

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of: DYERSVILLE County Name: DUBUQUE COUNTY, DELAWARE

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

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.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	261,213,138	2b	258,025,580	
DEBT SERVICE	3a	340,885,614	3b	337,698,056	
Ag Land	4a	2,133,666			

City Number: 31-290

Last Official Census: 4,477

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	2,115,826	2,090,007	43 8.10000
Non-Voted Other Permissible Levies							
Contract for use of Bridge	0.67500			6		0	44 0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45 0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46 0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47 0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48 0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49 0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51 0.00000
Liability, property & self insurance costs	Amt Nec			14		0	52 0.00000
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465 0.00000
Voted Other Permissible Levies							
Instrumental/Vocal Music Groups	0.13500			15		0	53 0.00000
Memorial Building	0.81000			16		0	54 0.00000
Symphony Orchestra	0.13500			17		0	55 0.00000
Cultural & Scientific Facilities	0.27000			18		0	56 0.00000
County Bridge	As Voted			19		0	57 0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58 0.00000
Aid to a Transit Company	0.03375			21		0	59 0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60 0.00000
City Emergency Medical District	1.00000			463		0	466 0.00000
Support Public Library	0.27000			23		0	61 0.00000
Unified Law Enforcement	1.50000			24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	2,115,826	2,090,007	
Ag Land	3.00375			26	6,409	6,409	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	2,122,235	2,096,416	
Special Revenue Levies							
Emergency (if general fund at levy limit)	0.27000			28		0	64 0.00000
Police & Fire Retirement	Amt Nec			29		0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30		0	0.00000
Other Employee Benefits	Amt Nec			31		0	0.00000
Total Employee Benefit Levies (29,30,31)				32	0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)				33	0	0	
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation				
SSMID 1		0	0	34		0	66 0.00000
SSMID 2		0	0	35		0	67 0.00000
SSMID 3		0	0	36		0	68 0.00000
SSMID 4		0	0	37		0	69 0.00000
SSMID 5		0	0	555		0	565 0.00000
SSMID 6		0	0	556		0	566 0.00000
SSMID 7		0	0	1177		0	1179 0.00000
SSMID 8		0	0	1185		0	1187 0.00000
Total Special Revenue Levies				39	0	0	
Debt Service Levy 76.10(6)	Amt Nec			40	861,827	853,768	70 2.52820
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	2,984,062	2,950,184	72 10.62820

(Signature)

(Date)

(County Auditor)

(Date)

NOTICE OF PUBLIC HEARING - CITY OF DYERSVILLE - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/20/2023 **Meeting Time:** 06:00 PM **Meeting Location:** City Council Chambers at the Memorial Building, 340 1st Avenue East.

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.cityofdyserville.com

City Telephone Number
 (563) 875-7724

	Current Year Certified Property Tax 2022 - 2023	Budget Year Effective Property Tax 2023 - 2024	Budget Year Proposed Maximum Property Tax 2023 - 2024	Annual % CHG
Regular Taxable Valuation	264,212,929	261,213,138	261,213,138	
Tax Levies:				
Regular General	2,095,228	2,095,228	2,115,827	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs			0	
Support of Local Emer. Mgmt. Commission			0	
Emergency			0	
Police & Fire Retirement			0	
FICA & IPERS			0	
Other Employee Benefits			0	
Total Tax Levy	2,095,228	2,095,228	2,115,827	0.98
Tax Rate	7.93007	8.02114	8.10000	

Explanation of significant increases in the budget:

Inflation this past year has increased costs to everyday city services, and the proposed rate adjustment will assure the continuation of existing services.

If applicable, the above notice also available online at:

