

<b>BANK TO BOOK RECONCILIATION</b>			
<b>1/31/2026</b>			
<b>BANK BALANCE @</b>			
	CASH - FIDELITY BANK & TRUST		\$ 10,938,562.03
	CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND		\$ 38,190.60
	<b>SUB TOTAL</b>		<b>\$ 10,976,752.63</b>
<b>ADD:</b>	<b>CD'S:</b>	<b>Bank/CD #</b>	<b>Maturity Date</b>
	ENLOW BUILDING CD	LIBERTY SAVINGS-10447	7/13/2026 \$ 12,123.25
	CEMETERY PERPETUAL CARE	HILLS BANK-30282503	2/11/2026 \$ 108,714.22
	LIBRARY-HANSEN DONATION CD	GREENSTATE-1041 (Old 1037)	8/4/2026 \$ 64,499.95
	LIBRARY-KROUTH PRINCIPAL CD	GREENSTATE-1042 (Old 1038)	6/2/2026 \$ 59,396.82
	LIBRARY-KROUTH INTEREST CD	GREENSTATE-1043 (Old 1039)	6/2/2026 \$ 27,844.73
	GEN FUND-STREETSCAPE-ACCIONA DONATION CD	GREENSTATE-1044 (Old 1040)	12/7/2026 \$ 8,057.79
	<b>SAVINGS ACCOUNTS</b>		
	GENERAL FUND SAVINGS	GREENSTATE-0001	\$ 5.00
	LIBRARY - KROUTH INTEREST	FIDELITY-SAVINGS ACCOUNT	\$ 8,529.80
	LIBRARY - M GRAY SAVINGS	FIDELITY-SAVINGS ACCOUNT	\$ 16,367.59
	<b>TOTAL CD'S &amp; SAVINGS ACCOUNTS</b>		<b>\$ 305,539.15</b>
	<b>SUB TOTAL</b>		<b>\$ 11,282,291.78</b>
<b>PLUS</b>	O/S DEPOSITS		\$ -
<b>PLUS</b>	ADJUSTMENTS		\$ -
<b>LESS:</b>	O/S CREDIT CARD		\$ -
<b>LESS:</b>	O/S CHECKS		\$ 5,761.63
	<b>ENDING BOOK BALANCE</b>		<b>\$ 11,276,530.15</b>

