

36-343

Adoption of Budget and Certification of City Taxes

CITY BUDGET DRAFR WORKPAPER - NOT FOR PUBLICATION

The City of: SIDNEY County Name: FREMONT

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.

712-374-2223
Telephone Number

Signature

January 1, 2025 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census
			34,207,485		33,676,362	1,070
DEBT SERVICE		3a	34,207,485	3b	33,676,362	
Ag Land		4a	486,394			

CONSOLIDATED GENERAL FUND LEVY CALCULATION

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ GE	Taxable Growth %
FY 2025-2026 Budget Data	\$8.12624	\$242,400	29,829,271	14.68%
Limitation Percentage	3%			
CGFL for FY 2026-2027	\$7.88956	\$269,882	Revenue Growth %	11.34%

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	7.88956	Combined General Fund	269,882	265,692	\$7.88956
(384)		Non-Voted Other Permissible Levies			
12(10)	0.95000	Opr & Maint publicly owned Transit	0	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	0	0	0
12(17)	Amt Nec	Liability, property & self insurance costs	60,200	59,265	\$1.75985
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	0	0	0
(384)		Voted Other Permissible Levies			
28E.22	1.50000	Unified Law Enforcement	0	0	0
		Total General Fund Regular Levies (5 thru 24)	330,082	324,957	
384.1	3.00375	Ag Land	0	0	0
		Total General Fund Tax Levies (25 + 26)	330,082	324,957	Do Not Add
		Special Revenue Levies			
384.6	Amt Nec	Police & Fire Retirement	0	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	0	0	0
Rules	Amt Nec	Other Employee Benefits	189,675	186,730	\$5.54484
		Total Employee Benefit Levies (29,30,31)	189,675	186,730	\$5.54484

Valuation

	As Req	With Gas & Elec	Without Gas & Elec			
386	SSMID 1 (A)	0 (B)	0	34	0	66 0
	SSMID 2 (A)	0 (B)	0	35	0	67 0
	SSMID 3 (A)	0 (B)	0	36	0	68 0
	SSMID 4 (A)	0 (B)	0	37	0	69 0
	SSMID 5 (A)	0 (B)	0	555	0	565 0
	SSMID 6 (A)	0 (B)	0	556	0	566 0
	SSMID 7 (A)	0 (B)	0	1177	0	### 0
	SSMID 8 (A)	0 (B)	0	1185	0	### 0
	Total Special Revenue Levies		189,675	39	186,730	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	71 0
		Total Property Taxes (27+39+40+41)		42	519,757	72 \$15.19425

Fund Balance Worksheet for City of **SIDNEY**

		(1) 2025		(2) 2026		(3) 2027				
		* Annual Report FY		** Re-Estimated FY		** Budget FY				
		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
1	Beginning Fund Balance July 1 (pg 5, line 134) *	108,337	883,148	0	425,882	-131,099	141,898	1,428,166	922,631	2,350,797
2	Actual Revenues Except Beg Bal (pg 5, line 132) *	524,064	413,240	0	312,456	3,932,883	350	5,182,993	890,425	6,073,418
3	Actual Expenditures Except End Bal (pg 9, line 136) *	564,536	256,954	0	686,017	4,233,079	0	5,740,586	914,929	6,655,515
4	Ending Fund Balance June 30 (pg 9, line 147) *	67,865	1,039,434	TIF Special Rev	52,321	-431,295	142,248	870,573	898,127	1,768,700
		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
5	Beginning Fund Balance	67,865	1,039,434	0	52,321	-431,295	142,248	870,573	898,127	1,768,700
6	Re-Est Revenues	816,935	433,005	0	288,100	0	500	1,538,540	858,815	2,397,355
7	Re-Est Expenditures	643,206	535,800	0	288,100	0	0	1,467,106	867,091	2,334,197
8	Ending Fund Balance	241,594	936,639	TIF Special Rev	52,321	-431,295	142,748	942,007	889,851	1,831,858
		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
9	Beginning Fund Balance	241,594	936,639	0	52,321	-431,295	142,748	942,007	889,851	1,831,858
10	Revenues	671,316	616,538	0	0	0	800	1,288,654	798,982	2,087,636
11	Expenditures	715,585	484,562	0	286,100	0	0	1,486,247	867,091	2,353,338
12	Ending Fund Balance	197,325	1,068,615	0	-233,779	-431,295	143,548	744,414	821,742	1,566,156

