

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
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.

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	City Number: 31-290 Last Official Census: 4,477
Regular	2a	272,673,348	2b	269,594,834	
DEBT SERVICE	3a	364,258,094	3b	361,179,580	
Ag Land	4a	2,102,331			

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.02114	2,037,752	254,047,645	7.33
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	7.78752	2,123,449	4.21	

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	7.78752	Consolidated General Fund			5	2,123,449	2,099,475	43	7.78752
		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	63,400	62,683	52	0.23251
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	2,186,849	2,162,158		
384.1	3.00375	Ag Land			26	6,315	6,315	63	3.00375
		Total General Fund Tax Levies (25 + 26)			27	2,193,164	2,168,473		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		Without 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	857,784	850,535	70	2.35488
384.7	0.67500	Capital Projects (Capital Improv. Reserve)			41		0	71	0.00000
		Total Property Taxes (27+39+40+41)			42	3,050,948	3,019,008	72	10.37491

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: 3/25/2024 **Meeting Time:** 06:00 PM **Meeting Location:** City Council Chambers, Memorial Building, 340 1st Avenue, 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.cityofdiersville.com

City Telephone Number
(563) 875-7724

Iowa Department of Management	Current Year Property Tax	Certified 2023 - 2024	Budget Year Tax	Effective Property 2024 - 2025	Budget Year Tax	Proposed Property 2024 - 2025
Taxable Valuations for Non-Debt Service		250,860,087		269,594,834		269,594,834
Consolidated General Fund		2,012,184		2,012,184		2,099,475
Operation & Maintenance of Public Transit		0		0		0
Aviation Authority		0		0		0
Liability, Property & Self Insurance		0		0		62,683
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		330,526,509		361,179,580		361,179,580
Debt Service		853,595		853,595		850,535
CITY REGULAR TOTAL PROPERTY TAX		2,865,779		2,865,779		3,012,693
CITY REGULAR TAX RATE		10.60367		9.82708		10.37491
Taxable Value for City Ag Land		2,133,666		2,102,331		2,102,331
Ag Land		6,409		6,409		6,315
CITY AG LAND TAX RATE		3.00375		3.04852		3.00375
Tax Rate Comparison-Current VS. Proposed						
Residential property with an Actual/Assessed Value of \$100,000	Current Year 2023/2024		Budget Year 2024/2025		Percent Change	
City Regular Residential	579		481		-16.93	
Commercial property with an Actual/Assessed Value of \$100,000	Current Year 2023/2024		Budget Year 2024/2025		Percent Change	
City Regular Commercial	579		481		-16.93	

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 at \$100,000 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, 2024 - June 30, 2025

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2023									
Beginning Fund Balance July 1	1 732,842	555,318	2,449,487	486,622	4,932	0	4,229,201	-1,720,934	2,508,267
Actual Revenues Except Beg Balance	2 3,367,670	3,296,586	1,691,435	671,826	2,740,081	0	11,767,598	8,001,690	19,769,288
Actual Expenditures Except End Balance	3 3,530,518	2,901,296	1,319,410	616,669	2,141,026	0	10,508,919	9,509,782	20,018,701
Ending Fund Balance June 30	4 569,994	950,608	2,821,512	541,779	603,987	0	5,487,880	-3,229,026	2,258,854
Re-Estimated FY 2024									
Beginning Fund Balance	5 569,994	950,608	2,821,512	541,779	603,987	0	5,487,880	-3,229,026	2,258,854
Re-Est Revenues	6 3,407,973	56,285,350	1,990,070	2,019,234	902,200	0	64,604,827	2,909,950	67,514,777
Re-Est Expenditures	7 3,201,070	55,564,498	1,444,447	2,019,234	595,000	0	62,824,249	2,552,861	65,377,110
Ending Fund Balance	8 776,897	1,671,460	3,367,135	541,779	911,187	0	7,268,458	-2,871,937	4,396,521
Budget FY 2025									
Beginning Fund Balance	9 776,897	1,671,460	3,367,135	541,779	911,187	0	7,268,458	-2,871,937	4,396,521
Revenues	10 3,492,980	1,308,350	3,321,087	1,998,179	482,500	0	10,603,096	3,388,340	13,991,436
Expenditures	11 3,399,107	1,007,410	3,301,086	1,998,180	472,500	0	10,178,283	3,061,045	13,239,328
Ending Fund Balance	12 870,770	1,972,400	3,387,136	541,778	921,187	0	7,693,271	-2,544,642	5,148,629

