

BANK TO BOOK RECONCILIATION				
9/30/2025				
BANK BALANCE @				
	CASH - FIDELITY BANK & TRUST			\$ 11,596,215.49
	CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND			\$ 37,290.60
	SUB TOTAL			\$ 11,633,506.09
ADD:	CD'S:	Bank/CD #	Maturity Date	
	ENLOW BUILDING CD	LIBERTY SAVINGS-10447	7/13/2026	\$ 11,896.60
	CEMETERY PERPETUAL CARE	HILLS BANK-30282503	2/11/2026	\$ 107,777.01
	LIBRARY-HANSEN DONATION CD	GREENSTATE-1041 (Old 1037)	8/4/2026	\$ 63,846.58
	LIBRARY-KROUTH PRINCIPAL CD	GREENSTATE-1042 (Old 1038)	6/2/2026	\$ 58,805.41
	LIBRARY-KROUTH INTEREST CD	GREENSTATE-1043 (Old 1039)	6/2/2026	\$ 27,567.48
	GEN FUND-STREETSCAPE-ACCIONA DONATION CD	GREENSTATE-1040 (Old 1033)	12/5/2025	\$ 7,977.31
	SAVINGS ACCOUNTS			
	GENERAL FUND SAVINGS	GREENSTATE-0001		\$ 5.00
	LIBRARY - KROUTH INTEREST	FIDELITY-SAVINGS ACCOUNT		\$ 8,528.72
	LIBRARY - M GRAY SAVINGS	FIDELITY-SAVINGS ACCOUNT		\$ 16,365.53
	TOTAL CD'S & SAVINGS ACCOUNTS			\$ 302,769.64
	SUB TOTAL			\$ 11,936,275.73
PLUS	O/S DEPOSITS			\$ -
PLUS	ADJUSTMENTS			\$ -
LESS:	O/S CREDIT CARD			\$ -
LESS:	O/S CHECKS			\$ 8,108.88
	ENDING BOOK BALANCE			\$ 11,928,166.85

