

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : DYERSVILLE County Name: DUBUQUE COUNTY, DELAWARE

Adopted On: 4/20/2026 Resolution: 34-26

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.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	313,733,032	2b	310,964,448	City Number: 31-290 Last Official Census: 4,477
DEBT SERVICE	3a	417,970,731	3b	415,202,147	
Ag Land	4a	1,986,531			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	7.56070	2,208,188	292,061,318	7.42
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2027	7.34049	2,302,954	4.29	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	7.34049	Consolidated General Fund		5	2,302,954	2,282,631	43	7.34049
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	213,190	211,310	52	0.67953
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465	0.00000
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	2,516,144	2,493,941		
384.1	3.00375	Ag Land		26	5,968	5,968	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	2,522,112	2,499,909		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30		0		0.00000
Rules	Amt Nec	Other Employee Benefits		31		0		0.00000
		Subtotal Employee Benefit Levy (29,30,31)		32	0	0	65	0.00000
			Valuation					
386	As Req	With Gas & Elec						
	SSMID 1 (A)	0 (B)		0	34	0	66	0.00000
	SSMID 2 (A)	0 (B)		0	35	0	67	0.00000
	SSMID 3 (A)	0 (B)		0	36	0	68	0.00000
	SSMID 4 (A)	0 (B)		0	37	0	69	0.00000
	SSMID 5 (A)	0 (B)		0	555	0	565	0.00000
	SSMID 6 (A)	0 (B)		0	556	0	566	0.00000
	SSMID 7 (A)	0 (B)		0	1177	0	1179	0.00000
	SSMID 8 (A)	0 (B)		0	1185	0	1187	0.00000
		Total Special Revenue Levies		39	0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	941,368	935,131	70	2.25223
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	3,463,480	3,435,040	72	10.27225

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

(City Representative)

(Date)

(County Auditor)

(Date)

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

Meeting Date: 3/23/2026 Meeting Time: 06:00 PM Meeting Location: Memorial Building, 340 1st Avenue East, Dyersville

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing 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.cityofdyersville.com

City Telephone Number
(563) 875-7724

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	289,080,368	310,964,448	310,964,448
Consolidated General Fund	2,185,650	2,185,650	2,282,631
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	132,780	132,780	211,310
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	0	0	0
Other Employee Benefits	0	0	0
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	382,746,582	415,202,147	415,202,147
Debt Service	857,911	857,911	935,131
CITY REGULAR TOTAL PROPERTY TAX	3,176,341	3,176,341	3,429,072
CITY REGULAR TAX RATE	10.26148	9.52186	10.27225
Taxable Value for City Ag Land	2,104,481	1,986,531	1,986,531
Ag Land	6,322	6,322	5,968
CITY AG LAND TAX RATE	3.00375	3.18243	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	487	503	3.29
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	2,115	2,350	11.11

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

The city's general operations costs, such as purchasing supplies, gas, wages, health care costs, and liability & property insurance, have increased. The purchase of equipment, vehicles, and other assets has also increased.

FUND BALANCE

City Name: **DYERSVILLE**
 Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2025										
Beginning Fund Balance July 1	1	502,778	608,423	3,339,231	904,600	-1,034,136	0	4,320,896	-1,981,154	2,339,742
Actual Revenues Except Beg Balance	2	3,954,247	2,877,853	2,162,775	959,882	1,756,091	0	11,710,848	4,004,413	15,715,261
Actual Expenditures Except End Balance	3	3,718,618	3,164,311	1,601,768	561,929	3,664,107	0	12,710,733	3,708,365	16,419,098
Ending Fund Balance June 30	4	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	3,321,011	-1,685,106	1,635,905
Re-Estimated FY 2026										
Beginning Fund Balance	5	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	3,321,011	-1,685,106	1,635,905
Re-Est Revenues	6	3,665,419	1,520,850	2,659,210	5,157,813	370,000	0	13,373,292	3,615,548	16,988,840
Re-Est Expenditures	7	3,516,254	928,419	2,621,971	1,896,915	370,000	0	9,333,559	3,170,653	12,504,212
Ending Fund Balance	8	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	7,360,744	-1,240,211	6,120,533
Budget FY 2027										
Beginning Fund Balance	9	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	7,360,744	-1,240,211	6,120,533
Revenues	10	3,950,346	1,333,500	2,540,815	2,229,893	345,000	0	10,399,554	5,898,477	16,298,031
Expenditures	11	3,977,350	950,479	2,696,685	2,229,892	345,000	0	10,199,406	5,541,966	15,741,372
Ending Fund Balance	12	860,568	1,297,417	3,781,607	4,563,452	-2,942,152	0	7,560,892	-883,700	6,677,192

