



# Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

ExpenseMinor;SourceMajo...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 001 - GENERAL FUND</b>						
<b>Revenue</b>						
40 - TAXES	3,195,104.00	3,195,104.00	134,509.18	2,020,857.17	-1,174,246.83	36.75%
41 - LICENSES AND PERMITS	21,515.00	21,515.00	629.00	10,688.15	-10,826.85	50.32%
43 - USE OF MONEY & PROPERTY	133,000.00	133,000.00	14,144.01	100,616.54	-32,383.46	24.35%
44 - INTERGOVERNMENTAL	37,300.00	37,300.00	0.00	19,891.95	-17,408.05	46.67%
45 - CHARGES FOR SERVICES	224,000.00	224,000.00	13,318.57	62,938.63	-161,061.37	71.90%
47 - MISCELLANEOUS REVENUES	53,500.00	53,500.00	1,238.61	79,610.55	26,110.55	48.80%
48 - OTHER FINANCING SOURCES	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00%
<b>Revenue Total:</b>	<b>3,665,419.00</b>	<b>3,665,419.00</b>	<b>163,839.37</b>	<b>2,294,602.99</b>	<b>-1,370,816.01</b>	<b>37.40%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	1,360,761.00	1,359,186.00	94,101.62	947,074.36	412,111.64	30.32%
61 - EMPLOYEE BENEFITS & COSTS	475,513.00	475,222.00	76,490.09	349,946.85	125,275.15	26.36%
62 - STAFF DEVELOPMENT	260,340.00	260,340.00	36,448.83	226,534.50	33,805.50	12.99%
63 - REPAIR, MAINTENANCE & UTILITIES	346,950.00	346,950.00	23,966.22	235,101.43	111,848.57	32.24%
64 - CONTRACTUAL SERVICES	588,931.00	578,931.00	61,274.41	478,124.92	100,806.08	17.41%
65 - COMMODITIES	221,425.00	220,925.00	6,107.83	117,582.33	103,342.67	46.78%
67 - CAPITAL OUTLAY	335,450.00	275,450.00	63,035.31	290,357.66	-14,907.66	-5.41%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>3,589,370.00</b>	<b>3,517,004.00</b>	<b>361,424.31</b>	<b>2,644,722.05</b>	<b>872,281.95</b>	<b>24.80%</b>
<b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b>	<b>76,049.00</b>	<b>148,415.00</b>	<b>-197,584.94</b>	<b>-350,119.06</b>	<b>-498,534.06</b>	<b>335.91%</b>
<b>Fund: 002 - LIBRARY TRUST FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	350.00	350.00	55.40	460.80	110.80	31.66%
45 - CHARGES FOR SERVICES	40,000.00	40,000.00	1,404.36	24,716.36	-15,283.64	38.21%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>40,350.00</b>	<b>40,350.00</b>	<b>1,459.76</b>	<b>25,177.16</b>	<b>-15,172.84</b>	<b>37.60%</b>
<b>Expense</b>						
67 - CAPITAL OUTLAY	40,000.00	40,000.00	4,282.54	30,096.05	9,903.95	24.76%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>4,282.54</b>	<b>30,096.05</b>	<b>9,903.95</b>	<b>24.76%</b>
<b>Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):</b>	<b>350.00</b>	<b>350.00</b>	<b>-2,822.78</b>	<b>-4,918.89</b>	<b>-5,268.89</b>	<b>1,505.40%</b>
<b>Fund: 110 - ROAD USE FUND</b>						
<b>Revenue</b>						
44 - INTERGOVERNMENTAL	648,000.00	648,000.00	40,662.66	414,177.00	-233,823.00	36.08%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>648,000.00</b>	<b>648,000.00</b>	<b>40,662.66</b>	<b>414,177.00</b>	<b>-233,823.00</b>	<b>36.08%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	205,974.00	205,974.00	14,651.29	143,267.04	62,706.96	30.44%
61 - EMPLOYEE BENEFITS & COSTS	66,253.00	66,253.00	5,502.87	45,828.27	20,424.73	30.83%
63 - REPAIR, MAINTENANCE & UTILITIES	66,000.00	66,000.00	5,387.39	42,044.89	23,955.11	36.30%
64 - CONTRACTUAL SERVICES	55,000.00	55,000.00	15,231.98	36,190.67	18,809.33	34.20%
67 - CAPITAL OUTLAY	66,000.00	56,000.00	0.00	31,671.50	24,328.50	43.44%
68 - DEBT SERVICES	0.00	0.00	0.00	296.25	-296.25	0.00%