CLERK'S REPORT FOR THE MONTH OF SEPTEMBER 2025

DESCRIPTION	CHECKING	INVESTMENT	BEGINNING BALANCE	RECEIPTS	TRANSFER IN	DISBURSED	TRANSFER OUT	NET CHANGE LIABILITIES	CLERK'S BALANCE
GENERAL									
*(001) GENERAL OPERATING FUND	\$ 2,548,669.51	\$ 5.00	\$ 2,548,674.51	\$ 187,959.53		\$ 162,419.08			\$ 2,574,214.96
** FIRE APPARATUS RESERVE	\$ 214,059.29	\$ -	\$ 214,059.29						\$ 214,059.29
POLICE APPARATUS RESERVE	\$ 150,727.05	\$ -	\$ 150,727.05						\$ 150,727.05
PARK & RECREATION RESERVE	\$ 17,340.39	\$ -	\$ 17,340.39						\$ 17,340.39
PUBLIC WORKS RESERVE	\$ 14,660.00	\$ -	\$ 14,660.00						\$ 14,660.00
CEMETERY BLDG/EQUIP INVESTMENT	\$ -	\$ -	\$ -						\$ -
SIGNS-ACCIONA DTN INVESTMENT	\$ -	\$ 7,894.14	\$ 7,894.14	\$ 83.17					\$ 7,977.31
PARK EQUIPMENT/RESERVE	\$ 24,246.00	\$ -	\$ 24,246.00						\$ 24,246.00
(022) CIVIC CENTER	\$ 59,210.46	\$ -	\$ 59,210.46	\$ 310.00		\$ 1,107.78			\$ 58,412.68
(027) MEMORIAL GARDEN PROJECT	\$ 414.00	\$ -	\$ 414.00						\$ 414.00
(028) SPLASH PAD RESERVE	\$ 100.00	\$ -	\$ 100.00						\$ 100.00
(031) LIBRARY	\$ 70,061.62	\$ 100,192.31	\$ 170,253.93	\$ 2,555.87		\$ 14,744.93			\$ 158,064.87
(036) TORT LIABILITY	\$ (57,975.23)	\$ -	\$ (57,975.23)	\$ 10,854.58					\$ (47,120.65)
SPECIAL REVENUE									
(110) ROAD USE TAX	\$ 298,709.69	\$ -	\$ 298,709.69	\$ 38,609.03		\$ 54,079.99			\$ 283,238.73
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 459,815.64	\$ -	\$ 459,815.64	\$ 39,251.71		\$ 31,931.47			\$ 467,135.88
(119) EMERGENCY TAX FUND	\$ 7,019.38	\$ -	\$ 7,019.38						\$ 7,019.38
(121) LOCAL OPTION SALES TAX	\$ 551,372.33	\$ -	\$ 551,372.33	\$ 27,467.89					\$ 578,840.22
(125) TIF	\$ 46,251.55	\$ -	\$ 46,251.55	\$ 12,898.26					\$ 59,149.81
(126) TIF LMI MEADOWS PT 4	\$ 83,542.25	\$ -	\$ 83,542.25	\$ 3,163.24					\$ 86,705.49
(160) REVOLVING LOAN FUND	\$ 137,082.45	\$ -	\$ 137,082.45						\$ 137,082.45
DEBT SERVICE									
(226) DEBT SERVICE	\$ 303,971.40	\$ -	\$ 303,971.40	\$ 28,037.46		\$ 600.00			\$ 331,408.86
CAPITAL PROJECTS									
(300) CAPITAL IMPROVEMENT RESERVE	\$ 316,165.69	\$ -	\$ 316,165.69	\$ 12,332.21					\$ 328,497.90
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00	\$ -	\$ 10,000.00						\$ 10,000.00
(308) PARK IMP - PEDERSEN VALLEY	\$ 14,827.20	\$ -	\$ 14,827.20						\$ 14,827.20
(312) DOWNTOWN EAST REDEVELOPMENT	\$ 172,412.82	\$ -	\$ 172,412.82						\$ 172,412.82
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ 8,798.20	\$ -	\$ 8,798.20			\$ 5,632.95			\$ 3,165.25
(322) SPLASH PAD	\$ -	\$ -	\$ -						\$ -
(324) WW TREATMT FAC IMP 2021	\$ 80,000.00	\$ -	\$ 80,000.00			\$ 245.00			\$ 79,755.00
(326) ROUNDABOUT MAIN & CEDAR	\$ 156,500.72	\$ -	\$ 156,500.72						\$ 156,500.72
(327) SPONSORED WATER QUALITY IMPE 2021	\$ (20,000.00)	\$ -	\$ (20,000.00)						\$ (20,000.00)
(329) EASTSIDE WATER MAINS PH1	\$ 320,331.70	\$ -	\$ 320,331.70						\$ 320,331.70
(331) CEDAR JOHNSON RD RECONSTRUCT	\$ 2,550,710.69	\$ -	\$ 2,550,710.69			\$ 38,955.16			\$ 2,511,755.53
(332) W MAIN ST IMPROVEMENT	\$ 546,302.20	\$ -	\$ 546,302.20						\$ 546,302.20
PERMANENT									
(500) CEMETERY PERPETUAL FUND	\$ 37,410.60	\$ 107,777.01	\$ 145,187.61						\$ 145,187.61
(501) KROUTH PRINCIPAL FUND	\$ -	\$ 58,176.59	\$ 58,176.59	\$ 663.60					\$ 58,840.19
(502) KROUTH INTEREST FUND	\$ -	\$ 27,257.36	\$ 27,257.36	\$ 310.12					\$ 27,567.48
ENTERPRISE									
(600) WATER FUND	\$ 450,234.89	\$ -	\$ 450,234.89	\$ 68,236.42		\$ 35,873.94	\$ 10,321.27		\$ 472,276.10
(603) WATER SINKING FUND	\$ 34,038.66	\$ -	\$ 34,038.66	\$ -	\$ 10,321.27				\$ 44,359.93
(610) SEWER FUND	\$ 877,038.88	\$ -	\$ 877,038.88	\$ 86,210.37		\$ 27,879.94	\$ 53,438.89		\$ 881,930.42
(611) SEWER FUND SPECIAL	\$ 753,168.50	\$ -	\$ 753,168.50	\$ -	\$ 53,438.89				\$ 806,607.39
(740) STORM WATER UTILITY	\$ 239,000.44	\$ -	\$ 239,000.44	\$ 6,221.21		\$ 1,048.96			\$ 244,172.69
TOTAL	\$ 11,476,218.97	\$ 301,302.41	\$ 11,777,521.38	\$ 525,164.67	\$ 63,760.16	\$ 374,519.20	\$ 63,760.16	\$ -	\$ 11,928,166.85
O/S CHECKS			\$40,650.70						\$8,108.88
ADJUSTMENTS			\$0.00						\$0.00
O/S DEPOSIT			\$0.00						\$0.00
O/S CREDIT CARD			\$0.00						\$0.00
BANK STATEMENT BALANCE			\$11,818,172.08						\$11,936,275.73