-

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

FUND BALANCE

City Name: DYERSVILLE

Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2022										
Beginning Fund Balance July 1	1	675,959	252,231	2,259,784	462,898	-1,085,750	0	2,565,122	-1,739,759	825,363
Actual Revenues Except Beg Balance	2	3,247,601	1,734,693	1,659,510	1,532,398	2,743,056	0	10,917,258	9,367,944	20,285,202
Actual Expenditures Except End Balance	3	3,190,718	1,431,606	1,469,807	1,508,674	1,652,374	0	9,253,179	9,349,119	18,602,298
Ending Fund Balance June 30	4	732,842	555,318	2,449,487	486,622	4,932	0	4,229,201	-1,720,934	2,508,267
Re-Estimated FY 2023										
Beginning Fund Balance	5	732,842	555,318	2,449,487	486,622	4,932	0	4,229,201	-1,720,934	2,508,267
Re-Est Revenues	6	3,376,456	1,526,993	1,711,446	1,738,209	330,000	0	8,683,104	13,714,053	22,397,157
Re-Est Expenditures	7	3,296,723	1,186,327	1,831,152	1,738,209	320,000	0	8,372,411	13,882,554	22,254,965
Ending Fund Balance	8	812,575	895,984	2,329,781	486,622	14,932	0	4,539,894	-1,889,435	2,650,459
Budget FY 2024										
Beginning Fund Balance	9	812,575	895,984	2,329,781	486,622	14,932	0	4,539,894	-1,889,435	2,650,459
Revenues	10	3,454,471	56,285,350	1,990,070	1,528,875	605,000	0	63,863,766	2,909,950	66,773,716
Expenditures	11	3,301,882	56,461,973	2,075,154	1,528,875	595,000	0	63,962,884	3,013,220	66,976,104
Ending Fund Balance	12	965,164	719,361	2,244,697	486,622	24,932	0	4,440,776	-1,992,705	2,448,071

LOCAL EMC SUPPORT

City Name: DYERSVILLE
Fiscal Year July 1, 2023 - June 30, 2024

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2024	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: DYERSVILLE

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY										
Police Department/Crime Prevention	1	905,449							905,449	898,076
Jail	2								0	0
Emergency Management	3	2,573							2,573	1,983
Flood Control	4	5,000							5,000	0
Fire Department	5	122,350							122,350	100,818
Ambulance	6	56,387	63,000						119,387	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	33,574
Animal Control	9								0	0
Other Public Safety	10								0	162,918
TOTAL (lines 1 - 10)	11	1,091,759	63,000				0		1,154,759	1,197,369
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	276,900	397,684						674,584	826,277
Parking - Meter and Off-Street	13								0	0
Street Lighting	14								0	0
Traffic Control and Safety	15								0	0
Snow Removal	16	5,972	42,000						47,972	22,325
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	282,872	439,684				0		722,556	848,602
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	510,000	40,000						550,000	500,544
Museum, Band and Theater	32								0	0
Parks	33	498,257							498,257	263,190
Recreation	34	234,624							234,624	202,018
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	27,300							27,300	20,106
Other Culture and Recreation	37	88,750							88,750	87,955
TOTAL (lines 31 - 37)	38	1,358,931	40,000				0		1,398,931	1,073,813

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: DYERSVILLE

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40	46,416		1,301,440					1,347,856	1,081,192
Housing and Urban Renewal	41								0	0
Planning & Zoning	42	1,000							1,000	950
Other Com & Econ Development	43								0	0
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45	47,416	0	1,301,440			0		1,348,856	1,082,142
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	73,583							73,583	64,777
Clerk, Treasurer, & Finance Adm.	47	166,657							166,657	173,751
Elections	48								0	5,684
Legal Services & City Attorney	49	30,000							30,000	29,170
City Hall & General Buildings	50	139,700							139,700	154,106
Tort Liability	51	28,000							28,000	31,743
Other General Government	52	72,500							72,500	76,341
TOTAL (lines 46 - 52)	53	510,440	0	0			0		510,440	535,572
DEBT SERVICE	54				1,738,209				1,738,209	2,007,289
Gov Capital Projects	55					320,000			320,000	1,376,277
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		320,000	0		320,000	1,376,277
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	3,291,418	542,684	1,301,440	1,738,209	320,000	0		7,193,751	8,121,064
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							631,649	631,649	631,457
Sewer Utility	60							621,667	621,667	571,827
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							390,303	390,303	360,928
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68								0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70							708,214	708,214	2,064,966
Enterprise CAPITAL PROJECTS	71							10,937,000	10,937,000	4,180,275
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							13,288,833	13,288,833	7,809,453
TOTAL ALL EXPENDITURES (lines 58+73)	74	3,291,418	542,684	1,301,440	1,738,209	320,000	0	13,288,833	20,482,584	15,930,517
Regular Transfers Out	75	5,305	643,643					593,721	1,242,669	2,671,781
Internal TIF Loan Transfers Out	76			529,712					529,712	0
Total ALL Transfers Out	77	5,305	643,643	529,712	0	0	0	593,721	1,772,381	2,671,781
Total Expenditures and Other Fin Uses (lines 74+77)	78	3,296,723	1,186,327	1,831,152	1,738,209	320,000	0	13,882,554	22,254,965	18,602,298
Ending Fund Balance June 30	79	812,575	895,984	2,329,781	486,622	14,932	0	-1,889,435	2,650,459	2,508,267