69 - TRANSFERS	5,192.00	5,192.00	0.00	0.00	5,192.00	100.00%
<b>Expense Total:</b>	<b>464,419.00</b>	<b>454,419.00</b>	<b>40,773.53</b>	<b>299,298.62</b>	<b>155,120.38</b>	<b>34.14%</b>
<b>Fund: 110 - ROAD USE FUND Surplus (Deficit):</b>	<b>183,581.00</b>	<b>193,581.00</b>	<b>-110.87</b>	<b>114,878.38</b>	<b>-78,702.62</b>	<b>40.66%</b>

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 02/28/2026**

ExpenseMinor;SourceMajo...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 112 - TRUST AND AGENCY FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	6,000.00	6,000.00	1,700.00	6,425.00	425.00	7.08%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>1,700.00</b>	<b>6,425.00</b>	<b>425.00</b>	<b>7.08%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	6,000.00	6,000.00	700.00	4,725.00	1,275.00	21.25%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>700.00</b>	<b>4,725.00</b>	<b>1,275.00</b>	<b>21.25%</b>
<b>Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>0.00%</b>
<b>Fund: 121 - L.O. SALES TAX RESERVE</b>						
<b>Revenue</b>						
40 - TAXES	620,000.00	620,000.00	51,865.33	445,313.37	-174,686.63	28.18%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>620,000.00</b>	<b>620,000.00</b>	<b>51,865.33</b>	<b>445,313.37</b>	<b>-174,686.63</b>	<b>28.18%</b>
<b>Expense</b>						
69 - TRANSFERS	370,000.00	370,000.00	0.00	0.00	370,000.00	100.00%
<b>Expense Total:</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>370,000.00</b>	<b>100.00%</b>
<b>Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>51,865.33</b>	<b>445,313.37</b>	<b>195,313.37</b>	<b>-78.13%</b>
<b>Fund: 122 - LOCAL OPTION SINKING FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 122 - LOCAL OPTION SINKING FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 128 - CDBG</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
44 - INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	212,500.00	0.00	212,500.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
49 - UNDEFINED	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>212,500.00</b>	<b>0.00</b>	<b>212,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
61 - EMPLOYEE BENEFITS & COSTS	0.00	0.00	0.00	0.00	0.00	0.00%
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
65 - COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00%
67 - CAPITAL OUTLAY	0.00	64,000.00	0.00	63,646.03	353.97	0.55%
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>64,000.00</b>	<b>0.00</b>	<b>63,646.03</b>	<b>353.97</b>	<b>0.55%</b>
<b>Fund: 128 - CDBG Surplus (Deficit):</b>	<b>0.00</b>	<b>148,500.00</b>	<b>0.00</b>	<b>148,853.97</b>	<b>353.97</b>	<b>-0.24%</b>
<b>Fund: 135 - DYERSVILLE TIF DIST FUND</b>						
<b>Revenue</b>						
40 - TAXES	2,659,210.00	2,659,210.00	7,526.48	1,285,132.37	-1,374,077.63	51.67%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 02/28/2026**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>ExpenseMinor;SourceMajo...</b>						
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>2,659,210.00</b>	<b>2,659,210.00</b>	<b>7,526.48</b>	<b>1,285,132.37</b>	<b>-1,374,077.63</b>	<b>51.67%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	0.00	30,000.00	0.00	27,835.00	2,165.00	7.22%
68 - DEBT SERVICES	2,022,780.00	2,022,780.00	3,217.93	1,566,792.65	455,987.35	22.54%
69 - TRANSFERS	569,191.00	569,191.00	0.00	0.00	569,191.00	100.00%