* The figures in section (1) are taken from FORM F-66(A-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2025

** The remaining two sections are filled in by the software once ALL worksheets are completed.

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1
RE-ESTIMATED Fiscal Year Ending 2026

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years	
									RE-ESTIMATED 2026 (J)	ACTUAL 2025 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	112,873							112,873	109,584
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	22,100							22,100	28,474
Ambulance	6	10,975							10,975	6,163
Building Inspections	7	10,000							10,000	4,400
Miscellaneous Protective Services	8								0	0
Animal Control	9	700							700	0
Other Public Safety	10		5,200						5,200	0
TOTAL (lines 1 - 10)	11	156,648	5,200				0		161,848	148,621
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	2,750	141,600						144,350	132,372
Parking - Meter and Off-Street	13								0	0
Street Lighting	14								0	9,694
Traffic Control and Safety	15								0	0
Snow Removal	16	1,000	1,000						2,000	1,326
Highway Engineering	17								0	0
Street Cleaning	18	2,700							2,700	0
Airport	19								0	0
Garbage (if not Enterprise)	20	31,000							31,000	31,917
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	37,450	142,600				0		180,050	175,309
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	82,908							82,908	62,615
Museum, Band and Theater	32								0	0
Parks	33	12,700							12,700	8,610
Recreation	34								0	0
Cemetery	35	56,400							56,400	48,229
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	85,850							85,850	73,618
TOTAL (lines 31 - 37)	38	237,858	0				0		237,858	193,072

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2
RE-ESTIMATED Fiscal Year Ending 2026

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
GOVERNMENT ACTIVITIES CONT.										
COMMUNITY & ECONOMIC DEVELOPMENT										
	39	5,000	40,000						45,000	10,000
	40								0	0
	41								0	0
	42								0	0
	43								0	0
	44								0	0
	45	5,000	40,000	0			0		45,000	10,000
	GENERAL GOVERNMENT									
	46	17,600							17,600	14,124
	47	72,400							72,400	120,110
	48	2,000							2,000	0
	49	17,500							17,500	15,666
	50	44,450							44,450	15,567
	51	52,300							52,300	55,663
	52		98,000						98,000	59,192
	53	206,250	98,000	0			0		304,250	280,322
	54				288,100				288,100	686,017
	55								0	4,076,529
	56								0	0
	57	0	0	0			0		0	4,076,529
	58	643,206	285,800	0	288,100	0	0		1,217,106	5,569,870
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
	59									
	60								359,139	328,266
	61								120,264	109,384
	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								137,688	137,688
	72								0	0
	73								0	0
	74	643,206	285,800	0	288,100	0	0		617,091	575,338
	75		250,000						1,834,197	6,145,208
	76								250,000	510,307
	77	0	250,000	0	0	0	0		500,000	510,307
	78	643,206	535,800	0	288,100	0	0		867,091	6,655,515
	79	241,594	936,639	0	52,321	-431,295	142,748		1,831,858	1,768,700

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL
RE-ESTIMATED Fiscal Year Ending 2026