LOCAL EMC SUPPORT

City Name: DYERSVILLE

Fiscal Year July 1, 2026 - June 30, 2027

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 6 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	0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2027	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: **DYERSVILLE**
 Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,075,943							1,075,943	1,000,250
Jail	2								0	0
Emergency Management	3	2,128							2,128	2,271
Flood Control	4	5,000	64,000						69,000	0
Fire Department	5	126,134							126,134	121,742
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8	85,270	66,000						151,270	74,055
Animal Control	9								0	0
Other Public Safety	10								0	110,812
TOTAL (lines 1 - 10)	11	1,294,475	130,000				0		1,424,475	1,309,130
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	346,380	333,227						679,607	955,939
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	50,000						55,972	9,554
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	352,352	383,227				0		735,579	965,493
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	568,785	40,000						608,785	590,409
Museum, Band and Theater	32								0	0
Parks	33	271,797							271,797	557,575
Recreation	34	297,397							297,397	221,280
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	24,600							24,600	48,528
Other Culture and Recreation	37	111,900							111,900	114,681
TOTAL (lines 31 - 37)	38	1,274,479	40,000				0		1,314,479	1,532,473

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: **DYERSVILLE**
 Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39	39,916						39,916	0
Economic Development	40							0	445,000
Housing and Urban Renewal	41							0	0
Planning & Zoning	42	0						0	0
Other Com & Econ Development	43			30,000				30,000	0
TIF Rebates	44			2,022,780				2,022,780	889,663
TOTAL (lines 39 - 44)	45	39,916	0	2,052,780			0	2,092,696	1,334,663
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	78,210						78,210	75,135
Clerk, Treasurer, & Finance Adm.	47	161,922						161,922	184,140
Elections	48	3,000						3,000	0
Legal Services & City Attorney	49	30,000						30,000	28,718
City Hall & General Buildings	50	140,400						140,400	153,663
Tort Liability	51	35,500						35,500	41,532
Other General Government	52	106,000						106,000	147,504
TOTAL (lines 46 - 52)	53	555,032	0	0			0	555,032	630,692
DEBT SERVICE	54								
Gov Capital Projects	55			1,896,915	370,000			1,896,915	1,279,479
TIF Capital Projects	56							370,000	3,664,107
TOTAL CAPITAL PROJECTS	57	0	0	0	370,000	0		370,000	3,664,107
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	3,516,254	553,227	2,052,780	1,896,915	370,000	0	8,389,176	10,716,037
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						798,251	798,251	788,909
Sewer Utility	60						757,780	757,780	663,115
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64						421,651	421,651	398,065
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						735,030	735,030	1,184,293
Enterprise CAPITAL PROJECTS	71							0	498,803
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						2,712,712	2,712,712	3,533,185
TOTAL ALL EXPENDITURES (lines 58+73)	74	3,516,254	553,227	2,052,780	1,896,915	370,000	0	2,712,712	11,101,888
Regular Transfers Out	75		375,192					457,941	833,133
Internal TIF Loan Transfers Out	76			569,191				569,191	0
Total ALL Transfers Out	77	0	375,192	569,191	0	0	457,941	1,402,324	2,169,876
Total Expenditures and Other Fin Uses (lines 74+77)	78	3,516,254	928,419	2,621,971	1,896,915	370,000	0	3,170,653	12,504,212
Ending Fund Balance June 30	79	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	1,635,905

