



BUDGET WORK SESSION

Lower Level Council Chambers
Monday, March 11, 2024
6:00 PM

AGENDA

ROLL CALL

APPROVAL OF AGENDA

AGENDA ITEMS

1. Hotel/Motel Tax Presentation from Chamber of Commerce
2. Public Works
3. Water, Sewer & Solid Waste
4. Capital Improvements
5. Revenue
6. Complete Budget FY25
7. Iowa League of Cities - Budget Special Report FY 2024-25
8. Supporting Documents

ADJOURNMENT

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 12/31/2023

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 210 - TRANSPORTATION								
001-5-210-2-60100	SALARIES	0.00	0.00	0.00	0.00	0.00	2,995.20	0.00
001-5-210-2-61100	FICA	0.00	0.00	0.00	0.00	0.00	185.71	0.00
001-5-210-2-61200	MEDICARE	0.00	0.00	0.00	0.00	0.00	43.42	0.00
001-5-210-2-61300	IPERS	0.00	151.02	0.00	151.81	0.00	363.16	0.00
001-5-210-2-61500	GROUP INSURANCE	0.00	553.47	0.00	358.93	0.00	173.02	0.00
001-5-210-2-61700	SUI	100.00	117.82	100.00	112.01	100.00	55.73	100.00
001-5-210-2-61806	LUECK UNIFORMS	750.00	215.03	750.00	753.71	750.00	584.14	750.00
001-5-210-2-61807	MAAHS UNIFORMS	750.00	492.53	750.00	497.48	750.00	437.58	750.00
001-5-210-2-61808	WANDSNIDER UNIFORMS	750.00	140.16	750.00	84.00	750.00	49.99	750.00
001-5-210-2-61820	CITY ADMIN. CAR ALLOWANCE	2,000.00	2,476.99	2,000.00	2,463.45	2,000.00	900.00	2,000.00
001-5-210-2-62100	DUES/SUBSCRIPTIONS	2,000.00	17,820.37	2,000.00	39,405.64	2,000.00	4,080.00	10,000.00
001-5-210-2-62300	MEETINGS/TRAINING	5,000.00	8,205.83	5,000.00	17,639.37	8,000.00	8,870.36	18,000.00
001-5-210-2-63310	GAS/ETHANOL/DIESEL	21,000.00	11,980.36	25,000.00	19,525.22	15,000.00	4,034.53	15,000.00
001-5-210-2-63320	VEHICLE REPAIRS	30,000.00	28,221.59	30,000.00	24,685.18	30,000.00	8,852.10	25,000.00
001-5-210-2-63710	ELECTRICITY	3,000.00	2,086.49	2,500.00	2,428.04	2,500.00	1,911.96	2,500.00
001-5-210-2-63711	GAS HEAT	2,800.00	3,056.47	2,800.00	3,276.85	2,800.00	420.52	2,800.00
001-5-210-2-63730	TELEPHONE	4,500.00	5,876.51	6,000.00	5,736.91	6,000.00	1,882.15	6,000.00
001-5-210-2-64063	ENGINEERS FEES	0.00	0.00	0.00	0.00	0.00	15,202.50	0.00
001-5-210-2-64080	INSURANCE PREMIUM	38,500.00	48,710.76	40,000.00	43,107.60	50,000.00	54.75	51,730.00
001-5-210-2-64081	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	250.00	0.00
001-5-210-2-64122	DRUG TESTING	300.00	399.50	500.00	410.00	500.00	136.00	500.00
001-5-210-2-64306	RADIO MAINTENANCE FEE	0.00	0.00	0.00	75.00	0.00	0.00	0.00
001-5-210-2-64322	CONTRACTED SERVICES	45,000.00	35,183.15	45,000.00	29,035.01	40,000.00	35,757.92	40,000.00
001-5-210-2-65325	TREE MAINTENANCE SERVICES	40,000.00	34,790.00	40,000.00	42,053.04	40,000.00	13,700.00	40,000.00
001-5-210-2-65407	DEPARTMENT SUPPLIES	20,000.00	30,766.38	40,000.00	46,639.67	25,000.00	25,296.03	40,000.00
001-5-210-2-65410	CONTRACTED EQUIPMENT	3,000.00	1,002.00	3,000.00	0.00	3,000.00	0.00	0.00
001-5-210-2-67270	NEW EQUIPMENT	15,000.00	12,943.30	15,000.00	19,624.64	15,000.00	63,393.76	15,000.00
001-5-210-2-67273	OTHER EQUIPMENT	5,000.00	3,710.41	25,000.00	22,725.88	5,000.00	0.00	5,000.00
001-5-210-2-67618	STREET RECONSTRUCTION	20,000.00	9,603.75	20,000.00	3,264.00	20,000.00	1,730.00	20,000.00
001-5-210-2-67621	STREET REHABILITATION	48,000.00	67,955.54	20,000.00	28,652.17	0.00	18,218.00	20,000.00

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 12/31/2023
Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
001-5-210-2-67622	STREET SIGN REPLACEMENT	0.00	4,405.84	0.00	11,976.59	0.00	10,379.50	12,000.00
001-5-210-2-67624	SUBDIVISION STREET COSTS	0.00	212.75	0.00	0.00	0.00	0.00	0.00
Department: 210 - TRANSPORTATION Total:		307,450.00	331,078.02	326,150.00	364,682.20	269,150.00	219,958.03	327,880.00

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Department: 250 - SNOW REMOVAL								
001-5-250-2-60100	SALARIES	345.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-250-2-60200	PART-TIME SALARIES	2,000.00	1,425.02	5,000.00	1,551.60	5,000.00	154.69	5,000.00
001-5-250-2-61100	FICA	543.00	88.35	390.00	96.21	390.00	9.59	390.00
001-5-250-2-61200	MEDICARE	482.00	20.66	82.00	22.50	82.00	2.24	82.00
001-5-250-2-61300	IPERS	78.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-250-2-61700	SUI	0.00	3.64	0.00	2.96	0.00	0.16	0.00
001-5-250-2-64322	CONTRACTED SERVICES	500.00	0.00	500.00	0.00	500.00	0.00	500.00
Department: 250 - SNOW REMOVAL Total:		3,948.00	1,537.67	5,972.00	1,673.27	5,972.00	166.68	5,972.00

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Fund: 110 - ROAD USE FUND								
Revenue								
Department: 950 - OTHER REVENUES								
110-4-950-2-2-44300	ROAD USE TAX REVENUE	545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Department: 950 - OTHER REVENUES Total:		545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Revenue Total:		545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Expense								
Department: 180 - MISC. COMMUNITY PROTECTION								
110-5-180-1-63710	ELECTRICITY	63,000.00	61,279.37	63,000.00	67,875.53	70,000.00	30,509.78	68,000.00
Department: 180 - MISC. COMMUNITY PROTECTION Total:		63,000.00	61,279.37	63,000.00	67,875.53	70,000.00	30,509.78	68,000.00
Department: 210 - TRANSPORTATION								
110-5-210-2-60100	SALARIES	224,722.00	217,456.24	212,871.00	227,129.06	223,609.00	107,069.64	193,081.00
110-5-210-2-60200	PART-TIME SALARIES	5,000.00	16,007.75	5,000.00	12,605.77	5,000.00	9,001.72	5,000.00
110-5-210-2-61100	FICA	15,622.00	13,971.10	16,667.00	14,382.80	17,489.00	7,015.63	15,153.00
110-5-210-2-61200	MEDICARE	2,968.00	3,267.47	3,159.00	3,363.94	3,315.00	1,640.56	2,872.00
110-5-210-2-61300	IPERS	18,854.00	19,122.73	20,095.00	20,787.45	21,109.00	9,761.38	18,227.00
110-5-210-2-61500	GROUP INSURANCE	69,334.00	53,185.34	68,792.00	44,601.27	47,876.00	17,903.41	28,592.00
110-5-210-2-61700	SUI	100.00	145.06	100.00	168.56	100.00	45.84	100.00
110-5-210-2-64170	WINTER STREET MAINTENANCE	60,000.00	53,114.53	87,000.00	86,729.54	5,000.00	5,535.00	5,000.00
110-5-210-2-67273	OTHER EQUIPMENT	1,000.00	0.00	1,000.00	7,935.00	1,000.00	0.00	1,000.00
110-5-210-2-67618	STREET RECONSTRUCTION	20,000.00	41,088.87	20,000.00	0.00	20,000.00	0.00	20,000.00
110-5-210-2-67621	STREET REHABILITATION	20,000.00	20,228.79	20,000.00	10,140.57	20,000.00	0.00	20,000.00
110-5-210-2-67626	SIDEWALK/CURB IMPROVEME...	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
110-5-210-2-67679	STORM SEWER IMPROVEMENT...	15,000.00	11,078.77	36,000.00	35,597.20	15,000.00	0.00	15,000.00
Department: 210 - TRANSPORTATION Total:		462,600.00	448,666.65	500,684.00	463,441.16	389,498.00	157,973.18	334,025.00
Department: 250 - SNOW REMOVAL								
110-5-250-2-64170	WINTER STREET MAINTENANCE	40,000.00	20,786.69	13,000.00	12,455.48	65,000.00	0.00	50,000.00
Department: 250 - SNOW REMOVAL Total:		40,000.00	20,786.69	13,000.00	12,455.48	65,000.00	0.00	50,000.00
Department: 710 - DEBT SERVICE								
110-5-710-7-68012	BOND PAYMENT	45,000.00	45,000.00	0.00	0.00	0.00	0.00	0.00
110-5-710-7-68512	BOND INTEREST PAYMENT	0.00	1,229.60	0.00	0.00	0.00	337.50	0.00
Department: 710 - DEBT SERVICE Total:		45,000.00	46,229.60	0.00	0.00	0.00	337.50	0.00

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Department: 959 - TRANSFERS							
110-5-959-0-69100 TRANSFERS OUT	0.00	0.00	0.00	12,328.00	5,275.00	0.00	42,885.00
Department: 959 - TRANSFERS Total:	0.00	0.00	0.00	12,328.00	5,275.00	0.00	42,885.00
Expense Total:	610,600.00	576,962.31	576,684.00	556,100.17	529,773.00	188,820.46	494,910.00
Fund: 110 - ROAD USE FUND Surplus (Deficit):	-65,600.00	31,462.81	41,316.00	59,985.45	90,227.00	134,965.79	153,090.00