<b>Expense Total:</b>	<b>2,591,971.00</b>	<b>2,621,971.00</b>	<b>3,217.93</b>	<b>1,594,627.65</b>	<b>1,027,343.35</b>	<b>39.18%</b>
<b>Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):</b>	<b>67,239.00</b>	<b>37,239.00</b>	<b>4,308.55</b>	<b>-309,495.28</b>	<b>-346,734.28</b>	<b>931.11%</b>
<b>Fund: 200 - DEBT SERVICE</b>						
<b>Revenue</b>						
40 - TAXES	864,591.00	864,591.00	4,195.65	493,752.54	-370,838.46	42.89%
48 - OTHER FINANCING SOURCES	1,032,324.00	4,293,222.00	0.00	3,260,897.38	-1,032,324.62	24.05%
<b>Revenue Total:</b>	<b>1,896,915.00</b>	<b>5,157,813.00</b>	<b>4,195.65</b>	<b>3,754,649.92</b>	<b>-1,403,163.08</b>	<b>27.20%</b>
<b>Expense</b>						
68 - DEBT SERVICES	1,896,915.00	1,896,915.00	0.00	78,151.97	1,818,763.03	95.88%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>1,896,915.00</b>	<b>1,896,915.00</b>	<b>0.00</b>	<b>78,151.97</b>	<b>1,818,763.03</b>	<b>95.88%</b>
<b>Fund: 200 - DEBT SERVICE Surplus (Deficit):</b>	<b>0.00</b>	<b>3,260,898.00</b>	<b>4,195.65</b>	<b>3,676,497.95</b>	<b>415,599.95</b>	<b>-12.74%</b>
<b>Fund: 301 - CAPITAL PROJECTS FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
46 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	370,000.00	370,000.00	0.00	0.00	-370,000.00	100.00%
<b>Revenue Total:</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-370,000.00</b>	<b>100.00%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	370,000.00	370,000.00	21,941.69	462,387.95	-92,387.95	-24.97%
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>21,941.69</b>	<b>462,387.95</b>	<b>-92,387.95</b>	<b>-24.97%</b>
<b>Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-21,941.69</b>	<b>-462,387.95</b>	<b>-462,387.95</b>	<b>0.00%</b>
<b>Fund: 302 - CAP PROJECTS - EQUIPMENT</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 302 - CAP PROJECTS - EQUIPMENT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 303 - CAP PROJ - AQUATIC CENTER</b>						
<b>Expense</b>						
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 303 - CAP PROJ - AQUATIC CENTER Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 600 - WATER FUND</b>						
<b>Revenue</b>						
40 - TAXES	55,000.00	55,000.00	5,527.02	41,839.37	-13,160.63	23.93%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 02/28/2026**

ExpenseMinor;SourceMajo...	Original	Current	Period	Fiscal	Variance	Percent
	Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
45 - CHARGES FOR SERVICES	1,022,300.00	1,086,300.00	97,902.66	765,234.21	-321,065.79	29.56%
47 - MISCELLANEOUS REVENUES	10,000.00	10,000.00	0.00	8,618.52	-1,381.48	13.81%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>1,087,300.00</b>	<b>1,151,300.00</b>	<b>103,429.68</b>	<b>815,692.10</b>	<b>-335,607.90</b>	<b>29.15%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	173,770.00	173,770.00	13,263.74	121,455.35	52,314.65	30.11%
61 - EMPLOYEE BENEFITS & COSTS	81,791.00	81,791.00	16,531.78	65,960.20	15,830.80	19.36%
62 - STAFF DEVELOPMENT	9,500.00	9,500.00	2,636.57	5,808.45	3,691.55	38.86%
63 - REPAIR, MAINTENANCE & UTILITIES	148,500.00	148,500.00	23,909.77	106,238.63	42,261.37	28.46%
64 - CONTRACTUAL SERVICES	139,190.00	139,190.00	7,348.77	73,330.11	65,859.89	47.32%
65 - COMMODITIES	73,000.00	73,000.00	2,712.60	37,686.30	35,313.70	48.37%
67 - CAPITAL OUTLAY	122,500.00	122,500.00	-3,136.68	28,221.09	94,278.91	76.96%