RE-ESTIMATED REVENUES DETAIL

City Name: **DYERSVILLE**
 Fiscal Year July 1, 2025 - June 30, 2026

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
Taxes Levied on Property	1	2,324,752			857,911				3,182,663	3,242,762
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,324,752	0		857,911	0			3,182,663	3,242,762
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,659,210					2,659,210	2,162,775
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	23,908			6,680				30,588	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	486,444							486,444	454,292
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	150,000							150,000	142,069
Other Local Option Taxes	12	210,000	620,000						830,000	827,360
Subtotal - Other City Taxes (lines 6 thru 12)	13	870,352	620,000		6,680	0			1,497,032	1,423,721
Licenses & Permits	14	23,515							23,515	18,956
Use of Money & Property	15	133,000	350						133,350	118,900
Intergovernmental:										
Federal Grants & Reimbursements	16		212,500						212,500	640,803
Road Use Taxes	17		648,000						648,000	635,820
Other State Grants & Reimbursements	18								0	1,437,143
Local Grants & Reimbursements	19	5,000							5,000	31,905
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	860,500	0	0	0		0	865,500	2,745,671
Charges for Fees & Service:										
Water Utility	21							1,151,300	1,151,300	1,126,225
Sewer Utility	22							1,979,438	1,979,438	1,754,514
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							484,810	484,810	441,928
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	184,300							184,300	241,737
Subtotal - Charges for Service (lines 21 thru 33)	34	184,300	0		0	0	0	3,615,548	3,799,848	3,564,404
Special Assessments	35								0	0
Miscellaneous	36	123,500	40,000						163,500	259,930
Other Financing Sources:										
Regular Operating Transfers In	37				463,133	370,000			833,133	2,169,876
Internal TIF Loan Transfers In	38				569,191				569,191	0
Subtotal ALL Operating Transfers In	39	0	0	0	1,032,324	370,000	0	0	1,402,324	2,169,876
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				3,260,898				3,260,898	8,266
Proceeds of Capital Asset Sales	41	1,000							1,000	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,000	0	0	4,293,222	370,000	0	0	4,664,222	2,178,142
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,665,419	1,520,850	2,659,210	5,157,813	370,000	0	3,615,548	16,988,840	15,715,261
Beginning Fund Balance July 1	44	738,407	321,965	3,900,238	1,302,553	-2,942,152	0	-1,685,106	1,635,905	2,339,742
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	4,403,826	1,842,815	6,559,448	6,460,366	-2,572,152	0	1,930,442	18,624,745	18,055,003

EXPENDITURES SCHEDULE PAGE 1

City Name: **DYERSVILLE**
Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,166,396							1,166,396	1,075,943	1,000,250
Jail	2								0	0	0
Emergency Management	3	2,128							2,128	2,128	2,271
Flood Control	4	5,000							5,000	69,000	0
Fire Department	5	252,234							252,234	126,134	121,742
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	89,270	57,000						146,270	151,270	74,055
Animal Control	9								0	0	0
Other Public Safety	10								0	0	110,812
TOTAL (lines 1 - 10)	11	1,515,028	57,000				0		1,572,028	1,424,475	1,309,130
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	381,650	354,520						736,170	679,607	955,939
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	50,000						55,972	55,972	9,554
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	387,622	404,520				0		792,142	735,579	965,493
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	576,785	50,000						626,785	608,785	590,409
Museum, Band and Theater	32								0	0	0
Parks	33	311,801							311,801	271,797	557,575
Recreation	34	297,234							297,234	297,397	221,280
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	31,000							31,000	24,600	48,528
Other Culture and Recreation	37	104,900							104,900	111,900	114,681
TOTAL (lines 31 - 37)	38	1,321,720	50,000				0		1,371,720	1,314,479	1,532,473