**CLERK'S REPORT FOR THE MONTH OF JANUARY 2026**

DESCRIPTION	CHECKING	INVESTMENT	BEGINNING BALANCE	RECEIPTS	TRANSFER IN	DISBURSED	TRANSFER OUT	NET CHANGE LIABILITIES	CLERK'S BALANCE
<b>GENERAL</b>									
*(001) GENERAL OPERATING FUND	\$ 3,107,325.49	\$ 5.00	\$ 3,107,330.49	\$ 38,401.55		\$ 172,147.06		\$ 34.51	\$ 2,973,619.49
** 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	\$ -	\$ 8,057.79	\$ 8,057.79						\$ 8,057.79
PARK EQUIPMENT/RESERVE	\$ 24,246.00	\$ -	\$ 24,246.00						\$ 24,246.00
(022) CIVIC CENTER	\$ 57,821.78	\$ -	\$ 57,821.78	\$ 890.00		\$ 1,087.67			\$ 57,624.11
(027) MEMORIAL GARDEN PROJECT	\$ 414.00	\$ -	\$ 414.00						\$ 414.00
(028) SPLASH PAD RESERVE	\$ 100.00	\$ -	\$ 100.00						\$ 100.00
(031) LIBRARY	\$ 31,289.82	\$ 101,483.75	\$ 132,773.57	\$ 172.93		\$ 18,684.25			\$ 114,262.25
(036) TORT LIABILITY	\$ (17,285.67)	\$ -	\$ (17,285.67)	\$ 377.09					\$ (16,908.58)
<b>SPECIAL REVENUE</b>									
(110) ROAD USE TAX	\$ 304,472.59	\$ -	\$ 304,472.59	\$ 28,890.10		\$ 26,364.78		\$ 4.43	\$ 307,002.34
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 557,131.99	\$ -	\$ 557,131.99	\$ 5,533.22		\$ 40,255.06			\$ 522,410.15
(119) EMERGENCY TAX FUND	\$ 7,019.38	\$ -	\$ 7,019.38						\$ 7,019.38
(121) LOCAL OPTION SALES TAX	\$ 659,840.92	\$ -	\$ 659,840.92	\$ 33,327.51					\$ 693,168.43
(125) TIF	\$ 293,876.93	\$ -	\$ 293,876.93	\$ 309.07					\$ 294,186.00
(126) TIF LMI MEADOWS PT 4	\$ 131,615.25	\$ -	\$ 131,615.25						\$ 131,615.25
(160) REVOLVING LOAN FUND	\$ 137,082.45	\$ -	\$ 137,082.45						\$ 137,082.45
<b>DEBT SERVICE</b>									
(226) DEBT SERVICE	\$ 392,532.20	\$ -	\$ 392,532.20	\$ 1,125.90					\$ 393,658.10
<b>CAPITAL PROJECTS</b>									
(300) CAPITAL IMPROVEMENT RESERVE	\$ 390,366.52	\$ -	\$ 390,366.52	\$ 380.87					\$ 390,747.39
(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	\$ (530,186.78)	\$ -	\$ (530,186.78)			\$ 23,030.99			\$ (553,217.77)
(324) WW TREATMT FAC IMP 2021	\$ (24,857.81)	\$ -	\$ (24,857.81)	\$ 367,753.20					\$ 342,895.39
(326) ROUNDABOUT MAIN & CEDAR	\$ 94,198.22	\$ -	\$ 94,198.22						\$ 94,198.22
(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	\$ 958,717.79	\$ -	\$ 958,717.79			\$ 17,066.75			\$ 941,651.04
(332) W MAIN ST IMPROVEMENT	\$ 546,302.20	\$ -	\$ 546,302.20			\$ 8,520.75			\$ 537,781.45
<b>PERMANENT</b>									
(500) CEMETERY PERPETUAL FUND	\$ 38,610.60	\$ 108,714.22	\$ 147,324.82						\$ 147,324.82
(501) KROUTH PRINCIPAL FUND	\$ (0.00)	\$ 59,433.66	\$ 59,433.66						\$ 59,433.66
(502) KROUTH INTEREST FUND	\$ -	\$ 27,844.73	\$ 27,844.73						\$ 27,844.73
<b>ENTERPRISE</b>									
(600) WATER FUND	\$ 536,880.05	\$ -	\$ 536,880.05	\$ 70,862.38		\$ 46,232.12	\$ 10,321.27	\$ 5.69	\$ 551,194.73
(603) WATER SINKING FUND	\$ 62,647.73	\$ -	\$ 62,647.73	\$ -	\$ 10,321.27				\$ 72,969.00
(610) SEWER FUND	\$ 904,163.86	\$ -	\$ 904,163.86	\$ 100,527.57		\$ 31,182.14	\$ 53,438.89	\$ 5.69	\$ 920,076.09
(611) SEWER FUND SPECIAL	\$ 884,151.37	\$ -	\$ 884,151.37	\$ -	\$ 53,438.89				\$ 937,590.26
(740) STORM WATER UTILITY	\$ 258,872.46	\$ -	\$ 258,872.46	\$ 6,523.73		\$ 1,271.04		\$ 0.38	\$ 264,125.53
<b>TOTAL</b>	<b>\$ 10,701,707.79</b>	<b>\$ 305,539.15</b>	<b>\$ 11,007,246.94</b>	<b>\$ 655,075.12</b>	<b>\$ 63,760.16</b>	<b>\$ 385,842.61</b>	<b>\$ 63,760.16</b>	<b>\$ 50.70</b>	<b>\$ 11,276,530.15</b>
O/S CHECKS			\$69,222.95						\$5,761.63
ADJUSTMENTS			\$0.00						\$0.00
O/S DEPOSIT			\$0.00						\$0.00
O/S CREDIT CARD			\$0.00						\$0.00
<b>BANK STATEMENT BALANCE</b>			<b>\$11,076,469.89</b>						<b>\$11,282,291.78</b>

