Worksheet

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

Defined Budgets

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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



Dyersville, IA

Budget Worksheet Account Summary

Item 3.

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

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Defined Budgets

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

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

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Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 410 - LIBRARY								
001-5-410-4-60100	SALARIES	310,900.00	305,973.91	316,281.00	325,516.69	341,663.00	172,460.71	351,880.00
001-5-410-4-61100	FICA	19,280.00	18,457.93	19,424.00	19,633.12	21,183.00	10,409.56	21,266.00
001-5-410-4-61200	MEDICARE	4,510.00	4,316.92	4,543.00	4,591.83	4,954.00	2,434.73	4,974.00
001-5-410-4-61300	IPERS	29,350.00	27,822.03	29,574.00	29,770.02	32,253.00	15,663.06	32,379.00
001-5-410-4-61500	GROUP INSURANCE	32,300.00	33,980.62	48,145.00	37,129.43	45,536.00	19,810.11	49,000.00
001-5-410-4-61700	SUI	220.00	444.40	228.00	474.76	246.00	214.71	500.00
001-5-410-4-62100	DUES	750.00	839.10	750.00	906.00	850.00	-100.00	850.00
001-5-410-4-62300	MEETINGS/TRAINING	2,500.00	2,111.19	2,500.00	1,612.98	2,500.00	299.56	2,500.00
001-5-410-4-63710	ELECTRICITY	15,500.00	10,126.92	14,000.00	11,977.40	12,000.00	7,454.15	15,000.00
001-5-410-4-63711	GAS HEAT	5,000.00	2,085.18	6,500.00	3,293.03	3,000.00	879.17	3,000.00
001-5-410-4-63750	MAINTENANCE	8,800.00	6,473.04	7,500.00	8,773.78	8,000.00	486.38	8,000.00
001-5-410-4-64080	INSURANCE PREMIUM	7,500.00	9,545.67	10,000.00	10,321.11	10,500.00	75.00	10,500.00
001-5-410-4-64316	CONTRACTS	0.00	6,617.29	0.00	7,277.13	0.00	1,219.83	0.00
001-5-410-4-64322	CONTRACTED SERVICES	8,500.00	10,568.00	11,000.00	12,716.15	13,600.00	6,276.00	13,600.00
001-5-410-4-65060	OFFICE SUPPLIES	21,500.00	10,328.86	22,500.00	10,406.94	20,500.00	4,085.02	20,500.00
001-5-410-4-67274	CAPITAL IMPROVEMENTS/EQU...	0.00	146.85	0.00	0.00	10,000.00	0.00	0.00
001-5-410-4-67701	BOOKS/FILMS/RECORDS/SUBS...	43,390.00	53,998.31	47,055.00	41,120.51	42,000.00	27,807.82	58,700.00
Department: 410 - LIBRARY Total:		510,000.00	503,836.22	540,000.00	525,520.88	568,785.00	269,475.81	592,649.00

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

Budget Detail

Budget Code	Description	Units	Price	Amount
PB	General Contracted Services	1.00	50,000.00	50,000.00
PB	Legacy Square Events (Council approval required)	1.00	5,000.00	5,000.00

001-5-430-4-64323	COACHES/UMPIRES	13,000.00	13,702.00	13,000.00	16,700.50	16,600.00	17,451.50	18,000.00
001-5-430-4-64324	ISU EXTENSION PROGRAMS	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-430-4-64326	TREE MAINTENANCE SERVICES	15,000.00	15,231.00	15,000.00	18,751.25	15,000.00	12,242.43	15,000.00
001-5-430-4-64800	REFUNDS	100.00	290.00	100.00	60.00	100.00	35.00	100.00

Budget Worksheet

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

Defined Budgets

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets _____

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

Budget Worksheet

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

Budget Worksheet

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

Budget Worksheet

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

Defined Budgets _____

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets _____

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

Budget Worksheet

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

Defined Budgets _____

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Department: 959 - TRANSFERS							
001-5-959-0-69100 TRANSFERS OUT	31,066.00	0.00	31,068.00	0.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:	31,066.00	0.00	31,068.00	0.00	0.00	0.00	0.00
Expense Total:	3,242,886.00	3,548,325.48	3,455,357.00	3,668,789.97	3,517,004.00	2,005,752.65	3,993,214.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	165,087.00	-67,217.99	37,623.00	285,458.57	148,415.00	-4,505.93	-42,868.00

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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 Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

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

Budget Worksheet

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Group Summary

Departmen...	Defined Budgets						
	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2026-2027 PB
Fund: 001 - GENERAL FUND							
Revenue							
950 - OTHER REVENUES	3,407,973.00	3,481,107.49	3,492,980.00	3,954,248.54	3,665,419.00	2,001,246.72	3,950,346.00
Revenue Total:	3,407,973.00	3,481,107.49	3,492,980.00	3,954,248.54	3,665,419.00	2,001,246.72	3,950,346.00
Expense							
110 - POLICE	968,018.00	949,820.78	1,039,833.00	970,383.71	1,075,943.00	564,895.58	1,166,396.00
130 - EMERGENCY MANAGEMENT	3,037.00	2,494.48	2,628.00	2,271.40	2,128.00	1,401.14	2,128.00
140 - FLOOD CONTROL	0.00	252.72	5,000.00	252.72	5,000.00	126.36	5,000.00
150 - FIRE	122,125.00	117,688.17	124,298.00	121,742.40	126,134.00	48,127.38	252,234.00
180 - MISC. COMMUNITY PROTECTION	82,270.00	70,716.45	84,270.00	73,802.77	85,270.00	71,744.08	89,270.00
210 - TRANSPORTATION	269,900.00	528,548.85	328,630.00	363,821.48	347,130.00	239,194.61	381,650.00
250 - SNOW REMOVAL	5,972.00	2,432.54	5,972.00	3,066.57	5,972.00	1,095.81	5,972.00
410 - LIBRARY	510,000.00	503,836.22	540,000.00	525,520.88	568,785.00	269,475.81	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
Expense Total:	3,242,886.00	3,548,325.48	3,455,357.00	3,668,789.97	3,517,004.00	2,005,752.65	3,993,214.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	165,087.00	-67,217.99	37,623.00	285,458.57	148,415.00	-4,505.93	-42,868.00

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

Defined Budgets

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

Budget Worksheet

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

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

Fund Summary

Fund	2023-2024		2024-2025		2025-2026		2026-2027
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
001 - GENERAL FUND	165,087.00	-67,217.99	37,623.00	285,458.57	148,415.00	-4,505.93	-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
Report Surplus (Deficit):	187,310.00	102,992.98	-449,792.00	-107,851.66	4,483,878.00	4,326,639.94	540,794.00

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

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

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

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

		With Gas & Electric		Without Gas & Electric	City Number: 31-290 Last Official Census: 4,477
Regular	2a	313,733,032	2b	310,964,448	
DEBT SERVICE	3a	417,970,731	3b	415,202,147	
Ag Land	4a	1,986,531			

Consolidated General Fund Levy Calculation

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

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	7.34049	Consolidated General Fund		5	2,302,954	2,282,631	43	7.34049
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	213,190	211,310	52	0.67953
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465	0.00000
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	2,516,144	2,493,941		
384.1	3.00375	Ag Land		26	5,968	5,968	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	2,522,112	2,499,909		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30		0		0.00000
Rules	Amt Nec	Other Employee Benefits		31		0		0.00000
		Subtotal Employee Benefit Levy (29,30,31)		32	0	0	65	0.00000
			Valuation					
386	As Req	With Gas & Elec						
	SSMID 1 (A)	0 (B)		0	34	0	66	0.00000
	SSMID 2 (A)	0 (B)		0	35	0	67	0.00000
	SSMID 3 (A)	0 (B)		0	36	0	68	0.00000
	SSMID 4 (A)	0 (B)		0	37	0	69	0.00000
	SSMID 5 (A)	0 (B)		0	555	0	565	0.00000
	SSMID 6 (A)	0 (B)		0	556	0	566	0.00000
	SSMID 7 (A)	0 (B)		0	1177	0	1179	0.00000
	SSMID 8 (A)	0 (B)		0	1185	0	1187	0.00000
		Total Special Revenue Levies		39	0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	941,367	935,131	70	2.25223
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	3,463,479	3,435,040	72	10.27225

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

(City Representative)

(Date)

(County Auditor)

(Date)

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

Meeting Date: Meeting Time: Meeting Location:

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

City Website (if available)
 www.cityofdyersville.com

City Telephone Number

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	289,080,368	310,964,448	310,964,448
Consolidated General Fund	2,185,650	2,185,650	2,282,631
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	132,780	132,780	211,310
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	0	0	0
Other Employee Benefits	0	0	0
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	382,746,582	415,202,147	415,202,147
Debt Service	857,911	857,911	935,131
CITY REGULAR TOTAL PROPERTY TAX	3,176,341	3,176,341	3,429,072
CITY REGULAR TAX RATE	10.26148	9.52186	10.27225
Taxable Value for City Ag Land	2,104,481	1,986,531	1,986,531
Ag Land	6,322	6,322	5,968
CITY AG LAND TAX RATE	3.00375	3.18243	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	487	503	3.29
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	2,115	2,350	11.11

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

Reasons for tax increase if proposed exceeds the current:

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

FUND BALANCE

Item 3.

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

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2025										
Beginning Fund Balance July 1	1	502,778	608,423	3,339,231	904,600	-1,034,136	0	4,320,896	-1,981,154	2,339,742
Actual Revenues Except Beg Balance	2	3,954,247	2,877,853	2,162,775	959,882	1,756,091	0	11,710,848	4,004,413	15,715,261
Actual Expenditures Except End Balance	3	3,718,618	3,164,311	1,601,768	561,929	3,664,107	0	12,710,733	3,708,365	16,419,098
Ending Fund Balance June 30	4	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	3,321,011	-1,685,106	1,635,905
Re-Estimated FY 2026										
Beginning Fund Balance	5	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	3,321,011	-1,685,106	1,635,905
Re-Est Revenues	6	3,665,419	1,520,850	2,659,210	5,157,813	370,000	0	13,373,292	3,615,548	16,988,840
Re-Est Expenditures	7	3,516,254	928,419	2,621,971	1,896,915	370,000	0	9,333,559	3,170,653	12,504,212
Ending Fund Balance	8	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	7,360,744	-1,240,211	6,120,533
Budget FY 2027										
Beginning Fund Balance	9	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	7,360,744	-1,240,211	6,120,533
Revenues	10	3,950,346	1,333,500	2,540,815	2,229,892	345,000	0	10,399,553	5,898,477	16,298,030
Expenditures	11	3,993,214	950,479	2,696,685	2,229,892	345,000	0	10,215,270	5,541,966	15,757,236
Ending Fund Balance	12	844,704	1,297,417	3,781,607	4,563,451	-2,942,152	0	7,545,027	-883,700	6,661,327

LOCAL EMC SUPPORT

Item 3.

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

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

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

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

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,075,943							1,075,943	1,000,250
Jail	2								0	0
Emergency Management	3	2,128							2,128	2,271
Flood Control	4	5,000	64,000						69,000	0
Fire Department	5	126,134							126,134	121,742
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8	85,270	66,000						151,270	74,055
Animal Control	9								0	0
Other Public Safety	10								0	110,812
TOTAL (lines 1 - 10)	11	1,294,475	130,000				0		1,424,475	1,309,130
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	346,380	333,227						679,607	955,939
Parking - Meter and Off-Street	13								0	0
Street Lighting	14								0	0
Traffic Control and Safety	15								0	0
Snow Removal	16	5,972	50,000						55,972	9,554
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	352,352	383,227				0		735,579	965,493
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	568,785	40,000						608,785	590,409
Museum, Band and Theater	32								0	0
Parks	33	271,797							271,797	557,575
Recreation	34	297,397							297,397	221,280
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	24,600							24,600	48,528
Other Culture and Recreation	37	111,900							111,900	114,681
TOTAL (lines 31 - 37)	38	1,274,479	40,000				0		1,314,479	1,532,473

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

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39	39,916						39,916	0
Economic Development	40							0	445,000
Housing and Urban Renewal	41							0	0
Planning & Zoning	42	0						0	0
Other Com & Econ Development	43			30,000				30,000	0
TIF Rebates	44			2,022,780				2,022,780	889,663
TOTAL (lines 39 - 44)	45	39,916	0	2,052,780			0	2,092,696	1,334,663
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	78,210						78,210	75,135
Clerk, Treasurer, & Finance Adm.	47	161,922						161,922	184,140
Elections	48	3,000						3,000	0
Legal Services & City Attorney	49	30,000						30,000	28,718
City Hall & General Buildings	50	140,400						140,400	153,663
Tort Liability	51	35,500						35,500	41,532
Other General Government	52	106,000						106,000	147,504
TOTAL (lines 46 - 52)	53	555,032	0	0			0	555,032	630,692
DEBT SERVICE	54								
Gov Capital Projects	55			1,896,915	370,000			1,896,915	1,279,479
TIF Capital Projects	56							370,000	3,664,107
TOTAL CAPITAL PROJECTS	57	0	0	0	370,000	0	0	370,000	3,664,107
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	3,516,254	553,227	2,052,780	1,896,915	370,000	0	8,389,176	10,716,037
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						798,251	798,251	788,909
Sewer Utility	60						757,780	757,780	663,115
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64						421,651	421,651	398,065
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68							0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70						735,030	735,030	1,184,293
Enterprise CAPITAL PROJECTS	71							0	498,803
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						2,712,712	2,712,712	3,533,185
TOTAL ALL EXPENDITURES (lines 58+73)	74	3,516,254	553,227	2,052,780	1,896,915	370,000	0	11,101,888	14,249,222
Regular Transfers Out	75		375,192					457,941	833,133
Internal TIF Loan Transfers Out	76			569,191				569,191	0
Total ALL Transfers Out	77	0	375,192	569,191	0	0	457,941	1,402,324	2,169,876
Total Expenditures and Other Fin Uses (lines 74+77)	78	3,516,254	928,419	2,621,971	1,896,915	370,000	0	12,504,212	16,419,098
Ending Fund Balance June 30	79	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	1,635,905

RE-ESTIMATED REVENUES DETAIL

Item 3.