City Name: **DYERSVILLE**
Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39							0	39,916	0
Economic Development	40	154,916						154,916	0	445,000
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43			30,000				30,000	30,000	0
TIF Rebates	44			1,717,686				1,717,686	2,022,780	889,663
TOTAL (lines 39 - 44)	45	154,916	0	1,747,686		0		1,902,602	2,092,696	1,334,663
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	82,450						82,450	78,210	75,135
Clerk, Treasurer, & Finance Adm.	47	172,914						172,914	161,922	184,140
Elections	48							0	3,000	0
Legal Services & City Attorney	49	30,000						30,000	30,000	28,718
City Hall & General Buildings	50	163,600						163,600	140,400	153,663
Tort Liability	51	42,100						42,100	35,500	41,532
Other General Government	52	107,000						107,000	106,000	147,504
TOTAL (lines 46 - 52)	53	598,064	0	0		0		598,064	555,032	630,692
DEBT SERVICE	54									
Gov Capital Projects	55				345,000			345,000	370,000	3,664,107
TIF Capital Projects	56							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	345,000	0		345,000	370,000	3,664,107
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,977,350	511,520	1,747,686	2,229,892	345,000	0	8,811,448	8,389,176	10,716,037
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59						816,735	816,735	798,251	788,909
Sewer Utility	60						853,715	853,715	757,780	663,115
Electric Utility	61						0	0	0	0
Gas Utility	62						0	0	0	0
Airport	63						0	0	0	0
Landfill/Garbage	64						440,889	440,889	421,651	398,065
Transit	65						0	0	0	0
Cable TV, Internet & Telephone	66						0	0	0	0
Housing Authority	67						0	0	0	0
Storm Water Utility	68						0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0
Enterprise DEBT SERVICE	70						735,060	735,060	735,030	1,184,293
Enterprise CAPITAL PROJECTS	71						2,225,000	2,225,000	0	498,803
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						5,071,399	5,071,399	2,712,712	3,533,185
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,977,350	511,520	1,747,686	2,229,892	345,000	0	5,071,399	13,882,847	14,249,222
Regular Transfers Out	75		438,959					470,567	909,526	833,133
Internal TIF Loan / Repayment Transfers Out	76			948,999				0	948,999	569,191
Total ALL Transfers Out	77	0	438,959	948,999	0	0	0	470,567	1,858,525	1,402,324
Total Expenditures & Fund Transfers Out (lines 74+77)	78	3,977,350	950,479	2,696,685	2,229,892	345,000	0	5,541,966	15,741,372	16,419,098
Ending Fund Balance June 30	79	860,568	1,297,417	3,781,607	4,563,452	-2,942,152	0	-883,700	6,120,533	1,635,905

REVENUES DETAIL

City Name: DYERSVILLE
 Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,499,909	0		935,131	0			3,435,040	3,182,663	3,242,762
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,499,909	0		935,131	0			3,435,040	3,182,663	3,242,762
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			2,540,815					2,540,815	2,659,210	2,162,775
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	22,203	0		6,237	0			28,440	30,588	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	483,444							483,444	486,444	454,292
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	150,000	142,069
Other Local Option Taxes	12	260,000	635,000						895,000	830,000	827,360
Subtotal - Other City Taxes (lines 6 thru 12)	13	915,647	635,000		6,237	0			1,556,884	1,497,032	1,423,721
Licenses & Permits	14	21,940							21,940	23,515	18,956
Use of Money & Property	15	140,500	500						141,000	133,350	118,900
Intergovernmental:											
Federal Grants & Reimbursements	16	0						1,200,000	1,200,000	212,500	640,803
Road Use Taxes	17		648,000						648,000	648,000	635,820
Other State Grants & Reimbursements	18								0	0	1,437,143
Local Grants & Reimbursements	19	5,000							5,000	5,000	31,905
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	648,000	0	0	0		1,200,000	1,853,000	865,500	2,745,671
Charges for Fees & Service:											
Water Utility	21							1,209,229	1,209,229	1,151,300	1,126,225
Sewer Utility	22							1,979,438	1,979,438	1,979,438	1,754,514
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							484,810	484,810	484,810	441,928
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	207,350							207,350	184,300	241,737
Subtotal - Charges for Service (lines 21 thru 33)	34	207,350	0		0	0	0	3,673,477	3,880,827	3,799,848	3,564,404
Special Assessments	35								0	0	0
Miscellaneous	36	159,000	50,000						209,000	163,500	259,930
Other Financing Sources:											
Regular Operating Transfers In	37				564,526	345,000			909,526	833,133	2,169,876
Internal TIF Loan Transfers In	38				723,999			225,000	948,999	569,191	0
Subtotal ALL Operating Transfers In	39	0	0	0	1,288,525	345,000	0	225,000	1,858,525	1,402,324	2,169,876
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							800,000	800,000	3,260,898	8,266
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	1,288,525	345,000	0	1,025,000	2,659,525	4,664,222	2,178,142
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,950,346	1,333,500	2,540,815	2,229,893	345,000	0	5,898,477	16,298,031	16,988,840	15,715,261
Beginning Fund Balance July 1	44	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	6,120,533	1,635,905	2,339,742
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,837,918	2,247,896	6,478,292	6,793,344	-2,597,152	0	4,658,266	22,418,564	18,624,745	18,055,003