LOCAL EMC SUPPORT

City Name: DYERSVILLE
Fiscal Year July 1, 2024 - June 30, 2025

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	0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2025	0	0

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

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY									
Police Department/Crime Prevention	1 968,018							968,018	926,424
Jail	2							0	0
Emergency Management	3 3,037							3,037	1,568
Flood Control	4							0	0
Fire Department	5 122,125							122,125	105,714
Ambulance	6							0	0
Building Inspections	7							0	0
Miscellaneous Protective Services	8 82,270	70,000						152,270	74,699
Animal Control	9							0	0
Other Public Safety	10							0	257,913
TOTAL (lines 1 - 10)	11 1,175,450	70,000				0		1,245,450	1,366,318
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	12 269,150	389,498						658,648	832,677
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	65,000						70,972	14,128
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)	22 275,122	454,498				0		729,620	846,805
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	543,452
Museum, Band and Theater	32							0	0
Parks	33 259,775							259,775	460,996
Recreation	34 240,000							240,000	294,188
Cemetery	35							0	0
Community Center, Zoo, & Marina	36 25,000							25,000	22,060
Other Culture and Recreation	37 86,750							86,750	68,931
TOTAL (lines 31 - 37)	38 1,121,525	40,000				0		1,161,525	1,389,627

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

	GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
	COMMUNITY & ECONOMIC DEVELOPMENT									
39	Community Beautification								0	0
40	Economic Development	123,127		1,444,447					1,567,574	2,828,572
41	Housing and Urban Renewal								0	0
42	Planning & Zoning	1,000							1,000	0
43	Other Com & Econ Development								0	28,058
44	TIF Rebates								0	760,625
45	TOTAL (lines 39 - 44)	124,127	0	1,444,447			0		1,568,574	3,617,255
	GENERAL GOVERNMENT									
46	Mayor, Council, & City Manager	66,318							66,318	67,737
47	Clerk, Treasurer, & Finance Adm.	164,828							164,828	173,131
48	Elections	6,000							6,000	0
49	Legal Services & City Attorney	30,000							30,000	56,602
50	City Hall & General Buildings	139,700							139,700	149,768
51	Tort Liability	28,000							28,000	57,752
52	Other General Government	70,000							70,000	77,863
53	TOTAL (lines 46 - 52)	504,846	0	0			0		504,846	582,853
54	DEBT SERVICE									
55	Gov Capital Projects		55,000,000		2,019,234	595,000			2,019,234	1,152,901
56	TIF Capital Projects								55,595,000	940,809
57	TOTAL CAPITAL PROJECTS	0	55,000,000	0		595,000	0		55,595,000	940,809
58	TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	3,201,070	55,564,498	1,444,447	2,019,234	595,000	0		62,824,249	9,896,568
	BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
59	Water Utility							705,304	705,304	672,013
60	Sewer Utility							664,868	664,868	578,236
61	Electric Utility								0	0
62	Gas Utility								0	0
63	Airport								0	0
64	Landfill/Garbage							400,520	400,520	403,569
65	Transit								0	0
66	Cable TV, Internet & Telephone								0	0
67	Housing Authority								0	0
68	Storm Water Utility								0	0
69	Other Business Type (city hosp., ISF, parking, etc.)								0	0
70	Enterprise DEBT SERVICE							782,169	782,169	1,193,396
71	Enterprise CAPITAL PROJECTS								0	6,485,294
72	Enterprise TIF CAPITAL PROJECTS								0	0
73	TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)							2,552,861	2,552,861	9,332,508
74	TOTAL ALL EXPENDITURES (lines 58+73)	3,201,070	55,564,498	1,444,447	2,019,234	595,000	0	2,552,861	65,377,110	19,229,076
75	Regular Transfers Out								0	789,625
76	Internal TIF Loan Transfers Out								0	0
77	Total ALL Transfers Out	0	0	0	0	0	0	0	0	789,625
78	Total Expenditures and Other Fin Uses (lines 74+77)	3,201,070	55,564,498	1,444,447	2,019,234	595,000	0	2,552,861	65,377,110	20,018,701
79	Ending Fund Balance June 30	776,897	1,671,460	3,367,135	541,779	911,187	0	-2,871,937	4,396,521	2,258,854

