

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2026 - AMENDMENT # 1

To the Auditor of DUBUQUE County, Iowa:

The City Council of DYERSVILLE in said County/Counties met on 12/15/2025 06:00 PM, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. Thereupon, the following resolution was introduced.

RESOLUTION No. 131-25

A RESOLUTION AMENDING THE CURRENT BUDGET FOR FISCAL YEAR ENDING JUNE 2026

(AS LAST CERTIFIED OR AMENDED ON 04/21/2025)

Be it Resolved by the Council of City of DYERSVILLE

Section 1. Following notice published/posted 12/10/2025 and the public hearing held 12/15/2025 06:00 PM the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at the hearing:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	3,182,663	0	3,182,663
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	3,182,663	0	3,182,663
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	2,659,210	0	2,659,210
Other City Taxes	6	1,497,032	0	1,497,032
Licenses & Permits	7	23,515	0	23,515
Use of Money & Property	8	133,350	0	133,350
Intergovernmental	9	653,000	212,500	865,500
Charges for Service	10	3,541,700	258,148	3,799,848
Special Assessments	11	0	0	0
Miscellaneous	12	163,500	0	163,500
Other Financing Sources	13	1,000	3,260,898	3,261,898
Transfers In	14	1,402,324	0	1,402,324
Total Revenues & Other Sources	15	13,257,294	3,731,546	16,988,840
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	1,429,475	-5,000	1,424,475
Public Works	17	765,579	-30,000	735,579
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,294,979	19,500	1,314,479
Community and Economic Development	20	2,063,696	29,000	2,092,696
General Government	21	556,898	-1,866	555,032
Debt Service	22	1,896,915	0	1,896,915
Capital Projects	23	370,000	0	370,000
Total Government Activities Expenditures	24	8,377,542	11,634	8,389,176
Business Type/Enterprise	25	2,693,712	19,000	2,712,712
Total Gov Activities & Business Expenditures	26	11,071,254	30,634	11,101,888
Transfers Out	27	1,402,324	0	1,402,324
Total Expenditures/Transfers Out	28	12,473,578	30,634	12,504,212
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	783,716	3,700,912	4,484,628
Beginning Fund Balance July 1, 2025	30	3,091,850	0	3,091,850
Ending Fund Balance June 30, 2026	31	3,875,566	3,700,912	7,576,478

Explanation of Changes: The amendment includes several changes aimed at maintaining a balanced and responsive financial approach aligned with community priorities. We removed the planned purchase of a police vehicle, reducing expenses in that area. Simultaneously, we increased funding for the library and park budgets to support programs and maintenance. The City also received State reimbursements and bond proceeds, which enhance our revenue position. Public utility revenue projects were increased for this fiscal year to address infrastructure needs. To improve overall financial health, we decreased various budget line items and reallocated funds to boost ending fund balances. These adjustments help sustain essential services while planning for the future.

12/15/2025

City Clerk/Administrator Signature of Certification

Adopted On

Mayor Signature of Certification