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Fund: 600 - WATER FUND								
Revenue								
Department: 810 - WATER								
600-4-810-9-1-40900	LOCAL OPTION SALES TAX	0.00	982.20	0.00	997.35	0.00	576.86	0.00
600-4-810-9-1-45000	WATER RECEIPTS	864,080.00	871,565.87	864,080.00	867,304.03	875,000.00	488,368.46	875,000.00
600-4-810-9-1-45200	WATER SRF RECEIPT	64,646.00	64,179.91	64,646.00	62,715.44	66,000.00	36,296.04	119,060.00
600-4-810-9-1-45300	WATER PENALTIES	11,000.00	12,168.78	11,000.00	13,407.00	13,000.00	6,109.64	13,000.00
600-4-810-9-1-45400	CONNECTION FEES	7,000.00	5,500.00	7,000.00	3,000.00	5,000.00	1,625.00	5,000.00
600-4-810-9-1-45599	MISCELLANEOUS RECEIPTS	1,000.00	5,542.84	1,000.00	4,768,805.44	1,000.00	1,710.78	1,000.00
600-4-810-9-1-45600	SALES TAX RECEIVED	0.00	5,740.17	0.00	5,884.67	0.00	3,296.62	0.00
600-4-810-9-1-45601	WET (WATER SERVICE EXCISE T...	51,000.00	51,822.31	51,000.00	51,610.65	55,000.00	28,719.19	55,000.00
600-4-810-9-1-47501	NEW UNIT METER PURCHASES	7,000.00	22,603.03	7,000.00	8,101.34	25,000.00	4,970.55	10,000.00
600-4-810-9-2-47202	INSURANCE CLAIMS	0.00	0.00	0.00	-3,242.50	0.00	0.00	0.00
Department: 810 - WATER Total:		1,005,726.00	1,040,105.11	1,005,726.00	5,778,583.42	1,040,000.00	571,673.14	1,078,060.00
Revenue Total:		1,005,726.00	1,040,105.11	1,005,726.00	5,778,583.42	1,040,000.00	571,673.14	1,078,060.00
Expense								
Department: 810 - WATER								
600-5-810-9-60100	SALARIES	157,827.00	161,595.21	167,991.00	188,394.42	175,913.00	89,191.55	172,169.00
600-5-810-9-60200	PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600-5-810-9-61100	FICA	12,074.00	9,537.88	12,851.00	11,195.43	13,457.00	5,333.17	13,171.00
600-5-810-9-61200	MEDICARE	2,289.00	2,230.80	2,436.00	2,618.60	2,550.00	1,247.28	2,497.00
600-5-810-9-61300	IPERS	14,890.00	14,734.63	15,499.00	17,367.48	16,247.00	8,190.01	15,893.00
600-5-810-9-61500	GROUP INSURANCE	55,352.00	51,388.86	47,822.00	70,630.39	44,387.00	22,732.95	44,336.00
600-5-810-9-61700	SUI	250.00	118.47	250.00	144.42	250.00	35.86	250.00
600-5-810-9-61809	RECKER UNIFORMS	750.00	333.48	750.00	465.93	750.00	529.90	750.00
600-5-810-9-61814	HERBERS UNIFORMS	750.00	477.20	750.00	867.63	750.00	307.72	750.00
600-5-810-9-61820	CITY ADMIN. CAR ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00
600-5-810-9-62100	DUES/SUBSCRIPTIONS	7,500.00	10,167.63	5,000.00	13,996.08	7,500.00	2,822.61	7,500.00
600-5-810-9-62300	MEETINGS/TRAINING	3,000.00	1,012.73	2,000.00	603.54	2,000.00	2,808.68	2,000.00
600-5-810-9-63310	GAS/ETHANOL/DIESEL	2,500.00	5,884.18	3,000.00	7,974.14	6,000.00	3,386.18	7,000.00
600-5-810-9-63320	VEHICLE REPAIRS	1,000.00	1,002.55	1,000.00	195.68	1,000.00	1,181.88	2,000.00
600-5-810-9-63325	WATER MAIN MISC REPAIRS	15,000.00	5,996.26	15,000.00	15,117.84	15,000.00	7,543.69	15,000.00

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600-5-810-9-63710	ELECTRICITY	81,000.00	116,779.98	81,000.00	111,493.30	120,000.00	64,938.53	120,000.00
600-5-810-9-63711	GAS HEAT	1,500.00	2,100.36	1,500.00	2,440.97	2,500.00	310.47	2,500.00
600-5-810-9-63730	TELEPHONE	1,000.00	1,767.04	600.00	1,983.01	1,800.00	725.91	1,500.00
600-5-810-9-64080	INSURANCE PREMIUM	22,000.00	32,983.07	28,000.00	41,473.06	35,000.00	74.12	49,767.00
600-5-810-9-64180	SALES TAXES PAID	0.00	0.00	0.00	0.00	0.00	681.73	0.00
600-5-810-9-64182	WET [WATER EXCISE TAX SERVI...	51,000.00	49,269.02	51,000.00	48,394.99	51,000.00	28,807.82	51,000.00
600-5-810-9-64316	CONTRACTS	12,000.00	12,613.07	12,000.00	9,295.02	12,000.00	76.04	12,000.00
600-5-810-9-64317	TESTING	3,000.00	1,697.19	3,000.00	1,256.00	3,000.00	666.25	3,000.00
600-5-810-9-64319	FREIGHT CHARGES ON TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600-5-810-9-64322	CONTRACTED SERVICES	16,000.00	25,519.18	16,000.00	34,808.74	20,000.00	14,023.25	30,000.00
600-5-810-9-64600	IOWA ONE CALL CHARGES	500.00	641.00	500.00	391.85	500.00	316.90	500.00
600-5-810-9-65060	OFFICE SUPPLIES	5,000.00	5,822.21	5,000.00	5,058.18	5,000.00	3,104.99	5,000.00
600-5-810-9-65407	DEPARTMENT SUPPLIES	35,000.00	47,270.61	35,000.00	72,050.17	45,000.00	31,840.35	45,000.00
600-5-810-9-67250	OFFICE EQUIPMENT	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
600-5-810-9-67272	NEW EQUIPMENT	20,000.00	38,428.30	20,000.00	10,354.64	20,000.00	11,998.70	20,000.00
600-5-810-9-67274	CAPITAL IMPROVEMENTS/EQU...	35,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
600-5-810-9-67811	WELL REPAIRS	2,500.00	0.00	202,500.00	151,191.72	2,500.00	5,468.00	2,500.00
600-5-810-9-67812	VALVE REPLACEMENTS	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
600-5-810-9-67813	HYDRANTS/PIPES/FITTINGS	13,000.00	6,277.50	13,000.00	3,609.00	13,000.00	0.00	13,000.00
600-5-810-9-67814	WATER METERS	15,000.00	43,909.23	15,000.00	54,927.57	15,000.00	26,379.90	25,000.00
600-5-810-9-68011	WATER CAPITAL PROJECTS	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
Department: 810 - WATER Total:		629,882.00	650,757.64	831,649.00	879,499.80	705,304.00	335,324.44	737,283.00
Department: 958 - CAPITAL OUTLAY								
600-5-958-0-68991	BOND ISSUANCE COSTS	0.00	150.00	0.00	0.00	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:		0.00	150.00	0.00	0.00	0.00	0.00	0.00
Department: 959 - TRANSFERS								
600-5-959-0-69100	TRANSFERS OUT	0.00	421,295.00	264,370.00	0.00	349,463.00	0.00	346,243.00
600-5-959-9-69100	TRANSFERS OUT	422,671.00	0.00	114,153.00	0.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:		422,671.00	421,295.00	378,523.00	0.00	349,463.00	0.00	346,243.00
Expense Total:		1,052,553.00	1,072,202.64	1,210,172.00	879,499.80	1,054,767.00	335,324.44	1,083,526.00
Fund: 600 - WATER FUND Surplus (Deficit):		-46,827.00	-32,097.53	-204,446.00	4,899,083.62	-14,767.00	236,348.70	-5,466.00

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Fund: 601 - WATER SINKING FUND								
Revenue								
Department: 810 - WATER								
601-4-810-9-4-48300	TRANSFERS IN	422,671.00	421,295.00	114,153.00	0.00	118,780.00	0.00	119,060.00
	Department: 810 - WATER Total:	422,671.00	421,295.00	114,153.00	0.00	118,780.00	0.00	119,060.00
Department: 950 - OTHER REVENUES								
601-4-950-0-4-48200	BOND PROCEEDS	0.00	185,000.00	0.00	0.00	0.00	1,069,948.77	0.00
	Department: 950 - OTHER REVENUES Total:	0.00	185,000.00	0.00	0.00	0.00	1,069,948.77	0.00
	Revenue Total:	422,671.00	606,295.00	114,153.00	0.00	118,780.00	1,069,948.77	119,060.00
Expense								
Department: 710 - DEBT SERVICE								
601-5-710-9-68012	BOND PAYMENT	353,000.00	541,757.50	84,000.00	298,000.00	86,000.00	0.00	88,000.00
601-5-710-9-68512	BOND INTEREST PAYMENT	69,671.00	64,536.98	30,153.00	58,249.92	32,780.00	31,723.79	31,060.00
	Department: 710 - DEBT SERVICE Total:	422,671.00	606,294.48	114,153.00	356,249.92	118,780.00	31,723.79	119,060.00
Department: 959 - TRANSFERS								
601-5-959-9-69100	TRANSFERS OUT	0.00	0.00	0.00	160,716.00	0.00	0.00	0.00
	Department: 959 - TRANSFERS Total:	0.00	0.00	0.00	160,716.00	0.00	0.00	0.00
	Expense Total:	422,671.00	606,294.48	114,153.00	516,965.92	118,780.00	31,723.79	119,060.00
	Fund: 601 - WATER SINKING FUND Surplus (Deficit):	0.00	0.52	0.00	-516,965.92	0.00	1,038,224.98	0.00

Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 602 - WATER CAPITAL ACCOUNT								
Revenue								
Department: 810 - WATER								
602-4-810-9-1-45599	MISCELLANEOUS RECEIPTS	0.00	3,889,570.00	0.00	0.00	0.00	0.00	0.00
602-4-810-9-4-48300	TRANSFER IN	0.00	0.00	0.00	3,239,177.00	0.00	0.00	0.00
Department: 810 - WATER Total:		0.00	3,889,570.00	0.00	3,239,177.00	0.00	0.00	0.00
Department: 950 - OTHER REVENUES								
602-4-950-0-4-48200	BOND PROCEEDS	3,000,000.00	-0.28	6,366,000.00	165,000.00	0.00	748,684.34	0.00
Department: 950 - OTHER REVENUES Total:		3,000,000.00	-0.28	6,366,000.00	165,000.00	0.00	748,684.34	0.00
Revenue Total:		3,000,000.00	3,889,569.72	6,366,000.00	3,404,177.00	0.00	748,684.34	0.00
Expense								
Department: 723 - CAPITAL PROJECT								
602-5-723-9-64063	ENGINEERS FEES	3,000,000.00	3,896,060.13	0.00	5,486,356.38	0.00	1,668,427.37	0.00
602-5-723-9-64322	CONTRACTED SERVICES	0.00	33,123.22	6,366,000.00	373.75	0.00	76,685.88	0.00
Department: 723 - CAPITAL PROJECT Total:		3,000,000.00	3,929,183.35	6,366,000.00	5,486,730.13	0.00	1,745,113.25	0.00
Department: 810 - WATER								
602-5-810-9-64063	ENGINEER FEES	0.00	1,956.00	0.00	338.50	0.00	12,673.25	0.00
Department: 810 - WATER Total:		0.00	1,956.00	0.00	338.50	0.00	12,673.25	0.00
Department: 959 - TRANSFERS								
602-5-959-0-69100	TRANSFER OUT	0.00	0.00	0.00	16,558.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:		0.00	0.00	0.00	16,558.00	0.00	0.00	0.00
Expense Total:		3,000,000.00	3,931,139.35	6,366,000.00	5,503,626.63	0.00	1,757,786.50	0.00
Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):		0.00	-41,569.63	0.00	-2,099,449.63	0.00	-1,009,102.16	0.00

Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 610 - SEWER FUND								
Revenue								
Department: 815 - SEWER								
610-4-815-9-1-45100	SEWER RECEIPTS	1,103,200.00	1,112,001.94	1,103,200.00	1,105,981.91	1,200,000.00	593,514.66	1,200,000.00
610-4-815-9-1-45200	SEWER SRF RECEIPTS	261,200.00	260,244.74	261,200.00	256,373.44	261,200.00	138,566.40	634,520.00
610-4-815-9-1-45301	SEWER PENALTIES	4,000.00	3,374.00	4,000.00	3,356.00	4,000.00	1,685.68	4,000.00
610-4-815-9-1-45400	CONNECTION FEES	8,000.00	5,075.00	8,000.00	3,000.00	8,000.00	1,300.00	8,000.00
610-4-815-9-1-45599	MISCELLANEOUS RECEIPTS	1,000.00	2,800.00	1,000.00	0.00	3,000.00	1,000,000.00	3,000.00
610-4-815-9-1-45600	SALES TAX RECEIVED	16,012.00	10,923.29	16,012.00	11,230.32	12,000.00	5,746.66	12,000.00
610-4-815-9-2-47150	REFUNDS	0.00	160.00	0.00	0.00	0.00	0.00	0.00
610-4-815-9-4-40900	LOCAL OPTION SALES TAX	2,665.00	1,793.31	2,665.00	1,852.86	2,000.00	929.15	2,000.00
Department: 815 - SEWER Total:		1,396,077.00	1,396,372.28	1,396,077.00	1,381,794.53	1,490,200.00	1,741,742.55	1,863,520.00
Revenue Total:		1,396,077.00	1,396,372.28	1,396,077.00	1,381,794.53	1,490,200.00	1,741,742.55	1,863,520.00
Expense								
Department: 815 - SEWER								
610-5-815-9-60100	SALARIES	157,550.00	185,305.63	170,887.00	189,554.62	170,600.00	66,755.24	192,804.00
610-5-815-9-61100	FICA	12,053.00	10,803.65	13,073.00	11,255.47	13,050.00	3,987.95	14,750.00
610-5-815-9-61200	MEDICARE	2,285.00	2,526.53	2,478.00	2,631.94	2,474.00	932.22	2,796.00
610-5-815-9-61300	IPERS	14,873.00	14,450.17	16,132.00	17,476.57	16,103.00	6,058.69	18,201.00
610-5-815-9-61500	GROUP INSURANCE	55,352.00	48,776.13	53,164.00	51,031.65	39,093.00	14,858.40	50,377.00
610-5-815-9-61700	SUI	100.00	150.81	100.00	225.36	100.00	58.51	100.00
610-5-815-9-61810	MENKE UNIFORMS	750.00	705.36	750.00	664.16	750.00	34.86	750.00
610-5-815-9-61813	REICHER UNIFORMS	750.00	419.79	750.00	1,040.16	750.00	389.12	750.00
610-5-815-9-61820	CITY ADMIN. CAR ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00
610-5-815-9-62100	DUES/SUBSCRIPTIONS	3,500.00	9,735.19	3,500.00	18,702.14	10,000.00	11,225.00	10,000.00
610-5-815-9-62300	MEETINGS/TRAINING	6,000.00	1,613.73	3,500.00	2,494.21	3,500.00	487.58	3,500.00
610-5-815-9-63310	GAS/ETHANOL/DIESEL	3,000.00	8,601.93	5,000.00	7,452.68	9,000.00	5,007.10	9,000.00
610-5-815-9-63320	VEHICLE REPAIRS	5,000.00	889.08	3,000.00	1,243.81	3,000.00	5.49	3,000.00
610-5-815-9-63326	SEWER LINE REPAIRS	10,000.00	0.00	10,000.00	19,950.00	10,000.00	13,502.00	10,000.00
610-5-815-9-63710	ELECTRICITY	47,385.00	55,219.95	47,385.00	60,789.48	68,000.00	20,895.31	68,000.00
610-5-815-9-63730	TELEPHONE	3,500.00	2,299.53	3,500.00	2,610.30	3,500.00	950.16	2,700.00
610-5-815-9-64080	INSURANCE PREMIUM	27,500.00	46,874.03	38,000.00	62,617.05	48,000.00	56.13	75,141.00

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		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
610-5-815-9-64180	SALES TAXES PAID	19,068.00	17,153.00	19,068.00	17,426.19	19,068.00	9,615.25	18,000.00
610-5-815-9-64181	LOCAL OPTION SALES TAX PAID	3,180.00	2,859.00	3,180.00	2,904.88	3,180.00	1,605.55	2,905.00
610-5-815-9-64316	CONTRACTS	15,000.00	27,113.06	15,000.00	9,295.02	28,000.00	76.04	15,000.00
610-5-815-9-64317	TESTING	4,000.00	8,955.96	6,500.00	19,772.00	9,000.00	8,597.00	15,000.00
610-5-815-9-64319	FREIGHT CHARGES ON TESTING	0.00	100.35	0.00	100.00	0.00	80.00	0.00
610-5-815-9-64322	CONTRACTED SERVICES	35,000.00	31,711.24	35,000.00	19,950.52	35,000.00	11,623.23	30,000.00
610-5-815-9-64600	IOWA ONE CALL CHARGES	500.00	641.00	500.00	391.85	500.00	316.90	500.00
610-5-815-9-65060	OFFICE SUPPLIES	5,000.00	5,912.21	5,000.00	4,486.48	6,000.00	3,461.11	6,000.00
610-5-815-9-65407	DEPARTMENT SUPPLIES	85,000.00	74,171.60	85,000.00	52,969.86	85,000.00	17,687.51	55,000.00
610-5-815-9-67272	NEW EQUIPMENT	15,000.00	13,006.09	15,000.00	37,709.27	15,000.00	10,704.76	15,000.00
610-5-815-9-67274	CAPITAL IMPROVEMENTS/EQU...	35,000.00	6,473.60	35,000.00	61,859.42	35,000.00	10,674.32	35,000.00
610-5-815-9-67670	MANHOLE REHAB/REPAIR PAR...	20,000.00	14,439.12	20,000.00	31,775.77	20,000.00	0.00	20,000.00
610-5-815-9-67682	SEWER CAPITAL OUTLAY	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
Department: 815 - SEWER Total:		597,546.00	592,107.74	621,667.00	709,580.86	664,868.00	220,245.43	685,474.00
Department: 958 - CAPITAL OUTLAY								
610-5-958-0-68991	BOND ISSUANCE COSTS	0.00	150.00	0.00	400.00	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:		0.00	150.00	0.00	400.00	0.00	0.00	0.00
Department: 959 - TRANSFERS								
610-5-959-9-69100	TRANSFERS OUT	892,397.00	903,371.00	941,411.00	0.00	893,065.00	0.00	855,473.00
Department: 959 - TRANSFERS Total:		892,397.00	903,371.00	941,411.00	0.00	893,065.00	0.00	855,473.00
Expense Total:		1,489,943.00	1,495,628.74	1,563,078.00	709,980.86	1,557,933.00	220,245.43	1,540,947.00
Fund: 610 - SEWER FUND Surplus (Deficit):		-93,866.00	-99,256.46	-167,001.00	671,813.67	-67,733.00	1,521,497.12	322,573.00

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 611 - SEWER SINKING FUND								
Revenue								
Department: 815 - SEWER								
611-4-815-9-4-48200	BOND PROCEEDS	0.00	555,000.00	0.00	180,000.00	0.00	0.00	0.00
611-4-815-9-4-48300	TRANSFERS IN	892,397.00	903,371.00	594,061.00	114,289.00	633,389.00	0.00	634,520.00
	Department: 815 - SEWER Total:	892,397.00	1,458,371.00	594,061.00	294,289.00	633,389.00	0.00	634,520.00
	Revenue Total:	892,397.00	1,458,371.00	594,061.00	294,289.00	633,389.00	0.00	634,520.00
Expense								
Department: 710 - DEBT SERVICE								
611-5-710-9-68012	BOND PAYMENT	721,000.00	1,336,814.51	473,000.00	668,000.00	495,469.00	0.00	505,259.00
611-5-710-9-68512	BOND INTEREST PAYMENT	171,397.00	121,556.26	121,061.00	122,319.20	137,920.00	55,016.62	129,261.00
	Department: 710 - DEBT SERVICE Total:	892,397.00	1,458,370.77	594,061.00	790,319.20	633,389.00	55,016.62	634,520.00
	Expense Total:	892,397.00	1,458,370.77	594,061.00	790,319.20	633,389.00	55,016.62	634,520.00
	Fund: 611 - SEWER SINKING FUND Surplus (Deficit):	0.00	0.23	0.00	-496,030.20	0.00	-55,016.62	0.00