RE-ESTIMATED REVENUES DETAIL

City Name: DYERSVILLE

Fiscal Year July 1, 2022 - June 30, 2023

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE- ESTIMATED 2023	ACTUAL 2022
Taxes Levied on Property	1	2,078,471			604,230				2,682,701	2,603,965
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,078,471	0		604,230	0			2,682,701	2,603,965
Delinquent Property Taxes	4								0	0
TIF Revenues	5			1,711,446					1,711,446	1,659,510
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	22,661			5,241				27,902	3,760
Utility franchise tax (Iowa Code Chapter 364.2)	7	165,000							165,000	166,872
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	95,000							95,000	142,214
Other Local Option Taxes	12	230,000	545,000						775,000	812,190
Subtotal - Other City Taxes (lines 6 thru 12)	13	512,661	545,000		5,241	0			1,062,902	1,125,036
Licenses & Permits	14	17,800							17,800	19,773
Use of Money & Property	15	61,500	350						61,850	59,533
Intergovernmental:										
Federal Grants & Reimbursements	16		323,643						323,643	4,224,662
Road Use Taxes	17		618,000						618,000	608,425
Other State Grants & Reimbursements	18	98,181							98,181	131,778
Local Grants & Reimbursements	19	36,200					10,937,000		10,973,200	34,252
Subtotal - Intergovernmental (lines 16 thru 19)	20	134,381	941,643	0	0	0	10,937,000		12,013,024	4,999,117
Charges for Fees & Service:										
Water Utility	21							1,005,726	1,005,726	1,016,520
Sewer Utility	22							1,396,077	1,396,077	1,394,419
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27						375,250		375,250	375,006
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	0
Other Fees & Charges for Service	33	128,500							128,500	180,516
Subtotal - Charges for Service (lines 21 thru 33)	34	128,500	0		0	0	0	2,777,053	2,905,553	2,966,461
Special Assessments	35					10,000			10,000	4,673
Miscellaneous	36	118,500	40,000						158,500	248,898
Other Financing Sources:										
Regular Operating Transfers In	37	323,643			599,026	320,000			1,242,669	2,671,781
Internal TIF Loan Transfers In	38				529,712				529,712	0
Subtotal ALL Operating Transfers In	39	323,643	0	0	1,128,738	320,000	0	0	1,772,381	2,671,781
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	3,926,455
Proceeds of Capital Asset Sales	41	1,000							1,000	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	324,643	0	0	1,128,738	320,000	0	0	1,773,381	6,598,236
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,376,456	1,526,993	1,711,446	1,738,209	330,000	0	13,714,053	22,397,157	20,285,202
Beginning Fund Balance July 1	44	732,842	555,318	2,449,487	486,622	4,932	0	-1,720,934	2,508,267	825,363

EXPENDITURES SCHEDULE PAGE 1
City Name: DYERSVILLE
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY											
Police Department/Crime Prevention	1	975,018							975,018	905,449	898,076
Jail	2								0	0	0
Emergency Management	3	3,037							3,037	2,573	1,983
Flood Control	4	5,000							5,000	5,000	0
Fire Department	5	122,125							122,125	122,350	100,818
Ambulance	6								0	119,387	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	85,270	70,000						155,270	0	33,574
Animal Control	9								0	0	0
Other Public Safety	10								0	0	162,918
TOTAL (lines 1 - 10)	11	1,190,450	70,000				0		1,260,450	1,154,759	1,197,369
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	289,150	389,498						678,648	674,584	826,277
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,972	65,000						70,972	47,972	22,325
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	295,122	454,498				0		749,620	722,556	848,602
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	526,610	40,000						566,610	550,000	500,544
Museum, Band and Theater	32								0	0	0
Parks	33	289,775							289,775	498,257	263,190
Recreation	34	254,647							254,647	234,624	202,018
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	27,300							27,300	27,300	20,106
Other Culture and Recreation	37	88,750							88,750	88,750	87,955
TOTAL (lines 31 - 37)	38	1,187,082	40,000				0		1,227,082	1,398,931	1,073,813