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

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
Taxes Levied on Property	1	2,324,752			857,911				3,182,663	3,242,762
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,324,752	0		857,911	0			3,182,663	3,242,762
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,659,210					2,659,210	2,162,775
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	23,908			6,680				30,588	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	486,444							486,444	454,292
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	150,000							150,000	142,069
Other Local Option Taxes	12	210,000	620,000						830,000	827,360
Subtotal - Other City Taxes (lines 6 thru 12)	13	870,352	620,000		6,680	0			1,497,032	1,423,721
Licenses & Permits	14	23,515							23,515	18,956
Use of Money & Property	15	133,000	350						133,350	118,900
Intergovernmental:										
Federal Grants & Reimbursements	16		212,500						212,500	640,803
Road Use Taxes	17		648,000						648,000	635,820
Other State Grants & Reimbursements	18								0	1,437,143
Local Grants & Reimbursements	19	5,000							5,000	31,905
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	860,500	0	0	0		0	865,500	2,745,671
Charges for Fees & Service:										
Water Utility	21							1,151,300	1,151,300	1,126,225
Sewer Utility	22							1,979,438	1,979,438	1,754,514
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							484,810	484,810	441,928
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	0
Other Fees & Charges for Service	33	184,300							184,300	241,737
Subtotal - Charges for Service (lines 21 thru 33)	34	184,300	0		0	0	0	3,615,548	3,799,848	3,564,404
Special Assessments	35								0	0
Miscellaneous	36	123,500	40,000						163,500	259,930
Other Financing Sources:										
Regular Operating Transfers In	37				463,133	370,000			833,133	2,169,876
Internal TIF Loan Transfers In	38				569,191				569,191	0
Subtotal ALL Operating Transfers In	39	0	0	0	1,032,324	370,000	0	0	1,402,324	2,169,876
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				3,260,898				3,260,898	8,266
Proceeds of Capital Asset Sales	41	1,000							1,000	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,000	0	0	4,293,222	370,000	0	0	4,664,222	2,178,142
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,665,419	1,520,850	2,659,210	5,157,813	370,000	0	3,615,548	16,988,840	15,715,261
Beginning Fund Balance July 1	44	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	-1,685,106	1,635,905	2,339,742
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	4,403,826	1,842,815	6,559,448	6,460,366	-2,572,152	0	1,930,442	18,624,745	18,055,003

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

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,166,396							1,166,396	1,075,943	1,000,250
Jail	2								0	0	0
Emergency Management	3	2,128							2,128	2,128	2,271
Flood Control	4	5,000							5,000	69,000	0
Fire Department	5	252,234							252,234	126,134	121,742
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	89,270	57,000						146,270	151,270	74,055
Animal Control	9								0	0	0
Other Public Safety	10								0	0	110,812
TOTAL (lines 1 - 10)	11	1,515,028	57,000				0		1,572,028	1,424,475	1,309,130
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	381,650	354,520						736,170	679,607	955,939
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,972	50,000						55,972	55,972	9,554
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	387,622	404,520				0		792,142	735,579	965,493
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	592,649	50,000						642,649	608,785	590,409
Museum, Band and Theater	32								0	0	0
Parks	33	311,801							311,801	271,797	557,575
Recreation	34	297,234							297,234	297,397	221,280
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	31,000							31,000	24,600	48,528
Other Culture and Recreation	37	104,900							104,900	111,900	114,681
TOTAL (lines 31 - 37)	38	1,337,584	50,000				0		1,387,584	1,314,479	1,532,473

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

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39							0	39,916	0
Economic Development	40	154,916						154,916	0	445,000
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43			30,000				30,000	30,000	0
TIF Rebates	44			1,717,686				1,717,686	2,022,780	889,663
TOTAL (lines 39 - 44)	45	154,916	0	1,747,686		0		1,902,602	2,092,696	1,334,663
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	82,450						82,450	78,210	75,135
Clerk, Treasurer, & Finance Adm.	47	172,914						172,914	161,922	184,140
Elections	48							0	3,000	0
Legal Services & City Attorney	49	30,000						30,000	30,000	28,718
City Hall & General Buildings	50	163,600						163,600	140,400	153,663
Tort Liability	51	42,100						42,100	35,500	41,532
Other General Government	52	107,000						107,000	106,000	147,504
TOTAL (lines 46 - 52)	53	598,064	0	0		0		598,064	555,032	630,692
DEBT SERVICE	54									
Gov Capital Projects	55				345,000			345,000	370,000	3,664,107
TIF Capital Projects	56							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	345,000	0		345,000	370,000	3,664,107
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,993,214	511,520	1,747,686	2,229,892	345,000	0	8,827,312	8,389,176	10,716,037
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59						816,735	816,735	798,251	788,909
Sewer Utility	60						853,715	853,715	757,780	663,115
Electric Utility	61						0	0	0	0
Gas Utility	62						0	0	0	0
Airport	63						0	0	0	0
Landfill/Garbage	64						440,889	440,889	421,651	398,065
Transit	65						0	0	0	0
Cable TV, Internet & Telephone	66						0	0	0	0
Housing Authority	67						0	0	0	0
Storm Water Utility	68						0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0
Enterprise DEBT SERVICE	70						735,060	735,060	735,030	1,184,293
Enterprise CAPITAL PROJECTS	71						2,225,000	2,225,000	0	498,803
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						5,071,399	5,071,399	2,712,712	3,533,185
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,993,214	511,520	1,747,686	2,229,892	345,000	0	5,071,399	13,898,711	14,249,222
Regular Transfers Out	75		438,959					438,959	833,133	2,169,876
Internal TIF Loan / Repayment Transfers Out	76			948,999				470,567	1,419,566	569,191
Total ALL Transfers Out	77	0	438,959	948,999	0	0	0	470,567	1,858,525	2,169,876
Total Expenditures & Fund Transfers Out (lines 74+77)	78	3,993,214	950,479	2,696,685	2,229,892	345,000	0	5,541,966	15,757,236	16,419,103
Ending Fund Balance June 30	79	844,704	1,297,417	3,781,607	4,563,451	-2,942,152	0	-883,700	6,120,533	1,634,924

REVENUES DETAIL

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

Item 3.

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,499,909	0		935,131	0			3,435,040	3,182,663	3,242,762
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,499,909	0		935,131	0			3,435,040	3,182,663	3,242,762
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			2,540,815					2,540,815	2,659,210	2,162,775
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	22,203	0		6,236	0			28,439	30,588	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	483,444							483,444	486,444	454,292
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	150,000							150,000	150,000	142,069
Other Local Option Taxes	12	260,000	635,000						895,000	830,000	827,360
Subtotal - Other City Taxes (lines 6 thru 12)	13	915,647	635,000		6,236	0			1,556,883	1,497,032	1,423,721
Licenses & Permits	14	21,940							21,940	23,515	18,956
Use of Money & Property	15	140,500	500						141,000	133,350	118,900
Intergovernmental:											
Federal Grants & Reimbursements	16	0						1,200,000	1,200,000	212,500	640,803
Road Use Taxes	17		648,000						648,000	648,000	635,820
Other State Grants & Reimbursements	18								0	0	1,437,143
Local Grants & Reimbursements	19	5,000							5,000	5,000	31,905
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	648,000	0	0	0		1,200,000	1,853,000	865,500	2,745,671
Charges for Fees & Service:											
Water Utility	21							1,209,229	1,209,229	1,151,300	1,126,225
Sewer Utility	22							1,979,438	1,979,438	1,979,438	1,754,514
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							484,810	484,810	484,810	441,928
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	207,350							207,350	184,300	241,737
Subtotal - Charges for Service (lines 21 thru 33)	34	207,350	0		0	0	0	3,673,477	3,880,827	3,799,848	3,564,404
Special Assessments	35								0	0	0
Miscellaneous	36	159,000	50,000						209,000	163,500	259,930
Other Financing Sources:											
Regular Operating Transfers In	37				564,526	345,000			909,526	833,133	2,169,876
Internal TIF Loan Transfers In	38				723,999			225,000	948,999	569,191	0
Subtotal ALL Operating Transfers In	39	0	0	0	1,288,525	345,000	0	225,000	1,858,525	1,402,324	2,169,876
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							800,000	800,000	3,260,898	8,266
Proceeds of Capital Asset Sales	41	1,000							1,000	1,000	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,000	0	0	1,288,525	345,000	0	1,025,000	2,659,525	4,664,222	2,178,142
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,950,346	1,333,500	2,540,815	2,229,892	345,000	0	5,898,477	16,298,030	16,988,840	15,715,261
Beginning Fund Balance July 1	44	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	6,120,533	1,635,905	2,380,742
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,837,918	2,247,896	6,478,292	6,793,343	-2,597,152	0	4,658,266	22,418,563	18,624,745	18,096,003

ADOPTED BUDGET SUMMARY

Item 3.

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025	
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,499,909	0		935,131	0		3,435,040	3,182,663	3,242,762	
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0		0	0	0	
Net Current Property Taxes	3	2,499,909	0		935,131	0		3,435,040	3,182,663	3,242,762	
Delinquent Property Taxes	4	0	0		0	0		0	0	0	
TIF Revenues	5			2,540,815				2,540,815	2,659,210	2,162,775	
Other City Taxes	6	915,647	635,000		6,236	0		1,556,883	1,497,032	1,423,721	
Licenses & Permits	7	21,940	0				0	21,940	23,515	18,956	
Use of Money and Property	8	140,500	500	0	0	0	0	141,000	133,350	118,900	
Intergovernmental	9	5,000	648,000	0	0	0	1,200,000	1,853,000	865,500	2,745,671	
Charges for Fees & Service	10	207,350	0		0	0	3,673,477	3,880,827	3,799,848	3,564,404	
Special Assessments	11	0	0		0	0	0	0	0	0	
Miscellaneous	12	159,000	50,000		0	0	0	209,000	163,500	259,930	
Sub-Total Revenues	13	3,949,346	1,333,500	2,540,815	941,367	0	4,873,477	13,638,505	12,324,618	13,537,119	
Other Financing Sources:											
Total Transfers In	14	0	0	0	1,288,525	345,000	0	225,000	1,858,525	1,402,324	2,169,876
Proceeds of Debt	15	0	0	0	0	0	800,000	800,000	3,260,898	8,266	
Proceeds of Capital Asset Sales	16	1,000	0	0	0	0	0	1,000	1,000	0	
Total Revenues and Other Sources	17	3,950,346	1,333,500	2,540,815	2,229,892	345,000	0	5,898,477	16,298,030	16,988,840	15,715,261
Expenditures & Other Financing Uses											
Public Safety	18	1,515,028	57,000	0		0		1,572,028	1,424,475	1,309,130	
Public Works	19	387,622	404,520	0		0		792,142	735,579	965,493	
Health and Social Services	20	0	0	0		0		0	0	0	
Culture and Recreation	21	1,337,584	50,000	0		0		1,387,584	1,314,479	1,532,473	
Community and Economic Development	22	154,916	0	1,747,686		0		1,902,602	2,092,696	1,334,663	
General Government	23	598,064	0	0		0		598,064	555,032	630,692	
Debt Service	24	0	0	0	2,229,892		0	2,229,892	1,896,915	1,279,479	
Capital Projects	25	0	0	0		345,000	0	345,000	370,000	3,664,107	
Total Government Activities Expenditures	26	3,993,214	511,520	1,747,686	2,229,892	345,000	0	8,827,312	8,389,176	10,716,037	
Business Type Proprietary: Enterprise & ISF	27						5,071,399	5,071,399	2,712,712	3,533,185	
Total Gov & Bus Type Expenditures	28	3,993,214	511,520	1,747,686	2,229,892	345,000	0	5,071,399	13,898,711	14,249,222	
Total Transfers Out	29	0	438,959	948,999	0	0	0	470,567	1,402,324	2,169,876	
Total ALL Expenditures/Fund Transfers Out	30	3,993,214	950,479	2,696,685	2,229,892	345,000	0	5,541,966	15,757,236	16,419,098	
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-42,868	383,021	-155,870	0	0	0	356,511	540,794	4,484,628	-703,837
Beginning Fund Balance July 1	33	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	6,120,533	1,635,905	2,339,742
Ending Fund Balance June 30	34	844,704	1,297,417	3,781,607	4,563,451	-2,942,152	0	-883,700	6,120,533	1,635,905	

LONG TERM DEBT SCHEDULE - LT DEBT1

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

Item 3.

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

LONG TERM DEBT SCHEDULE - LT DEBT2

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

Item 3.

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

LONG TERM DEBT SCHEDULE - LT DEBT3

Item 3.

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

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

LONG TERM DEBT SCHEDULE - LT DEBT4

Item 3.

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

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

LONG TERM DEBT SCHEDULE - LT DEBTS

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

Item 3.

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

LONG TERM DEBT SCHEDULE - LT DEBT6

Item 3.

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

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

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

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

LONG TERM DEBT SCHEDULE - GRAND TOTALS

Item 3.

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

	Principal Due FY 2027	Interest Due FY 2027	Total Obligation Due FY 2027	Bond Reg./ Paying Agent Fees Due FY 2027	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	1,770,000	357,314	2,127,314	0	0	1,185,947	941,367
NON GO - TOTAL	679,196	138,533	817,729	19,909	0	837,638	0
GRAND - TOTAL	2,449,196	495,847	2,945,043	19,909	0	2,023,585	941,367

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

Item 3.