Budget Worksheet

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		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Fund: 612 - SEWER CAPITAL ACCOUNT								
Revenue								
Department: 815 - SEWER								
612-4-815-9-4-48200	BOND PROCEEDS	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
	Department: 815 - SEWER Total:	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
	Revenue Total:	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
Expense								
Department: 723 - CAPITAL PROJECT								
612-5-723-9-64063	ENGINEERS FEES	150,000.00	14,693.07	0.00	444,059.87	0.00	7,193.75	0.00
612-5-723-9-64322	CONTRACTED SERVICES	235,000.00	156,553.62	4,571,000.00	10,930.71	0.00	147,500.50	0.00
	Department: 723 - CAPITAL PROJECT Total:	385,000.00	171,246.69	4,571,000.00	454,990.58	0.00	154,694.25	0.00
Department: 815 - SEWER								
612-5-815-9-64063	ENGINEER FEES	0.00	0.00	0.00	42,473.25	0.00	474.50	0.00
	Department: 815 - SEWER Total:	0.00	0.00	0.00	42,473.25	0.00	474.50	0.00
Department: 959 - TRANSFERS								
612-5-959-0-69100	TRANSFER OUT	0.00	215,000.00	0.00	3,529,329.00	0.00	0.00	0.00
	Department: 959 - TRANSFERS Total:	0.00	215,000.00	0.00	3,529,329.00	0.00	0.00	0.00
	Expense Total:	385,000.00	386,246.69	4,571,000.00	4,026,792.83	0.00	155,168.75	0.00
	Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):	0.00	322,678.31	0.00	-4,026,792.83	0.00	-81,083.59	0.00

Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 670 - SOLID WASTE FUND								
Revenue								
Department: 840 - SOLID WASTE								
670-4-840-9-1-45302	SOLID WASTE PENALTIES	3,200.00	2,678.00	3,200.00	2,520.00	3,200.00	1,305.68	2,600.00
670-4-840-9-1-45303	YARD WASTE BAG RECEIPTS	50.00	0.00	50.00	0.00	50.00	0.00	0.00
670-4-840-9-1-45304	GARBAGE TAGS SOLD	2,500.00	997.00	2,500.00	1,318.00	1,500.00	481.00	500.00
670-4-840-9-1-45700	SOLID WASTE RECEIPTS	366,272.00	371,330.97	369,500.00	365,917.52	375,000.00	180,240.52	368,000.00
Department: 840 - SOLID WASTE Total:		372,022.00	375,005.97	375,250.00	369,755.52	379,750.00	182,027.20	371,100.00
Revenue Total:		372,022.00	375,005.97	375,250.00	369,755.52	379,750.00	182,027.20	371,100.00
Expense								
Department: 840 - SOLID WASTE								
670-5-840-9-60100	SALARIES	28,664.00	35,198.79	32,906.00	39,447.51	33,962.00	19,325.82	36,733.00
670-5-840-9-60200	PART-TIME SALARIES	780.00	0.00	0.00	0.00	0.00	0.00	0.00
670-5-840-9-61100	FICA	2,252.00	2,003.49	2,517.00	2,247.63	2,598.00	1,136.69	2,810.00
670-5-840-9-61200	MEDICARE	427.00	468.09	477.00	525.44	492.00	265.71	533.00
670-5-840-9-61300	IPERS	2,780.00	3,025.69	3,107.00	3,396.95	3,206.00	1,716.73	3,468.00
670-5-840-9-61500	GROUP INSURANCE	10,433.00	10,427.26	10,196.00	12,620.58	10,162.00	4,168.58	9,928.00
670-5-840-9-61700	SUI	0.00	14.99	0.00	16.40	0.00	2.97	0.00
670-5-840-9-62300	MEETINGS/TRAINING	500.00	252.37	500.00	71.25	500.00	203.57	500.00
670-5-840-9-63710	ELECTRICITY	1,000.00	677.67	1,000.00	784.14	1,000.00	316.25	1,000.00
670-5-840-9-64304	SPRING CLEAN-UP LANDFILL FE...	3,600.00	3,006.45	3,600.00	3,748.70	3,600.00	0.00	3,600.00
670-5-840-9-64316	CONTRACTS	306,000.00	300,818.30	306,000.00	337,701.30	315,000.00	156,902.94	348,000.00
670-5-840-9-65060	OFFICE SUPPLIES	4,000.00	4,687.56	4,000.00	5,223.90	4,000.00	2,722.39	4,000.00
670-5-840-9-65405	GARBAGE TAGS	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
670-5-840-9-65407	DEPARTMENT SUPPLIES	1,000.00	347.49	1,000.00	344.40	1,000.00	99.01	1,000.00
670-5-840-9-67200	CAPITAL IMPROVEMENT	25,000.00	21,940.00	25,000.00	30,653.10	25,000.00	17,750.00	25,000.00
Department: 840 - SOLID WASTE Total:		386,436.00	382,868.15	390,303.00	437,781.30	400,520.00	204,610.66	436,572.00
Expense Total:		386,436.00	382,868.15	390,303.00	437,781.30	400,520.00	204,610.66	436,572.00
Fund: 670 - SOLID WASTE FUND Surplus (Deficit):		-14,414.00	-7,862.18	-15,053.00	-68,025.78	-20,770.00	-22,583.46	-65,472.00
Report Surplus (Deficit):		3,255,977.00	1,692,446.89	-474,903.00	-263,758.09	118,060.00	962,568.86	733,003.00

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 301 - CAPITAL PROJECTS FUND								
Revenue								
Department: 750 - 750								
301-4-750-4-4-43000	INTEREST	0.00	157.00	0.00	0.00	0.00	0.00	0.00
301-4-750-8-1-43000	INTEREST	0.00	430.00	0.00	201.00	0.00	0.00	0.00
301-4-750-8-1-46000	SPECIAL ASSESSMENTS	10,000.00	4,672.72	10,000.00	4,314.72	10,000.00	0.00	10,000.00
301-4-750-8-4-43000	INTEREST	0.00	0.00	0.00	35.00	0.00	0.00	0.00
301-4-750-8-4-47994	MISCELLANEOUS STATE REVEN...	115,000.00	17,853.48	0.00	27,342.66	0.00	0.00	0.00
301-4-750-8-4-48200	BOND PROCEEDS	0.00	1,535,000.00	0.00	2,285,000.00	0.00	0.00	0.00
301-4-750-8-4-48300	TRANSFERS IN	340,000.00	1,071,018.00	320,000.00	2,051,034.00	892,200.00	0.00	418,000.00
Department: 750 - 750 Total:		465,000.00	2,629,131.20	330,000.00	4,367,927.38	902,200.00	0.00	428,000.00
Department: 954 - 954								
301-4-954-8-4-47994	MISCELLANEOUS STATE REVEN...	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Department: 954 - 954 Total:		0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Revenue Total:		465,000.00	2,629,131.20	330,000.00	4,367,927.38	902,200.00	100,000.00	428,000.00
Expense								
Department: 723 - CAPITAL PROJECT								
301-5-723-8-64063	ENGINEERS FEES	300,000.00	315,066.15	0.00	1,595,704.04	0.00	1,721,260.37	0.00
301-5-723-8-64322	CONTRACTED SERVICES	640,000.00	567,176.96	2,070,000.00	1,720,623.18	595,000.00	1,622,029.92	418,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	ADA Handicap			0.00	0.00	50,000.00		
PB	Downtown Facade			1.00	50,000.00	50,000.00		
PB	IT Fiber/Equip			1.00	40,000.00	40,000.00		
PB	Library Cap. Upgrades			1.00	30,000.00	30,000.00		
PB	Loader			1.00	98,000.00	98,000.00		
PB	Street Reconstruction			1.00	150,000.00	150,000.00		
Department: 723 - CAPITAL PROJECT Total:		940,000.00	882,243.11	2,070,000.00	3,316,327.22	595,000.00	3,343,290.29	418,000.00
Department: 728 - CAPITAL PROJECT								
301-5-728-0-69100	TRANSFERS OUT	0.00	276,097.00	0.00	200,217.00	0.00	0.00	0.00
Department: 728 - CAPITAL PROJECT Total:		0.00	276,097.00	0.00	200,217.00	0.00	0.00	0.00
Department: 742 - CAPITAL PROJECT								
301-5-742-8-67300	LAND ACQUISITIONS	0.00	490,912.71	0.00	7,896.86	0.00	0.00	0.00
Department: 742 - CAPITAL PROJECT Total:		0.00	490,912.71	0.00	7,896.86	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 12/31/2023

Defined Budgets

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 764 - CAPITAL PROJECT							
301-5-764-8-64322 CONTRACTED SERVICES	0.00	3,121.00	0.00	130,506.48	0.00	520,000.00	0.00
Department: 764 - CAPITAL PROJECT Total:	0.00	3,121.00	0.00	130,506.48	0.00	520,000.00	0.00
Expense Total:	940,000.00	1,652,373.82	2,070,000.00	3,654,947.56	595,000.00	3,863,290.29	418,000.00
Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):	-475,000.00	976,757.38	-1,740,000.00	712,979.82	307,200.00	-3,763,290.29	10,000.00



Dyersville, IA

Item 5.

Budget Worksheet Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Defined Budgets						
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 001 - GENERAL FUND								
Revenue								
Department: 950 - OTHER REVENUES								
001-4-950-0-1-41000	LIQUOR/BEER PERMITS	10,000.00	10,344.69	10,000.00	7,799.38	10,500.00	9,319.43	10,000.00
001-4-950-0-1-41050	CIGARETTE PERMITS	500.00	600.00	600.00	731.25	600.00	0.00	600.00
001-4-950-0-1-41220	BUILDING PERMITS	5,000.00	6,955.00	5,000.00	4,065.00	5,000.00	2,276.00	5,000.00
001-4-950-0-1-41800	DOG/BIKE LICENSES	200.00	321.00	200.00	342.00	325.00	57.00	340.00
001-4-950-0-1-41900	MISCELLANEOUS PERMITS	2,000.00	1,552.00	2,000.00	1,389.00	2,000.00	1,828.10	2,000.00
001-4-950-0-1-45503	BD OF ADJ/PLAN & ZONING AP...	1,500.00	840.00	1,500.00	2,030.00	1,000.00	760.00	800.00
001-4-950-0-1-45599	MISCELLANEOUS RECEIPTS	95,000.00	88,575.77	68,000.00	15,173.70	68,000.00	76,705.99	68,000.00
001-4-950-0-1-45600	SALES TAX RECEIVED	4,250.00	3,924.66	2,500.00	4,026.54	3,000.00	1,304.64	3,000.00
001-4-950-0-1-47350	GAS TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
001-4-950-0-2-44900	GRANT-DUBUQUE RACING ASS...	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
001-4-950-0-2-47050	DONATIONS	0.00	31,945.00	0.00	1,858.47	0.00	500.00	1,000.00
001-4-950-0-2-47150	REFUNDS	1,000.00	8,947.55	2,000.00	2,659.52	5,000.00	12,101.71	5,000.00
001-4-950-0-2-47200	INSURANCE CLAIMS RECEIPTS	0.00	8,195.06	0.00	16,845.01	0.00	142.26	0.00
001-4-950-0-2-47201	INSURANCE RESERVE DIVIDEND	15,000.00	0.00	10,000.00	6,692.00	10,000.00	0.00	10,000.00
001-4-950-0-4-40000	PROPERTY TAX	2,120,859.00	2,133,589.50	2,176,652.00	2,205,400.29	2,018,593.00	1,198,536.58	2,168,473.00
001-4-950-0-4-40040	UTILITY TAX REPLACEMENT	24,038.00	3,191.89	22,661.00	323.51	25,568.00	0.00	24,691.00
001-4-950-0-4-40650	CABLE FRANCHISE TAX	27,000.00	23,631.89	25,000.00	23,359.14	25,000.00	11,518.70	25,000.00
001-4-950-0-4-40651	GAS FRANCHISE TAX	20,000.00	29,477.90	20,000.00	38,360.10	76,730.00	8,426.35	76,730.00
001-4-950-0-4-40652	ELECTRIC FRANCHISE FEE	110,000.00	113,761.76	120,000.00	123,846.20	374,846.00	60,453.56	374,846.00
001-4-950-0-4-40850	HOTEL/MOTEL TAX	95,000.00	142,213.66	115,000.00	106,606.00	150,000.00	106,979.54	150,000.00
001-4-950-0-4-40900	LOCAL OPTION SALES TAX	150,000.00	193,336.37	230,000.00	201,845.91	230,000.00	103,059.38	210,000.00
001-4-950-0-4-40950	KENNEDY/IN LIEU OF TAX PAY...	16,500.00	13,207.68	12,000.00	13,888.16	10,000.00	9,100.60	10,000.00
001-4-950-0-4-43000	INTEREST	20,000.00	18,716.36	32,000.00	68,688.90	15,000.00	39,206.40	50,000.00
001-4-950-0-4-43100	RENT	87,000.00	10,366.50	16,500.00	10,903.50	46,500.00	7,753.00	46,500.00