EXPENDITURES SCHEDULE PAGE 2

City Name: DYERSVILLE

Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	71,416		1,444,447					1,515,863	1,347,856	1,081,192
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	1,500							1,500	1,000	950
Other Com & Econ Development	43								0	0	0
TIF Rebates	44								0	0	0
TOTAL (lines 39 - 44)	45	72,916	0	1,444,447			0		1,517,363	1,348,856	1,082,142
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	72,318							72,318	73,583	64,777
Clerk, Trcasurcr, & Finance Adm.	47	169,328							169,328	166,657	173,751
Elections	48	6,000							6,000	0	5,684
Legal Services & City Attorney	49	30,000							30,000	30,000	29,170
City Hall & General Buildings	50	147,100							147,100	139,700	154,106
Tort Liability	51	28,000							28,000	28,000	31,743
Other General Government	52	72,500							72,500	72,500	76,341
TOTAL (lines 46 - 52)	53	525,246	0	0			0		525,246	510,440	535,572
DEBT SERVICE	54				1,528,875				1,528,875	1,738,209	2,007,289
Gov Capital Projects	55		55,000,000			595,000			55,595,000	320,000	1,376,277
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	55,000,000	0		595,000	0		55,595,000	320,000	1,376,277
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,270,816	55,564,498	1,444,447	1,528,875	595,000	0		62,403,636	7,193,751	8,121,064
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							705,304	705,304	631,649	631,457
Sewer Utility	60							664,868	664,868	621,667	571,827
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							400,520	400,520	390,303	360,928
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70							1,242,528	1,242,528	708,214	2,064,966
Enterprise CAPITAL PROJECTS	71								0	10,937,000	4,180,275
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							3,013,220	3,013,220	13,288,833	7,809,453
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,270,816	55,564,498	1,444,447	1,528,875	595,000	0	3,013,220	65,416,856	20,482,584	15,930,517
Regular Transfers Out	75	31,066	897,475						928,541	1,242,669	2,671,781
Internal TIF Loan / Repayment Transfers Out	76			630,707					630,707	529,712	0
Total ALL Transfers Out	77	31,066	897,475	630,707	0	0	0	0	1,559,248	1,772,381	2,671,781
Total Expenditures & Fund Transfers Out (lines 74+77)	78	3,301,882	56,461,973	2,075,154	1,528,875	595,000	0	3,013,220	66,976,104	22,254,965	18,602,298
Ending Fund Balance June 30	79	965,164	719,361	2,244,697	486,622	24,932	0	-1,992,705	2,448,071	2,650,459	2,508,267