ADOPTED BUDGET SUMMARY

City Name: **DYERSVILLE**
Fiscal Year July 1, 2026 - June 30, 2027

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025	
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,499,909	0		935,131	0		3,435,040	3,182,663	3,242,762	
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0		0	0	0	
Net Current Property Taxes	3	2,499,909	0		935,131	0		3,435,040	3,182,663	3,242,762	
Delinquent Property Taxes	4	0	0		0	0		0	0	0	
TIF Revenues	5			2,540,815				2,540,815	2,659,210	2,162,775	
Other City Taxes	6	915,647	635,000		6,237	0		1,556,884	1,497,032	1,423,721	
Licenses & Permits	7	21,940	0				0	21,940	23,515	18,956	
Use of Money and Property	8	140,500	500	0	0	0	0	141,000	133,350	118,900	
Intergovernmental	9	5,000	648,000	0	0	0	1,200,000	1,853,000	865,500	2,745,671	
Charges for Fees & Service	10	207,350	0		0	0	3,673,477	3,880,827	3,799,848	3,564,404	
Special Assessments	11	0	0		0	0	0	0	0	0	
Miscellaneous	12	159,000	50,000		0	0	0	209,000	163,500	259,930	
Sub-Total Revenues	13	3,949,346	1,333,500	2,540,815	941,368	0	4,873,477	13,638,506	12,324,618	13,537,119	
Other Financing Sources:											
Total Transfers In	14	0	0	0	1,288,525	345,000	0	225,000	1,858,525	1,402,324	2,169,876
Proceeds of Debt	15	0	0	0	0	0	800,000	800,000	3,260,898	8,266	
Proceeds of Capital Asset Sales	16	1,000	0	0	0	0	0	1,000	1,000	0	
Total Revenues and Other Sources	17	3,950,346	1,333,500	2,540,815	2,229,893	345,000	0	5,898,477	16,298,031	16,988,840	15,715,261
Expenditures & Other Financing Uses											
Public Safety	18	1,515,028	57,000	0		0		1,572,028	1,424,475	1,309,130	
Public Works	19	387,622	404,520	0		0		792,142	735,579	965,493	
Health and Social Services	20	0	0	0		0		0	0	0	
Culture and Recreation	21	1,321,720	50,000	0		0		1,371,720	1,314,479	1,532,473	
Community and Economic Development	22	154,916	0	1,747,686		0		1,902,602	2,092,696	1,334,663	
General Government	23	598,064	0	0		0		598,064	555,032	630,692	
Debt Service	24	0	0	0	2,229,892		0	2,229,892	1,896,915	1,279,479	
Capital Projects	25	0	0	0		345,000	0	345,000	370,000	3,664,107	
Total Government Activities Expenditures	26	3,977,350	511,520	1,747,686	2,229,892	345,000	0	8,811,448	8,389,176	10,716,037	
Business Type Proprietary: Enterprise & ISF	27						5,071,399	5,071,399	2,712,712	3,533,185	
Total Gov & Bus Type Expenditures	28	3,977,350	511,520	1,747,686	2,229,892	345,000	0	5,071,399	13,882,847	14,249,222	
Total Transfers Out	29	0	438,959	948,999	0	0	0	470,567	1,402,324	2,169,876	
Total ALL Expenditures/Fund Transfers Out	30	3,977,350	950,479	2,696,685	2,229,892	345,000	0	5,541,966	15,741,372	16,419,098	
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-27,004	383,021	-155,870	1	0	0	356,511	556,659	4,484,628	-703,837
Beginning Fund Balance July 1	33	887,572	914,396	3,937,477	4,563,451	-2,942,152	0	-1,240,211	6,120,533	1,635,905	2,339,742
Ending Fund Balance June 30	34	860,568	1,297,417	3,781,607	4,563,452	-2,942,152	0	-883,700	6,677,192	6,120,533	1,635,905