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 12/31/2023

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
001-4-950-0-4-43101	BI-COUNTY LEASE PAYMENT	13,000.00	13,705.13	14,000.00	14,852.07	15,150.00	7,687.92	15,150.00
001-4-950-0-4-43102	SOCIAL CENTER RENTALS	11,000.00	11,050.00	11,000.00	12,850.00	11,000.00	8,175.00	13,000.00
001-4-950-0-4-43103	SCENIC VALLEY UTILITIES	5,000.00	4,744.55	5,000.00	5,112.79	5,000.00	3,079.15	1,000.00
001-4-950-0-4-47050	DONATIONS	0.00	0.00	0.00	181.00	0.00	0.00	0.00
001-4-950-0-4-48000	SALE OF LAND	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00
001-4-950-0-4-48100	SALE OF EQUIPMENT	35,000.00	35,000.00	1,000.00	0.00	1,000.00	90,000.00	1,000.00
001-4-950-0-4-48300	TRANSFERS IN	0.00	148,607.00	0.00	200,217.00	0.00	0.00	0.00
001-4-950-0-4-48305	TRANSFERS IN - PROP.TAX RELI...	0.00	0.00	323,643.00	0.00	0.00	0.00	0.00
001-4-950-1-1-45513	POLICE REPORTS	1,000.00	441.00	1,000.00	520.00	750.00	180.00	750.00
001-4-950-1-1-45599	MISCELLANEOUS RECEIPTS	45,000.00	1,546.00	10,000.00	6,000.86	10,000.00	1,485.00	10,000.00
001-4-950-1-1-47700	POLICE FINES	9,000.00	4,767.80	9,000.00	3,254.73	9,000.00	5,010.73	9,000.00
001-4-950-1-2-44800	COMMUNITY FIRE DEPT	22,275.00	11,046.50	7,900.00	11,916.00	20,375.00	5,943.50	12,000.00
001-4-950-2-1-44901	MISC STATE OPERATING GRANT	10,000.00	6,250.00	0.00	0.00	73,636.00	0.00	0.00
001-4-950-4-1-45504	RECREATION PROGRAM FEES	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00
001-4-950-4-1-45505	PROGRAM FEES (LESSONS/AER...	30,000.00	25,726.35	30,000.00	26,195.70	30,000.00	310.00	26,000.00
001-4-950-4-1-45506	BASEBALL PROGRAM	5,300.00	9,332.55	9,500.00	10,285.41	7,500.00	40.00	10,000.00
001-4-950-4-1-45507	SOFTBALL PROGRAM	6,500.00	4,928.94	8,500.00	9,458.73	6,500.00	100.00	8,500.00
001-4-950-4-1-45508	POOL RECEIPTS	47,000.00	45,841.89	27,000.00	46,502.82	45,000.00	15,073.82	45,000.00
001-4-950-4-1-45509	SOCCER PROGRAM	28,000.00	33,255.29	33,000.00	37,034.93	33,000.00	13,181.05	37,000.00
001-4-950-4-1-45510	FLAG FOOTBALL	0.00	0.00	0.00	1,175.00	0.00	245.00	0.00
001-4-950-4-1-45599	MISCELLANEOUS RECEIPTS	10,000.00	17,249.47	65,000.00	62,826.82	15,000.00	1,276.15	15,000.00
001-4-950-4-1-47500	POOL UNIFORMS PURCHASED	1,500.00	840.00	1,000.00	475.00	1,000.00	0.00	1,000.00
001-4-950-4-1-47550	CONCESSION STAND RECEIPTS	15,000.00	14,071.85	8,000.00	13,549.42	13,000.00	6,398.72	13,000.00
001-4-950-4-1-47651	LIBRARY FINES & FEES	5,000.00	4,433.45	5,000.00	5,545.59	4,000.00	1,979.70	5,000.00
001-4-950-4-2-44700	LIBRARY CONTRACT	19,950.00	23,204.85	18,300.00	17,882.45	19,400.00	11,531.03	19,600.00
Department: 950 - OTHER REVENUES Total:		3,134,372.00	3,259,736.86	3,494,456.00	3,367,669.90	3,407,973.00	1,821,726.01	3,492,980.00
Revenue Total:		3,134,372.00	3,259,736.86	3,494,456.00	3,367,669.90	3,407,973.00	1,821,726.01	3,492,980.00



Dyersville, IA

Budget Worksheet
Account Summary

Item 6.