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
		(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2026	2025
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)
REVENUES & OTHER FINANCING SOURCES										
1 Taxes Levied on Property		290,511	173,948		283,332				747,791	738,611
2 Less: Uncollected Property Taxes - Levy Year										
3 Net Current Property Taxes (line 1 minus line 2)		290,511	173,948		283,332	0			747,791	738,611
4 Delinquent Property Taxes									0	0
5 TIF Revenues									0	0
Other City Taxes:										
6 Utility Tax Replacement Excise Taxes		4,889	2,927		4,768				12,584	0
7 Utility franchise tax (Iowa Code Chapter 364.2)		45,000							45,000	49,725
8 Parimutuel wager tax									0	0
9 Gaming wager tax									0	0
10 Mobile Home Taxes									0	0
11 Hotel/Motel Taxes									0	0
12 Other Local Option Taxes									0	0
13 Subtotal - Other City Taxes (lines 6 thru 12)		49,889	2,927		4,768	0			57,584	132,694
14 Licenses & Permits		9,906							9,906	192,419
15 Use of Money & Property		69,307						1,289	70,596	20,809
Intergovernmental:										
16 Federal Grants & Reimbursements		23,250	151,130						23,250	646
17 Road Use Taxes									151,130	164,718
18 Other State Grants & Reimbursements		174,480						31,133	205,613	384,902
19 Local Grants & Reimbursements		197,730	151,130	0	0	0		31,133	379,993	550,266
20 Subtotal - Intergovernmental (lines 16 thru 19)		197,730	151,130	0	0	0		31,133	379,993	550,266
Charges for Fees & Service:										
21 Water Utility								398,767	398,767	403,463
22 Sewer Utility								96,447	96,447	91,907
23 Electric Utility								0	0	0
24 Gas Utility								0	0	0
25 Parking								0	0	0
26 Airport								0	0	0
27 Landfill/Garbage		29,274						29,274	29,274	29,915
28 Hospital								0	0	0
29 Transit								0	0	0
30 Cable TV, Internet & Telephone								0	0	0
31 Housing Authority								0	0	0
32 Storm Water Utility								0	0	0
33 Other Fees & Charges for Service		23,157						23,157	23,157	20,079
34 Subtotal - Charges for Service (lines 21 thru 33)		52,431	0	0	0	0	0	495,214	547,645	545,364
35 Special Assessments								6,479	6,479	3,763
36 Miscellaneous		70,661						4,700	75,861	30,613
Other Financing Sources:										
37 Regular Operating Transfers In		75,000	105,000					320,000	500,000	510,307
38 Internal TIF Loan Transfers In								0	0	0
39 Subtotal ALL Operating Transfers In		75,000	105,000	0	0	0	0	320,000	500,000	510,307
40 Proceeds of Debt (Excluding TIF Internal Borrowing)								0	0	3,418,813
41 Proceeds of Capital Asset Sales		1,500						1,500	1,500	0
42 Subtotal-Other Financing Sources (lines 36 thru 39)		76,500	105,000	0	0	0	0	320,000	501,500	3,929,120
Total Revenues except for beginning fund balance		816,935	433,005	0	288,100	0	500	858,815	2,397,355	6,073,418
43 (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)										
44 Beginning Fund Balance July 1		67,865	1,039,434	0	52,321	-431,295	142,248	898,127	1,768,700	2,350,797
45 TOTAL REVENUES & BEGIN BALANCE (lines 41+42)		884,800	1,472,439	0	340,421	-431,295	142,748	1,756,942	4,166,055	8,424,215