City of: **DYERSVILLE**

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

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

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

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				
				10.27225
The estimated tax levy rate per \$1000 valuation on Agricultural property is				
				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (entered upon publish)		City Clerk/Finance Officer's NAME (entered upon publish)		
		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,435,040	3,182,663	3,242,762
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,435,040	3,182,663	3,242,762
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,540,815	2,659,210	2,162,775
Other City Taxes	6	1,556,883	1,497,032	1,423,721
Licenses & Permits	7	21,940	23,515	18,956
Use of Money and Property	8	141,000	133,350	118,900
Intergovernmental	9	1,853,000	865,500	2,745,671
Charges for Fees & Service	10	3,880,827	3,799,848	3,564,404
Special Assessments	11	0	0	0
Miscellaneous	12	209,000	163,500	259,930
Other Financing Sources	13	801,000	3,261,898	8,266
Transfers In	14	1,858,525	1,402,324	2,169,876
Total Revenues and Other Sources	15	16,298,030	16,988,840	15,715,261
Expenditures & Other Financing Uses				
Public Safety	16	1,572,028	1,424,475	1,309,130
Public Works	17	792,142	735,579	965,493
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,387,584	1,314,479	1,532,473
Community and Economic Development	20	1,902,602	2,092,696	1,334,663
General Government	21	598,064	555,032	630,692
Debt Service	22	2,229,892	1,896,915	1,279,479
Capital Projects	23	345,000	370,000	3,664,107
Total Government Activities Expenditures	24	8,827,312	8,389,176	10,716,037
Business Type / Enterprises	25	5,071,399	2,712,712	3,533,185
Total ALL Expenditures	26	13,898,711	11,101,888	14,249,222
Transfers Out	27	1,858,525	1,402,324	2,169,876
Total ALL Expenditures/Transfers Out	28	15,757,236	12,504,212	16,419,098
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	540,794	4,484,628	-703,837
Beginning Fund Balance July 1	30	6,120,533	1,635,905	2,339,742
Ending Fund Balance June 30	31	6,661,327	6,120,533	1,635,905

BUDGET SPECIAL REPORT

FISCAL YEARS (FY) 2026-27



Balancing the budget has long been a challenge for city officials as they make difficult decisions over various community priorities while ensuring the needs of residents are reflected. In recent years, many cities have experienced additional difficulty as changes to the property tax system adopted by the Iowa Legislature have had significant impacts on local budgets. Despite these concerns, city leaders must diligently work through the budget season by working with the public and adopting a fiscally sound plan.

The League’s *Budget Special Report* contains the latest revenue and expenditure projections to aid city officials as they work through the annual budget process. It should be noted that the information detailed in this report is timely at publication and city officials need to continually monitor relevant data to make informed decisions.

Reminder:

All city budgets must be completed using the online system provided by the Iowa Department of Management (IDOM) and submitted electronically as prescribed by IDOM. The budget form must also be filed with the county auditor. Forms can be found at dom.iowa.gov/local-government/city-resources.

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Revenues 2

- Legislation approved in previous years made significant changes to the property tax system and continues to impact city revenues, including the Combined General Fund Levy.

Expenditures 10

- The FY 2027 IPERS contribution rates for regular members will remain the same, as the employee rate will be 6.29 percent and the employer rate will be 9.44 percent. The contribution rate for protection class members will be 6.335 percent for employees and 9.185 percent for employers.
- The cost of many raw materials, goods and services returned ticked up compared to the previous year as the Consumer Price Index for All Urban Consumers (CPI-U) increased to 2.9 percent from August 2024 to August 2025.

Legislation..... 12

- A review of legislation passed in 2025 that may affect city budgets.

Other Budget Issues 15

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500 SW 7th Street,
Suite 101
Des Moines, IA 50309
Phone (515) 244-7282
www.iowaleague.org

Revenues

A wide variety of factors have impacted municipal revenues in recent years, including major changes to the property tax system, property valuations, rising costs and more. Each city can be affected differently and it is critical for city officials to carefully review revenues as they make budget decisions.

Assessment Limitation Order – Rollback and More Major Changes to Iowa’s Property Tax System

The January 1, 2025 property valuation serves as the basis for calculating property taxes in fiscal year (FY) 2027.

Since 1978, residential and agricultural property has been subject to an assessment limitation order, or “rollback”, that limits annual growth of property values (all other classes of property were eventually added). Prior to the 2013 overhaul of the property tax system, property value growth was limited to 4 percent per year for agricultural, commercial, industrial and residential properties. If property values grew by more than 4 percent, the taxable value was rolled back to comply with the assessment limitation system.

In addition, the rollback included a formula that tied the growth of residential property to that of agricultural property. This connection is commonly referred to as “coupling” and limited the valuation of either property class to the smaller of the two. Since the law’s inception, residential property has always been subject to significant rollbacks while the other property classes did not grow as much and were often taxed at or near their full assessed value.

While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session and additional measures passed in 2021 and 2022 that further overhauled the system. The Iowa Legislature then adopted legislation in both 2023 and 2024 that fundamentally altered key components of the system.

For each assessment year, beginning in 2013, residential and agricultural property value growth is now capped at 3 percent, or whichever is lowest between the two classes (the coupling provision remains).

A separate rollback was instituted for commercial, industrial and railroad which began at 95 percent for valuations established during the 2013 assessment year (affecting FY 2015) and went to 90 percent for the 2014 assessment year and thereafter. The rollback percentage for these properties will remain fixed at 90 percent regardless of how fast or slow valuations grow.

The legislature created a standing appropriation, beginning in FY 2015, to reimburse local governments for the property tax revenue reductions resulting from the new rollback for commercial and industrial property (railroad not included). The “backfill” was funded at 100 percent by the legislature for fiscal years 2015-2022 and cities received the funds in a similar manner as property tax revenue.

Part of the 2021 property tax legislation included a provision to reduce, and eventually eliminate, the backfill. Cities are divided into two categories based on property valuation growth from FY 2014 to FY 2021, which then determines the schedule they have for the reduction in backfill payments. The table below details these categories and the reductions.

Property Valuation Growth Less than Statewide Average of 31.24% (FY 2014-FY 2021)	Property Valuation Growth More than Statewide Average of 31.24% (FY 2014-FY 2021)
Backfill reduced over 8 years (1/8 of amount each year until it reaches zero)	Backfill reduced over 5 years (1/5 of amount each year until it reaches zero)
679 cities	261 cities

The reduction in backfill payments has begun and will continue on the respective schedules before it is eventually eliminated. Cities in the 5-year category will receive their last backfill payment in FY 2026, while the 8-year cities will have their final payment in FY 2029.

The backfill funds should be recorded as intergovernmental revenue from the state. For those using the standard Chart of Accounts the account number is 4464: Commercial/Industrial Replacement Claim Payments.

Another major component of the 2021 legislation eliminated the multi-residential property class, which had been created through the 2013 property tax law. The class was established in FY 2017 and included several types of properties, such as mobile home parks, assisted living facilities, and property primarily used or intended for human habitation containing three or more separate living quarters (including the portion of a building used for human habitation, even if human habitation was not the primary use of the building). Multi-residential property was given its own eight-year rollback schedule that resulted in a decline in taxable values over time. No backfill was created as part of the 2013 legislation.

Prior to the re-classifying of these properties in FY 2017, the vast majority were commercial properties and taxed at their full assessed value. The 2021 legislation moved these into the residential category going forward.

In 2022, the state legislature passed a bill that eliminated the Business Property Tax Credit and replaced it with the equivalent of a rollback on all commercial, industrial and railroad properties. While not all eligible properties applied for and received the previous tax credit, the legislation placed a rollback on the first \$150,000 of taxable value on all commercial, industrial and railroad properties that is equal to the residential rollback percentage (the value that exceeds \$150,000 will be subject to the commercial, industrial and railroad rollback of 90%).

The \$125 million state appropriation that funded the Business Property Tax Credit was converted to a backfill payment. Importantly, the Department of Revenue released a fiscal note that shows the appropriation is already insufficient due property valuation growth of affected properties. This change took effect in FY 2024.

Moving to the 2023 legislation, several sections have a direct impact on city budgets. First, a Combined General Fund Levy (CGFL) is required to be used by cities that replaces the regular general fund levy. A variety of levies that had been previously available to city governments, including several that were approved by voters at the local level, were eliminated. There is also a mechanism in place that can automatically force a city’s CGFL to decrease for those that experience certain levels of taxable property valuation growth. More details can be found in the following section.

The 2023 bill also expanded upon the Homestead Tax Credit by providing a new Homestead Exemption for property owners 65 and older as well as an expansion of the Military Service Exemption. The new Homestead Tax Exemption is not funded by the state. The entire Military Service Tax Credit, including the expansion and the portion that used to be partially state funded, is also not funded by the state. The impact is a lower taxable value on such properties.

New restrictions were put in place for property tax abatement programs by requiring the use of minimum assessment agreement for commercial properties. Such agreements must contain specified information, including a minimum actual value for the completed improvements, and must be certified by the assessor. This applies to revitalization areas created in FY 2025 and after, and for first-year exemption applications in existing revitalization areas filed on or after July 1, 2024.

Another important piece of the 2023 legislation restricted when city governments can put forward a referendum to voters for certain types of general obligation bonds. Such referendums can now only be held at November elections – previously, cities had the ability to schedule special elections for these types of bond referendums.

Finally, the 2023 changes altered the budget adopting and filing process in several important ways that took effect immediately. Further modifications were made in 2024 by the legislature. Please read the Budget Calendar section in this report for the full details and to see a revised recommended budget adoption schedule.

Property Class	FY 2027	FY 2026	FY 2025	FY 2024
Agricultural	59.4401%	73.8575%	71.8370%	91.6430%
Commercial	90%*	90%*	90%*	90%*
Industrial	90%*	90%*	90%*	90%*
Railroad	90%*	90%*	90%*	90%*
Residential	44.5345%	47.4316%	46.3428%	54.6501%
*The first \$150,000 of taxable valuation on commercial, industrial and railroad properties is subject to the current residential rollback; any value over is subject to the 90% rollback				

Both separately and together, the recent legislation has greatly impacted local revenues and budgets. As always, it is crucial for city officials to understand the overall property tax system and analyze its ability to fund needed services. The League offers a variety of resources to help cities better understand the property tax system, including how assessments are done, analysis of levies that are utilized by cities and more. Please visit www.iowaleague.org to access these helpful resources.

Property Tax Levies

Prior to FY 2025, cities could levy up to \$8.10 per \$1,000 of taxable value on residential, commercial and industrial property and up to \$3.00375 per \$1,000 on the taxable value of agricultural property for their general fund (*Code of Iowa* Section 384.1).

In 2023, the Iowa Legislature approved legislation that significantly reduced the levies available for use and implemented a Combined General Fund Levy (CGFL) that may result in revenue reductions for most cities. A key provision establishes a system that automatically reduces a city’s CGFL if it exceeds certain annual non-TIF taxable property valuation growth thresholds (this system was altered by 2024 legislation). The system utilizes FY 2024 as the base year and then has three non-TIF taxable value growth thresholds as detailed in the table below. If a city’s annual non-TIF taxable value exceeds the thresholds, its CGFL will be reduced as detailed in the table.

Annual Non-TIF Taxable Value Growth = Less than 2.75%	CGFL is not impacted, but if rate is above \$8.10 it becomes the maximum
Annual Non-TIF Taxable Value Growth = 2.75-3.99%	CGFL revenue growth reduced by about 1%
Annual Non-TIF Taxable Value Growth = 4%-5.99%	CGFL revenue growth reduced by about 2%
Annual Non-TIF Taxable Value Growth = 6% or Higher	CGFL revenue growth reduced by about 3%

The formula used for these calculations is based on the city’s non-TIF taxable valuations, which are provided by the county assessor. The total for each year is utilized to determine the growth figure on a year-over-year basis (with the FY 2024 values serving as the base year). As such, the first step is identifying the non-TIF taxable values and calculating the annual growth.

For cities that exceed one of the three thresholds in a given year, their CGFL will be reduced accordingly for the next annual budget and fiscal year. This is done through a formula established in state code. The Iowa Department of Management has a tool that includes the formula as required by the state code and calculates the resulting change, if necessary, to a city’s CGFL.

The legislation requires cities to utilize the CGFL for FY 2025-2028. It is possible for cities that begin with a base CGFL over \$8.10 to continue to be above \$8.10 if they do not exceed the 2.75% taxable value growth threshold. Importantly, the law restricts a city’s maximum CGFL to its previously established highest level within the four-fiscal year period, even if its taxable valuation growth is less than 2.75% in a particular year. In data provided by the Legislative Services Agency, nearly all cities exceeded 2.75% taxable valuation growth at least once in the past six years and therefore most cities can expect to have its CGFL reduced at some point over the four fiscal years covered by the system.

Finally, the legislation places a firm maximum on the CGFL at \$8.10 beginning in FY 2029 for all cities – regardless of taxable valuation growth or decline, past CGFL levels (including those that were above \$8.10) or other budgetary considerations.

The legislation also eliminated a number of levies cities could use to help support its general fund, including some that were voter approved and could be used for specific purposes. Below is a list of levies that can no longer be used by city governments.