RE-ESTIMATED REVENUES DETAIL

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

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1	2,018,593		853,595				2,872,188	2,816,027
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,018,593	0	853,595	0			2,872,188	2,816,027
Delinquent Property Taxes	4							0	0
TIF Revenues	5		1,990,070					1,990,070	1,691,435
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	25,568		8,232				33,800	399
Utility franchise tax (Iowa Code Chapter 364.2)	7	476,576						476,576	185,565
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	106,606
Other Local Option Taxes	12	230,000	625,000					855,000	808,219
Subtotal - Other City Taxes (lines 6 thru 12)	13	882,144	625,000	8,232	0			1,515,376	1,100,789
Licenses & Permits	14	19,425						19,425	14,327
Use of Money & Property	15	92,650	350					93,000	113,067
Intergovernmental:									
Federal Grants & Reimbursements	16							0	6,797,282
Road Use Taxes	17		620,000					620,000	616,086
Other State Grants & Reimbursements	18	73,636	55,000,000					55,073,636	27,343
Local Grants & Reimbursements	19	44,775						44,775	29,798
Subtotal - Intergovernmental (lines 16 thru 19)	20	118,411	55,620,000	0	0		0	55,738,411	7,470,509
Charges for Fees & Service:									
Water Utility	21						1,040,000	1,040,000	1,006,077
Sewer Utility	22						1,490,200	1,490,200	1,379,942
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27						379,750	379,750	369,756
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	153,750						153,750	247,952
Subtotal - Charges for Service (lines 21 thru 33)	34	153,750	0	0	0	0	2,909,950	3,063,700	3,003,727
Special Assessments	35				10,000			10,000	4,315
Miscellaneous	36	122,000	40,000					162,000	131,275
Other Financing Sources:								0	789,625
Regular Operating Transfers In								0	0
Internal TIF Loan Transfers In	37							0	0
Subtotal ALL Operating Transfers In	38							0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	789,625
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				892,200			1,418,900	2,634,192
Proceeds of Capital Asset Sales	41	1,000						631,707	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,000	0	0	892,200	0	0	2,050,607	3,423,817
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,407,973	56,285,350	1,990,070	902,200	0	2,909,950	67,514,777	19,769,288
Beginning Fund Balance July 1	44	569,994	950,608	2,821,512	603,987	0	-3,229,026	2,258,854	2,508,267
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	3,977,967	57,235,958	4,811,582	1,506,187	0	-319,076	69,773,631	22,277,555

City Name: **DYERSVILLE**
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY										
Police Department/Crime Prevention	1 1,039,833							1,039,833	968,018	926,424
Jail	2							0	0	0
Emergency Management	3 2,128							2,128	3,037	1,568
Flood Control	4 5,000							5,000	0	0
Fire Department	5 124,298							124,298	122,125	105,714
Ambulance	6							0	0	0
Building Inspections	7							0	0	0
Miscellaneous Protective Services	8 84,270	68,000						152,270	152,270	74,699
Animal Control	9							0	0	0
Other Public Safety	10							0	0	257,913
TOTAL (lines 1 - 10)	11 1,255,529	68,000				0		1,323,529	1,245,450	1,366,318
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12 327,880	334,025						661,905	658,648	832,677
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	70,972	14,128
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)	22 333,852	384,025			0			717,877	729,620	846,805
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	31 540,000	40,000						580,000	550,000	543,452
Museum, Band and Theater	32							0	0	0
Parks	33 255,118							255,118	259,775	460,996
Recreation	34 267,341							267,341	240,000	294,188
Cemetery	35							0	0	0
Community Center, Zoo, & Marina	36 25,000							25,000	25,000	22,060
Other Culture and Recreation	37 101,750							101,750	86,750	68,931
TOTAL (lines 31 - 37)	38 1,189,209	40,000			0			1,229,209	1,161,525	1,389,627