CITY OF WEST BRANCH
MTD TREASURERS REPORT
AS OF: SEPTEMBER 30TH, 2025

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	2,977,601.38	188,042.70	162,419.08	3,003,225.00	0.00	0.00	3,003,225.00
022-CIVIC CENTER	59,210.46	310.00	1,107.78	58,412.68	0.00	0.00	58,412.68
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	170,253.93	2,555.87	14,744.93	158,064.87	0.00	0.00	158,064.87
036-TORT LIABILITY	(57,975.23)	10,854.58	0.00	(47,120.65)	0.00	0.00	(47,120.65)
110-ROAD USE TAX	298,709.69	38,609.03	54,079.99	283,238.73	0.00	0.00	283,238.73
112-TRUST AND AGENCY	459,815.64	39,251.71	31,931.47	467,135.88	0.00	0.00	467,135.88
119-EMERGENCY TAX FUND	7,019.38	0.00	0.00	7,019.38	0.00	0.00	7,019.38
121-OPTION TAX	551,372.33	27,467.89	0.00	578,840.22	0.00	0.00	578,840.22
125-T I F	46,251.55	12,898.26	0.00	59,149.81	0.00	0.00	59,149.81
126-TIF LMI MEADOWS PT 4	83,542.25	3,163.24	0.00	86,705.49	0.00	0.00	86,705.49
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
226-GO DEBT SERVICE	303,971.40	28,037.46	600.00	331,408.86	0.00	0.00	331,408.86
300-CAPITAL IMPROV. RESERVE	316,165.69	12,332.21	0.00	328,497.90	0.00	0.00	328,497.90
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	0.00	14,827.20	0.00	0.00	14,827.20
312-DOWNTOWN EAST REDEVELOPME	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
321-WIDENING WAPSI CREEK @ BE	8,798.20	0.00	5,632.95	3,165.25	0.00	0.00	3,165.25
324-WW TREATMT FAC IMP 2021	80,000.00	0.00	245.00	79,755.00	0.00	0.00	79,755.00
326-ROUNDAABOUT MAIN & CEDAR-J	156,500.72	0.00	0.00	156,500.72	0.00	0.00	156,500.72
327-SPONS WATER QUAL IMP 2021	(20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)
329-EASTSIDE WATER MAIN PH1	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
331-CEDAR JOHNSON RD RECONS	2,550,710.69	0.00	38,955.16	2,511,755.53	0.00	0.00	2,511,755.53
332-W MAIN ST IMPROVE	546,302.20	0.00	0.00	546,302.20	0.00	0.00	546,302.20
500-CEMETERY PERPETUAL FUND	145,187.61	0.00	0.00	145,187.61	0.00	0.00	145,187.61
501-KROUTH PRINCIPAL FUND	58,176.59	663.60	0.00	58,840.19	0.00	0.00	58,840.19
502-KROUTH INTEREST FUND	27,257.36	310.12	0.00	27,567.48	0.00	0.00	27,567.48
600-WATER FUND	450,234.89	68,236.42	46,195.21	472,276.10	0.00	0.00	472,276.10
603-WATER SINKING FUND	34,038.66	10,321.27	0.00	44,359.93	0.00	0.00	44,359.93
610-SEWER FUND	877,038.88	86,210.37	81,318.83	881,930.42	0.00	0.00	881,930.42
611-SEWER FUND SPECIAL	753,168.50	53,438.89	0.00	806,607.39	0.00	0.00	806,607.39
740-STORM WATER UTILITY	239,000.44	6,221.21	1,048.96	244,172.69	0.00	0.00	244,172.69
GRAND TOTAL	11,777,521.38	588,924.83	438,279.36	11,928,166.85	0.00	0.00	11,928,166.85