REVENUES DETAIL

City Name: DYERSVILLE

Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,096,416	0		853,768	0			2,950,184	2,682,701	2,603,965
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,096,416	0		853,768	0			2,950,184	2,682,701	2,603,965
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			1,990,070					1,990,070	1,711,446	1,659,510
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	25,819	0		8,059	0			33,878	27,902	3,760
Utility franchise tax (Iowa Code Chapter 364.2)	7	445,000							445,000	165,000	166,872
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	150,000							150,000	95,000	142,214
Other Local Option Taxes	12	230,000	625,000						855,000	775,000	812,190
Subtotal - Other City Taxes (lines 6 thru 12)	13	850,819	625,000		8,059	0			1,483,878	1,062,902	1,125,036
Licenses & Permits	14	19,425							19,425	17,800	19,773
Use of Money & Property	15	92,650	350						93,000	61,850	59,533
Intergovernmental:											
Federal Grants & Reimbursements	16								0	323,643	4,224,662
Road Use Taxes	17		620,000						620,000	618,000	608,425
Other State Grants & Reimbursements	18	73,636	55,000,000						55,073,636	98,181	131,778
Local Grants & Reimbursements	19	44,775							44,775	10,973,200	34,252
Subtotal - Intergovernmental (lines 16 thru 19)	20	118,411	55,620,000	0	0	0		0	55,738,411	12,013,024	4,999,117
Charges for Fees & Service:											
Water Utility	21							1,040,000	1,040,000	1,005,726	1,016,520
Sewer Utility	22							1,490,200	1,490,200	1,396,077	1,394,419
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							379,750	379,750	375,250	375,006
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	153,750							153,750	128,500	180,516
Subtotal - Charges for Service (lines 21 thru 33)	34	153,750	0		0	0	0	2,909,950	3,063,700	2,905,553	2,966,461
Special Assessments	35					10,000			10,000	10,000	4,673
Miscellaneous	36	122,000	40,000						162,000	158,500	248,898
Other Financing Sources:											
Regular Operating Transfers In	37				36,341	595,000			631,341	1,242,669	2,671,781
Internal TIF Loan Transfers In	38				630,707				630,707	529,712	0
Subtotal ALL Operating Transfers In	39	0	0	0	667,048	595,000	0	0	1,262,048	1,772,381	2,671,781
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	3,926,455
Proceeds of Capital Asset Sales	41	1,000							1,000	1,000	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,000	0	0	667,048	595,000	0	0	1,263,048	1,773,381	6,598,236
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,454,471	56,285,350	1,990,070	1,528,875	605,000	0	2,909,950	66,773,716	22,397,157	20,285,202
Beginning Fund Balance July 1	44	812,575	895,984	2,329,781	486,622	14,932	0	-1,889,435	2,650,459	2,508,267	825,363
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,267,046	57,181,334	4,319,851	2,015,497	619,932	0	1,020,515	69,424,175	24,905,424	21,110,565

ADOPTED BUDGET SUMMARY

City Name: DYERSVILLE

Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,096,416	0		853,768	0			2,950,184	2,682,701	2,603,965
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,096,416	0		853,768	0			2,950,184	2,682,701	2,603,965
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			1,990,070					1,990,070	1,711,446	1,659,510
Other City Taxes	6	850,819	625,000		8,059	0			1,483,878	1,062,902	1,125,036
Licenses & Permits	7	19,425	0					0	19,425	17,800	19,773
Use of Money and Property	8	92,650	350	0	0	0	0	0	93,000	61,850	59,533
Intergovernmental	9	118,411	55,620,000	0	0	0		0	55,738,411	12,013,024	4,999,117
Charges for Fees & Service	10	153,750	0		0	0		2,909,950	3,063,700	2,905,553	2,966,461
Special Assessments	11	0	0		0	10,000		0	10,000	10,000	4,673
Miscellaneous	12	122,000	40,000		0	0	0	0	162,000	158,500	248,898
Sub-Total Revenues	13	3,453,471	56,285,350	1,990,070	861,827	10,000	0	2,909,950	65,510,668	20,623,776	13,686,966
Other Financing Sources:											
Total Transfers In	14	0	0	0	667,048	595,000	0	0	1,262,048	1,772,381	2,671,781
Proceeds of Debt	15	0	0	0	0	0		0	0	0	3,926,455
Proceeds of Capital Asset Sales	16	1,000	0	0	0	0	0	0	1,000	1,000	0
Total Revenues and Other Sources	17	3,454,471	56,285,350	1,990,070	1,528,875	605,000	0	2,909,950	66,773,716	22,397,157	20,285,202
Expenditures & Other Financing Uses											
Public Safety	18	1,190,450	70,000	0			0		1,260,450	1,154,759	1,197,369
Public Works	19	295,122	454,498	0			0		749,620	722,556	848,602
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,187,082	40,000	0			0		1,227,082	1,398,931	1,073,813
Community and Economic Development	22	72,916	0	1,444,447			0		1,517,363	1,348,856	1,082,142
General Government	23	525,246	0	0			0		525,246	510,440	535,572
Debt Service	24	0	0	0	1,528,875		0		1,528,875	1,738,209	2,007,289
Capital Projects	25	0	55,000,000	0		595,000	0		55,595,000	320,000	1,376,277
Total Government Activities Expenditures	26	3,270,816	55,564,498	1,444,447	1,528,875	595,000	0		62,403,636	7,193,751	8,121,064
Business Type Proprietary: Enterprise & ISF	27							3,013,220	3,013,220	13,288,833	7,809,453
Total Gov & Bus Type Expenditures	28	3,270,816	55,564,498	1,444,447	1,528,875	595,000	0	3,013,220	65,416,856	20,482,584	15,930,517
Total Transfers Out	29	31,066	897,475	630,707	0	0	0	0	1,559,248	1,772,381	2,671,781
Total ALL Expenditures/Fund Transfers Out	30	3,301,882	56,461,973	2,075,154	1,528,875	595,000	0	3,013,220	66,976,104	22,254,965	18,602,298
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	152,589	-176,623	-85,084	0	10,000	0	-103,270	-202,388	142,192	1,682,904
Beginning Fund Balance July 1	33	812,575	895,984	2,329,781	486,622	14,932	0	-1,889,435	2,650,459	2,508,267	825,363
Ending Fund Balance June 30	34	965,164	719,361	2,244,697	486,622	24,932	0	-1,992,705	2,448,071	2,650,459	2,508,267