68 - DEBT SERVICES	50,000.00	50,000.00	0.00	135.65	49,864.35	99.73%
69 - TRANSFERS	355,910.00	355,910.00	0.00	0.00	355,910.00	100.00%
<b>Expense Total:</b>	<b>1,154,161.00</b>	<b>1,154,161.00</b>	<b>63,266.55</b>	<b>438,835.78</b>	<b>715,325.22</b>	<b>61.98%</b>
<b>Fund: 600 - WATER FUND Surplus (Deficit):</b>	<b>-66,861.00</b>	<b>-2,861.00</b>	<b>40,163.13</b>	<b>376,856.32</b>	<b>379,717.32</b>	<b>13,272.19%</b>
<b>Fund: 601 - WATER SINKING FUND</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	29,300.00	29,300.00	0.00	0.00	-29,300.00	100.00%
<b>Revenue Total:</b>	<b>29,300.00</b>	<b>29,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-29,300.00</b>	<b>100.00%</b>
<b>Expense</b>						
68 - DEBT SERVICES	29,300.00	29,300.00	0.00	21,888.33	7,411.67	25.30%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>29,300.00</b>	<b>29,300.00</b>	<b>0.00</b>	<b>21,888.33</b>	<b>7,411.67</b>	<b>25.30%</b>
<b>Fund: 601 - WATER SINKING FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-21,888.33</b>	<b>-21,888.33</b>	<b>0.00%</b>
<b>Fund: 602 - WATER CAPITAL ACCOUNT</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
46 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 610 - SEWER FUND</b>						
<b>Revenue</b>						
40 - TAXES	2,000.00	2,000.00	327.56	1,641.59	-358.41	17.92%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
44 - INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	1,827,000.00	1,977,438.00	158,912.72	1,239,654.59	-737,783.41	37.31%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>1,829,000.00</b>	<b>1,979,438.00</b>	<b>159,240.28</b>	<b>1,241,296.18</b>	<b>-738,141.82</b>	<b>37.29%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	198,722.00	208,722.00	16,196.87	130,138.22	78,583.78	37.65%
61 - EMPLOYEE BENEFITS & COSTS	88,413.00	88,413.00	16,682.64	66,542.14	21,870.86	24.74%
62 - STAFF DEVELOPMENT	27,500.00	27,500.00	3,071.57	15,058.36	12,441.64	45.24%
63 - REPAIR, MAINTENANCE & UTILITIES	79,700.00	79,700.00	7,230.46	53,768.48	25,931.52	32.54%
64 - CONTRACTUAL SERVICES	155,445.00	155,445.00	7,366.66	57,528.38	97,916.62	62.99%
65 - COMMODITIES	61,000.00	61,000.00	8,285.25	79,693.48	-18,693.48	-30.65%
67 - CAPITAL OUTLAY	137,000.00	137,000.00	1,553.12	49,819.79	87,180.21	63.64%

**Budget Report**

For Fiscal: 2025-2026 Period Ending: 02/28/2026

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>ExpenseMinor;SourceMajo...</b>						
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	837,061.00	837,061.00	0.00	0.00	837,061.00	100.00%
<b>Expense Total:</b>	<b>1,584,841.00</b>	<b>1,594,841.00</b>	<b>60,386.57</b>	<b>452,548.85</b>	<b>1,142,292.15</b>	<b>71.62%</b>
<b>Fund: 610 - SEWER FUND Surplus (Deficit):</b>	<b>244,159.00</b>	<b>384,597.00</b>	<b>98,853.71</b>	<b>788,747.33</b>	<b>404,150.33</b>	<b>-105.08%</b>
<b>Fund: 611 - SEWER SINKING FUND</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	615,730.00	615,730.00	0.00	0.00	-615,730.00	100.00%
<b>Revenue Total:</b>	<b>615,730.00</b>	<b>615,730.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-615,730.00</b>	<b>100.00%</b>
<b>Expense</b>						
68 - DEBT SERVICES	615,730.00	615,730.00	0.00	44,979.58	570,750.42	92.69%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>615,730.00</b>	<b>615,730.00</b>	<b>0.00</b>	<b>44,979.58</b>	<b>570,750.42</b>	<b>92.69%</b>