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Defined Budgets						
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 001 - GENERAL FUND								
Revenue								
Department: 950 - OTHER REVENUES								
001-4-950-0-1-41000	LIQUOR/BEER PERMITS	10,000.00	10,344.69	10,000.00	7,799.38	10,500.00	9,319.43	10,000.00
001-4-950-0-1-41050	CIGARETTE PERMITS	500.00	600.00	600.00	731.25	600.00	0.00	600.00
001-4-950-0-1-41220	BUILDING PERMITS	5,000.00	6,955.00	5,000.00	4,065.00	5,000.00	2,276.00	5,000.00
001-4-950-0-1-41800	DOG/BIKE LICENSES	200.00	321.00	200.00	342.00	325.00	57.00	340.00
001-4-950-0-1-41900	MISCELLANEOUS PERMITS	2,000.00	1,552.00	2,000.00	1,389.00	2,000.00	1,828.10	2,000.00
001-4-950-0-1-45503	BD OF ADJ/PLAN & ZONING AP...	1,500.00	840.00	1,500.00	2,030.00	1,000.00	760.00	800.00
001-4-950-0-1-45599	MISCELLANEOUS RECEIPTS	95,000.00	88,575.77	68,000.00	15,173.70	68,000.00	76,705.99	68,000.00
001-4-950-0-1-45600	SALES TAX RECEIVED	4,250.00	3,924.66	2,500.00	4,026.54	3,000.00	1,304.64	3,000.00
001-4-950-0-1-47350	GAS TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
001-4-950-0-2-44900	GRANT-DUBUQUE RACING ASS...	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
001-4-950-0-2-47050	DONATIONS	0.00	31,945.00	0.00	1,858.47	0.00	500.00	1,000.00
001-4-950-0-2-47150	REFUNDS	1,000.00	8,947.55	2,000.00	2,659.52	5,000.00	12,101.71	5,000.00
001-4-950-0-2-47200	INSURANCE CLAIMS RECEIPTS	0.00	8,195.06	0.00	16,845.01	0.00	142.26	0.00
001-4-950-0-2-47201	INSURANCE RESERVE DIVIDEND	15,000.00	0.00	10,000.00	6,692.00	10,000.00	0.00	10,000.00
001-4-950-0-4-40000	PROPERTY TAX	2,120,859.00	2,133,589.50	2,176,652.00	2,205,400.29	2,018,593.00	1,198,536.58	2,168,473.00
001-4-950-0-4-40040	UTILITY TAX REPLACEMENT	24,038.00	3,191.89	22,661.00	323.51	25,568.00	0.00	24,691.00
001-4-950-0-4-40650	CABLE FRANCHISE TAX	27,000.00	23,631.89	25,000.00	23,359.14	25,000.00	11,518.70	25,000.00
001-4-950-0-4-40651	GAS FRANCHISE TAX	20,000.00	29,477.90	20,000.00	38,360.10	76,730.00	8,426.35	76,730.00
001-4-950-0-4-40652	ELECTRIC FRANCHISE FEE	110,000.00	113,761.76	120,000.00	123,846.20	374,846.00	60,453.56	374,846.00
001-4-950-0-4-40850	HOTEL/MOTEL TAX	95,000.00	142,213.66	115,000.00	106,606.00	150,000.00	106,979.54	150,000.00
001-4-950-0-4-40900	LOCAL OPTION SALES TAX	150,000.00	193,336.37	230,000.00	201,845.91	230,000.00	103,059.38	210,000.00
001-4-950-0-4-40950	KENNEDY/IN LIEU OF TAX PAY...	16,500.00	13,207.68	12,000.00	13,888.16	10,000.00	9,100.60	10,000.00
001-4-950-0-4-43000	INTEREST	20,000.00	18,716.36	32,000.00	68,688.90	15,000.00	39,206.40	50,000.00
001-4-950-0-4-43100	RENT	87,000.00	10,366.50	16,500.00	10,903.50	46,500.00	7,753.00	46,500.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
001-4-950-0-4-43101	BI-COUNTY LEASE PAYMENT	13,000.00	13,705.13	14,000.00	14,852.07	15,150.00	7,687.92	15,150.00
001-4-950-0-4-43102	SOCIAL CENTER RENTALS	11,000.00	11,050.00	11,000.00	12,850.00	11,000.00	8,175.00	13,000.00
001-4-950-0-4-43103	SCENIC VALLEY UTILITIES	5,000.00	4,744.55	5,000.00	5,112.79	5,000.00	3,079.15	1,000.00
001-4-950-0-4-47050	DONATIONS	0.00	0.00	0.00	181.00	0.00	0.00	0.00
001-4-950-0-4-48000	SALE OF LAND	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00
001-4-950-0-4-48100	SALE OF EQUIPMENT	35,000.00	35,000.00	1,000.00	0.00	1,000.00	90,000.00	1,000.00
001-4-950-0-4-48300	TRANSFERS IN	0.00	148,607.00	0.00	200,217.00	0.00	0.00	0.00
001-4-950-0-4-48305	TRANSFERS IN - PROP.TAX RELI...	0.00	0.00	323,643.00	0.00	0.00	0.00	0.00
001-4-950-1-1-45513	POLICE REPORTS	1,000.00	441.00	1,000.00	520.00	750.00	180.00	750.00
001-4-950-1-1-45599	MISCELLANEOUS RECEIPTS	45,000.00	1,546.00	10,000.00	6,000.86	10,000.00	1,485.00	10,000.00
001-4-950-1-1-47700	POLICE FINES	9,000.00	4,767.80	9,000.00	3,254.73	9,000.00	5,010.73	9,000.00
001-4-950-1-2-44800	COMMUNITY FIRE DEPT	22,275.00	11,046.50	7,900.00	11,916.00	20,375.00	5,943.50	12,000.00
001-4-950-2-1-44901	MISC STATE OPERATING GRANT	10,000.00	6,250.00	0.00	0.00	73,636.00	0.00	0.00
001-4-950-4-1-45504	RECREATION PROGRAM FEES	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00
001-4-950-4-1-45505	PROGRAM FEES (LESSONS/AER...	30,000.00	25,726.35	30,000.00	26,195.70	30,000.00	310.00	26,000.00
001-4-950-4-1-45506	BASEBALL PROGRAM	5,300.00	9,332.55	9,500.00	10,285.41	7,500.00	40.00	10,000.00
001-4-950-4-1-45507	SOFTBALL PROGRAM	6,500.00	4,928.94	8,500.00	9,458.73	6,500.00	100.00	8,500.00
001-4-950-4-1-45508	POOL RECEIPTS	47,000.00	45,841.89	27,000.00	46,502.82	45,000.00	15,073.82	45,000.00
001-4-950-4-1-45509	SOCCER PROGRAM	28,000.00	33,255.29	33,000.00	37,034.93	33,000.00	13,181.05	37,000.00
001-4-950-4-1-45510	FLAG FOOTBALL	0.00	0.00	0.00	1,175.00	0.00	245.00	0.00
001-4-950-4-1-45599	MISCELLANEOUS RECEIPTS	10,000.00	17,249.47	65,000.00	62,826.82	15,000.00	1,276.15	15,000.00
001-4-950-4-1-47500	POOL UNIFORMS PURCHASED	1,500.00	840.00	1,000.00	475.00	1,000.00	0.00	1,000.00
001-4-950-4-1-47550	CONCESSION STAND RECEIPTS	15,000.00	14,071.85	8,000.00	13,549.42	13,000.00	6,398.72	13,000.00
001-4-950-4-1-47651	LIBRARY FINES & FEES	5,000.00	4,433.45	5,000.00	5,545.59	4,000.00	1,979.70	5,000.00
001-4-950-4-2-44700	LIBRARY CONTRACT	19,950.00	23,204.85	18,300.00	17,882.45	19,400.00	11,531.03	19,600.00
Department: 950 - OTHER REVENUES Total:		3,134,372.00	3,259,736.86	3,494,456.00	3,367,669.90	3,407,973.00	1,821,726.01	3,492,980.00
Revenue Total:		3,134,372.00	3,259,736.86	3,494,456.00	3,367,669.90	3,407,973.00	1,821,726.01	3,492,980.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Expense								
Department: 110 - POLICE								
001-5-110-1-60100	SALARIES	11,154.00	39,751.07	13,015.00	28,574.99	13,276.00	2,655.09	15,221.00
001-5-110-1-60101	SALARIES-POLICE OFFICERS	449,055.00	485,495.14	506,115.00	505,448.26	540,587.00	281,241.70	554,656.00
001-5-110-1-60200	PART-TIME SALARIES	5,000.00	1,704.00	5,000.00	114.00	5,000.00	120.00	5,000.00
001-5-110-1-61100	FICA	34,353.00	31,374.16	42,752.00	31,829.68	41,738.00	16,996.89	43,596.00
001-5-110-1-61200	MEDICARE	6,512.00	7,337.99	7,600.00	7,444.22	7,911.00	3,975.11	8,263.00
001-5-110-1-61300	IPERS	1,053.00	439.48	1,229.00	501.07	1,016.00	250.63	1,437.00
001-5-110-1-61301	IPERS-POLICE OFFICERS	44,502.00	47,062.36	47,778.00	48,508.50	41,738.00	26,012.39	51,639.00
001-5-110-1-61500	GROUP INSURANCE	142,021.00	140,586.48	85,610.00	100,918.64	97,302.00	48,066.90	107,453.00
001-5-110-1-61700	SUI	500.00	547.03	500.00	550.52	500.00	131.81	500.00
001-5-110-1-61800	DOLPHIN UNIFORMS	650.00	175.49	0.00	0.00	650.00	0.00	650.00
001-5-110-1-61801	SIITARI UNIFORMS	650.00	352.99	650.00	317.06	650.00	237.06	650.00
001-5-110-1-61802	DUPONT UNIFORMS	650.00	572.78	650.00	225.00	650.00	144.95	650.00
001-5-110-1-61803	ZUERCHER UNIFORMS	650.00	428.84	0.00	0.00	0.00	0.00	0.00
001-5-110-1-61804	SODAWASSER UNIFORMS	650.00	114.52	650.00	318.49	650.00	155.26	650.00
001-5-110-1-61805	JOCHUM UNIFORMS	650.00	286.00	650.00	1,145.44	650.00	0.00	650.00
001-5-110-1-61811	SCHROEDER UNIFORMS	650.00	681.77	650.00	430.96	650.00	322.04	650.00
001-5-110-1-61812	PART TIME UNIFORMS	650.00	0.00	650.00	38.00	650.00	0.00	650.00
001-5-110-1-61817	TUEGEL UNIFORMS	650.00	39.99	650.00	115.41	650.00	139.59	650.00
001-5-110-1-62100	DUES/SUBSCRIPTIONS	6,000.00	11,947.64	22,000.00	26,105.89	21,000.00	17,690.00	31,000.00
001-5-110-1-62300	MEETINGS/TRAINING	10,000.00	1,416.03	5,000.00	959.39	5,000.00	523.71	5,000.00
001-5-110-1-63310	GAS/ETHANOL/DIESEL	23,000.00	28,325.63	30,000.00	30,148.98	29,000.00	16,276.98	29,000.00
001-5-110-1-63320	VEHICLE REPAIRS	10,000.00	15,420.87	10,000.00	12,521.78	10,000.00	1,097.40	14,000.00
001-5-110-1-63710	ELECTRICITY	7,300.00	6,819.89	7,300.00	6,462.53	7,300.00	3,363.16	7,300.00
001-5-110-1-63711	GAS HEAT	1,500.00	1,700.86	1,500.00	1,527.68	1,700.00	310.79	1,700.00
001-5-110-1-63730	TELEPHONE	9,000.00	9,173.63	9,000.00	7,691.96	9,200.00	4,155.93	9,200.00
001-5-110-1-64080	INSURANCE PREMIUM	27,500.00	40,986.63	43,000.00	37,640.77	43,050.00	175.00	45,168.00
001-5-110-1-64110	LEGAL FEES	2,000.00	264.00	2,000.00	412.50	2,000.00	451.50	2,000.00
001-5-110-1-64201	DARE EXPENDITURES	0.00	114.00	500.00	52.46	500.00	201.49	500.00
001-5-110-1-64316	CONTRACTS	5,000.00	6,951.00	7,000.00	1,175.00	7,000.00	112.66	7,000.00

For Fiscal: 2023-2024 Period Ending: Item 6. 3
Defined Budgets _____

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		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 130 - EMERGENCY MANAGEMENT								
001-5-130-1-60200	PART-TIME SALARIES	800.00	1,212.50	800.00	800.00	1,225.00	1,575.00	850.00
001-5-130-1-61100	FICA	61.00	75.18	61.00	75.95	94.00	97.65	65.00
001-5-130-1-61200	MEDICARE	12.00	17.58	12.00	17.77	18.00	22.84	13.00
001-5-130-1-61700	SUI	0.00	1.22	0.00	1.23	0.00	1.58	0.00
001-5-130-1-62300	MEETINGS/TRAINING	200.00	0.00	200.00	0.00	200.00	0.00	200.00
001-5-130-1-67275	EMERGENCY EQUIPMENT	1,500.00	675.77	1,500.00	672.93	1,500.00	500.94	1,000.00
Department: 130 - EMERGENCY MANAGEMENT Total:		2,573.00	1,982.25	2,573.00	1,567.88	3,037.00	2,198.01	2,128.00

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 140 - FLOOD CONTROL							
001-5-140-1-67610 EROSION CONTROL	5,000.00	168.48	5,000.00	8,174.46	0.00	126.36	5,000.00
Department: 140 - FLOOD CONTROL Total:	5,000.00	168.48	5,000.00	8,174.46	0.00	126.36	5,000.00