CITY OF WEST BRANCH  
 MTD TREASURERS REPORT  
 AS OF: JANUARY 31ST, 2026

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	3,536,421.01	38,401.55	172,147.06	3,402,675.50	0.00	34.51	3,402,710.01
022-CIVIC CENTER	57,821.78	890.00	1,087.67	57,624.11	0.00	0.00	57,624.11
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	132,773.57	172.93	18,684.25	114,262.25	0.00	0.00	114,262.25
036-TORT LIABILITY	( 17,285.67)	377.09	0.00	( 16,908.58)	0.00	0.00	( 16,908.58)
110-ROAD USE TAX	304,472.59	28,890.10	26,364.78	306,997.91	0.00	4.43	307,002.34
112-TRUST AND AGENCY	557,131.99	5,533.22	40,255.06	522,410.15	0.00	0.00	522,410.15
119-EMERGENCY TAX FUND	7,019.38	0.00	0.00	7,019.38	0.00	0.00	7,019.38
121-OPTION TAX	659,840.92	33,327.51	0.00	693,168.43	0.00	0.00	693,168.43
125-T I F	293,876.93	309.07	0.00	294,186.00	0.00	0.00	294,186.00
126-TIF LMI MEADOWS PT 4	131,615.25	0.00	0.00	131,615.25	0.00	0.00	131,615.25
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	392,532.20	1,125.90	0.00	393,658.10	0.00	0.00	393,658.10
300-CAPITAL IMPROV. RESERVE	390,366.52	380.87	0.00	390,747.39	0.00	0.00	390,747.39
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	( 530,186.78)	0.00	23,030.99	( 553,217.77)	0.00	0.00	( 553,217.77)
324-WW TREATMT FAC IMP 2021	( 24,857.81)	367,753.20	0.00	342,895.39	0.00	0.00	342,895.39
326-ROUNDABOUT MAIN & CEDAR-J	94,198.22	0.00	0.00	94,198.22	0.00	0.00	94,198.22
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	958,717.79	0.00	17,066.75	941,651.04	0.00	0.00	941,651.04
332-W MAIN ST IMPROVE	546,302.20	0.00	8,520.75	537,781.45	0.00	0.00	537,781.45
500-CEMETERY PERPETUAL FUND	147,324.82	0.00	0.00	147,324.82	0.00	0.00	147,324.82
501-KROUTH PRINCIPAL FUND	59,433.66	0.00	0.00	59,433.66	0.00	0.00	59,433.66
502-KROUTH INTEREST FUND	27,844.73	0.00	0.00	27,844.73	0.00	0.00	27,844.73
600-WATER FUND	536,880.05	70,862.38	56,553.39	551,189.04	0.00	5.69	551,194.73
603-WATER SINKING FUND	62,647.73	10,321.27	0.00	72,969.00	0.00	0.00	72,969.00
610-SEWER FUND	904,163.86	100,527.57	84,621.03	920,070.40	0.00	5.69	920,076.09
611-SEWER FUND SPECIAL	884,151.37	53,438.89	0.00	937,590.26	0.00	0.00	937,590.26
740-STORM WATER UTILITY	258,872.46	6,523.73	1,271.04	264,125.15	0.00	0.38	264,125.53
<b>GRAND TOTAL</b>	<b>11,007,246.94</b>	<b>718,835.28</b>	<b>449,602.77</b>	<b>11,276,479.45</b>	<b>0.00</b>	<b>50.70</b>	<b>11,276,530.15</b>