LONG TERM DEBT SCHEDULE - LT DEBT1

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
GO Refunding Notes 2013 (Debt Service)	1	1,350,000	GO	49-13	65,000	12,523	77,523				77,523
GO Refunding Notes 2013 (Water Service)	2	510,000	GO	49-13	35,000	5,762	40,762			40,762	0
GO Refunding Notes 2013 (Sewer Fund)	3	875,000	GO	49-13	60,000	9,708	69,708			69,708	0
	4	-	-				0				0
GO Refunding Notes 2018 (Debt Service)	5	345,000	GO	24-18	40,000	4,320	44,320				44,320
GO Refunding Notes 2018 (TIF)	6	2,140,000	GO	24-18	245,000	27,158	272,158			272,158	0
GO Refunding Notes 2018 (Water Service)	7	1,320,000	GO	24-18	150,000	16,765	166,765			166,765	0
GO Refunding Notes 2018 (Sewer Fund)	8	590,000	GO	24-18	65,000	7,580	72,580			72,580	0
	9	-	-				0				0
GO Refunding Notes 2019 (Debt Service)	10	3,010,000	GO	67-19	175,000	64,600	239,600				239,600
GO Refunding Notes 2019 (TIF)	11	2,515,000	GO	67-19	160,000	55,425	215,425			215,425	0
GO Refunding Notes 2019 (Sewer Fund)	12	175,000	GO	67-19	35,000	700	35,700			35,700	0
	13	-	-				0				0
GO Refunding Notes 2021A (Debt Service)	14	1,810,000	GO	45-21	250,000	16,063	266,063				266,063
GO Refunding Notes 2021A (TIF)	15	615,000	GO	45-21	40,000	8,040	48,040			48,040	0
GO Refunding Notes 2021A (Sewer)	16	460,000	GO	45-21	30,000	5,950	35,950			35,950	0
	17	-	-				0				0
GO Refunding Notes 2021B (Debt Service)	18	890,000	GO	46-21	55,000	14,263	69,263				69,263
GO Refunding Notes 2021B (Road Use Tax)	19	30,000	GO	46-21	5,000	275	5,275			5,275	0
GO Refunding Notes 2021B (Sewer)	20	130,000	GO	46-21	15,000	1,550	16,550			16,550	0
	21	-	-				0				0
GO Corporate Bond 2023 (Debt Service)	22	1,255,000	GO	09-23	100,000	65,058	165,058				165,058
GO Corporate Bond 2023 (TIF)	23	1,030,000	GO	09-23	40,000	55,084	95,084			95,084	0
GO Corporate Bond 2023 (Water)	24	160,000	GO	09-23	15,000	8,156	23,156			23,156	0
GO Corporate Bond 2023 (Sewer)	25	180,000	GO	09-23	20,000	9,188	29,188			29,188	0
	26	-	-				0				0
Water Revenue Bonds 2016 (SFR Loan)	27	1,373,000	NON-GO	68-16	16,000	4,200	20,200	600		20,800	0
	28	-	-				0				0
Sewer Revenue Bonds 2016 (SRF Loan)	29	4,000,000	NON-GO	35-16	185,000	51,818	236,818	7,403		244,221	0
	30	-	-				0				0
TOTALS					1,801,000	444,186	2,245,186	8,003	0	1,391,362	861,827