*** END OF REPORT ***

CITY OF WEST BRANCH
YTD TREASURERS REPORT
AS OF: SEPTEMBER 30TH, 2025

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	3,220,597.35	286,477.88	503,850.23	3,003,225.00	0.00	0.00	3,003,225.00
022-CIVIC CENTER	61,098.15	860.00	3,545.47	58,412.68	0.00	0.00	58,412.68
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	215,963.28	3,527.04	61,425.45	158,064.87	0.00	0.00	158,064.87
036-TORT LIABILITY	1,577.05	11,283.91	59,981.61	(47,120.65)	0.00	0.00	(47,120.65)
110-ROAD USE TAX	284,973.83	94,711.28	96,446.38	283,238.73	0.00	0.00	283,238.73
112-TRUST AND AGENCY	535,294.96	46,991.43	115,150.51	467,135.88	0.00	0.00	467,135.88
119-EMERGENCY TAX FUND	7,019.38	0.00	0.00	7,019.38	0.00	0.00	7,019.38
121-OPTION TAX	497,744.44	81,095.78	0.00	578,840.22	0.00	0.00	578,840.22
125-T I F	43,717.03	15,432.78	0.00	59,149.81	0.00	0.00	59,149.81
126-TIF LMI MEADOWS PT 4	83,542.25	3,163.24	0.00	86,705.49	0.00	0.00	86,705.49
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
226-GO DEBT SERVICE	301,593.80	30,715.06	900.00	331,408.86	0.00	0.00	331,408.86
300-CAPITAL IMPROV. RESERVE	315,593.26	12,904.64	0.00	328,497.90	0.00	0.00	328,497.90
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	0.00	14,827.20	0.00	0.00	14,827.20
312-DOWNTOWN EAST REDEVELOPME	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
321-WIDENING WAPSI CREEK @ BE	12,835.10	0.00	9,669.85	3,165.25	0.00	0.00	3,165.25
324-WW TREATMT FAC IMP 2021	80,000.00	0.00	245.00	79,755.00	0.00	0.00	79,755.00
326-ROUNDAABOUT MAIN & CEDAR-J	156,500.72	0.00	0.00	156,500.72	0.00	0.00	156,500.72
327-SPONS WATER QUAL IMP 2021 (	20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)
329-EASTSIDE WATER MAIN PH1	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
331-CEDAR JOHNSON RD RECONS (	457,812.03)	3,529,500.00	559,932.44	2,511,755.53	0.00	0.00	2,511,755.53
332-W MAIN ST IMPROVE	41,500.00	520,774.70	15,972.50	546,302.20	0.00	0.00	546,302.20
500-CEMETERY PERPETUAL FUND	143,818.44	1,369.17	0.00	145,187.61	0.00	0.00	145,187.61
501-KROUTH PRINCIPAL FUND	58,176.59	663.60	0.00	58,840.19	0.00	0.00	58,840.19
502-KROUTH INTEREST FUND	27,257.36	310.12	0.00	27,567.48	0.00	0.00	27,567.48
600-WATER FUND	486,610.52	235,313.02	249,647.44	472,276.10	0.00	0.00	472,276.10
603-WATER SINKING FUND	13,396.12	30,963.81	0.00	44,359.93	0.00	0.00	44,359.93
610-SEWER FUND	861,793.27	289,055.11	268,917.96	881,930.42	0.00	0.00	881,930.42
611-SEWER FUND SPECIAL	646,290.72	160,316.67	0.00	806,607.39	0.00	0.00	806,607.39
740-STORM WATER UTILITY	239,492.60	19,025.28	14,345.19	244,172.69	0.00	0.00	244,172.69
GRAND TOTAL	8,513,742.36	5,374,454.52	1,960,030.03	11,928,166.85	0.00	0.00	11,928,166.85

