

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: 12/31/2025

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: 12/31/2025

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: 12/31/2025

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: 12/31/2025

Defined Budgets

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

Budget Worksheet

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

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: 12/31/2025

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: 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: 12/31/2025

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: 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: 12/31/2025

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: 12/31/2025

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: 12/31/2025

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: 12/31/2025

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: 12/31/2025

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: 12/31/2025

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: 12/31/2025

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