LONG TERM DEBT SCHEDULE - LT DEBT2
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Public Works Truck Lease Agreement 2018	31	183,800	NON-GO	76-18	28,437	2,630	31,067			31,067	0
	32	-	-				0				0
Sewer Jetter Lease Agreement 2022	33	87,205	NON-GO	30-22	15,469	3,290	18,759			18,759	0
	34	-	-				0				0
Water Revcnue Bonds 2020 (SRF Loan)	35	1,600,000	NON-GO	13-20	70,000	24,483	94,483	3,498		97,981	0
	36	-	-				0				0
Sewer Revenue Bonds 2020 (SRF Loan)	37	3,626,729	NON-GO	41-20	173,000	19,853	192,853	6,617		199,470	0
	38	-	-				0				0
Sewer Revenue Bonds 2020 (SRF Loan)	39	2,800,000	NON-GO	60-20	122,000	42,823	164,823	6,117		170,940	0
	40	-	-				0				0
	41	-	-				0				0
	42	-	-				0				0
	43	-	-				0				0
	44	-	-				0				0
	45	-	-				0				0
	46	-	-				0				0
	47	-	-				0				0
	48	-	-				0				0
	49	-	-				0				0
	50	-	-				0				0
	51	-	-				0				0
	52	-	-				0				0
	53	-	-				0				0
	54	-	-				0				0
	55	-	-				0				0
	56	-	-				0				0
	57	-	-				0				0
	58	-	-				0				0
	59	-	-				0				0
	60	-	-				0				0
TOTALS					2,209,906	537,265	2,747,171	24,235	0	1,909,579	861,827

LONG TERM DEBT SCHEDULE - LT DEBT3

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-					0				0
	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	-					0				0
	72	-					0				0
	73	-					0				0
	74	-					0				0
	75	-					0				0
	76	-					0				0
	77	-					0				0
	78	-					0				0
	79	-					0				0
	80	-					0				0
	81	-					0				0
	82	-					0				0
	83	-					0				0
	84	-					0				0
	85	-					0				0
	86	-					0				0
	87	-					0				0
	88	-					0				0
	89	-					0				0
	90	-					0				0
TOTALS					2,209,906	537,265	2,747,171	24,235	0	1,909,579	861,827

LONG TERM DEBT SCHEDULE - LT DEBT4

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-					0				0
	92	-					0				0
	93	-					0				0
	94	-					0				0
	95	-					0				0
	96	-					0				0
	97	-					0				0
	98	-					0				0
	99	-					0				0
	100	-					0				0
	101	-					0				0
	102	-					0				0
	103	-					0				0
	104	-					0				0
	105	-					0				0
	106	-					0				0
	107	-					0				0
	108	-					0				0
	109	-					0				0
	110	-					0				0
	111	-					0				0
	112	-					0				0
	113	-					0				0
	114	-					0				0
	115	-					0				0
	116	-					0				0
	117	-					0				0
	118	-					0				0
	119	-					0				0
	120	-					0				0
TOTALS					2,209,906	537,265	2,747,171	24,235	0	1,909,579	861,827

LONG TERM DEBT SCHEDULE - LT DEBTS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-					0				0
	122	-					0				0
	123	-					0				0
	124	-					0				0
	125	-					0				0
	126	-					0				0
	127	-					0				0
	128	-					0				0
	129	-					0				0
	130	-					0				0
	131	-					0				0
	132	-					0				0
	133	-					0				0
	134	-					0				0
	135	-					0				0
	136	-					0				0
	137	-					0				0
	138	-					0				0
	139	-					0				0
	140	-					0				0
	141	-					0				0
	142	-					0				0
	143	-					0				0
	144	-					0				0
	145	-					0				0
	146	-					0				0
	147	-					0				0
	148	-					0				0
	149	-					0				0
	150	-					0				0
TOTALS					2,209,906	537,265	2,747,171	24,235	0	1,909,579	861,827