\*\*\* END OF REPORT \*\*\*

CITY OF WEST BRANCH  
 YTD TREASURERS REPORT  
 AS OF: JANUARY 31ST, 2026

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	1,312,944.11	1,130,865.96	3,402,675.50	0.00	34.51	3,402,710.01
022-CIVIC CENTER	61,098.15	4,015.00	7,489.04	57,624.11	0.00	0.00	57,624.11
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	21,089.63	122,790.66	114,262.25	0.00	0.00	114,262.25
036-TORT LIABILITY	1,577.05	66,118.98	84,604.61	( 16,908.58)	0.00	0.00	( 16,908.58)
110-ROAD USE TAX	284,973.83	209,324.88	187,300.80	306,997.91	0.00	4.43	307,002.34
112-TRUST AND AGENCY	535,294.96	244,197.88	257,082.69	522,410.15	0.00	0.00	522,410.15
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	195,423.99	0.00	693,168.43	0.00	0.00	693,168.43
125-T I F	43,717.03	282,417.97	31,949.00	294,186.00	0.00	0.00	294,186.00
126-TIF LMI MEADOWS PT 4	83,542.25	48,073.00	0.00	131,615.25	0.00	0.00	131,615.25
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	183,875.55	91,811.25	393,658.10	0.00	0.00	393,658.10
300-CAPITAL IMPROV. RESERVE	315,593.26	75,154.13	0.00	390,747.39	0.00	0.00	390,747.39
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	566,052.87	( 553,217.77)	0.00	0.00	( 553,217.77)
324-WW TREATMT FAC IMP 2021	80,000.00	367,753.20	104,857.81	342,895.39	0.00	0.00	342,895.39
326-ROUNDAABOUT MAIN & CEDAR-J	156,500.72	0.00	62,302.50	94,198.22	0.00	0.00	94,198.22
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	2,130,036.93	941,651.04	0.00	0.00	941,651.04
332-W MAIN ST IMPROVE	41,500.00	520,774.70	24,493.25	537,781.45	0.00	0.00	537,781.45
500-CEMETERY PERPETUAL FUND	143,818.44	3,506.38	0.00	147,324.82	0.00	0.00	147,324.82
501-KROUTH PRINCIPAL FUND	58,176.59	1,257.07	0.00	59,433.66	0.00	0.00	59,433.66
502-KROUTH INTEREST FUND	27,257.36	587.37	0.00	27,844.73	0.00	0.00	27,844.73
600-WATER FUND	486,610.52	537,470.92	472,892.40	551,189.04	0.00	5.69	551,194.73
603-WATER SINKING FUND	13,396.12	72,248.89	12,676.01	72,969.00	0.00	0.00	72,969.00
610-SEWER FUND	861,793.27	668,087.93	609,810.80	920,070.40	0.00	5.69	920,076.09
611-SEWER FUND SPECIAL	646,290.72	374,072.23	82,772.69	937,590.26	0.00	0.00	937,590.26
740-STORM WATER UTILITY	239,492.60	43,949.51	19,316.96	264,125.15	0.00	0.38	264,125.53
<b>GRAND TOTAL</b>	<b>8,513,742.36</b>	<b>8,761,843.32</b>	<b>5,999,106.23</b>	<b>11,276,479.45</b>	<b>0.00</b>	<b>50.70</b>	<b>11,276,530.15</b>

\*\*\* END OF REPORT \*\*\*

**PROGRAM EXPENDITURES FOR THE MONTH OF JANUARY 2026**

58.33%

<b>FUNCTIONS</b>	<b>BUDGET EXP</b>	<b>MTD EXP</b>	<b>YTD EXP</b>	<b>REMAINING BALANCE</b>	<b>PERCENT OF EXPENSES</b>
<b>PUBLIC SAFETY</b>					
<b>POLICE DEPARTMENT</b>					
GENERAL FUND	\$ 635,858.00	\$ 54,930.70	\$ 311,530.13	\$ 324,327.87	48.99%
TORT LIABILITY	\$ 17,000.00	\$ -	\$ 13,233.25	\$ 3,766.75	77.84%
TRUST & AGENCY	\$ 156,982.00	\$ 17,213.55	\$ 96,756.80	\$ 60,225.20	61.64%
<b>FIRE DEPARTMENT</b>					
GENERAL FUND	\$ 319,400.00	\$ 2,987.34	\$ 84,157.65	\$ 235,242.35	26.35%
TORT LIABILITY	\$ 40,000.00	\$ -	\$ 30,340.39	\$ 9,659.61	75.85%
TRUST & AGENCY	\$ 71,280.00	\$ 4,182.63	\$ 35,182.27	\$ 36,097.73	49.36%
<b>BUILDING INSPECTIONS</b>					
GENERAL FUND	\$ 59,193.00	\$ 4,269.57	\$ 27,535.33	\$ 31,657.67	46.52%
TRUST & AGENCY	\$ 18,820.00	\$ 1,013.59	\$ 6,249.24	\$ 12,570.76	33.21%
ANIMAL CONTROL	\$ 4,050.00	\$ -	\$ -	\$ 4,050.00	0.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,322,583.00</b>	<b>\$ 84,597.38</b>	<b>\$ 604,985.06</b>	<b>\$ 717,597.94</b>	<b>45.74%</b>
<b>PUBLIC WORKS</b>					
<b>ROADS &amp; STREETS</b>					
GENERAL FUND	\$ 50,750.00	\$ 8,000.00	\$ 56,592.00	\$ (5,842.00)	111.51%
TORT LIABILITY	\$ 22,000.00	\$ -	\$ 16,645.40	\$ 5,354.60	75.66%
ROAD USE TAX FUND	\$ 340,002.00	\$ 26,364.78	\$ 187,300.80	\$ 152,701.20	55.09%
TRUST & AGENCY	\$ 78,418.00	\$ 4,577.33	\$ 31,576.86	\$ 46,841.14	40.27%
STREET LIGHTING - GENERAL FUND	\$ 45,000.00	\$ 3,549.33	\$ 23,377.58	\$ 21,622.42	51.95%
SOLID WASTE - GENERAL FUND	\$ 333,562.00	\$ 39,838.00	\$ 155,270.82	\$ 178,291.18	46.55%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 869,732.00</b>	<b>\$ 82,329.44</b>	<b>\$ 470,763.46</b>	<b>\$ 398,968.54</b>	<b>54.13%</b>
<b>TOTAL HEALTH &amp; SOCIAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>CULTURE &amp; RECREATION</b>					
<b>LIBRARY</b>					
GENERAL FUND	\$ 209,621.00	\$ 18,684.25	\$ 122,790.66	\$ 86,830.34	58.58%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 7,323.78	\$ 2,676.22	73.24%
TRUST & AGENCY	\$ 43,518.00	\$ 4,405.39	\$ 26,148.09	\$ 17,369.91	60.09%
<b>PARKS &amp; RECREATION</b>					
GENERAL FUND	\$ 267,669.00	\$ 11,430.23	\$ 124,717.53	\$ 142,951.47	46.59%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 6,408.92	\$ 3,591.08	64.09%
TRUST & AGENCY	\$ 43,280.00	\$ 3,356.66	\$ 21,401.03	\$ 21,878.97	49.45%
<b>CEMETERY</b>					