City Name: **DYERSVILLE**
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39							0	0	0
Economic Development	40	39,916						39,916	1,567,574	2,828,572
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42	1,000						1,000	1,000	0
Other Com & Econ Development	43							0	0	28,058
TIF Rebates	44							2,682,780	0	760,625
TOTAL (lines 39 - 44)	45	40,916	0	2,682,780		0		2,723,696	1,568,574	3,617,255
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	75,848						75,848	66,318	67,737
Clerk, Treasurer, & Finance Adm.	47	169,985						169,985	164,828	173,131
Elections	48							0	6,000	0
Legal Services & City Attorney	49	30,000						30,000	30,000	56,602
City Hall & General Buildings	50	139,700						139,700	139,700	149,768
Tort Liability	51	28,000						28,000	28,000	57,752
Other General Government	52	105,000						105,000	70,000	77,863
TOTAL (lines 46 - 52)	53	548,533	0	0		0		548,533	504,846	582,853
DEBT SERVICE	54									
Gov Capital Projects	55			1,998,180	472,500			1,998,180	2,019,234	1,152,901
TIF Capital Projects	56							472,500	55,595,000	940,809
TOTAL CAPITAL PROJECTS	57	0	0	0	472,500	0		472,500	55,595,000	940,809
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,368,039	492,025	2,682,780	472,500	0		9,013,524	62,824,249	9,896,568
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59						737,283	737,283	705,304	672,013
Sewer Utility	60						685,474	685,474	664,868	578,236
Electric Utility	61						0	0	0	0
Gas Utility	62						0	0	0	0
Airport	63						0	0	0	0
Landfill/Garbage	64						436,572	436,572	400,520	403,569
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						753,580	753,580	782,169	1,193,396
Enterprise CAPITAL PROJECTS	71						0	0	0	6,485,294
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						2,612,909	2,612,909	2,552,861	9,332,508
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,368,039	492,025	2,682,780	472,500	0	2,612,909	11,626,433	65,377,110	19,229,076
Regular Transfers Out	75	31,068	515,385				448,136	994,589	0	789,625
Internal TIF Loan / Repayment Transfers Out	76			618,306			618,306	0	0	0
Total ALL Transfers Out	77	31,068	515,385	618,306	0	0	448,136	1,612,895	0	789,625
Total Expenditures & Fund Transfers Out (lines 74+77)	78	3,399,107	1,007,410	3,301,086	472,500	0	3,061,045	13,239,328	65,377,110	20,018,701
Ending Fund Balance June 30	79	870,770	1,972,400	3,387,136	921,187	0	-2,544,642	5,148,629	4,396,521	2,258,854