*** END OF REPORT ***

PROGRAM EXPENDITURES FOR THE MONTH OF SEPTEMBER 2025

25.00%

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
PUBLIC SAFETY					
POLICE DEPARTMENT					
GENERAL FUND	\$ 635,858.00	\$ 39,992.41	\$ 138,727.08	\$ 497,130.92	21.82%
TORT LIABILITY	\$ 17,000.00	\$ -	\$ 13,209.25	\$ 3,790.75	77.70%
TRUST & AGENCY	\$ 156,982.00	\$ 11,698.72	\$ 40,798.75	\$ 116,183.25	25.99%
FIRE DEPARTMENT					
GENERAL FUND	\$ 319,400.00	\$ 2,132.83	\$ 19,174.90	\$ 300,225.10	6.00%
TORT LIABILITY	\$ 40,000.00	\$ -	\$ 5,815.39	\$ 34,184.61	14.54%
TRUST & AGENCY	\$ 71,280.00	\$ 4,170.26	\$ 15,894.70	\$ 55,385.30	22.30%
BUILDING INSPECTIONS					
GENERAL FUND	\$ 59,193.00	\$ 2,006.62	\$ 12,093.25	\$ 47,099.75	20.43%
TRUST & AGENCY	\$ 18,820.00	\$ 818.43	\$ 2,775.42	\$ 16,044.58	14.75%
ANIMAL CONTROL	\$ 4,050.00	\$ -	\$ -	\$ 4,050.00	0.00%
TOTAL PUBLIC SAFETY	\$ 1,322,583.00	\$ 60,819.27	\$ 248,488.74	\$ 1,074,094.26	18.79%
PUBLIC WORKS					
ROADS & STREETS					
GENERAL FUND	\$ 50,750.00	\$ 1,550.00	\$ 1,550.00	\$ 49,200.00	3.05%
TORT LIABILITY	\$ 22,000.00	\$ -	\$ 16,615.40	\$ 5,384.60	75.52%
ROAD USE TAX FUND	\$ 340,002.00	\$ 54,079.99	\$ 96,446.38	\$ 243,555.62	28.37%
TRUST & AGENCY	\$ 78,418.00	\$ 4,437.84	\$ 14,784.78	\$ 63,633.22	18.85%
STREET LIGHTING - GENERAL FUND	\$ 45,000.00	\$ 3,150.13	\$ 9,760.40	\$ 35,239.60	21.69%
SOLID WASTE - GENERAL FUND	\$ 333,562.00	\$ 20,677.50	\$ 75,297.82	\$ 258,264.18	22.57%
TOTAL PUBLIC WORKS	\$ 869,732.00	\$ 83,895.46	\$ 214,454.78	\$ 655,277.22	24.66%
TOTAL HEALTH & SOCIAL SERVICES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CULTURE & RECREATION					
LIBRARY					
GENERAL FUND	\$ 209,621.00	\$ 14,744.93	\$ 61,425.45	\$ 148,195.55	29.30%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 7,310.78	\$ 2,689.22	73.11%
TRUST & AGENCY	\$ 43,518.00	\$ 3,508.11	\$ 11,248.57	\$ 32,269.43	25.85%
PARKS & RECREATION					
GENERAL FUND	\$ 267,669.00	\$ 31,567.40	\$ 64,203.24	\$ 203,465.76	23.99%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 6,396.92	\$ 3,603.08	63.97%
TRUST & AGENCY	\$ 43,280.00	\$ 2,739.84	\$ 9,889.66	\$ 33,390.34	22.85%
CEMETERY					