<b>Fund: 611 - SEWER SINKING FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-44,979.58</b>	<b>-44,979.58</b>	<b>0.00%</b>
<b>Fund: 612 - SEWER CAPITAL ACCOUNT</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	9,531.85	-9,531.85	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,531.85</b>	<b>-9,531.85</b>	<b>0.00%</b>
<b>Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-9,531.85</b>	<b>-9,531.85</b>	<b>0.00%</b>
<b>Fund: 670 - SOLID WASTE FUND</b>						
<b>Revenue</b>						
40 - TAXES	0.00	0.00	0.00	0.00	0.00	0.00%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	441,100.00	484,810.00	38,580.38	298,573.19	-186,236.81	38.41%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>441,100.00</b>	<b>484,810.00</b>	<b>38,580.38</b>	<b>298,573.19</b>	<b>-186,236.81</b>	<b>38.41%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	38,841.00	38,841.00	2,915.04	29,022.62	9,818.38	25.28%
61 - EMPLOYEE BENEFITS & COSTS	17,310.00	17,310.00	4,152.22	15,009.55	2,300.45	13.29%
62 - STAFF DEVELOPMENT	500.00	500.00	0.00	62.25	437.75	87.55%
63 - REPAIR, MAINTENANCE & UTILITIES	1,000.00	1,000.00	74.78	489.29	510.71	51.07%
64 - CONTRACTUAL SERVICES	320,000.00	329,000.00	27,445.00	218,920.00	110,080.00	33.46%
65 - COMMODITIES	5,000.00	5,000.00	633.30	4,693.46	306.54	6.13%
67 - CAPITAL OUTLAY	30,000.00	30,000.00	0.00	15,399.91	14,600.09	48.67%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>412,651.00</b>	<b>421,651.00</b>	<b>35,220.34</b>	<b>283,597.08</b>	<b>138,053.92</b>	<b>32.74%</b>
<b>Fund: 670 - SOLID WASTE FUND Surplus (Deficit):</b>	<b>28,449.00</b>	<b>63,159.00</b>	<b>3,360.04</b>	<b>14,976.11</b>	<b>-48,182.89</b>	<b>76.29%</b>
<b>Fund: 899 - PAYROLL FUND</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 899 - PAYROLL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>782,966.00</b>	<b>4,483,878.00</b>	<b>-18,713.87</b>	<b>4,364,502.49</b>	<b>-119,375.51</b>	<b>2.66%</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - GENERAL FUND	76,049.00	148,415.00	-197,584.94	-350,119.06	-498,534.06
002 - LIBRARY TRUST FUND	350.00	350.00	-2,822.78	-4,918.89	-5,268.89
110 - ROAD USE FUND	183,581.00	193,581.00	-110.87	114,878.38	-78,702.62
112 - TRUST AND AGENCY FUND	0.00	0.00	1,000.00	1,700.00	1,700.00
121 - L.O. SALES TAX RESERVE	250,000.00	250,000.00	51,865.33	445,313.37	195,313.37
122 - LOCAL OPTION SINKING FUN	0.00	0.00	0.00	0.00	0.00
128 - CDBG	0.00	148,500.00	0.00	148,853.97	353.97
135 - DYERSVILLE TIF DIST FUND	67,239.00	37,239.00	4,308.55	-309,495.28	-346,734.28
200 - DEBT SERVICE	0.00	3,260,898.00	4,195.65	3,676,497.95	415,599.95
301 - CAPITAL PROJECTS FUND	0.00	0.00	-21,941.69	-462,387.95	-462,387.95
302 - CAP PROJECTS - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
303 - CAP PROJ - AQUATIC CENTEF	0.00	0.00	0.00	0.00	0.00
600 - WATER FUND	-66,861.00	-2,861.00	40,163.13	376,856.32	379,717.32
601 - WATER SINKING FUND	0.00	0.00	0.00	-21,888.33	-21,888.33
602 - WATER CAPITAL ACCOUNT	0.00	0.00	0.00	0.00	0.00
610 - SEWER FUND	244,159.00	384,597.00	98,853.71	788,747.33	404,150.33
611 - SEWER SINKING FUND	0.00	0.00	0.00	-44,979.58	-44,979.58
612 - SEWER CAPITAL ACCOUNT	0.00	0.00	0.00	-9,531.85	-9,531.85
670 - SOLID WASTE FUND	28,449.00	63,159.00	3,360.04	14,976.11	-48,182.89
899 - PAYROLL FUND	0.00	0.00	0.00	0.00	0.00
<b>Report Surplus (Deficit):</b>	<b>782,966.00</b>	<b>4,483,878.00</b>	<b>-18,713.87</b>	<b>4,364,502.49</b>	<b>-119,375.51</b>