REVENUES DETAIL

City Name: DYERSVILLE
Fiscal Year July 1, 2024 - June 30, 2025

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
REVENUES & OTHER FINANCING SOURCES											
	Taxes Levied on Property	1	2,168,473	0	850,535	0			3,019,008	2,872,188	2,816,027
	Less: Uncollected Property Taxes - Levy Year	2							0	0	0
	Net Current Property Taxes (line 1 minus line 2)	3	2,168,473	0	850,535	0			3,019,008	2,872,188	2,816,027
	Delinquent Property Taxes	4							0	0	0
	TIF Revenues	5		3,321,087					3,321,087	1,990,070	1,691,435
	Other City Taxes:										
	Utility Tax Replacement Excise Taxes	6	24,691	0	7,249	0			31,940	33,800	399
	Utility franchise tax (Iowa Code Chapter 364.2)	7	476,576						476,576	476,576	185,565
	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	106,606
	Other Local Option Taxes	12	210,000	620,000					830,000	855,000	808,219
	Subtotal - Other City Taxes (lines 6 thru 12)	13	861,267	620,000	7,249	0			1,488,516	1,515,376	1,100,789
	Licenses & Permits	14	17,940						17,940	19,425	14,327
	Use of Money & Property	15	125,650	350					126,000	93,000	113,067
	Intergovernmental:										
	Federal Grants & Reimbursements	16							0	0	6,797,282
	Road Use Taxes	17		648,000					648,000	620,000	616,086
	Other State Grants & Reimbursements	18							0	55,073,636	27,343
	Local Grants & Reimbursements	19	5,000						5,000	44,775	29,798
	Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	648,000	0	0	0	0	653,000	55,738,411	7,470,509
	Charges for Fees & Service:										
	Water Utility	21							1,078,060	1,040,000	1,006,077
	Sewer Utility	22							1,863,520	1,490,200	1,379,942
	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							446,760	379,750	369,756
	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	180,900						180,900	153,750	247,952
	Subtotal - Charges for Service (lines 21 thru 33)	34	180,900	0	0	0	0	0	3,388,340	3,063,700	3,003,727
	Special Assessments	35				10,000			10,000	10,000	4,315
	Miscellaneous	36	132,750	40,000					172,750	162,000	131,275
	Other Financing Sources:										
	Regular Operating Transfers In	37			522,089	472,500			994,589	0	789,625
	Internal TIF Loan Transfers In	38			618,306				618,306	0	0
	Subtotal ALL Operating Transfers In	39	0	0	1,140,395	472,500	0	0	1,612,895	0	789,625
	Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	1,418,900	2,634,192
	Proceeds of Capital Asset Sales	41	1,000						1,000	631,707	0
	Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,000	0	1,140,395	472,500	0	0	1,613,895	2,050,607	3,423,817
	Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,492,980	1,308,350	1,998,179	482,500	0	3,388,340	13,991,436	67,514,777	19,769,288
	Beginning Fund Balance July 1	44	776,897	1,671,460	541,779	911,187	0	-2,871,937	4,396,521	2,258,854	2,508,267
	TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	4,269,877	2,979,810	2,539,958	1,393,687	0	516,403	18,387,957	69,773,631	22,277,555

ADOPTED BUDGET SUMMARY

City Name: DYERSVILLE
Fiscal Year July 1, 2024 - June 30, 2025

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
Revenues & Other Financing Sources										
Taxes Levied on Property	1 2,168,473	0		850,535	0			3,019,008	2,872,188	2,816,027
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	0
Net Current Property Taxes	3 2,168,473	0		850,535	0			3,019,008	2,872,188	2,816,027
Delinquent Property Taxes	4 0	0		0	0			0	0	0
TIF Revenues	5		3,321,087					3,321,087	1,990,070	1,691,435
Other City Taxes	6 861,267	620,000		7,249	0			1,488,516	1,515,376	1,100,789
Licenses & Permits	7 17,940	0					0	17,940	19,425	14,327
Use of Money and Property	8 125,650	350		0	0	0	0	126,000	93,000	113,067
Intergovernmental	9 5,000	648,000		0	0			653,000	55,738,411	7,470,509
Charges for Fees & Service	10 180,900	0		0	0	0		3,388,340	3,063,700	3,003,727
Special Assessments	11 0	0		0	10,000		0	10,000	10,000	4,315
Miscellaneous	12 132,750	40,000		0	0	0	0	172,750	162,000	131,275
Sub-Total Revenues	13 3,491,980	1,308,350		857,784	10,000	0		12,377,541	65,464,170	16,345,471
Other Financing Sources:										
Total Transfers In	14 0	0		1,140,395	472,500	0		1,612,895	0	789,625
Proceeds of Debt	15 0	0		0	0		0	0	1,418,900	2,634,192
Proceeds of Capital Asset Sales	16 1,000	0		0	0	0	0	1,000	631,707	0
Total Revenues and Other Sources	17 3,492,980	1,308,350		1,998,179	482,500	0		13,991,436	67,514,777	19,769,288
Expenditures & Other Financing Uses										
Public Safety	18 1,255,529	68,000		0		0		1,323,529	1,245,450	1,366,318
Public Works	19 333,852	384,025		0		0		717,877	729,620	846,805
Health and Social Services	20 0	0		0		0		0	0	0
Culture and Recreation	21 1,189,209	40,000		0		0		1,229,209	1,161,525	1,389,627
Community and Economic Development	22 40,916	0		2,682,780		0		2,723,696	1,568,574	3,617,255
General Government	23 548,533	0		0		0		548,533	504,846	582,853
Debt Service	24 0	0		1,998,180		0		1,998,180	2,019,234	1,152,901
Capital Projects	25 0	0		0	472,500	0		472,500	55,595,000	940,809
Total Government Activities Expenditures	26 3,368,039	492,025		1,998,180	472,500	0		9,013,524	62,824,249	9,896,568
Business Type Proprietary: Enterprise & ISF	27							2,612,909	2,552,861	9,332,508
Total Gov & Bus Type Expenditures	28 3,368,039	492,025		1,998,180	472,500	0		11,626,433	65,377,110	19,229,076
Total Transfers Out	29 31,068	515,385		618,306	0	0		1,612,895	0	789,625
Total ALL Expenditures/Fund Transfers Out	30 3,399,107	1,007,410		3,301,086	472,500	0		13,239,328	65,377,110	20,018,701
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 93,873	300,940		-1	10,000	0		752,108	2,137,667	-249,413
Beginning Fund Balance July 1	33 776,897	1,671,460		3,367,135	911,187	0		4,396,521	2,258,854	2,508,267
Ending Fund Balance June 30	34 870,770	1,972,400		3,387,136	921,187	0		5,148,629	4,396,521	2,258,854