- Regular General Fund Levy (replaced with CGFL, see above)
- Emergency Levy
- Instrumental/Vocal Music Groups
- Memorial Buildings
- Symphony Orchestra
- Cultural & Scientific Facilities
- County Bridge
- Mississippi or Missouri River Bridge Construction
- Bridge Purchase
- Contract for Use of Bridge
- Aid to a Transit Company
- Rent, Insurance, Maintenance of Civic Center
- Operation & Maintenance of City-Owned Civic Center
- Planning a Sanitary Disposal Project
- Levee Improvement Fund in a Special Charter City
- Maintain Institution Received by Gift/Devise
- City Emergency Medical District
- Support Public Library

Other levies that some cities utilize were not affected, including ones for debt service, pensions, employee benefits, and tort and self-insurance. More details on these can be seen here:

- A city may levy for the city's contribution under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees' Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (MFPRSI) and certain other employee benefits. On the state budget forms, these are shown in the special revenues fund column of the Revenues Detail (Form 631B). The expense would be shown on the Expenditures Schedule (Form 631A) under the appropriate activity in the special revenues fund (column D). Alternatively, the city may need to transfer the benefits into the general fund where the expenses are recorded. (Section 384.6).
- Insurance premiums, including workers' compensation, necessary for the operation of the city and the costs of self-insurance or risk pools may also be levied outside the CGFL limit. The levy rate is the actual cost of the premiums divided by the total property tax base. Insurance costs on projects or improvements covered by revenue bonds and insurance on proprietary fund activities may not be levied, as these activities should fund themselves. These revenues are typically credited to the general fund even though they are restricted. (Section 384.12(17)).
- A city may levy to cover principal and interest payments on general obligation bonds under debt service. Provided proper procedures were followed on lease-purchase or loan agreements, the annual principal and interest payments may also be levied under debt service. The debt service levy is the dollars needed to cover the annual debt obligations divided by the total property tax base. (Section 384.4).

- As permitted under administrative rules adopted by the City Finance Committee, cities may levy for the city’s contribution to certain employee benefits. The definition of employee benefits includes workers’ compensation costs or insurance premiums, unemployment benefits, employer’s share of employee benefits plans, employee wellness and assistance programs, regularly-scheduled, city-required post-employment physicals for employees, police reserves and volunteer firefighters, and more.

Utility Replacement Tax

The Utility Replacement Excise Tax is collected on the generation, distribution and delivery of electricity and natural gas. This tax replaced the taxation on utility property in 1999. Cities are required to calculate their property tax revenues with and without utility property valuations. The difference that is calculated is necessary to establish the General Property Tax Equivalents, the basis for determining the distribution of the excise tax. The Iowa Department of Revenue calculates the amount of revenue that a city will receive and includes this information with the budget information cities receive from the Iowa Department of Management.

Franchise Fee Legislation

Cities are able to collect gas and electric franchise fees not to exceed five percent of the franchisee’s gross revenues “without regard to the city’s cost of inspecting, supervising, and otherwise regulating the franchise.” Revenue from franchise fees can only be used for certain purposes outlined in the state code, but does include such items as public improvements, property tax relief, public safety, energy conservation and economic development activities. A bill approved during the 2015 legislative session requires cities to hold public hearings prior to increasing or amending a franchise fee.

Road Use Tax Fund

The Road Use Tax Fund (RUTF) is accumulated through motor vehicle registration fees, motor vehicle fuel taxes, an excise tax imposed on the rental of automobiles and a use tax on trailers. Distributions are based on a per capita formula and any changes to a city’s official population will directly impact their amount.

Results from the 2020 Census were certified in 2021, which directly impacted the statewide distribution formula and each city’s per capita amount. The Iowa Department of Transportation (IDOT) released calculations that showed cities with more than 4.78 percent growth in population were expected to see an increase in RUTF allocations, while cities less than 4.78 percent growth in population were likely to have a reduction.

Cities are reminded that economic instability and fluctuating fuel consumption and costs can result in immediate changes in the fund. The IDOT issues per capita forecasts only and cities are only entitled to receive their share of the amount actually collected. The estimates are subject to dramatic changes and cities should consider using a conservative estimate.

Also, the estimates are based on current law regarding specific revenue to and disbursement from the RUTF. Any change in the law could change the per capita amount to be distributed to cities.

Fiscal Year	Iowa DOT Per Capita Forecast
FY 2026	\$139.00
FY 2027	\$140.00
FY 2028	\$142.50
FY 2029	\$143.50
FY 2030	\$144.50

Transfer of Road Jurisdiction: Cities Under 500

In 2004, counties in Iowa assumed responsibility for maintenance of Farm-to-Market (FM) roads in cities with a population less than 500. A transfer of RUTF money based on the total length of the FM roads in each of these cities was also transferred to the respective county. Many cities have entered into 28E agreements with the county to return a portion or all of the responsibility for the road back to the city, along with a corresponding amount of RUTF funds. The State Auditor's Office has stated that funds transferred back to the city from the county are still restricted in the same manner as all Road Use Tax revenue, because road use tax funds are restricted to be spent for roads by Article VII (8), Iowa Constitution. As such, the revenue received under the 28E agreement should be recorded in the city's Special Revenue Fund as:

- Intergovernmental
- Local Grants and Reimbursements

This revenue should not be recorded as road use tax revenue by the city since it is already recorded as road use tax revenue when received by the county. The money must also be spent in accordance with *Code of Iowa* Chapter 312 and any terms and conditions of the 28E agreement.

The IDOT modified how FM roads are designated, which altered the amount of such roads in some communities. Additionally, the 2020 Census resulted in ten cities dropping below 500 in population and therefore being subject to this law.

Local Option Sales and Service Tax

Cities in Iowa are allowed to establish a Local Option Sales and Service Tax (LOSST) upon approval by its citizens. Rates are limited to one percent and cities must specify on the ballot the purposes of the revenue, including any that will be used for property tax relief. Also, any cities adopting a new LOSST after July 1, 2019 are required to use at least 50% of the revenues toward property tax relief.

Beginning in FY 2023, the Iowa Department of Revenue (IDR) implemented a distribution system based on revenues actually collected, which replaced the previous system that based distributions on estimates.

FY 2026 estimates from the IDR show a statewide decrease of 2.1% in distributions for all local governments with a LOSST from the previous year. It is important to note that LOSST distributions are based on a formula that includes a variety of local factors, such as sales tax collections, populations, property values and more, resulting in different actual distributions for each city.

The IDR has several helpful files regarding LOSST, including a history of revenues for each city, monthly estimates, and a tool that shows how distributions would be impacted by a city approving or rescinding a LOSST. Those files can be accessed at revenue.iowa.gov/taxes/tax-guidance/sales-use-excise-tax/local-option-sales-tax-lost.

More detailed information may be obtained by contacting the IDR at (800) 367-3388 or revenue.iowa.gov.

Hotel/Motel Tax

A city may impose a hotel/motel tax at a rate not to exceed 7 percent after successful approval of a simple majority vote within the city. State law requires that 50 percent of such revenues are used for acquiring, improving, operating or improving recreational, cultural or entertainment facilities or for the promotion and encouragement of tourist and convention business. The remaining revenues may be spent on any other lawful purpose.

The IDR has additional information, including files showing rates and quarterly payment distributions, at revenue.iowa.gov/taxes/tax-guidance/property-tax/iowa-hotel-and-motel-tax.

Enrich Iowa Funds for Libraries

The Enrich Iowa Program includes Direct State Aid, Open Access and Interlibrary Loan.

- Direct State Aid is a direct payment to public libraries and is intended to be used to improve and enhance library services.
- Open Access provides a partial reimbursement to participating libraries to make it possible for patrons to check out materials at other participating libraries.
- Interlibrary Loan provides partial reimbursement for interlibrary loans among all types of libraries.

Additional information on these programs is available at the State Library of Iowa website, statelibraryofiaowa.gov/funding-grants/enrich-iowa.

Fuel Tax Refunds

Cities are eligible for refunds from both federal and state governments for taxes paid on gasoline. In most cases, cities must pay the fuel taxes at the pump and then file for a refund with the state and federal governments. Cities on a modified accrual accounting basis should not consider payment of the tax as an expenditure nor should they consider the refund as revenue. However, cities on a cash accounting basis should charge the tax as an expense and receipt the refund as revenue. In order to receive a refund from the state, the city must:

1. Have a refund number;
2. Keep a record of gallons purchased (cities are not required to send the actual invoices with the refund request); and
3. Apply for the refund within one year of purchase.

Cities may apply for a refund number and obtain forms necessary for filing the refund by contacting the Iowa Department of Revenue at (800) 367-3388 or download the forms by visiting tax.iowa.gov/other-iowa-motor-fuel-tax-information. Cities may also file for a refund by telephone and request direct deposit of their refunds.

If your city is entitled to a federal refund of \$750 or more per quarter for tax paid on gasoline purchases, you may file quarterly for a refund. If the refund is less than \$750 per quarter, you must file annually. To receive the refund on the gas tax, a refund request must be filed on Internal Revenue Service (IRS) Form 8849. See IRS Publication 510 Fuel Tax Credits and Refunds for further information.

You may request IRS forms by calling (877) 829-4933 or download the forms at www.irs.gov/forms-instructions.

Expenditures

U.S. Consumer Price Index

The U.S. Consumer Price Index (CPI) is a measure of the changes in retail prices of a fixed market grouping of consumer goods and services. The CPI for all urban consumers (not seasonally adjusted) for August 2025 increased 2.9 percent from August 2024. The CPI is based on the major expenditure categories of food and beverages, housing, clothing, transportation and energy, medical care, recreation, education and communication as well as other goods and services. The Midwest Region CPI rose 2.8 percent from August 2024 to August 2025.

The most recent CPI figures and more information can be obtained by visiting www.bls.gov/cpi.

U.S. Employment Cost Index

Another measure of cost trends, the U.S. Employment Cost Index (ECI), factors in expenses related to wages, benefits and total compensation. The ECI total compensation index for state and local government workers increased 4.0 percent from June 2024 to June 2025.

The most recent ECI figures and more information can be obtained by visiting www.bls.gov/ect.

FICA Deductions

The city (employer) and the employee each contribute 7.65 percent of wages for Social Security and Medicare. The maximum taxable earnings subject to the Social Security portion (6.2 percent) of the Federal Insurance Contributions Act (FICA) is currently \$176,100 and will increase to \$184,500 in 2026. There is no limit on the salary covered for the Medicare portion (1.45 percent) of FICA. Please note that rates may change during the fiscal year. Questions on FICA may be directed to the Des Moines office of the Social Security Administration (SSA) at (800) 772-1213.

You can also visit the SSA website at www.ssa.gov for questions, publications and other information.

IPERS Contribution Rates Regular Class Members			
Regular Class Members	July 1, 2024	July 1, 2025	July 1, 2026
Employee Rate	6.29%	6.29%	6.29%
Employer Rate	9.44%	9.44%	9.44%
Combined Rate	15.73%	15.73%	15.73%

IPERS Contribution Rates Protection Class Members			
Protection Class Members	July 1, 2024	July 1, 2025	July 1, 2026
Employee Rate	6.21%	6.335%	6.335%
Employer Rate	9.31%	9.185%	9.185%
Combined Rate	15.52%	15.52%	15.52%

Iowa Public Employees' Retirement System (IPERS)

IPERS contribution rates for employers and employees have been steady the past several years. Contribution rates for regular class members will not change in FY 2027 while protection class member rates will be adjusted. City officials are encouraged to consult with an IPERS representative should they have any questions about their retirement account.

Employer and employee contribution rates are posted to the IPERS website at www.ipers.org/about/contribution-rates.

Important Note: All part-time elected officials must be covered by IPERS unless they specifically opt out of coverage. All employers will be audited on a regular cycle, based on the number of employees.

Questions may be directed to the IPERS office at (800) 622-3849 or visit their website at www.ipers.org for more information.

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

MFPRSI Contribution Rates			
MFPRSI City Contribution Rates	July 1, 2024	July 1, 2025	July 1, 2026
Employee Rate	9.40%	9.675%	9.675%
Employer Rate	22.66%	22.555%	21.859%
Combined Rate	32.38%	32.23%	31.534%

The MFPRSI contribution rate formula is established in *Code of Iowa* Chapter 411. A bill adopted in the 2025 legislative session adjusted the employee and employer rates as part of a plan to cover costs associated with expanded coverage for cancer presumptions. The bill included an adjustment to increase the employee contribution rate by .125%, and to drop the employer rate by an equal amount.

Each year, the MFPRSI Board of Trustees sets the employer rate after the completion of an annual actuarial valuation.

Mileage

Cities may reimburse city officials and employees using their own vehicles up to the amount allowable under Internal Revenue Service (IRS) rules. While cities are not required to use the IRS rate, any changes made in the city reimbursement rate should be done by resolution. The current IRS rate of 70 cents per mile is valid until December 31, 2025. Rates for 2026 have not yet been determined and will be available at www.irs.gov in December.

Minimum Wage Rate

Both the state and federal minimum wage have remained the same since 2009. The state hourly wage is \$7.25 and the hourly wage for youth employees working less than 90 days is \$6.35 (the lower rate only applies to employees under the age of 20). The federal minimum wage is also \$7.25 per hour. As a reminder, if there is a disparity between the federal and state minimum wage rate, employers are required to pay the higher of the two.

The state legislature approved House File 295 in the 2017 legislative session that, among other things, prohibits cities and counties from adopting local minimum wages that are higher than the state level. The bill nullifies all existing local minimum wage ordinances that differ from the state level.

Unemployment Compensation

Most cities are reimbursable for unemployment compensation upon application, unless they elect to be contributory by completing an additional form stating such. Cities must reimburse the state for actual unemployment benefits paid out by Iowa Workforce Development (IWD) within 30 days following the billing for any quarter in which the state has made payments to the city’s former employees. If a city anticipates the possibility of layoffs during a fiscal year, they may want to budget for the expense of reimbursing unemployment benefits.

Contributory tax rates are based on the extent that tax payments made by the city are in excess of benefits paid out by IWD, and this reserve balance is then divided by the average taxable payroll. The tax due is found by taking the percentage calculated for the city multiplied by the first \$39,500 of each employee's gross salary (this will decrease to \$20,400 in 2026). IWD will mail tax rate notices giving the percentage for each city in November. The city has 30 days from the Rate Notice Date on the form to appeal their contribution rate.

All cities have the option to change their status to contributory or reimbursable. Cities can change their status by December 1 for the next calendar year by contacting IWD for the appropriate forms in advance of the deadline. However, if a city opts to switch from contributory to reimbursable, it is required to pay to IWD any deficit that may be due to claims against its current account in excess of contributions.