LONG TERM DEBT SCHEDULE - LT DEBT6

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-					0				0
	152	-					0				0
	153	-					0				0
	154	-					0				0
	155	-					0				0
	156	-					0				0
	157	-					0				0
	158	-					0				0
	159	-					0				0
	160	-					0				0
	161	-					0				0
	162	-					0				0
	163	-					0				0
	164	-					0				0
	165	-					0				0
	166	-					0				0
	167	-					0				0
	168	-					0				0
	169	-					0				0
	170	-					0				0
	171	-					0				0
	172	-					0				0
	173	-					0				0
	174	-					0				0
	175	-					0				0
	176	-					0				0
	177	-					0				0
	178	-					0				0
	179	-					0				0
	180	-					0				0
TOTALS					2,209,906	537,265	2,747,171	24,235	0	1,909,579	861,827

LONG TERM DEBT SCHEDULE - LT DEBT7

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-					0				0
	182	-					0				0
	183	-					0				0
	184	-					0				0
	185	-					0				0
	186	-					0				0
	187	-					0				0
	188	-					0				0
	189	-					0				0
	190	-					0				0
	191	-					0				0
	192	-					0				0
	193	-					0				0
	194	-					0				0
	195	-					0				0
	196	-					0				0
	197	-					0				0
	198	-					0				0
	199	-					0				0
	200	-					0				0
	201	-					0				0
	202	-					0				0
	203	-					0				0
	204	-					0				0
	205	-					0				0
	206	-					0				0
	207	-					0				0
	208	-					0				0
	209	-					0				0
	210	-					0				0
TOTALS					2,209,906	537,265	2,747,171	24,235	0	1,909,579	861,827

LONG TERM DEBT SCHEDULE - GRAND TOTALS
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2024	Interest Due FY 2024	Total Obligation Due FY 2024	Bond Reg./ Paying Agent Fees Due FY 2024	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	1,600,000	388,168	1,988,168	0	0	1,126,341	861,827
NON GO - TOTAL	609,906	149,097	759,003	24,235	0	783,238	0
GRAND - TOTAL	2,209,906	537,265	2,747,171	24,235	0	1,909,579	861,827

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: DYERSVILLE

The City Council will conduct a public hearing on the proposed Budget at: (entered upon publish) Meeting Date: (entered upon publish) Meeting Time: (entered upon publish)

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property 10.62820

The estimated tax levy rate per \$1000 valuation on Agricultural land is 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(563) 875-7724

City Clerk/Finance Officer's NAME
(entered upon publish)

		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,950,184	2,682,701	2,603,965
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	2,950,184	2,682,701	2,603,965
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,990,070	1,711,446	1,659,510
Other City Taxes	6	1,483,878	1,062,902	1,125,036
Licenses & Permits	7	19,425	17,800	19,773
Use of Money and Property	8	93,000	61,850	59,533
Intergovernmental	9	55,738,411	12,013,024	4,999,117
Charges for Fees & Service	10	3,063,700	2,905,553	2,966,461
Special Assessments	11	10,000	10,000	4,673
Miscellaneous	12	162,000	158,500	248,898
Other Financing Sources	13	1,000	1,000	3,926,455
Transfers In	14	1,262,048	1,772,381	2,671,781
Total Revenues and Other Sources	15	66,773,716	22,397,157	20,285,202
Expenditures & Other Financing Uses				
Public Safety	16	1,260,450	1,154,759	1,197,369
Public Works	17	749,620	722,556	848,602
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,227,082	1,398,931	1,073,813
Community and Economic Development	20	1,517,363	1,348,856	1,082,142
General Government	21	525,246	510,440	535,572
Debt Service	22	1,528,875	1,738,209	2,007,289
Capital Projects	23	55,595,000	320,000	1,376,277
Total Government Activities Expenditures	24	62,403,636	7,193,751	8,121,064
Business Type / Enterprises	25	3,013,220	13,288,833	7,809,453
Total ALL Expenditures	26	65,416,856	20,482,584	15,930,517
Transfers Out	27	1,559,248	1,772,381	2,671,781
Total ALL Expenditures/Transfers Out	28	66,976,104	22,254,965	18,602,298
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-202,388	142,192	1,682,904
Beginning Fund Balance July 1	30	2,650,459	2,508,267	825,363
Ending Fund Balance June 30	31	2,448,071	2,650,459	2,508,267