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2027

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2027 (J)	RE-ESTIMATED 2026 (K)	ACTUAL 2025 (L)	
PUBLIC SAFETY												
Police Department/Crime Prevention	1	116,260	0	0	0	0	0	0	116,260	112,873	109,584	
Jail	2	0	0	0	0	0	0	0	0	0	0	
Emergency Management	3	0	0	0	0	0	0	0	0	0	0	
Flood Control	4	0	0	0	0	0	0	0	0	0	0	
Fire Department	5	22,100	0	0	0	0	0	0	22,100	22,100	28,474	
Ambulance	6	10,975	0	0	0	0	0	0	10,975	10,975	6,163	
Building Inspections	7	6,000	0	0	0	0	0	0	6,000	10,000	4,400	
Miscellaneous Protective Services	8	0	0	0	0	0	0	0	0	0	0	
Animal Control	9	700	0	0	0	0	0	0	700	700	0	
Other Public Safety	10	0	0	0	0	0	0	0	0	5,200	0	
TOTAL (lines 1 - 10)	11	156,035	0	0	0	0	0	0	156,035	161,848	148,621	
PUBLIC WORKS												
Roads, Bridges, & Sidewalks	12	750	120,000	0	0	0	0	0	120,750	144,350	132,372	
Parking - Meter and Off-Street	13	0	0	0	0	0	0	0	0	0	0	
Street Lighting	14	0	10,000	0	0	0	0	0	10,000	0	9,694	
Traffic Control and Safety	15	0	0	0	0	0	0	0	0	0	0	
Snow Removal	16	250	2,000	0	0	0	0	0	2,250	2,000	1,326	
Highway Engineering	17	0	0	0	0	0	0	0	0	0	0	
Street Cleaning	18	0	5,400	0	0	0	0	0	5,400	2,700	0	
Airport	19	0	0	0	0	0	0	0	0	0	0	
Garbage	20	31,000	0	0	0	0	0	0	31,000	31,000	31,917	
Other Public Works	21	0	0	0	0	0	0	0	0	0	0	
TOTAL (lines 12 - 21)	22	32,000	137,400	0	0	0	0	0	169,400	180,050	175,309	
HEALTH & SOCIAL SERVICES												
Welfare Assistance	23	0	0	0	0	0	0	0	0	0	0	
City Hospital	24	0	0	0	0	0	0	0	0	0	0	
Payments to Private Hospitals	25	0	0	0	0	0	0	0	0	0	0	
Health Regulation and Inspection	26	0	0	0	0	0	0	0	0	0	0	
Water, Air, and Mosquito Control	27	0	0	0	0	0	0	0	0	0	0	
Community Mental Health	28	0	0	0	0	0	0	0	0	0	0	
Other Health and Social Services	29	0	0	0	0	0	0	0	0	0	0	
TOTAL (lines 23 - 29)	30	0	0	0	0	0	0	0	0	0	0	
CULTURE & RECREATION												
Library Services	31	94,450	0	0	0	0	0	0	94,450	82,908	62,615	
Museum, Band and Theater	32	0	0	0	0	0	0	0	0	0	0	
Parks	33	13,150	0	0	0	0	0	0	13,150	12,700	8,610	
Recreation	34	0	0	0	0	0	0	0	0	0	0	
Cemetery	35	57,750	0	0	0	0	0	0	57,750	56,400	48,229	
Community Center, Zoo, & Marina	36	0	0	0	0	0	0	0	0	0	73,618	
Other Culture and Recreation	37	83,950	0	0	0	0	0	0	83,950	85,850	0	
TOTAL (lines 31 - 37)	38	249,300	0	0	0	0	0	0	249,300	237,858	193,072	