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	10,768	75,768				75,768
GO Refunding Notes 2013 (Water Service)	2 510,000	GO	49-13	35,000	4,817	39,817			39,817	0
GO Refunding Notes 2013 (Sewer Fund)	3 875,000	GO	49-13	60,000	8,088	68,088			68,088	0
	4 -	-				0				0
GO Refunding Notes 2018 (Debt Service)	5 345,000	GO	24-18	40,000	3,320	43,320				43,320
GO Refunding Notes 2018 (Delaware TIF Fund)	6 345,000	GO	24-18	40,000	3,320	43,320			43,320	0
GO Refunding Notes 2018 (Dubuque TIF Fund)	7 1,795,000	GO	24-18	210,000	17,713	227,713			227,713	0
GO Refunding Notes 2018 (Water Service)	8 1,320,000	GO	24-18	150,000	13,015	163,015			163,015	0
GO Refunding Notes 2018 (Sewer Fund)	9 590,000	GO	24-18	70,000	5,955	75,955			75,955	0
	10 -	-				0				0
GO Refunding Notes 2019 (Debt Service)	11 3,010,000	GO	67-19	180,000	61,100	241,100				241,100
GO Refunding Notes 2019 (TIF Fund)	12 2,515,000	GO	67-19	160,000	52,225	212,225			212,225	0
	13 -	-				0				0
GO Refunding Notes 2021A (Debt Service)	14 1,810,000	GO	45-21	260,000	13,563	273,563				273,563
GO Refunding Notes 2021A (TIF Fund)	15 615,000	GO	45-21	40,000	7,640	47,640			47,640	0
GO Refunding Notes 2021A (Sewer Fund)	16 460,000	GO	45-21	30,000	5,650	35,650			35,650	0
	17 -	-				0				0
GO Refunding Notes 2021B (Debt Service)	18 890,000	GO	46-21	60,000	13,933	73,933				73,933
GO Refunding Notes 2021B (Road Use Fund)	19 30,000	GO	46-21	5,000	245	5,245			5,245	0
GO Refunding Notes 2021B (Sewer Fund)	20 130,000	GO	46-21	15,000	1,460	16,460			16,460	0
	21 -	-				0				0
GO Corporate Bond 2023 (Debt Service)	22 1,255,000	GO	09-23	115,000	35,100	150,100				150,100
GO Corporate Bond 2023 (TIF Fund)	23 1,030,000	GO	09-23	55,000	32,408	87,408			87,408	0
GO Corporate Bond 2023 (Water Fund)	24 160,000	GO	09-23	20,000	4,350	24,350			24,350	0
GO Corporate Bond 2023 (Sewer Fund)	25 180,000	GO	09-23	20,000	4,800	24,800			24,800	0
	26 -	-				0				0
Water Revenue Bonds 2016 (SRF Loans)	27 1,373,000	NON-GO	68-16	17,000	3,920	20,920	560		21,480	0
Water Revenue Bonds 2020 (SRF Loans)	28 1,600,000	NON-GO	13-20	71,000	23,258	94,258	3,322		97,580	0
	29 -	-				0				0
	30 -	-				0				0
TOTALS				1,718,000	326,648	2,044,648	3,882	0	1,190,746	857,784