Budget Worksheet

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Department: 150 - FIRE								
001-5-150-1-60100	SALARIES	9,300.00	8,887.50	9,500.00	9,500.00	9,700.00	8,925.00	9,900.00
001-5-150-1-61100	FICA	700.00	551.02	700.00	562.65	700.00	553.35	760.00
001-5-150-1-61200	MEDICARE	200.00	128.86	200.00	131.60	200.00	129.43	144.00
001-5-150-1-61700	S.U.I. INSURANCE	100.00	18.22	100.00	19.39	100.00	8.94	100.00
001-5-150-1-62100	DUES/SUBSCRIPTIONS	2,445.00	3,396.63	2,650.00	1,155.61	2,650.00	1,921.61	2,650.00
001-5-150-1-62300	MEETINGS/TRAINING	11,400.00	5,535.44	12,800.00	5,887.82	13,000.00	2,475.00	13,300.00
001-5-150-1-63180	BUILDINGS/GROUNDS MAINTENANCE	8,000.00	8,468.62	13,300.00	34,891.84	13,300.00	10,747.92	13,300.00
001-5-150-1-63310	GAS/ETHANOL/DIESEL	2,700.00	2,790.25	2,700.00	3,411.88	2,700.00	2,243.97	2,700.00
001-5-150-1-63320	VEHICLE REPAIRS	5,000.00	2,643.81	5,000.00	1,987.23	5,000.00	4,963.85	5,000.00
001-5-150-1-63710	ELECTRICITY	6,000.00	4,810.28	6,000.00	5,491.19	6,000.00	2,418.27	6,000.00
001-5-150-1-63711	GAS HEAT	4,000.00	5,657.62	4,000.00	6,306.14	4,000.00	548.46	4,000.00
001-5-150-1-63730	TELEPHONE	3,450.00	4,455.96	3,450.00	1,195.74	3,450.00	1,257.86	3,800.00
001-5-150-1-64080	INSURANCE PREMIUM	27,300.00	25,144.00	27,300.00	25,099.00	27,300.00	0.00	30,119.00
001-5-150-1-64200	ELECTIONS	0.00	31.92	0.00	0.00	0.00	0.00	0.00
001-5-150-1-65407	DEPARTMENT SUPPLIES	8,100.00	11,448.16	8,300.00	7,041.41	7,675.00	4,034.34	7,675.00
001-5-150-1-67270	NEW EQUIPMENT	6,850.00	11,241.50	6,850.00	3,032.72	6,850.00	2,574.87	6,850.00
001-5-150-1-67502	BUILDING IMPROVEMENTS	7,000.00	5,606.79	19,500.00	0.00	19,500.00	15,615.22	18,000.00
Budget Detail								
Budget Code		Description		Units	Price	Amount		
PB		Apparatus Bay Heaters x3		1.00	18,000.00	18,000.00		
Department: 150 - FIRE Total:		102,545.00	100,816.58	122,350.00	105,714.22	122,125.00	58,418.09	124,298.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 180 - MISC. COMMUNITY PROTECTION								
001-5-180-1-63321	STOPLIGHT REPAIRS	2,000.00	1,242.67	2,000.00	1,045.74	1,000.00	274.48	1,000.00
001-5-180-1-63710	ELECTRICITY	34,000.00	29,727.09	34,000.00	31,255.49	32,000.00	14,670.27	32,000.00
001-5-180-1-64307	AMBULANCE	13,887.00	0.00	29,887.00	29,369.12	44,770.00	44,770.00	44,770.00
001-5-180-1-65100	TRAFFIC SIGNS	4,000.00	350.00	4,000.00	4,722.89	2,000.00	237.43	4,000.00
001-5-180-1-67273	OTHER EQUIPMENT	1,000.00	2,086.21	2,500.00	131.49	2,500.00	0.00	2,500.00
Department: 180 - MISC. COMMUNITY PROTECTION Total:		54,887.00	33,405.97	72,387.00	66,524.73	82,270.00	59,952.18	84,270.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Department: 210 - TRANSPORTATION								
001-5-210-2-60100	SALARIES	0.00	0.00	0.00	0.00	0.00	2,995.20	0.00
001-5-210-2-61100	FICA	0.00	0.00	0.00	0.00	0.00	185.71	0.00
001-5-210-2-61200	MEDICARE	0.00	0.00	0.00	0.00	0.00	43.42	0.00
001-5-210-2-61300	IPERS	0.00	151.02	0.00	151.81	0.00	363.16	0.00
001-5-210-2-61500	GROUP INSURANCE	0.00	553.47	0.00	358.93	0.00	173.02	0.00
001-5-210-2-61700	SUI	100.00	117.82	100.00	112.01	100.00	55.73	100.00
001-5-210-2-61806	LUECK UNIFORMS	750.00	215.03	750.00	753.71	750.00	584.14	750.00
001-5-210-2-61807	MAAHS UNIFORMS	750.00	492.53	750.00	497.48	750.00	437.58	750.00
001-5-210-2-61808	WANDSNIDER UNIFORMS	750.00	140.16	750.00	84.00	750.00	49.99	750.00
001-5-210-2-61820	CITY ADMIN. CAR ALLOWANCE	2,000.00	2,476.99	2,000.00	2,463.45	2,000.00	900.00	2,000.00
001-5-210-2-62100	DUES/SUBSCRIPTIONS	2,000.00	17,820.37	2,000.00	39,405.64	2,000.00	4,080.00	10,000.00
001-5-210-2-62300	MEETINGS/TRAINING	5,000.00	8,205.83	5,000.00	17,639.37	8,000.00	8,870.36	18,000.00
001-5-210-2-63310	GAS/ETHANOL/DIESEL	21,000.00	11,980.36	25,000.00	19,525.22	15,000.00	4,034.53	15,000.00
001-5-210-2-63320	VEHICLE REPAIRS	30,000.00	28,221.59	30,000.00	24,685.18	30,000.00	8,852.10	25,000.00
001-5-210-2-63710	ELECTRICITY	3,000.00	2,086.49	2,500.00	2,428.04	2,500.00	1,911.96	2,500.00
001-5-210-2-63711	GAS HEAT	2,800.00	3,056.47	2,800.00	3,276.85	2,800.00	420.52	2,800.00
001-5-210-2-63730	TELEPHONE	4,500.00	5,876.51	6,000.00	5,736.91	6,000.00	1,882.15	6,000.00
001-5-210-2-64063	ENGINEERS FEES	0.00	0.00	0.00	0.00	0.00	15,202.50	0.00
001-5-210-2-64080	INSURANCE PREMIUM	38,500.00	48,710.76	40,000.00	43,107.60	50,000.00	54.75	51,730.00
001-5-210-2-64081	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	250.00	0.00
001-5-210-2-64122	DRUG TESTING	300.00	399.50	500.00	410.00	500.00	136.00	500.00
001-5-210-2-64306	RADIO MAINTENANCE FEE	0.00	0.00	0.00	75.00	0.00	0.00	0.00
001-5-210-2-64322	CONTRACTED SERVICES	45,000.00	35,183.15	45,000.00	29,035.01	40,000.00	35,757.92	40,000.00
001-5-210-2-65325	TREE MAINTENANCE SERVICES	40,000.00	34,790.00	40,000.00	42,053.04	40,000.00	13,700.00	40,000.00
001-5-210-2-65407	DEPARTMENT SUPPLIES	20,000.00	30,766.38	40,000.00	46,639.67	25,000.00	25,296.03	40,000.00
001-5-210-2-65410	CONTRACTED EQUIPMENT	3,000.00	1,002.00	3,000.00	0.00	3,000.00	0.00	0.00
001-5-210-2-67270	NEW EQUIPMENT	15,000.00	12,943.30	15,000.00	19,624.64	15,000.00	63,393.76	15,000.00
001-5-210-2-67273	OTHER EQUIPMENT	5,000.00	3,710.41	25,000.00	22,725.88	5,000.00	0.00	5,000.00
001-5-210-2-67618	STREET RECONSTRUCTION	20,000.00	9,603.75	20,000.00	3,264.00	20,000.00	1,730.00	20,000.00
001-5-210-2-67621	STREET REHABILITATION	48,000.00	67,955.54	20,000.00	28,652.17	0.00	18,218.00	20,000.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
001-5-210-2-67622	STREET SIGN REPLACEMENT	0.00	4,405.84	0.00	11,976.59	0.00	10,379.50	12,000.00
001-5-210-2-67624	SUBDIVISION STREET COSTS	0.00	212.75	0.00	0.00	0.00	0.00	0.00
Department: 210 - TRANSPORTATION Total:		307,450.00	331,078.02	326,150.00	364,682.20	269,150.00	219,958.03	327,880.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 250 - SNOW REMOVAL								
001-5-250-2-60100	SALARIES	345.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-250-2-60200	PART-TIME SALARIES	2,000.00	1,425.02	5,000.00	1,551.60	5,000.00	154.69	5,000.00
001-5-250-2-61100	FICA	543.00	88.35	390.00	96.21	390.00	9.59	390.00
001-5-250-2-61200	MEDICARE	482.00	20.66	82.00	22.50	82.00	2.24	82.00
001-5-250-2-61300	IPERS	78.00	0.00	0.00	0.00	0.00	0.00	0.00
001-5-250-2-61700	SUI	0.00	3.64	0.00	2.96	0.00	0.16	0.00
001-5-250-2-64322	CONTRACTED SERVICES	500.00	0.00	500.00	0.00	500.00	0.00	500.00
Department: 250 - SNOW REMOVAL Total:		3,948.00	1,537.67	5,972.00	1,673.27	5,972.00	166.68	5,972.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Department: 410 - LIBRARY								
001-5-410-4-60100	SALARIES	268,382.00	268,494.83	305,776.00	306,733.02	310,900.00	153,490.55	316,281.00
001-5-410-4-61100	FICA	19,001.00	16,181.50	18,958.00	18,551.80	19,280.00	9,269.95	19,424.00
001-5-410-4-61200	MEDICARE	3,602.00	3,784.43	4,434.00	4,338.86	4,510.00	2,168.09	4,543.00
001-5-410-4-61300	IPERS	23,447.00	23,398.75	28,865.00	27,971.61	29,350.00	13,831.83	29,574.00
001-5-410-4-61500	GROUP INSURANCE	47,839.00	39,639.37	32,300.00	46,913.39	32,300.00	14,676.37	48,145.00
001-5-410-4-61700	SUI	197.00	406.63	306.00	460.56	220.00	189.97	228.00
001-5-410-4-62100	DUES	750.00	825.00	750.00	871.00	750.00	215.00	750.00
001-5-410-4-62300	MEETINGS/TRAINING	2,500.00	1,240.71	2,500.00	1,931.36	2,500.00	1,688.19	2,500.00
001-5-410-4-63710	ELECTRICITY	14,000.00	15,380.36	14,000.00	10,883.00	15,500.00	6,329.41	14,000.00
001-5-410-4-63711	GAS HEAT	2,500.00	4,535.28	2,500.00	4,921.23	5,000.00	624.56	6,500.00
001-5-410-4-63750	MAINTENANCE	7,500.00	3,026.63	7,500.00	8,684.12	8,800.00	2,570.52	7,500.00
001-5-410-4-64080	INSURANCE PREMIUM	6,800.00	8,750.00	7,497.00	9,199.77	7,500.00	75.00	10,000.00
001-5-410-4-64316	CONTRACTS	0.00	6,956.75	0.00	6,371.98	0.00	1,311.54	0.00
001-5-410-4-64322	CONTRACTED SERVICES	8,300.00	7,420.00	8,300.00	6,065.00	8,500.00	4,968.00	11,000.00
001-5-410-4-65060	OFFICE SUPPLIES	21,000.00	16,059.41	22,214.00	12,003.19	21,500.00	4,682.72	22,500.00
001-5-410-4-67701	BOOKS/FILMS/RECORDS/SUBS...	79,087.00	58,377.31	54,100.00	58,910.62	43,390.00	26,626.41	60,000.00
Department: 410 - LIBRARY Total:		504,905.00	474,476.96	510,000.00	524,810.51	510,000.00	242,718.11	552,945.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 430 - PARKS								
001-5-430-4-60100	SALARIES	29,983.00	28,278.38	38,907.00	39,476.84	40,050.00	20,026.69	43,898.00
001-5-430-4-60200	PART-TIME SALARIES	8,000.00	1,864.00	8,000.00	1,552.75	8,000.00	552.50	8,000.00
001-5-430-4-61100	FICA	2,906.00	1,816.29	3,588.00	2,458.27	3,676.00	1,232.06	3,970.00
001-5-430-4-61200	MEDICARE	551.00	425.01	680.00	575.06	697.00	288.35	753.00
001-5-430-4-61300	IPERS	2,831.00	2,499.87	3,677.00	3,727.08	3,781.00	1,890.70	5,330.00
001-5-430-4-61500	GROUP INSURANCE	5,311.00	5,073.96	7,980.00	9,587.24	14,646.00	4,501.90	15,992.00
001-5-430-4-61700	SUI	100.00	57.80	100.00	91.81	100.00	37.20	100.00
001-5-430-4-61816	PARKS UNIFORMS	150.00	0.00	150.00	81.96	150.00	1,108.99	500.00
001-5-430-4-62100	DUES/SUBSCRIPTIONS	500.00	3,893.50	500.00	1,728.50	3,000.00	180.00	3,000.00
001-5-430-4-62300	MEETINGS/TRAINING	1,000.00	2,080.00	1,000.00	785.00	2,000.00	354.06	2,000.00
001-5-430-4-63310	GAS/ETHANOL/DIESEL	1,000.00	472.39	1,000.00	1,121.31	1,000.00	917.72	1,100.00
001-5-430-4-63320	VEHICLE REPAIRS	500.00	1,950.98	1,000.00	1,347.49	1,000.00	13.86	1,200.00
001-5-430-4-63321	EQUIPMENT REPAIR	100.00	684.35	1,000.00	0.00	1,000.00	0.00	1,000.00
001-5-430-4-63388	IPRA TICKET PROGRAM	18,000.00	10,217.50	18,000.00	0.00	18,000.00	0.00	0.00
001-5-430-4-63389	BUS TRIPS PROGRAMS	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	0.00
001-5-430-4-63710	ELECTRICITY	7,500.00	17,475.63	12,000.00	17,129.17	12,000.00	10,289.99	18,000.00
001-5-430-4-63730	TELEPHONE	1,500.00	1,227.58	1,500.00	775.48	1,500.00	246.18	1,500.00
001-5-430-4-64080	INSURANCE PREMIUM	4,730.00	3,667.84	4,000.00	4,221.28	4,000.00	12.50	5,100.00
001-5-430-4-64180	SALES TAXES PAID	500.00	319.00	500.00	393.80	500.00	89.00	500.00
001-5-430-4-64181	LOCAL OPTION SALES TAX PAID	75.00	60.00	75.00	66.84	75.00	14.94	75.00
001-5-430-4-64322	CONTRACTED SERVICES	40,000.00	35,784.95	40,000.00	50,906.49	40,000.00	31,144.43	45,000.00
001-5-430-4-64323	COACHES/UMPIRES	13,000.00	11,645.00	13,000.00	12,669.50	13,000.00	10,392.00	13,000.00
001-5-430-4-64324	ISU EXTENSION PROGRAMS	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00
001-5-430-4-64326	TREE MAINTENANCE SERVICES	15,000.00	11,905.00	15,000.00	15,098.75	15,000.00	6,625.00	15,000.00
001-5-430-4-64800	REFUNDS	100.00	922.42	100.00	205.00	100.00	110.00	100.00
001-5-430-4-65060	OFFICE SUPPLIES	2,000.00	1,282.09	2,000.00	498.49	2,000.00	272.97	2,000.00
001-5-430-4-65407	DEPARTMENT SUPPLIES	14,000.00	9,222.78	14,000.00	31,131.87	14,000.00	6,465.70	15,000.00
001-5-430-4-65409	SOCCER PROGRAM SUPPLIES	13,000.00	17,000.62	18,000.00	12,039.70	18,000.00	16,747.72	18,000.00
001-5-430-4-65410	SOFTBALL PROGRAM SUPPLIES	2,500.00	2,620.46	2,500.00	2,097.87	2,500.00	719.75	2,500.00
001-5-430-4-65411	BASEBALL PROGRAM SUPPLIES	2,500.00	3,898.18	2,500.00	2,588.54	2,500.00	720.00	2,500.00