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
GENERAL FUND	\$ 141,908.00	\$ 38,903.41	\$ 61,217.81	\$ 80,690.19	43.14%
TORT LIABILITY	\$ 5,000.00	\$ -	\$ 2,243.09	\$ 2,756.91	44.86%
TRUST & AGENCY	\$ 34,225.00	\$ 1,310.98	\$ 4,525.84	\$ 29,699.16	13.22%
CIVIC CENTER					
GENERAL FUND	\$ 17,900.00	\$ 1,107.78	\$ 3,545.47	\$ 14,354.53	19.81%
COMMUNITY & CULTURAL DEV.	\$ 30,000.00	\$ 27.57	\$ 10,408.29	\$ 19,591.71	34.69%
LOCAL CABLE ACCESS	\$ 22,741.00	\$ 216.85	\$ 14,788.85	\$ 7,952.15	65.03%
HISTORIC PRESERVATION	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
TOTAL CULTURE & RECREATION	\$ 837,862.00	\$ 94,126.87	\$ 257,203.97	\$ 580,658.03	30.70%
COMMUNITY & ECONOMIC DEV.					
ECONOMIC DEVELOPMENT	\$ 92,500.00	\$ 4,825.00	\$ 26,226.90	\$ 66,273.10	28.35%
PLANNING & ZONING	\$ 14,000.00	\$ 1,171.00	\$ 6,101.00	\$ 7,899.00	43.58%
TIF DEBT SERVICE	\$ 170,779.00	\$ -	\$ -	\$ 170,779.00	0.00%
TIF LMI MEADOWS PT 4	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
TOTAL COMMUNITY & E.D.	\$ 307,279.00	\$ 5,996.00	\$ 32,327.90	\$ 274,951.10	10.52%
GENERAL GOVERNMENT					
MAYOR & COUNCIL					
GENERAL FUND	\$ 19,000.00	\$ 435.19	\$ 1,305.57	\$ 17,694.43	6.87%
TRUST & AGENCY	\$ 3,248.00	\$ 47.39	\$ 142.17	\$ 3,105.83	4.38%
CLERK & TREASURER					
GENERAL FUND	\$ 239,898.00	\$ 13,263.17	\$ 57,943.12	\$ 181,954.88	24.15%
TORT LIABILITY	\$ 13,000.00	\$ -	\$ 8,390.78	\$ 4,609.22	64.54%
TRUST & AGENCY	\$ 58,192.00	\$ 3,199.90	\$ 15,090.62	\$ 43,101.38	25.93%
LEGAL SERVICES	\$ 27,000.00	\$ 2,500.00	\$ 5,052.00	\$ 21,948.00	18.71%
TOTAL GENERAL GOVERNMENT	\$ 360,338.00	\$ 19,445.65	\$ 87,924.26	\$ 272,413.74	24.40%
GO DEBT SERVICE	\$ 789,653.00	\$ 600.00	\$ 900.00	\$ 788,753.00	0.11%
CAPITAL PROJECTS					
(308) PARK IMPROVEMENTS	\$ 14,827.00	\$ -	\$ -	\$ 14,827.00	0.00%
(321) WIDENING WAPSI CREEK	\$ 1,000,000.00	\$ 5,632.95	\$ 9,669.85	\$ 990,330.15	0.97%
(324) WW TREATMENT FACILITY 2021	\$ 1,100,000.00	\$ 245.00	\$ 245.00	\$ 1,099,755.00	0.02%
(331) CEDAR JOHNSON RD RECON	\$ 4,000,000.00	\$ 38,955.16	\$ 559,932.44	\$ 3,440,067.56	14.00%
(332) W MAIN ST IMPROVEMENT	\$ 100,000.00	\$ -	\$ 15,972.50	\$ 84,027.50	15.97%
TOTAL CAPITAL PROJECTS	\$ 6,214,827.00	\$ 44,833.11	\$ 585,819.79	\$ 5,629,007.21	9.43%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