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2027

Fiscal Years

(A)	(B)	GENERAL REVENUES (C)	SPECIAL REVENUES (D)	SPECIAL REVENUES (E)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2027 (J)	RE-ESTIMATED 2026 (K)	ACTUAL 2025 (L)
GOVERNMENT ACTIVITIES CONT.												
COMMUNITY & ECONOMIC DEVELOPMENT												
39	Community Beautification	10,000	40,162	0	0	0	0	0	0	50,162	45,000	10,000
40	Economic Development	0	0	0	0	0	0	0	0	0	0	0
41	Housing and Urban Renewal	0	0	0	0	0	0	0	0	0	0	0
42	Planning & Zoning	0	0	0	0	0	0	0	0	0	0	0
43	Other Com & Econ Development	0	0	0	0	0	0	0	0	0	0	0
44	TIF Rebates	0	0	0	0	0	0	0	0	0	0	0
45	TOTAL (lines 39 - 44)	10,000	40,162	0	0	0	0	0	0	50,162	45,000	10,000
GENERAL GOVERNMENT												
46	Mayor, Council, & City Manager	13,600	0	0	0	0	0	0	0	13,600	17,600	14,124
47	Clerk, Treasurer, & Finance Adm.	130,400	0	0	0	0	0	0	0	130,400	72,400	120,110
48	Elections	2,000	0	0	0	0	0	0	0	2,000	2,000	0
49	Legal Services & City Attorney	17,500	0	0	0	0	0	0	0	17,500	17,500	15,666
50	City Hall & General Buildings	43,750	0	0	0	0	0	0	0	43,750	44,450	15,667
51	Tort Liability	61,000	0	0	0	0	0	0	0	61,000	52,300	55,663
52	Other General Government	0	57,000	0	0	0	0	0	0	57,000	98,000	59,192
53	TOTAL (lines 46 - 52)	268,250	57,000	0	0	0	0	0	0	325,250	304,250	280,322
DEBT SERVICE												
54	Gov Capital Projects	0	0	0	0	286,100	0	0	0	286,100	288,100	686,017
55	TIF Capital Projects	0	0	0	0	0	0	0	0	0	0	4,076,529
56	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0	0	4,076,529
57	TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	715,585	234,562	0	0	286,100	0	0	0	1,236,247	1,217,106	5,569,870
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
59	Water Utility											
60	Sewer Utility									359,139	359,139	328,266
61	Electric Utility									120,264	120,264	109,384
62	Gas Utility									0	0	0
63	Airport									0	0	0
64	Landfill/Garbage									0	0	0
65	Transit									0	0	0
66	Cable TV, Internet & Telephone									0	0	0
67	Housing Authority									0	0	0
68	Storm Water Utility									0	0	0
69	Other Business Type (city hosp., ISF, parking, etc.)									0	0	0
70	Enterprise DEBT SERVICE									0	0	0
71	Enterprise CAPITAL PROJECTS									0	0	0
72	Enterprise TIF CAPITAL PROJECTS									0	0	0
73	TOTAL Business Type Expenditures (lines 59 - 73)									137,688	137,688	137,688
74	TOTAL ALL EXPENDITURES (lines 58+74)	715,585	234,562	0	0	286,100	0	0	0	617,091	617,091	575,338
75	Regular Transfers Out	0	250,000	0	0	0	0	0	0	1,853,338	1,834,197	6,145,208
76	Internal TIF Loan / Repayment	0	0	0	0	0	0	0	0	500,000	500,000	510,307
77	Total ALL Transfers Out	0	250,000	0	0	0	0	0	0	500,000	500,000	510,307
78	Total Expenditures & Fund Transfers Out (lines 74+78)	715,585	484,562	0	0	286,100	0	0	0	2,353,338	2,334,197	6,655,515
79	Ending Fund Balance June 30	197,325	1,068,615	0	0	-233,779	-431,295	143,548	821,742	1,566,156	1,831,858	1,768,700