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	70,000	6,965	76,965				76,965
GO Refunding Notes 2013 (Water Service)	2	510,000	GO	49-13	40,000	2,620	42,620			42,620	0
GO Refunding Notes 2013 (Sewer Fund)	3	875,000	GO	49-13	65,000	4,428	69,428			69,428	0
	4	-	-				0				0
GO Refunding Notes 2018 (Debt Service)	5	345,000	GO	24-18	40,000	1,160	41,160				41,160
GO Refunding Notes 2018 (Delaware TIF)	6	345,000	GO	24-18	40,000	1,160	41,160			41,160	0
GO Refunding Notes 2018 (Dubuque TIF)	7	1,795,000	GO	24-18	215,000	6,235	221,235			221,235	0
GO Refunding Notes 2018 (Water Service)	8	1,320,000	GO	24-18	160,000	4,640	164,640			164,640	0
GO Refunding Notes 2018 (Sewer Fund)	9	590,000	GO	24-18	75,000	2,175	77,175			77,175	0
	10	-	-				0				0
GO Refunding Notes 2019 (Debt Service)	11	3,340,000	GO	67-19	190,000	53,800	243,800				243,800
GO Refunding Notes 2019 (TIF)	12	2,515,000	GO	67-19	175,000	45,725	220,725			220,725	0
	13	-	-				0				0
GO Refunding Notes 2021A (Debt Service)	14	1,810,000	GO	45-21	60,000	8,313	68,313				68,313
GO Refunding Notes 2021A (TIF)	15	615,000	GO	45-21	40,000	6,840	46,840			46,840	0
GO Refunding Notes 2021A (Sewer)	16	460,000	GO	45-21	30,000	5,050	35,050			35,050	0
	17	-	-				0				0
GO Refunding Notes 2021B (Debt Service)	18	890,000	GO	46-21	60,000	12,673	72,673				72,673
GO Refunding Notes 2021B (Road Use Tax)	19	30,000	GO	46-21	10,000	140	10,140			10,140	0
GO Refunding Notes 2021B (Sewer)	20	130,000	GO	46-21	15,000	1,145	16,145			16,145	0
	21	-	-				0				0
GO Corporate Bond 2023 (Debt Service)	22	1,255,000	GO	12-23	125,000	27,900	152,900				152,900
GO Corporate Bond 2023 (TIF)	23	1,030,000	GO	12-23	60,000	29,108	89,108			89,108	0
GO Corporate Bond 2023 (Water)	24	160,000	GO	12-23	20,000	3,150	23,150			23,150	0
GO Corporate Bond 2023 (Sewer)	25	180,000	GO	12-23	20,000	3,600	23,600			23,600	0
	26	-	-				0				0
GO Corporate Bond 2025 (Debt Service)	27	2,380,000	GO	103-25	190,000	95,557	285,557				285,557
GO Corporate Bond 2025 (TIF)	28	870,000	GO	103-25	70,000	34,931	104,931			104,931	0
	29	-	-				0				0
	30	-	-				0				0
TOTALS					1,770,000	357,315	2,127,315	0	0	1,185,947	941,368