Information regarding IWD can be found at workforce.iowa.gov.

Workers' Compensation Insurance

Premium for workers' compensation coverage can be estimated using the audited payroll from the previous year with adjustments for cost of living and other increases, taking into consideration anticipated changes in personnel and/or operations. Once payroll has been adjusted for each class code, apply the rate for each code per \$100 of payroll. The city should check with its agent to see if any rate changes will go into effect prior to its renewal.

General Liability and Property Insurance

Liability coverage contribution is based on several factors such as number of employees, number and types of automobiles and expenditures. However, the easiest way to project cost of liability coverage is to apply the current inflation factor. Premium for liability coverage is based on the number of employees and a five percent increase to the entity's total budget. Rating for property and auto physical damage coverage is based solely on the total insured value (TIV) of the schedule. A simple way to project cost is to calculate the TIV of the previous year, divide it into last year's contribution and apply the factor to this year's TIV.

Legislation

When re-estimating revenues and expenditures for FY 2026 and budgeting for FY 2027, cities should be mindful of recent legislative actions that may have a significant fiscal impact on the city. Full coverage of the laws passed by the 2025 General Assembly is included in the *New Laws of Interest to Iowa Cities* report, which can be found on the League website at www.iowaleague.org.

HF 844 | Financial Institutions Public Funds Deposit Eligibility

Eliminates the requirement that public funds only be deposited into financial institutions that demonstrate a commitment to serving local communities, as determined by the state treasurer. *Amends Section 524.223 and repeals Section 12C.6A | Effective Date: July 1, 2025*

SF 574 | Reduced Retention Fees for Public Improvement Contracts

Reduces the maximum retention fee cities can withhold from contractors and subcontractors on public improvement projects from 5% to 3%. Retained funds continue to be reserved for payment of claims related to materials and labor performed on the projects. *Amends Section 573.12 | Effective Date: July 1, 2025*

SF 619 | Natural Hazard Mitigation and Disaster Recovery

Establishes and updates key programs and regulations related to natural hazard mitigation and disaster recovery. The law creates the Natural Hazard Mitigation Financing Program to provide loans for projects like flood control infrastructure, zoning changes, and building code enforcement, with administration by the Department of Homeland Security and Emergency Management (HSEMD) and the Iowa Finance Authority (IFA). It modifies the Disaster Recovery Housing Assistance Program, requiring clearer eligibility criteria, funding limits for administrative costs, and annual legislative reporting by IFA. The law expands regulations on insurance benefit assignments to residential contractors and establishes licensing and disciplinary rules for adjusters, appraisers, and umpires. Additionally, it clarifies that disaster housing grants are tax-exempt until 2028, and allows the Governor or Department of Management to use up to 10% of the Iowa Economic Emergency Fund for disaster-related activities. Finally, it allocates \$2 million to the Nuisance Property Remediation Assistance Fund to support communities in addressing nuisance properties.

Creates Sections 16.230 through 16.233; amends Sections 16.57B and 16.57D; 422.7; 507B.4 and 515.137A; 522B.5A and Chapter 522C; 507B.2 and 522B.5A and Chapter 522F; 8.55; and makes appropriations | Effective Date(s): July 1, 2025 (Except Divisions 3 and 8, which are effective as of April 22, 2025)

SF 657 | IEDA Tax Incentive Reform

Overhauls Iowa's economic development tax incentive programs, impacting collaboration between the Iowa Economic Development Authority (IEDA) and local governments. The law implements a \$170 million cap on key tax credits, establishes the Business Incentives for Growth (BIG) Program allowing property tax exemptions only for eligible businesses, and repeals the High Quality Jobs Program while honoring existing agreements. The legislation clarifies eligibility rules for Renewable Chemical Production tax credits, creates the Iowa Film Production Incentive Program, and eliminates several tax credit programs, including Employer Child Care and Assistive Device credits. The law also reduces Endow Iowa tax credits, introduces new credits for research and development and sustainable aviation fuel production, and authorizes the recovery of credits from non-compliant businesses.

Amends or repeals multiple Sections in Chapters 15, 15E, 422, and 452A | Effective Dates Vary by Division

HF 975 | IEDA Reform and Funding Adjustments

Reforms multiple programs and funding mechanisms under the IEDA. The law updates the committee that reviews applications for the Strategic Infrastructure Program, modifies the awarding process for Brownfield and Grayfield tax credits, and revises the Community Attraction and Tourism Program. It also changes the Historic Preservation tax credit registration requirements, eliminates the Title Guaranty Board, and reassigns responsibilities related to arts, culture, and cultural and entertainment district promotion within IEDA.

Amends various Sections in Chapters 15, 15E, 404A, and 16 | Effective Date: July 1, 2025

HF 297 | Dual-Role Volunteer Emergency Providers and City Council Members Allowance & Establishment of Special Savings Account for Major Public Safety Equipment

Allows a city officer or employee who also serves as a volunteer firefighter or EMS provider to receive nominal compensation, stipends, incentives, or benefits from their volunteer role, even though they are otherwise employed or serve the city. In cases where the dual role involves

serving as chief of the volunteer fire department, the city council must approve the arrangement by a majority vote, with the individual in question abstaining from the vote if they are a member of the council. The law also authorizes cities to establish a special savings account dedicated to the purchase, possession, and maintenance of major public safety equipment for police, fire, or EMS services. Funds deposited in this account may be carried forward across fiscal years and are exempt from reversion to the general fund, but must be used exclusively for qualifying public safety equipment purchases.

Amends Sections 362.5, 372.13, and 384.3 | Effective Date: July 1, 2025

HF 969 | Covered Cancer Definition Expansion and Public Safety Pension Employee Contribution Increase

Expands the definition of covered cancers for firefighters under both the IPERS and MFPRSI benefits programs to include all types of cancers, broadening eligibility for related benefits. The law also adjusts pension contribution rates for public safety employees enrolled in IPERS or MFPRSI, increasing the employee contribution rate by 0.125% beginning July 1, 2025, and for all fiscal years thereafter. To offset this charge, the employer contribution rate will decrease by 0.125% over the same period.

Amends Sections 97A.1, 97A.8, 97B.11, 411.1, and 411.8 | Effective Date: July 1, 2025

HF 1002 | Establishment of Length of Service Award Programs (LOSAP) for Volunteer Emergency Responders

Authorizes cities to establish a LOSAP for volunteer firefighters, EMS providers, and reserve peace officers. If a city chooses to establish a LOSAP, it must develop program guidelines in consultation with the chief or commanding officer of the relevant volunteer department. These guidelines must address eligibility criteria, vesting requirements, distribution rules, and other operational details. The Iowa IEDA will administer the fund and provide a dollar-for-dollar state match for city contributions, up to \$500 per participant annually. For cities with an annual budget under \$100,000, the state will instead provide a \$3-to-\$1 match, subject to the same \$500 per-person annual cap. Cities may use general fund dollars or other lawful sources, including gifts, bequests, or donations, to finance their share of the program.

Creates Sections 100B.51 and 100B.52 | Effective Date July 1, 2025

SF 659 | Standing Appropriations - Fire Protection and 911 Services

Appropriates funding for a range of programs, agencies, and projects, including two provisions of note for local government. First, it directs the State Fire Marshal to conduct a study analyzing whether a countywide structure for fire protection services would improve coverage and reduce emergency response times. The study will include at least one representative from a city with a population of 37,000 or more and one from a city with a population of 5,000 or less. It will examine the upfront and ongoing costs of implementing such a framework, current service coverage and response times, staffing and equipment needs, communication and dispatch challenges, and similar frameworks in other states, particularly in the Midwest. The study will provide a recommendation on whether to implement such a countywide framework in Iowa, with funding due to the Legislature by June 30, 2026. Also included is a reimbursement clause for the Department of Homeland Security and Emergency Management. Specifically, each joint 911 service board must reimburse the Department for undefined “reasonable costs” associated with facilitating 911 call traffic within 30 days of receiving a reimbursement request.

Amends Section 34A.12 | Effective Date: July 1, 2025

Other Budget Issues

City Annual Financial Report

The Iowa Department of Management (IDOM) requires that the Annual Financial Report (AFR) forms be filed using an online reporting and filing system. The AFR portal can be found at dom-localgov.iowa.gov. The AFR is a statement of actual revenues, expenditures, and fund balances from the prior fiscal year. This report has a filing deadline of December 1 each year. The online report, a signed copy of the All Funds P1 summary page, and the proof of publication/affidavit of posting must be submitted and received by the Auditor of State's Office not later than December 1. The AFR must be completed and submitted before the city budget hearing process can be started. Failure to complete the AFR in a timely manner will lead to the next year's budget facing a financial penalty. Also, timely filing is required as the actual financial data from the AFR auto-fills to the budget forms.

The Iowa Department of Management (IDOM) requires that the Annual Financial Report (AFR) forms be filed using an online reporting and filing system. The AFR portal can be found at dom-localgov.iowa.gov/home. The AFR is a statement of actual revenues, expenditures, and fund balances from the prior fiscal year. This report has a filing deadline of December 1 each year. The online report, a signed copy of the All Funds P1 summary page, and the proof of publication/affidavit of posting must be submitted and received by the Auditor of State's Office not later than December 1. The AFR must be completed and submitted before the city budget hearing process can be started. Failure to complete the AFR in a timely manner will lead to the next year's budget facing a financial penalty. Also, timely filing is required as the actual financial data from the AFR auto-fills to the budget forms. **New for FY 2024-2025:** HF718 created a requirement to report more information on city debts. To accommodate this, a new page has been added to the city AFR for future years. The new long-term debt page has been added to the AFR for future years to collect the required data.

IDOM has a recorded training webinar on how to complete the AFR. The webinar and other helpful information can be found at dom.iowa.gov/local-government/city-resources#city-annual-financial-report-afr-tutorial.

Annual Urban Renewal Report

Legislation approved in 2012 requires all cities that have an urban renewal area, whether actively generating tax increment or not, to submit the Annual Urban Renewal Report. Cities must provide a variety of information for each of their urban renewal areas, including urban renewal plans, maps, tax increment financing ordinances, debt and financing data, and urban renewal projects.

The report is due December 1 of each year and must be completed and filed using the IDOM online reporting system (www.legis.iowa.gov/tif/la). The system requires users to upload associated documents in PDF format. City councils must approve the form prior to submittal. Failure to file the report by the deadline will result in the city being unable to certify their budget, which could lead to financial penalty of being held to the prior year's property tax revenue, and being placed on a list of delinquent cities sent to the Legislature and Governor.

The League and IDOM recorded training webinars on how to complete the report. Those webinars and other helpful information can be found at www.iowaleague.org and dom.iowa.gov/local-government/tax-increment-financing.

Certification of TIF Debt

Cities must certify debt payable with Tax Increment Financing (TIF) funds on or before December 1. *Code of Iowa* Section 403.19 requires cities to certify to the county auditor the amount of any “loans, advances, indebtedness, or bonds” that qualify for payment from TIF revenue from a TIF district. This certification of TIF debt is only required once. However, due to the unique nature of many TIF programs, some cities may need to file on an annual basis or make adjustments to the amount needed in the next year.

The county auditor is responsible for collecting and distributing the funds available from the increment in subsequent years until the entire certified amount is paid into the city’s tax increment fund. However, if additional debt is incurred, that amount must be certified by the following December 1 in order for the county auditor to make the proper distribution in the next fiscal year. Failure to certify the debt before December 1 will delay payments to the city by one year. IDOM and the State Auditor’s Office have developed a TIF Debt Certification form that cities may use when certifying their debt to the county auditor. Due to the unique nature of each urban renewal area and TIF request, be sure to proactively communicate with your County Auditor about your TIF request.

The League and IDOM recorded training webinars on how to complete the report. Those webinars and other helpful information can be found at www.iowaleague.org and dom.iowa.gov/local-government/tax-increment-financing.

City Budget Forms

IDOM requires that the city budget and subsequent budget amendments be completed in the online budget system at dom-localgov.iowa.gov. The budget form, which requires two separate hearings to approve, must be filed with IDOM and the county auditor by April 30. Be sure to complete the AFR and AURR by December 1 so that your city will be able to complete the budget process and file the budget by April 30. Late budgets are penalized by being restricted to the prior years’ property tax revenue.

American Rescue Plan Act and the Coronavirus State and Local Fiscal Recovery Fund

The American Rescue Plan Act (ARPA) was approved by Congress in early 2021 and included funding for local governments as a pass-through grant from the U.S. Department of Treasury. As the plan was developed, cities were required to request ARPA funding through the state of Iowa, and the funds were provided to cities on a per capita basis. Following that process, cities received their first installment of funding that represented half of the total amount in the fall of 2022, and the remaining funding was distributed starting in the summer of 2023.

The ARPA grant funds are part of the U.S. Department of Treasury’s Coronavirus State and Local Fiscal Recovery Fund (SLFRF). When cities accepted the funding, they agreed to periodically file reports through Treasury’s SLFRF portal. As part of the reporting process, most cities in Iowa are required to report obligations and expenditures each April through 2027. The definition of obligation under Treasury rules means having an executed contract in place. All cities needed to have the funds fully obligated by December 31, 2024, and reported the obligations during the April 2025 reporting period. Cities that did not meet the requirement must return unobligated funds to the Department of Treasury. If the obligation requirement was met, cities have until December 31, 2026, to fully expend the ARPA funds.

Infrastructure Investment and Jobs Act

The Infrastructure Investment and Jobs Act (IIJA), also known as the Bipartisan Infrastructure Law (BIL), was passed by Congress in November 2021. The law authorizes \$1.2 trillion for roads, bridges, water, broadband, and other uses through 2026. Unlike the ARPA pass-through grant cities received, local governments have and will be able to apply for funding through a competitive grant process for specific funding.