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
GENERAL FUND	\$ 141,908.00	\$ 8,037.44	\$ 83,619.53	\$ 58,288.47	58.93%
TORT LIABILITY	\$ 5,000.00	\$ -	\$ 2,247.09	\$ 2,752.91	44.94%
TRUST & AGENCY	\$ 34,225.00	\$ 1,526.36	\$ 9,891.45	\$ 24,333.55	28.90%
<b>CIVIC CENTER</b>					
GENERAL FUND	\$ 17,900.00	\$ 1,087.67	\$ 7,489.04	\$ 10,410.96	41.84%
TRUST & AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>COMMUNITY &amp; CULTURAL DEV.</b>	\$ 30,000.00	\$ 625.56	\$ 12,117.49	\$ 17,882.51	40.39%
LOCAL CABLE ACCESS	\$ 22,741.00	\$ 216.85	\$ 15,656.25	\$ 7,084.75	68.85%
HISTORIC PRESERVATION	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
<b>TOTAL CULTURE &amp; RECREATION</b>	\$ 837,862.00	\$ 49,370.41	\$ 439,810.86	\$ 398,051.14	52.49%
<b>COMMUNITY &amp; ECONOMIC DEV.</b>					
ECONOMIC DEVELOPMENT	\$ 92,500.00	\$ 17,500.00	\$ 55,366.90	\$ 37,133.10	59.86%
PLANNING & ZONING	\$ 14,000.00	\$ 2,559.00	\$ 28,165.06	\$ (14,165.06)	201.18%
TIF DEBT SERVICE	\$ 170,779.00	\$ -	\$ 31,949.00	\$ 138,830.00	18.71%
TIF LMI MEADOWS PT 4	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
<b>TOTAL COMMUNITY &amp; E.D.</b>	\$ 307,279.00	\$ 20,059.00	\$ 115,480.96	\$ 191,798.04	37.58%
<b>GENERAL GOVERNMENT</b>					
<b>MAYOR &amp; COUNCIL</b>					
GENERAL FUND	\$ 19,000.00	\$ 435.19	\$ 17,332.01	\$ 1,667.99	91.22%
TRUST & AGENCY	\$ 3,248.00	\$ 47.39	\$ 1,291.64	\$ 1,956.36	39.77%
<b>CLERK &amp; TREASURER</b>					
GENERAL FUND	\$ 239,898.00	\$ 14,763.95	\$ 121,080.78	\$ 118,817.22	50.47%
TORT LIABILITY	\$ 13,000.00	\$ -	\$ 8,405.78	\$ 4,594.22	64.66%
TRUST & AGENCY	\$ 58,192.00	\$ 3,932.16	\$ 28,585.31	\$ 29,606.69	49.12%
LEGAL SERVICES	\$ 27,000.00	\$ 3,003.90	\$ 14,346.90	\$ 12,653.10	53.14%
<b>TOTAL GENERAL GOVERNMENT</b>	\$ 360,338.00	\$ 22,182.59	\$ 191,042.42	\$ 169,295.58	53.02%
<b>GO DEBT SERVICE</b>	\$ 789,653.00	\$ -	\$ 91,811.25	\$ 697,841.75	11.63%
<b>CAPITAL PROJECTS</b>					
(308) PARK IMPROVEMENTS	\$ 14,827.00	\$ -	\$ -	\$ 14,827.00	0.00%
(321) WIDENING WAPSI CREEK	\$ 1,000,000.00	\$ 23,030.99	\$ 566,052.87	\$ 433,947.13	56.61%
(324) WW TREATMENT FACILITY 2021	\$ 1,100,000.00	\$ -	\$ 104,857.81	\$ 995,142.19	9.53%
(326) ROUNDABOUT MAIN & CEDAR	\$ -	\$ -	\$ 62,302.50	\$ (62,302.50)	#DIV/0!
(331) CEDAR JOHNSON RD RECON	\$ 4,000,000.00	\$ 17,066.75	\$ 2,130,036.93	\$ 1,869,963.07	53.25%
(332) W MAIN ST IMPROVEMENT	\$ 100,000.00	\$ 8,520.75	\$ 24,493.25	\$ 75,506.75	24.49%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 6,214,827.00</b>	<b>\$ 48,618.49</b>	<b>\$ 2,887,743.36</b>	<b>\$ 3,327,083.64</b>	<b>46.47%</b>
<b>BUSINESS TYPE ACTIVITIES</b>					
WATER FUND	\$ 637,280.00	\$ 46,232.12	\$ 400,643.51	\$ 236,636.49	62.87%
WATER SINKING FUND	\$ 135,040.00	\$ -	\$ 12,676.01	\$ 122,363.99	9.39%
SEWER FUND	\$ 515,250.00	\$ 31,182.14	\$ 235,738.57	\$ 279,511.43	45.75%
SEWER FUND SPECIAL	\$ 641,280.00	\$ -	\$ 82,772.69	\$ 558,507.31	12.91%
STORM WATER UTILITY	\$ 39,905.00	\$ 1,271.04	\$ 19,316.96	\$ 20,588.04	48.41%
<b>TOTAL BUSINESS TYPE ACTIVITIES</b>	<b>\$ 1,968,755.00</b>	<b>\$ 78,685.30</b>	<b>\$ 751,147.74</b>	<b>\$ 1,217,607.26</b>	<b>38.15%</b>
<b>NON-DEPARTMENTAL TRANSFERS</b>					
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	\$ 72,248.89	\$ 137,391.11	34.46%
SEWER FUND	\$ 710,823.00	\$ 53,438.89	\$ 374,072.23	\$ 336,750.77	52.63%
STORM WATER UTILITY	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00%
<b>TOTAL NON-DEPARTMENTAL TRANSFERS</b>	<b>\$ 2,052,795.00</b>	<b>\$ 63,760.16</b>	<b>\$ 446,321.12</b>	<b>\$ 1,606,473.88</b>	<b>21.74%</b>
<b>TOTAL FOR ALL FUNCTIONS</b>	<b>\$ 14,723,824.00</b>	<b>\$ 449,602.77</b>	<b>\$ 5,999,106.23</b>	<b>\$ 8,724,717.77</b>	<b>40.74%</b>