BUSINESS TYPE ACTIVITIES					
WATER FUND	\$ 637,280.00	\$ 35,873.94	\$ 218,683.63	\$ 418,596.37	34.32%
WATER SINKING FUND	\$ 135,040.00	\$ -	\$ -	\$ 135,040.00	0.00%
SEWER FUND	\$ 515,250.00	\$ 27,879.94	\$ 108,601.29	\$ 406,648.71	21.08%
SEWER FUND SPECIAL	\$ 641,280.00	\$ -	\$ -	\$ 641,280.00	0.00%
STORM WATER UTILITY	\$ 39,905.00	\$ 1,048.96	\$ 14,345.19	\$ 25,559.81	35.95%
TOTAL BUSINESS TYPE ACTIVITIES	\$ 1,968,755.00	\$ 64,802.84	\$ 341,630.11	\$ 1,627,124.89	17.35%
NON-DEPARTMENTAL TRANSFERS					
GENERAL FUND	\$ 194,298.00	\$ -	\$ -	\$ 194,298.00	0.00%
EMERGENCY TAX FUND	\$ 7,020.00	\$ -	\$ -	\$ 7,020.00	0.00%
LOCAL OPTION SALES TAX	\$ 61,403.00	\$ -	\$ -	\$ 61,403.00	0.00%
TIF	\$ 292,778.00	\$ -	\$ -	\$ 292,778.00	0.00%
(326) ROUNDABOUT PROJECT	\$ 156,501.00	\$ -		\$ 156,501.00	0.00%
(329) EAST SIDE WATER MAINS PH1	\$ 320,332.00	\$ -	\$ -	\$ 320,332.00	0.00%
WATER FUND	\$ 209,640.00	\$ 10,321.27	\$ 30,963.81	\$ 178,676.19	14.77%
SEWER FUND	\$ 710,823.00	\$ 53,438.89	\$ 160,316.67	\$ 550,506.33	22.55%
STORM WATER UTILITY	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00%
TOTAL NON-DEPARMENTAL TRANSFERS	\$ 2,052,795.00	\$ 63,760.16	\$ 191,280.48	\$ 1,861,514.52	9.32%
TOTAL FOR ALL FUNCTIONS	\$ 14,723,824.00	\$ 438,279.36	\$ 1,960,030.03	\$ 12,763,793.97	13.31%

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2025

001-GENERAL FUND

25.00% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	2,052,795.00	63,760.16	191,280.48	9.32	1,861,514.52
TOTAL PUBLIC SAFETY	1,322,583.00	60,819.27	248,488.74	18.79	1,074,094.26
TOTAL PUBLIC WORKS	869,732.00	83,895.46	214,454.78	24.66	655,277.22
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	837,862.00	94,126.87	257,203.97	30.70	580,658.03
TOTAL COMMUNITY & ECON DEVELOP	307,279.00	5,996.00	32,327.90	10.52	274,951.10
TOTAL GENERAL GOVERNMENT	360,338.00	19,445.65	87,924.26	24.40	272,413.74
TOTAL DEBT SERVICE	789,653.00	600.00	900.00	0.11	788,753.00
TOTAL CAPITAL PROJECTS	6,214,827.00	44,833.11	585,819.79	9.43	5,629,007.21
TOTAL BUSINESS TYPE/ENTERPRISE	1,968,755.00	64,802.84	341,630.11	17.35	1,627,124.89
TOTAL EXPENDITURES	14,723,824.00	438,279.36	1,960,030.03	13.31	12,763,793.97