Initially when the bill was passed, it was anticipated Iowa stood to gain at least \$5 billion in funding through 2026. The funds specific to Iowa have and will continue to be disbursed to state agencies such as the Iowa Finance Authority, Iowa Economic Development Authority, and the Iowa Department of Transportation. Cities interested in applying for Iowa’s portion of IIJA funds apply directly through the applicable agency. The funding was designed to serve several needs including, but not limited to:

- Water infrastructure including funding for lead service line replacement
- Highway aid to address highways in poor condition
- Bridge replacement and repairs
- Public transportation
- Airport infrastructure and upgrades
- Electric vehicle programs including funding for charging stations
- Broadband expansion

Since the beginning of 2025, all federal funding programs have been under review. Due to this review, it is unclear how much funding that was specific to Iowa through IIJA and other federal appropriations has been or will be eliminated. Some of the programs cities historically have looked to for federal funding that have been impacted the most include USDA Rural Development, the Environmental Protection Agency (EPA), the Department of Transportation (DOT), and the Federal Emergency Management Agency (FEMA).

Bid and Quote Thresholds for Cities

The bid and quote thresholds for qualifying public improvement projects as defined in Chapter 26 of the *Code of Iowa* can be seen in the following tables.

Current Thresholds		
<i>Horizontal Infrastructure – Roads, streets, bridges, culverts</i>		
	Cities Less Than 50,000	Cities Greater Than 50,000
Competitive Bid Required	\$62,000	\$89,000
Competitive Quote Required	N/A	N/A

Current Thresholds		
<i>Vertical Infrastructure – Buildings, parking facilities, utilities, trails</i>		
	Cities Less Than 50,000	Cities Greater Than 50,000
Competitive Bid Required	\$206,000	\$206,000
Competitive Quote Required	\$82,000	\$114,000

For a detailed explanation of construction bidding and quotation procedures please visit the Resources section at www.iowaleague.org.

Water Service Excise Tax

Legislation adopted in 2018 created a new Water Service Excise Tax (WET) at a rate of six percent, which replaced the state sales and use tax on charges for water service. Cities must apply the WET to charges or fees related to the sale of water service, which can include usage charges and minimum monthly charges that may comprise a total water service charge. Local option sales tax is no longer applied to water service charges. A portion of the revenue collected will go to the state water quality infrastructure and water quality assistance funds.

Additional information can be found on the Iowa Department of Revenue's website, including examples of how the WET is applied to different water service charges, at revenue.iowa.gov/taxes/tax-guidance/sales-use-excise-tax/water-service-excise-tax.

W-2 and 1099 Forms

Cities are reminded that W-2 and 1099 forms are due to employees and vendors, respectively, by January 31 of each year. The deadline for filing W-2 forms (paper or electronic) with the Social Security Administration is also January 31. Similarly, 1099 forms (paper or electronic) must be filed with the IRS by January 31 if reporting nonemployee compensation payments in Box 7.

The Affordable Care Act requires employers to report the cost of coverage under an employer-sponsored group health plan on an employee's Form W-2 in Box 12 using Code DD. For cities filing fewer than 250 W-2 forms this requirement is optional.

GASB 45

Governmental Accounting Standards Board Statement 45 (GASB 45) requires many public entities to reflect the value of post-employment benefits (health, life, dental, etc.) that are provided to retired employees in your future audited financial statements. Your auditor has likely informed you when (and if) your city will meet the requirements for compliance with this accounting standard.

GASB 54

Governmental Accounting Standards Board Statement Number 54 (GASB 54) provides guidance for fund balance categories and classifications and governmental fund type definitions. In Iowa, the Annual Financial Report, sent to the State Auditor's office by December 1 of each year, has been changed due to GASB 54. This means all cities in Iowa are impacted.

GASB 54 changed the way we look at cash balances, specifically reporting what cash balances, by major governmental fund type, are or are not available for public purposes. Additional information can be found at www.iowaleague.org/resource/gasb-54-fund-balance-classifications.

GASB 68

Governmental Accounting Standards Board Statement Number 68 (GASB 68) requires state and local government to make significant changes to how they account and report finances related to pension plans. This includes new requirements for reporting pension-related liabilities and obligations. The State Auditor's Office has created a variety of resources to help cities prepare for the requirements, which can be found at www.auditor.iowa.gov/city-resources/gasb-68-pensions.

GASB 77

Governmental Accounting Standards Board Statement Number 77 (GASB 77) requires governments to disclose in the notes to their financial statements the amount of revenues they promise to forgo through agreements with individuals or entities which promise to take specific actions after the agreements have been entered into that contribute to economic development or otherwise benefit the governments or the citizens of those governments.

GASB 77 also requires governments to disclose the portion of revenues which the government would have otherwise received that other governments have promised to forgo through their tax abatement agreements. The Iowa Department of Management has developed resources to help cities comply with these requirements, which can be seen at dom.iowa.gov/local-government/gasb-77.

Affordable Care Act

Cities are reminded to be in compliance with applicable provisions of the Affordable Care Act (ACA) or they could be subject to penalties for employers and individuals. With that in mind, cities need to know how the ACA affects them and their employees and prepare for any coming changes. The various aspects of the ACA could impact cities in many different ways and cities are encouraged to consult with their health care advisors to determine the best course of action.

Red Flag Rules

The Fair and Accurate Credit Transactions (FACT) Act of 2003 requires utilities and government entities to implement identity theft prevention programs. These provisions are known more commonly as the Red Flags Rule. Municipal utilities, local governments and any entity that can broadly be classified as a creditor should develop and implement a written identity theft prevention program. More information regarding this policy is available at www.ftc.gov/tips-advice/business-center/privacy-and-security/red-flags-rule.

Consumer Confidence Report

Cities are required to complete a Consumer Confidence Report, which is designed to inform consumers of their local water quality. A copy of the report must be mailed or otherwise directly delivered to each customer annually by July 1. A city with a population less than 10,000 with no violations during the past year may use a mailing waiver. If these cities choose to use the mailing waiver:

- For a city with a population less than 500, the mailing waiver must provide notice at least once per year to their customers by mail, door-to-door delivery or posting that the report is available upon request.
- For a city between 500 and 10,000 in population, the mailing waiver must inform customers that the report will not be mailed. The cities must publish the report in the newspaper and make the report available upon request.

Single Audit Act

Cities that expend a total of \$750,000 or more in federal assistance in a fiscal year must comply with the Single Audit Act, which requires a single or program-specific audit of city financial records.

Training Costs

The League and others offer several training events directed at city officials throughout the year. Be sure to check www.iowaleague.org throughout the year to get information about these events and the associated registration fees.

Budget Calendar

Legislation approved by the Iowa Legislature made significant changes to the city budget approval and filing process. Beginning with the FY 2025 budget, cities are required to complete a Proposed Tax Rate form and submit it to the Iowa Department of Management (IDOM) by March 5. A form is provided by the IDOM and cities are to provide information related to its current property tax rate; the total amount of dollars to be collected via its proposed property tax rate; a statement explaining the reasons for an increase in the dollars collected from the previous fiscal year (if an increase is anticipated); examples comparing a property owner's tax obligation from the current fiscal year to the next; and information on the public hearing regarding the proposed property tax rate.

Then, by March 20, county auditors must compile each taxing entity's statements and mail each property owner or taxpayer within the county an individual statement that breaks out the information from each political subdivision.

The new law then requires cities to hold a public hearing on the proposed property tax levies and amounts as detailed in the Proposed Property Tax Rate form. ***This hearing must be held at a meeting that is separate from any other council meeting – no other business may be included in this hearing and meeting.*** At the hearing, the council shall receive oral or written testimony from any resident or property owner of the political subdivision. After such comments, the council may decrease (but not increase) the proposed property tax amount to be included in the city's budget.

Cities must provide notice of this hearing no less than 4 and no more than 20 days prior to the meeting where the hearing will be held by publishing a notice in a newspaper that is published at least once weekly and has general circulation in the city. Cities with populations 200 and fewer may meet the publication requirement by posting the notice in three public places in the city. All cities must also post an electronic link to the notice on any and all existing city websites and social media sites.

Notice of the hearing shall also be posted and clearly identified on the city's internet site for public viewing beginning on the date of the newspaper publication (or posting) and shall be maintained on the city's internet site with all prior year notices and copies of the statements mailed. Additionally, if the city maintains a social media account on one or more social media applications, the public hearing notice or an electronic link to the public hearing notice shall be posted on each such account on the same day as the publication of the notice.

The new law also states that a municipality shall not certify or levy in any fiscal year a property tax unless and until the estimates have been made, filed and considered. The verified proof of publication of the notice shall be filed in the office of the county auditor and preserved by the auditor.

Following that part of the process, cities can proceed to the traditional annual budget approval steps that have long included a notice of the proposed city budget, public hearing and resolution to approve the city budget. Cities must file the full annual budget by April 30.

The following schedule is an example for cities to follow during the budgeting process. The example assumes the city has a Thursday newspaper publication with a Tuesday deadline and the council meets on the first and third Monday. Cities should adopt a calendar that meets their specific circumstances and council meeting schedule.

Typical Budget Timeline

**Dates noted by an asterisk are statutory deadlines or requirements.*

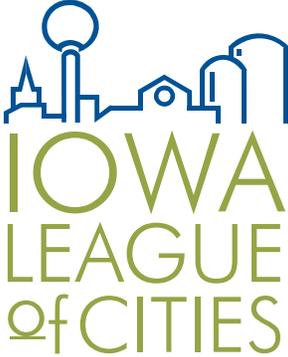
Budget Timeline	Date
City elected officials and staff members meet to hold preliminary budget discussions and schedule formal work sessions and budget adoption dates	November and December
City department heads give budget and proposals to city finance officer	Early January
Budget work session(s) with staff members and city council	January 19 (some cities may hold additional work sessions and would add those into their schedule)
City finalizes budget plan to complete information required in Proposed Tax Rate form; council schedules Proposed Tax Rate public hearing	March 2
City submits Proposed Tax Rate form to Iowa Department of Management	March 5*
Notice of hearing on Proposed Tax Rate published	March 26
Public hearing on Proposed Tax Rate (state code requires this hearing to be held separately of any other city council meeting and no other business may be discussed)	April 6
Council receives and adopts final proposed budget and schedules public hearing (this can be done in the same evening as the Proposed Tax Rate hearing, but it must be set up as a separate, regular council meeting)	April 6
Notice of hearing on adoption of final budget published	April 9
Budget hearing and adoption of final budget by resolution	April 20
Certified budget to county auditor and filed with IDOM	April 30*
Persons affected by the budget have 10 days after the date of certification to file a written protest	May 10*
IDOM certifies taxes back to county auditor	June 15*
Budget takes effect	July 1*
<p>NOTICE REQUIREMENT: Notice of the hearing on the Proposed Tax Rate and of the proposed annual budget must be given not more than 20* days nor less than 4* days before the date of the hearing.</p> <p>DETAILED BUDGET: The detailed budget must be available for public inspection at least 10* days before the final budget hearing and 20* days before final date for certification, and is to be available at the clerk’s and mayor’s offices and the public library, or posted at three places designated by ordinance if there is no library.</p>	



One-Stop Web References

The League's website has numerous reports and resources on budget matters.

Resources	Website
Iowa League of Cities	www.iowaleague.org <ul style="list-style-type: none"> • Finance Section in Resources area • Publications on Iowa's Property Tax System, City Property Tax Levies, Property Tax Assessments, Franchise Fees, Tax Increment Finance and more
Iowa Department of Management	dom.iowa.gov/local-government/city-resources
Iowa Department of Revenue Fuel Tax Refund Forms	revenue.iowa.gov/taxes/tax-guidance/sales-use-excise-tax/iowa-fuel-tax-information
Iowa Public Employees' Retirement System	www.ipers.org
Iowa Workforce Development	workforce.iowa.gov
Internal Revenue Service	www.irs.gov
Local Option Sales and Service Tax Information	revenue.iowa.gov/taxes/tax-guidance/sales-use-excise-tax/local-option-sales-tax-lost
Minimum Wage	The Iowa Division of Labor dial.iowa.gov The U.S Department of Labor www.dol.gov
Municipal Fire & Police Retirement System of Iowa	www.mfprsi.org
Publication Rates	www.inanews.com
Social Security Administration	www.ssa.gov
State Library of Iowa Enrich Iowa Funds	www.statelibraryofiowa.gov
U.S. Department of Labor	Consumer Price Index www.bls.gov/cpi Employment Cost Index www.bls.gov/eci/home.htm



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Iowa Department of Management - Local Government Property Valuation System
 31 - DUBUQUE COUNTY January 1, 2025 Taxable Valuations
 For FY2026/2027 Tax Levies
 By Levy Authority, By County

USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS

USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS

Code	Name	USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS			USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS		
		A VALUE FOR COMPUTING TAX RATES	B APPLICABLE INCREMENT VALUE	C DEBT SVC / 403.19 EXCL RATES *	D VALUE FOR COMPUTING TAXES LEVIED	E APPLICABLE INCREMENT VALUE	F DEBT SVC / 403.19 EXCL RATES *
RURAL	DUBUQUE	1,852,102,277	3,425,015	1,855,527,292	1,823,751,504	3,425,015	1,827,176,519
URBAN	DUBUQUE	4,331,947,740	935,097,819	5,267,045,559	4,261,227,005	935,097,819	5,196,324,824
	TOTAL FOR COUNTY	6,184,050,017	938,522,834	7,122,572,851	6,084,978,509	938,522,834	7,023,501,343
3131D001	DUBUQUE COUNTY ASSESSOR	3,042,987,640			3,008,826,196		
3131E001	DUBUQUE CITY ASSESSOR	3,141,062,377			3,076,152,313		
	TOTAL FOR ALL ASSESSORS	6,184,050,017			6,084,978,509		
3131G282	ASBURY REGULAR	305,473,824	79,071,234	384,545,058	304,530,050	79,071,234	383,601,284
3131G282	ASBURY AGRICULTURAL	512,740			512,740		
3131G283	BALLTOWN REGULAR	4,185,884		4,185,884	4,172,556		4,172,556
3131G283	BALLTOWN AGRICULTURAL	88			88		
3131G284	BANKSTON REGULAR	1,091,103		1,091,103	1,074,340		1,074,340
3131G284	BANKSTON AGRICULTURAL	260,172			260,172		
3131G285	BERNARD REGULAR	3,613,054		3,613,054	3,579,236		3,579,236
3131G285	BERNARD AGRICULTURAL	51,444			51,444		
3131G286	CASCADE REGULAR	114,894,385	10,746,879	125,641,264	114,894,385	10,746,879	125,641,264
3131G286	CASCADE AGRICULTURAL	322,199			322,199		
3131G287	CENTRALIA REGULAR	5,276,821		5,276,821	5,252,362		5,252,362
3131G287	CENTRALIA AGRICULTURAL	504,707			504,707		
3131G288	DUBUQUE REGULAR	3,137,181,478	694,617,071	3,831,798,549	3,072,271,414	694,617,071	3,766,888,485
3131G288	DUBUQUE AGRICULTURAL	3,460,836			3,460,836		
3131G289	DURANGO REGULAR	894,101		894,101	886,409		886,409
3131G290	DYERSVILLE REGULAR	261,847,617	40,211,306	302,058,923	259,284,098	40,211,306	299,495,404
3131G290	DYERSVILLE AGRICULTURAL	1,370,017			1,370,017		
3131G291	EPWORTH REGULAR	72,204,726	23,685,628	95,890,354	71,942,880	23,685,628	95,628,508
3131G291	EPWORTH AGRICULTURAL	709,290			709,290		
3131G292	FARLEY REGULAR	100,258,948	24,949,753	125,208,701	99,859,132	24,949,753	124,808,885
3131G292	FARLEY AGRICULTURAL	467,124			467,124		
3131G293	GRAF REGULAR	2,914,400		2,914,400	2,899,538		2,899,538
3131G293	GRAF AGRICULTURAL	36,191			36,191		
3131G294	HOLY CROSS REGULAR	14,627,852		14,627,852	14,566,671		14,566,671
3131G294	HOLY CROSS AGRICULTURAL	93,880			93,880		
3131G295	LUXEMBURG REGULAR	13,747,556	2,846,040	16,593,596	13,689,229	2,846,040	16,535,269
3131G295	LUXEMBURG AGRICULTURAL	211,200			211,200		
3131G296	NEW VIENNA REGULAR	20,355,456		20,355,456	20,214,813		20,214,813
3131G296	NEW VIENNA AGRICULTURAL	241,027			241,027		
3131G297	PEOSTA REGULAR	212,781,511	54,256,755	267,038,266	212,210,966	54,256,755	266,467,741
3131G297	PEOSTA AGRICULTURAL	925,306			925,306		
3131G298	RICKARDSVILLE REGULAR	10,281,738		10,281,738	10,201,299		10,201,299
3131G298	RICKARDSVILLE AGRICULTURAL	452,606			452,606		
3131G299	SAGEVILLE REGULAR	11,764,198		11,764,198	11,428,460		11,428,460
3131G299	SAGEVILLE AGRICULTURAL	217,719			217,719		

*403.19 excludes PPEL FY01 and beyond and ISL FY14 and beyond
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Subject to change due to court orders, settlements, etc.

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3131G300	SHERRILL REGULAR	7,564,655		7,564,655	7,527,282		7,527,282
3131G301	WORTHINGTON REGULAR	15,650,049	1,605,198	17,255,247	15,450,540	1,605,198	17,055,738
3131G301	WORTHINGTON AGRICULTURAL	152,139			152,139		
3131G302	ZWINGLE REGULAR	2,339,806		2,339,806	2,292,747		2,292,747
3131G302	ZWINGLE AGRICULTURAL	49,514			49,514		
	TOTAL FOR ALL CITIES	4,328,987,361	931,989,864	5,250,939,026	4,258,266,626	931,989,864	5,180,218,291
31311863	DUBUQUE	4,605,158,258	779,625,133	5,384,783,391	4,526,852,930	779,625,133	5,306,478,063
31494041	MAQUOKETA	6,996,749		6,996,749	5,920,895		5,920,895
31534446	MONTICELLO	1,057,856		1,057,856	1,056,357		1,056,357
31316961	WESTERN DUBUQUE CO	1,571,153,436	158,897,701	1,730,051,139	1,551,464,611	158,897,701	1,710,362,312
	TOTAL FOR ALL K-12 SCHOOLS	6,184,366,301	938,522,834	7,122,889,135	6,085,294,793	938,522,834	7,023,817,627
3182F009	EASTERN IOWA CC	6,996,749		6,996,749	5,920,895		5,920,895
3157F010	KIRKWOOD CC	1,057,856		1,057,856	1,056,357		1,056,357
3196F001	NORTHEAST IOWA CC	6,175,995,412	938,522,834	7,114,518,246	6,078,001,257	938,522,834	7,016,524,091
	TOTAL FOR ALL COMMUNITY COLLEGES	6,184,050,017	938,522,834	7,122,572,851	6,084,978,509	938,522,834	7,023,501,343
3131K001 1	CASCADE-CASCADE FIRE	38,941,497			38,488,650		
3131K001 2	CASCADE-FARLEY FIRE	1,504,427			1,500,931		
3131K001 3	CASCADE-HOPKINTON FIRE	99,234			97,154		
3131K001 4	CASCADE-WORTHINGTON FIRE/BI COUNTY AMB	6,426,327			6,408,889		
3131K001 5	CASCADE-WORTHINGTON FIRE/CASCADE AMB	4,346,401			4,325,511		
3131K002 1	CENTER-ASBURY FIRE	56,058,049			56,000,253		
3131K002 2	CENTER-CENTRALIA FIRE	101,676,652			100,528,506		
3131K002 3	CENTER-EPWORTH FIRE	3,868,964			3,856,681		
3131K002 4	CENTER-SHERRILL FIRE	7,085,411			7,056,493		
3131K003 1	CONCORD - HOLY CROSS FIRE	41,384,598			40,853,688		
3131K003 2	CONCORD - SHERRILL FIRE	6,099,277			6,057,250		
3131K004 1	DODGE - DYERSVILLE FIRE	39,139,046			39,062,635		
3131K004 2	DODGE - FARLEY FIRE	22,772,361			22,590,331		
3131K004 3	DODGE - WORTHINGTON FIRE	24,640,991			24,423,814		
3131K005 1	DUBUQUE - ASBURY FIRE	199,321,103			196,661,896		
3131K005 2	DUBUQUE - SHERRILL FIRE	60,600,999			60,597,917		
3131K006 1	IOWA - EPWORTH FIRE	24,304,819			23,635,188		
3131K006 2	IOWA - FARLEY FIRE	13,461,074			13,374,491		
3131K006 4	IOWA - HOLY CROSS FIRE	12,122,777			11,570,597		
3131K006 3	IOWA - SHERRILL FIRE	380,399			375,704		
3131K007	JEFFERSON	73,690,836			72,384,207		
3131K008 3	LIBERTY - HOLY CROSS FIRE/H C AMB	20,531,022			17,376,106		
3131K008 2	LIBERTY - NEW VIENNA FIRE/BI C AMB	11,338,130			11,325,669		
3131K008 1	LIBERTY - NEW VIENNA FIRE/H C AMB	21,044,683			20,628,931		
3131K009	MOSALEM	126,491,118			123,708,736		
3131K010 1	NEW WINE - DYERSVILLE FIRE	45,188,344			42,487,066		

*403.19 excludes PPEL FY01 and beyond and ISL FY14 and beyond
 12/30/2025 10:05:59 AM

Subject to change due to court orders, settlements, etc.

Iowa Department of Management - Local Government Property Valuation System
 31 - DUBUQUE COUNTY January 1, 2025 Taxable Valuations
 For FY2026/2027 Tax Levies
 By Levy Authority, By County

USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS

USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS

Code	Name	USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS			USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS		
		A VALUE FOR COMPUTING TAX RATES	B APPLICABLE INCREMENT VALUE	C DEBT SVC / 403.19 EXCL RATES *	D VALUE FOR COMPUTING TAXES LEVIED	E APPLICABLE INCREMENT VALUE	F DEBT SVC / 403.19 EXCL RATES *
3131K010 2	NEW WINE - FARLEY FIRE	4,601,489			4,574,607		
3131K010 3	NEW WINE - NEW VIENNA FIRE	24,566,803			22,646,130		
3131K011	PERU	156,351,694			155,592,726		
3131K012 1	PRAIRIE CREEK-BERNARD FIRE	55,155,147			54,038,187		
3131K012 2	PRAIRIE CREEK-EPWORTH FIRE	4,919,252			4,905,992		
3131K013 1	TABLE MOUND-CENTRALIA PEOSTA FIRE	36,045,867			36,029,079		
3131K013 2	TABLE MOUND-DUBUQUE FIRE	7,666,194			7,656,097		
3131K013 3	TABLE MOUND-EPWORTH FIRE	34,020,961			34,004,173		
3131K013 4	TABLE MOUND-KEY WEST FIRE	193,500,201			192,313,998		
3131K014 1	TAYLOR - EPWORTH FIRE	39,014,891			38,901,629		
3131K014 2	TAYLOR - FARLEY FIRE	21,075,047			20,957,274		
3131K015 1	VERNON-CENTRALIA PEOSTA FIRE	76,444,359			76,413,725		
3131K015 2	VERNON-EPWORTH FIRE	131,548,876			129,971,475		
3131K016 1	WASHINGTON-BERNARD FIRE	3,930,686			3,917,064		
3131K016 2	WASHINGTON-KEY WEST FIRE	43,421,689			39,575,984		
3131K016 3	WASHINGTON-LA MOTTE FIRE	6,022,871			6,012,516		
3131K017 1	WHITE WATER-CASCADE FIRE	48,459,027			48,033,456		
3131K017 2	WHITE WATER-EPWORTH FIRE	2,839,584			2,830,098		
	TOTAL FOR ALL TOWNSHIPS	1,852,102,277			1,823,751,504		
3131C001	DUBUQUE COUNTY AG EXTENSION	6,184,050,017			6,084,978,509		
3131L001	SUNNYCREST MANOR COUNTY HOSPITAL	6,184,050,017	938,522,834	7,122,572,851	6,084,978,509	938,522,834	7,023,501,343

*403.19 excludes PPEL FY01 and beyond and ISL FY14 and beyond
 12/30/2025 10:05:59 AM

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BI-COUNTY AMBULANCE

1503 6TH STREET SE • PO BOX 27 • DYERSVILLE, IA 52040
PH 563 - 875 - 8628 • FAX 563 - 875 - 2764

Dyersville City Council
C/O Tricia Maiers, clerk
340 1ST AVENUE E
DYERSVILLE, IA 52040

December 15, 2025

Subject: Bi-County Ambulance 2025 Update

Dear Dyersville City Councilmembers,

I hope this message finds you well. On behalf of Bi-County Ambulance, I am writing to provide you with an update on our service performance, highlight our accomplishments from the past year, and share our goals for the upcoming year. We hope this letter will serve as a comprehensive update and reaffirm our commitment to transparency and collaboration.

Service Performance

Since January 1, 2025, twenty-four volunteers from Bi-County Ambulance responded to 450 service requests across local townships in Dubuque and Delaware County, including in the cities of Dyersville, New Vienna, and Worthington, with:

- An average response time (from page until arrival on scene) of 12.5 minutes
- At least one paramedic on 45% of calls.

We are proud of our volunteers' dedication and grateful for the strong partnerships with local law enforcement and first responders, whose early interventions further enhance patient outcomes.

Accomplishments

In the past year, we have:

- Completed a State inspection, with no findings noted.
- Implemented clinical quality audits of all calls run, to improve clinical care.
- Increased membership by a net of 3 volunteers.
- Hosted an EMT class, through NICC, which will finish in January with 9 students. Most students were sponsored by Bi-County Ambulance or other local EMS agencies.
- Strengthened relationships, largely through collaborative training, with first responders from New Vienna and Worthington.

Goals

In 2026, we plan to

- Continue recruitment and retention efforts.
- Secure additional sources of public funding.
- Initiate a public education program.

Funding & Support

Our operations are sustained through service billing, donations, and contracted funds. As expenses continue to increase faster than insurance payments, your township's financial contribution is vital to our continued success. We are deeply grateful for your investment and respectfully request continued financial support in the upcoming year to ensure we can maintain our high standards of service.

Partnership

We value your ongoing partnership and the trust you place in Bi-County Ambulance. Your support allows us to continue delivering life-saving care to our communities. If you have any questions or would like additional information, please contact us at 563-875-8628 or servicedirector@bicountyamb.com.

Thank you for your time, consideration, and commitment to the health and safety of our residents.