CITY OF WEST BRANCH  
 EXPENDITURES BY ACTIVITY (UNAUDITED)  
 AS OF: JANUARY 31ST, 2026

001-GENERAL FUND

58.33% 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	446,321.12	21.74	1,606,473.88
TOTAL PUBLIC SAFETY	1,322,583.00	84,597.38	604,985.06	45.74	717,597.94
TOTAL PUBLIC WORKS	869,732.00	82,329.44	470,763.46	54.13	398,968.54
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	837,862.00	49,370.41	439,810.86	52.49	398,051.14
TOTAL COMMUNITY & ECON DEVELOP	307,279.00	20,059.00	115,480.96	37.58	191,798.04
TOTAL GENERAL GOVERNMENT	360,338.00	22,182.59	191,042.42	53.02	169,295.58
TOTAL DEBT SERVICE	789,653.00	0.00	91,811.25	11.63	697,841.75
TOTAL CAPITAL PROJECTS	6,214,827.00	48,618.49	2,887,743.36	46.47	3,327,083.64
TOTAL BUSINESS TYPE/ENTERPRISE	1,968,755.00	78,685.30	751,147.74	38.15	1,217,607.26
TOTAL EXPENDITURES	14,723,824.00	449,602.77	5,999,106.23	40.74	8,724,717.77