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
Water Revenue Bonds 2016 (SFR Loan)	31	1,373,000	NON-GO	68-16	17,000	3,325	20,325	475		20,800	0
Water Revenue Bonds 2020 (SRF Loan)	32	1,600,000	NON-GO	13-20	74,000	20,738	94,738	2,962		97,700	0
	33	-					0				0
Sewer Revenue Bonds 2016 (SRF Loan)	34	4,000,000	NON-GO	35-16	197,000	41,895	238,895	5,985		244,880	0
Sewer Revenue Bonds 2020 (SRF Loan)	35	3,626,729	NON-GO	41-20	179,000	15,915	194,915	5,305		200,220	0
Sewer Revenue Bonds 2020 (SRF Loan)	36	2,800,000	NON-GO	60-20	130,000	36,278	166,278	5,182		171,460	0
	37	-					0				0
Public Works Lease Agreement 2022 Jetter (#128)	38	87,205	NON-GO	30-22	17,961	799	18,760			18,760	0
	39	-					0				0
Public Works Lease Agreement 2023 Truck (#131)	40	218,917	NON-GO	42-23	30,798	6,842	37,640			37,640	0
Public Works Lease Agreement 2025 Truck	41	262,091	NON-GO	15-25	33,437	12,742	46,179			46,179	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					2,449,196	495,849	2,945,045	19,909	0	2,023,586	941,368

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					2,449,196	495,849	2,945,045	19,909	0	2,023,586	941,368

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					2,449,196	495,849	2,945,045	19,909	0	2,023,586	941,368

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					2,449,196	495,849	2,945,045	19,909	0	2,023,586	941,368

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					2,449,196	495,849	2,945,045	19,909	0	2,023,586	941,368

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					2,449,196	495,849	2,945,045	19,909	0	2,023,586	941,368

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

	Principal Due FY 2027	Interest Due FY 2027	Total Obligation Due FY 2027	Bond Reg./ Paying Agent Fees Due FY 2027	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	1,770,000	357,315	2,127,315	0	0	1,185,947	941,368
NON GO - TOTAL	679,196	138,534	817,730	19,909	0	837,639	0
GRAND - TOTAL	2,449,196	495,849	2,945,045	19,909	0	2,023,586	941,368

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

City of: **DYERSVILLE**

The City Council will conduct a public hearing on the proposed Budget at: **Memorial Building, 340 1st Avenue East, Dyersville, Iowa Meeting Date: 4/20/2026 Meeting Time: 06:00 PM**

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-budget-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	10.27225
The estimated tax levy rate per \$1000 valuation on Agricultural property 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 Tricia L. Maiers, City Clerk
--------------------------------	---

		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,435,040	3,182,663	3,242,762
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,435,040	3,182,663	3,242,762
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,540,815	2,659,210	2,162,775
Other City Taxes	6	1,556,884	1,497,032	1,423,721
Licenses & Permits	7	21,940	23,515	18,956
Use of Money and Property	8	141,000	133,350	118,900
Intergovernmental	9	1,853,000	865,500	2,745,671
Charges for Fees & Service	10	3,880,827	3,799,848	3,564,404
Special Assessments	11	0	0	0
Miscellaneous	12	209,000	163,500	259,930
Other Financing Sources	13	801,000	3,261,898	8,266
Transfers In	14	1,858,525	1,402,324	2,169,876
Total Revenues and Other Sources	15	16,298,031	16,988,840	15,715,261
Expenditures & Other Financing Uses				
Public Safety	16	1,572,028	1,424,475	1,309,130
Public Works	17	792,142	735,579	965,493
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,371,720	1,314,479	1,532,473
Community and Economic Development	20	1,902,602	2,092,696	1,334,663
General Government	21	598,064	555,032	630,692
Debt Service	22	2,229,892	1,896,915	1,279,479
Capital Projects	23	345,000	370,000	3,664,107
Total Government Activities Expenditures	24	8,811,448	8,389,176	10,716,037
Business Type / Enterprises	25	5,071,399	2,712,712	3,533,185
Total ALL Expenditures	26	13,882,847	11,101,888	14,249,222
Transfers Out	27	1,858,525	1,402,324	2,169,876
Total ALL Expenditures/Transfers Out	28	15,741,372	12,504,212	16,419,098
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	556,659	4,484,628	-703,837
Beginning Fund Balance July 1	30	6,120,533	1,635,905	2,339,742
Ending Fund Balance June 30	31	6,677,192	6,120,533	1,635,905