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

REVENUES DETAIL
Fiscal Year Ending 2027

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
		(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2027	2026	2025
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
1	Taxes Levied on Property	324,957	186,730						511,687	747,791	738,611
2	Less: Uncollected Property Taxes - Levy Year								0	0	0
3	Net Current Property Taxes (line 1 minus line 2)	324,957	186,730						511,687	747,791	738,611
4	Delinquent Property Taxes								0	0	0
5	TIF Revenues								0	0	0
Other City Taxes:											
6	Utility Tax Replacement Excise Taxes	5,125	2,945						8,070	12,584	0
7	Utility franchise tax (Iowa Code Chapter 364.2)	47,000							47,000	45,000	49,725
8	Parimutuel wager tax								0	0	0
9	Gaming wager tax								0	0	0
10	Mobile Home Taxes								0	0	0
11	Hotel/Motel Taxes								0	0	0
12	Other Local Option Taxes	168,831							168,831	0	132,694
13	Subtotal - Other City Taxes (lines 6 thru 12)	52,125	171,776						223,901	57,584	182,419
14	Licenses & Permits	8,497							8,497	9,906	20,809
15	Use of Money & Property	36,194						2,000	38,194	70,996	72,453
Intergovernmental:											
16	Federal Grants & Reimbursements	22,000							22,000	23,250	646
17	Road Use Taxes		153,032						153,032	151,130	164,718
18	Other State Grants & Reimbursements								0	0	384,902
19	Local Grants & Reimbursements	51,500						15,750	67,250	205,613	0
20	Subtotal - Intergovernmental (lines 16 thru 19)	73,500	153,032	0	0	0		15,750	242,282	379,993	550,266
Charges for Fees & Service:											
21	Water Utility							356,488	356,488	398,767	403,463
22	Sewer Utility							99,844	99,844	96,447	91,907
23	Electric Utility							0	0	0	0
24	Gas Utility							0	0	0	0
25	Parking							0	0	0	0
26	Airport							0	0	0	0
27	Landfill/Garbage	20,315						0	20,315	29,274	29,915
28	Hospital							0	0	0	0
29	Transit							0	0	0	0
30	Cable TV, Internet & Telephone							0	0	0	0
31	Housing Authority							0	0	0	0
32	Storm Water Utility							0	0	0	0
33	Other Fees & Charges for Service	30,728						0	30,728	23,157	20,079
34	Subtotal - Charges for Service (lines 21 thru 33)	51,043	0	0	0	0	0	456,332	507,375	547,645	545,364
35	Special Assessments							0	0	6,479	3,763
36	Miscellaneous	50,000					800	4,900	55,700	75,861	30,613
Other Financing Sources:											
37	Regular Operating Transfers In	75,000	105,000					320,000	500,000	500,000	510,307
38	Internal TIF Loan Transfers In							0	0	0	0
39	Subtotal ALL Operating Transfers In	75,000	105,000	0	0	0	0	320,000	500,000	500,000	510,307
40	Proceeds of Debt (Excluding TIF Internal Borrowing)							0	0	0	3,418,813
41	Proceeds of Capital Asset Sales							0	0	1,500	0
42	Subtotal-Other Financing Sources (lines 38 thru 40)	75,000	105,000	0	0	0	0	320,000	500,000	501,500	3,929,120
43	Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	671,316	616,538	0	0	0	800	798,982	2,087,636	2,397,355	6,073,418
44	Beginning Fund Balance July 1	241,594	936,639	0	52,321	-431,295	142,748	889,851	1,831,858	1,768,700	2,350,797
45	TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	912,910	1,553,177	0	52,321	-431,295	143,548	1,688,833	3,919,494	4,166,055	8,424,215