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
Sewer Revenue Bonds 2016 (SRF Loan)	31 4,000,000	NON-GO	35-16	189,000	48,580	237,580	6,940		244,520	0
Sewer Revenue Bonds 2020 (SRF Loan)	32 3,626,729	NON-GO	41-20	175,000	18,555	193,555	6,185		199,740	0
Sewer Revenue Bonds 2020 (SRF Loan)	33 2,800,000	NON-GO	60-20	125,000	40,688	165,688	5,812		171,500	0
Sewer Lease Agreement 2022 Jetter	34 87,205	NON-GO	30-22	16,259	2,500	18,759			18,759	0
	35 -	-				0				0
Public Works Lease Agreement 2018 Truck	36 183,800	NON-GO	76-18	29,813	1,254	31,067			31,067	0
Public Works Lease Agreement 2023 Truck	37 218,917	NON-GO	42-23	27,569	10,071	37,640			37,640	0
	38 -	-				0				0
	39 -	-				0				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				2,280,641	448,296	2,728,937	22,819	0	1,893,972	857,784

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				2,280,641	448,296	2,728,937	22,819	0	1,893,972	857,784

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				2,280,641	448,296	2,728,937	22,819	0	1,893,972	857,784

LONG TERM DEBT SCHEDULE - LT DEBT5

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				2,280,641	448,296	2,728,937	22,819	0	1,893,972	857,784

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				2,280,641	448,296	2,728,937	22,819	0	1,893,972	857,784

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				2,280,641	448,296	2,728,937	22,819	0	1,893,972	857,784

LONG TERM DEBT SCHEDULE - GRAND TOTALS

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

	Principal Due FY 2025	Interest Due FY 2025	Total Obligation Due FY 2025	Bond Reg./ Paying Agent Fees Due FY 2025	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	1,630,000	299,470	1,929,470	0	0	1,071,686	857,784
NON GO - TOTAL	650,641	148,826	799,467	22,819	0	822,286	0
GRAND - TOTAL	2,280,641	448,296	2,728,937	22,819	0	1,893,972	857,784

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025

City of: **DYERSVILLE**

The City Council will conduct a public hearing on the proposed Budget at: **Memorial Building, 340 1st Avenue East Meeting Date: 4/15/2024 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				
10.37491				
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 Trica L. Maiers, City Clerk		
		Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,019,008	2,872,188	2,816,027
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,019,008	2,872,188	2,816,027
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	3,321,087	1,990,070	1,691,435
Other City Taxes	6	1,488,516	1,515,376	1,100,789
Licenses & Permits	7	17,940	19,425	14,327
Use of Money and Property	8	126,000	93,000	113,067
Intergovernmental	9	653,000	55,738,411	7,470,509
Charges for Fees & Service	10	3,569,240	3,063,700	3,003,727
Special Assessments	11	10,000	10,000	4,315
Miscellaneous	12	172,750	162,000	131,275
Other Financing Sources	13	1,000	2,050,607	2,634,192
Transfers In	14	1,612,895	0	789,625
Total Revenues and Other Sources	15	13,991,436	67,514,777	19,769,288
Expenditures & Other Financing Uses				
Public Safety	16	1,323,529	1,245,450	1,366,318
Public Works	17	717,877	729,620	846,805
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,229,209	1,161,525	1,389,627
Community and Economic Development	20	2,723,696	1,568,574	3,617,255
General Government	21	548,533	504,846	582,853
Debt Service	22	1,998,180	2,019,234	1,152,901
Capital Projects	23	472,500	55,595,000	940,809
Total Government Activities Expenditures	24	9,013,524	62,824,249	9,896,568
Business Type / Enterprises	25	2,612,909	2,552,861	9,332,508
Total ALL Expenditures	26	11,626,433	65,377,110	19,229,076
Transfers Out	27	1,612,895	0	789,625
Total ALL Expenditures/Transfers Out	28	13,239,328	65,377,110	20,018,701
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	752,108	2,137,667	-249,413
Beginning Fund Balance July 1	30	4,396,521	2,258,854	2,508,267
Ending Fund Balance June 30	31	5,148,629	4,396,521	2,258,854