On behalf of the Bi-County Ambulance Board of Directors,



Elizabeth A. Hager, MBA, NRP, CCP
Service Director, Bi-County Ambulance

**Bi-County Ambulance
Projected Budget Overview
July 2026 - June 2027**

INCOME:

Transfer from Reserves

400 – Ambulance 260,000.00

410 – Contracts

411 – City of Dyersville 44,770.00

412 – City of New Vienna 3,850.00

413 – City of Worthington 3,820.00

414 – Bremen Township 4,700.00

415 – Cascade Township 1,240.00

416 – Colony Township 659.00

417 – Dodge Township 1,253.00

418 – Liberty Township 941.00

419 – New Wine Township 3,112.00

420 – North Fork Township 2,776.00

410 – Contract Totals 67,121.00

Other Income

440 - Donations

450 - Reimbursements

490 - Interest Income

497 - Tom Hancock Grant

Iowa Off-Set Program

8,000.00

GEMT

5,000.00

Fuel Tax Refund

500.00

Total Other Income 13,500.00

TOTAL INCOME: 340,621.00

EXPENSES:

500 – Labor Costs

501 – Financial Officer Salary 20,000.00

504 – Crew Wages/Salary 40,000.00

506 – Federal Payroll Taxes 8,100.00

510 – State Unemployment Taxes 100.00

511 – Service Director 30,000.00

513 - Assistant Financial Officer Salary 26,000.00

Bi-County Ambulance
Projected Budget Overview
July 2026 - June 2027

515 - Base Pay

500 – Total Labor Costs **124,200.00**

520 – Employee Benefits

524 – Part-time Retirement Fund - IPERS 6,850.00

525 – Uniforms 800.00

528 – Employee Health 340.00

520 – Total Employee Benefits **7,990.00**

529 – Monthly Meeting Supplies -

530 – Training and Education

531 - NICC EMT Class 3,500.00

533 - NICC CEH Fees 200.00

542 - NREMT Fees 116.00

530 - Total Training and Education **3,816.00**

550 – CPR/ACLS/PALS

553 - Audio Visual -

555 - CPR Cards 408.00

556 - CPR Supplies/Equipment -

550 – Total CPR/ACLS/PALS **408.00**

560 – Utilities

561 – Rent 17,100.00

563 - Phone-Cellular (Ambulance) 2,400.00

564 - Building Repairs & Maintenance 100.00

565 - Other-Misc 100.00

560 – Total Utilities **19,700.00**

570 – Administrative Costs

571 – Postage-US Postal Service 150.00

572 – Shipping-UPS & Others 150.00

573 – P.O. Box Rental 100.00

574 - Office Equipment Repair -

575 – Office Electronics Repair 500.00

576 – PCC Billing Service 17,500.00

578 - Other Software 8,000.00

579 – Supplies 700.00

580 – Printing Costs 800.00

581 – Office – Other 500.00

583 - Office Furniture 800.00

Bi-County Ambulance**Projected Budget Overview****July 2026 - June 2027**

584 – Office Equipment (copier/printer)	330.00	
586 – Accounting	1,980.00	
587 – Legal Costs	-	
570 – Total Administrative Costs		31,510.00
590 – Vehicle		
591 – Fuel	7,000.00	
593 - Oil	200.00	
595 – Unit 651 Tires	-	
596 – Unit 652 Tires	2,000.00	
597 – Unit 651 Repairs/Maintenance	1,500.00	
598 – Unit 652 Repairs/Maintenance	1,750.00	
599 - Other/Misc	500.00	
590 – Total Vehicle		12,950.00
610 – Insurance		
611 - Vehicle	-	
613 - Malpractice	-	
614 - Work Comp	268.00	
615 - Building & Property	-	
616 - General Liability	10,510.00	
617 - Other Insurance	194.00	
619 - Patient Reimbursement	-	
610 – Total Insurance		10,972.00
620 – Interest and Bank Expense		175.00
630 – Dues & Subscriptions (County Revolving Fund)		15,000.00
640 – Professional Costs		
641 - IEMSA Affiliate Membership	200.00	
642 – Dubuque County EMS Association Dues	50.00	
645 - Other-Misc	650.00	
648 – E911 Fees	2,000.00	
640 Total Professional Costs		2,900.00
650 – Bad Debt		85,000.00
Medicare, Medicaid, Hardship Cases and Other Insurance Write-offs		
660 – Medical Supplies/Equipment		13,500.00

**Bi-County Ambulance
Projected Budget Overview
July 2026 - June 2027**

680 – Ambulance Equipment Expense (Repairs & Maintenance)		
681 - Repairs & Maintenance	2,000.00	
680 – Total Ambulance Equipment Expense (Repairs & Maintenance)		\$2,000
700 – Depreciation		
701 - Miscellaneous		
702 - New Equipment		1,500.00
703 - Monitor/Cot Replacement		
710 - Meeting Expense		
711 - Christmas Party		
New Equipment		-
Designated Funds:		
-Ambulance replacement fund	12,000.00	
-Special Equipment replacement fund	12,000.00	
Total Designated Funds:		24,000.00
TOTAL EXPENSES:		<u>340,621.00</u>

reconciliation -

Prepared and Submitted by:
Elizabeth Hager, MBA, NRP, CCP
Administrative Officer, Bi-County Ambulance
1503 6th St. S.E.
Dyersville, Iowa 52040
(563)875-8628 (Office)
(563)875-2764 (Fax)
(563)581-8775 (cell)

2026-2027 Dyersville Fire Department Budget

	City	Rural	Total	Increase
60100 Salaries				Decrease
Chief	\$ 3,250.00	\$ -	\$ 3,250.00	50
Asst. Chief	\$ 1,625.00	\$ -	\$ 1,625.00	25
Asst. Chief	\$ 1,625.00	\$ -	\$ 1,625.00	25
Captains (4) \$950 each	\$ 3,800.00	\$ -	\$ 3,800.00	100
Total	\$ 10,300.00	\$ 700.00	\$ 10,300.00	200
61100 FICA	\$ 700.00	\$ -	\$ 700.00	0
61200 Medicare	\$ 200.00	\$ -	\$ 200.00	0
61700 S.U.I. Insurance	\$ 100.00	\$ -	\$ 100.00	0
62100 Dues/Subscriptions				
IA Firefighters Association	\$ 840.00	\$ -	\$ 840.00	
Dubuque Co. FF Assoc.	\$ 150.00	\$ 100.00	\$ 250.00	
Delaware Co. FF Assoc.	\$ 25.00	\$ -	\$ 25.00	
IA Fire Chiefs Assoc.	\$ 150.00	\$ -	\$ 150.00	
Nat. Vol. Fire Council	\$ 50.00	\$ -	\$ 50.00	
Dub. County E.M. S. Council	\$ 50.00	\$ -	\$ 50.00	
C.I.T.A.	\$ 25.00	\$ -	\$ 25.00	
Radio/Pager Maintance	\$ 1,500.00	\$ 700.00	\$ 2,200.00	
Total	\$ 2,790.00	\$ 800.00	\$ 3,590.00	
62300 Meetings /Training				
State Fire School	\$ 600.00	\$ 600.00	\$ 1,200.00	
Convention	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	
F.D.I.C.	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	2000
Fire Chiefs Conference	\$ 800.00	\$ 800.00	\$ 1,600.00	
IFA Midyear	\$ 1,600.00	\$ 1,600.00	\$ 3,200.00	400
C.I.T.A.	\$ 250.00	\$ 250.00	\$ 500.00	
Fire/Rescue Conf.	\$ -	\$ -	\$ -	
Misc. Training	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	
Total	\$ 8,750.00	\$ 8,750.00	\$ 17,500.00	2400
63108 Building/Grounds Maintenance				
Grounds/Repairs	\$ 2,000.00	\$ -	\$ 2,000.00	
Snow Removal	\$ 3,000.00	\$ -	\$ 3,000.00	
Building/Office Repairs	\$ 5,000.00	\$ -	\$ 5,000.00	5000
Total	\$ 10,000.00	\$ -	\$ 10,000.00	5000
67502 BUILDING IMPROVEMENTS				
Dispatch Office Upgrade	\$ 10,000.00	\$ -	\$ 10,000.00	500
Total	\$ 10,000.00		\$ 10,000.00	500

2026-2027 Dyersville Fire Department Budget

	City	Rural	Total	page 2 increase
63180 Gas/Fuel/Diesel	\$ 3,000.00	\$ 2,500.00	\$ 5,500.00	
63320 Vehicle Maint.	\$ 7,500.00	\$ 4,000.00	\$ 11,500.00	2000
63710 Electricity	\$ 6,000.00	\$ -	\$ 6,000.00	0
63711 Gas Heat	\$ 4,000.00	\$ -	\$ 4,000.00	0
63730 Telephone	\$ 1,600.00	\$ -	\$ 1,600.00	
City Internet/Smart 911	\$ 600.00	\$ -	\$ 600.00	
Fire Alarm Monitoring	\$ 600.00	\$ -	\$ 600.00	
Office/Mobile Computers	\$ 1,000.00	\$ -	\$ 1,000.00	
Cable TV	\$ 1,300.00	\$ -	\$ 1,300.00	
Total	\$ 5,100.00	\$ -	\$ 5,100.00	
64080 Insurance	\$ 17,600.00	\$ 17,600.00	\$ 35,200.00	1700
65407 Dept. Supplies				
General	\$ 5,500.00	\$ 2,000.00	\$ 7,500.00	1000
Air Comp. Maint.& Air Test	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	
Medical Update	\$ 350.00	\$ 350.00	\$ 700.00	
Fire Prevention	\$ 225.00	\$ 225.00	\$ 450.00	
Batteries	\$ 600.00	\$ 600.00	\$ 1,200.00	
Total	\$ 8,175.00	\$ 4,675.00	\$ 12,850.00	1000
67270 New Equipment				
Computer Update	\$ 1,050.00	\$ 1,050.00	\$ 2,100.00	1000
Turnout Gear	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	92000
Hose	\$ 500.00	\$ 500.00	\$ 1,000.00	
Nozzles/Misc	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	
Total	\$ 53,350.00	\$ 53,350.00	\$ 106,700.00	61000
LOSAP	\$ 20,000.00			20000
TOTAL	\$ 167,565.00	\$ 92,375.00	\$ 259,940.00	83800
Capital Improvement				
Van Replacement	\$ 70,000.00			70000
Total	\$ 237,565.00	\$ 92,375.00	\$ 329,940.00	153800

FY26 Budget proposal		FY25	FY26	FY26	FY27
		Actual	Proposed	Updated 12-25	Proposed
ESTIMATED REVENUES:					
Dubuque County Library Agency	\$ 7,393.66	\$ 8,500.00	\$ 8,500.00	\$ 7,500.00	
Fees from copier, R/P, etc.	\$ 3,365.41	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	
Open Access	\$ 8,324.01	\$ 8,500.00	\$ 8,500.00	\$ 9,300.00	
Access Plus / ILL	\$ 1,193.29	\$ 1,200.00	\$ 1,200.00	\$ 1,300.00	
Direct State Aid	\$ 2,060.42	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	
TOTAL:	\$ 22,336.79	\$ 23,800.00	\$ 23,800.00	\$ 23,700.00	
ESTIMATED EXPENDITURES:					
PERSONAL SERVICES					
Wages	\$ 325,516.69	\$ 341,663.00	\$ 343,000.00	\$ 351,880.00	
FICA	\$ 19,633.12	\$ 21,183.00	\$ 21,266.00	\$ 21,266.00	
Medicare	\$ 4,591.83	\$ 4,954.00	\$ 4,974.00	\$ 4,974.00	
IPERS	\$ 29,770.02	\$ 32,253.00	\$ 32,379.00	\$ 32,379.00	
SUI	\$ 474.76	\$ 246.00	\$ 343.00	\$ 500.00	
Group Insurance	\$ 37,129.43	\$ 45,536.00	\$ 45,000.00	\$ 49,000.00	
Meetings and training	\$ 1,612.98	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00	
Dues and memberships	\$ 906.00	\$ 850.00	\$ 850.00	\$ 850.00	
TOTAL:	\$ 419,634.83	\$ 449,185.00	\$ 448,812.00	\$ 463,349.00	
CONTRACTUAL SERVICES:					
Utilities (telephone)	\$ -				
Electricity	\$ 11,977.40	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	
Gas / Heat	\$ 3,293.03	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
Insurance (bldg)	\$ 10,321.11	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	
Legal Fees	\$ -				
Custodial services	\$ 12,300.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	
Window cleaning	\$ 368.00	\$ 600.00	\$ 600.00	\$ 600.00	
Service / Maintenance Contra	\$ 7,277.13	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
TOTAL:	\$ 45,536.67	\$ 47,100.00	\$ 50,100.00	\$ 50,100.00	
SUPPLIES:					
General library supplies	\$ 8,638.71	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	
Program fees & supplies	\$ 1,164.70	\$ 2,500.00	\$ 1,500.00	\$ 2,500.00	
Marketing & advertising	\$ 603.53	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Maintenance and Repairs	\$ 8,821.93	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
TOTAL	\$ 19,228.87	\$ 20,500.00	\$ 19,500.00	\$ 20,500.00	
BOOKS AND MATERIALS					
Adult fiction	\$ 6,041.58	\$ 8,000.00	\$ 6,000.00	\$ 8,000.00	
Adult nonfiction	\$ 3,251.23	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00	
YA fiction	\$ 2,097.58	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
YA nonfiction	\$ 767.29	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Juvenile fiction	\$ 4,675.19	\$ 8,500.00	\$ 7,000.00	\$ 8,500.00	
Juvenile nonfiction	\$ 2,740.06	\$ 4,000.00	\$ 3,373.00	\$ 4,000.00	
Large Print	\$ 1,011.41	\$ 3,500.00	\$ 3,000.00	\$ 3,500.00	
Electronic media (ebooks, etc)	\$ 6,528.84	\$ 10,000.00	\$ 8,000.00	\$ 10,000.00	
Reference & electronic databa	\$ 1,011.81	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
Periodicals and newspapers	\$ 3,867.04	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
Audiobooks (CD, playaway)	\$ 1,979.84	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00	
Software & Gaming	\$ 1,101.65	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	
DVDs	\$ 4,987.76	\$ 5,000.00	\$ 4,500.00	\$ 4,200.00	
SS / Creation Station / LoT	\$ 1,059.23	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	
TOTAL:	\$ 41,120.51	\$ 60,000.00	\$ 50,373.00	\$ 58,700.00	
TOTAL EXPENDITURES:	\$ 525,520.88	\$ 576,785.00	\$ 568,785.00	\$ 592,649.00	
TOTAL REVENUES:	\$ 22,336.79	\$ 23,800.00	\$ 23,800.00	\$ 23,700.00	
ACTUAL ASKING	\$ 503,184.09	\$ 552,985.00	\$ 544,985.00	\$ 568,949.00	