CITY OF

SIDNEY

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2027

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	324,957	186,730						511,687	747,791	738,611
Less: Uncollected Property Taxes-Levy Year	2	0	0						0	0	0
Net Current Property Taxes	3	324,957	186,730						511,687	747,791	738,611
Delinquent Property Taxes	4	0	0						0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	52,125	171,776						223,901	57,584	182,419
Licenses & Permits	7	8,497	0					2,000	8,497	9,906	20,809
Use of Money and Property	8	36,194	0	0	0	0	0	0	38,194	70,596	72,453
Intergovernmental	9	73,500	153,032	0	0	0	0	15,750	242,282	379,993	550,266
Charges for Fees & Service	10	51,043	0	0	0	0	0	456,332	507,375	547,645	545,364
Special Assessments	11	0	0	0	0	0	0	0	0	6,479	3,763
Miscellaneous	12	50,000	0	0	0	0	800	4,900	55,700	75,861	30,613
Sub-Total Revenues	13	596,316	511,538	0	0	0	800	478,982	1,587,636	1,895,855	2,144,298
Other Financing Sources:											
Total Transfers In	14	75,000	105,000	0	0	0	0	320,000	500,000	500,000	510,307
Proceeds of Debt	15	0	0	0	0	0	0	0	0	0	3,418,813
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	1,500	0
Total Revenues and Other Sources	17	671,316	616,538	0	0	0	800	798,982	2,087,636	2,397,355	6,073,418
Expenditures & Other Financing Uses											
Public Safety	18	156,035	0	0	0	0	0	0	156,035	161,848	148,621
Public Works	19	32,000	137,400	0	0	0	0	0	169,400	180,050	175,309
Health and Social Services	20	0	0	0	0	0	0	0	0	0	0
Culture and Recreation	21	249,300	0	0	0	0	0	0	249,300	237,858	193,072
Community and Economic Development	22	10,000	40,162	0	0	0	0	0	50,162	45,000	10,000
General Government	23	268,250	57,000	0	0	0	0	0	325,250	304,250	280,322
Debt Service	24	0	0	0	286,100	0	0	0	286,100	288,100	686,017
Capital Projects	25	0	0	0	0	0	0	0	0	0	4,076,529
Total Government Activities Expenditures	26	715,585	234,562	0	286,100	0	0	0	1,236,247	1,217,106	5,569,870
Business Type Proprietary: Enterprise & ISF	27							617,091	617,091	617,091	575,338
Total Gov & Bus Type Expenditures	28	715,585	234,562	0	286,100	0	0	617,091	1,853,338	1,834,197	6,145,208
Total Transfers Out	29	0	250,000	0	0	0	0	250,000	500,000	500,000	510,307
Total ALL Expenditures/Fund Transfers Out	30	715,585	484,562	0	286,100	0	0	867,091	2,353,338	2,334,197	6,655,515
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-44,269	131,976	0	-286,100	0	800	-68,109	-285,702	63,158	-582,097
Beginning Fund Balance July 1	33	241,594	936,639	0	52,321	-431,295	142,748	889,851	1,831,858	1,768,700	2,350,797
Ending Fund Balance June 30	34	197,325	1,068,615	0	-233,779	-431,295	143,548	821,742	1,566,156	1,831,858	1,768,700

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

City Name: SIDNEY

Fiscal Year
2027

	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2027 (E)	Interest Due FY 2027 (F)	Total Obligation Due FY 2027 (G)	Bond Reg./ Paying Agent Fees Due FY 2027 (H)	Reductions due to Refinancing or Prepayment of Certified Debt (I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes (J)	Amount Paid Current Year Debt Service Levy (K)
(1)	USDA LOAN 1 - WATER REVENUE	3,720,000	NON - GO	2021-10	120,984		120,984				0
(2)	USDA LOAN 2 - WATER REVENUE	525,000	NON - GO	2021-19	16,704		16,704				0
(3)			NO SELECTION								0
(4)	UMB BANK - 2024 STREET RECONSTRUCTION	3,000,000	G	2024-08	180,000	105,600	285,600	500			0
(5)											0
(6)	JOHN DEERE FINANCIAL - MINI-X & TRAILER	75,463	2025-08	2025-08	15,100		15,100				0
(7)			NO SELECTION								0
(8)			NO SELECTION								0
(9)			NO SELECTION								0
(10)			NO SELECTION								0
(11)			NO SELECTION								0
(12)			NO SELECTION								0
(13)			NO SELECTION								0
(14)			NO SELECTION								0
(15)			NO SELECTION								0
(16)			NO SELECTION								0
(17)			NO SELECTION								0
(18)			NO SELECTION								0
(19)			NO SELECTION								0
(20)			NO SELECTION								0
(21)			NO SELECTION								0
(22)			NO SELECTION								0
(23)			NO SELECTION								0
(24)			NO SELECTION								0
(25)			NO SELECTION								0
(26)			NO SELECTION								0
(27)			NO SELECTION								0
(28)			NO SELECTION								0
(29)			NO SELECTION								0
(30)			NO SELECTION								0
TRANSFER OF FUNDS INTO DEBT SERVICE FUND NEEDED TO COVER GO DEBT PAYMENTS											
TOTALS					332,788	105,600	438,388	500	0	438,888	0