Budget Worksheet

[001-5-430-4-65414](#)

[001-5-430-4-67274](#)

Budget Detail
Budget Code
PB

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
	CONCESSION STAND SUPPLIES	0.00	0.00	0.00	44.96	0.00	0.00	0.00
	CAPITAL IMPROVEMENTS/EQU...	130,000.00	86,844.13	280,000.00	248,594.52	30,000.00	90,232.57	30,000.00
Description		Units			Price	Amount		
General Cap. Impr.		1.00			30,000.00	30,000.00		
Department: 430 - PARKS Total:		324,837.00	263,189.71	498,257.00	460,995.57	259,775.00	205,186.78	255,118.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 445 - AQUATIC CENTER								
001-5-445-4-60100	SALARIES	29,983.00	28,294.65	38,906.00	39,476.33	40,050.00	20,026.69	43,883.00
001-5-445-4-60200	PART-TIME SALARIES	86,000.00	70,413.90	98,900.00	83,045.24	88,900.00	39,619.42	88,900.00
001-5-445-4-61100	FICA	8,873.00	6,067.06	10,542.00	7,510.54	10,630.00	3,653.95	10,158.00
001-5-445-4-61200	MEDICARE	1,882.00	1,419.18	1,998.00	1,756.50	2,015.00	854.57	1,925.00
001-5-445-4-61300	IPERS	2,831.00	2,501.03	3,673.00	3,726.52	3,781.00	1,890.54	4,143.00
001-5-445-4-61500	GROUP INSURANCE	5,311.00	5,077.62	7,980.00	9,586.71	14,646.00	4,501.62	15,992.00
001-5-445-4-61700	SUI	250.00	157.02	250.00	201.38	250.00	113.12	250.00
001-5-445-4-61815	AQUATIC CENTER UNIFORMS	1,500.00	1,356.06	1,500.00	813.22	1,500.00	0.00	1,500.00
001-5-445-4-62100	DUES/SUBSCRIPTIONS	1,000.00	3,893.50	1,000.00	1,833.50	1,000.00	0.00	1,000.00
001-5-445-4-62300	MEETINGS/TRAINING	500.00	3,132.50	500.00	1,585.00	2,500.00	1,187.50	2,500.00
001-5-445-4-63321	EQUIPMENT REPAIR	7,000.00	5,151.23	7,000.00	7,540.30	12,000.00	7,281.78	12,000.00
001-5-445-4-63327	MAINTENANCE	10,000.00	4,884.64	5,000.00	3,792.91	5,000.00	2,117.99	5,000.00
001-5-445-4-63710	ELECTRICITY	9,000.00	8,724.49	9,000.00	8,954.75	9,000.00	6,839.87	9,000.00
001-5-445-4-63711	GAS HEAT	2,500.00	5,128.51	2,500.00	5,785.26	6,853.00	1,711.94	6,000.00
001-5-445-4-63730	TELEPHONE	250.00	397.70	250.00	131.99	250.00	0.00	250.00
001-5-445-4-64080	INSURANCE PREMIUM	200.00	-1,032.16	10,200.00	7,711.28	10,200.00	12.50	12,240.00
001-5-445-4-64081	INSURANCE CLAIMS	0.00	0.00	0.00	250.00	0.00	0.00	0.00
001-5-445-4-64110	LEGAL FEES	0.00	0.00	0.00	231.00	0.00	0.00	0.00
001-5-445-4-64180	SALES TAXES PAID	5,000.00	3,552.00	5,000.00	3,968.02	5,000.00	2,696.03	5,000.00
001-5-445-4-64181	LOCAL OPTION SALES TAX PAID	850.00	591.00	850.00	660.84	850.00	449.33	850.00
001-5-445-4-64317	TESTING	125.00	157.70	125.00	196.75	125.00	549.25	500.00
001-5-445-4-64320	REGISTRATION/INSPECTIONS	750.00	899.00	750.00	798.25	750.00	240.00	750.00
001-5-445-4-64322	CONTRACTED SERVICES	2,500.00	682.00	2,500.00	15,962.35	2,500.00	0.00	2,500.00
001-5-445-4-64800	REFUNDS	0.00	169.36	0.00	0.00	0.00	0.00	0.00
001-5-445-4-65407	DEPARTMENT SUPPLIES	11,000.00	17,790.16	8,000.00	14,989.82	8,000.00	4,369.17	15,000.00
001-5-445-4-65414	CONCESSION STAND SUPPLIES	9,200.00	13,309.04	9,200.00	11,345.63	9,200.00	2,605.75	13,000.00
001-5-445-4-67274	CAPITAL IMPROVEMENTS/EQU...	7,000.00	18,250.00	4,000.00	62,333.52	0.00	15,652.37	10,000.00
001-5-445-4-67315	AQUATIC CENTER EQUIPMENT	0.00	1,049.00	5,000.00	0.00	5,000.00	0.00	5,000.00
Department: 445 - AQUATIC CENTER Total:		203,505.00	202,016.19	234,624.00	294,187.61	240,000.00	116,373.39	267,341.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 460 - COMMUNITY CENTER								
001-5-460-4-63710	ELECTRICITY	6,500.00	4,303.77	5,000.00	5,385.10	5,000.00	2,323.29	5,000.00
001-5-460-4-63711	GAS HEAT	2,000.00	2,110.01	1,200.00	2,148.83	1,200.00	358.23	1,200.00
001-5-460-4-63730	TELEPHONE	1,450.00	1,535.82	1,600.00	1,520.34	1,600.00	853.24	1,600.00
001-5-460-4-64322	CONTRACTED SERVICES	13,000.00	10,683.30	13,000.00	11,679.17	10,700.00	8,152.92	10,700.00
001-5-460-4-65407	DEPARTMENT SUPPLIES	6,500.00	1,472.56	6,500.00	1,326.19	6,500.00	545.29	6,500.00
Department: 460 - COMMUNITY CENTER Total:		29,450.00	20,105.46	27,300.00	22,059.63	25,000.00	12,232.97	25,000.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Department: 470 - OTHER CULTURE								
001-5-470-4-62106	AIRPORT-DYERSVILLE AVIATION	9,000.00	9,000.00	9,000.00	9,000.00	7,000.00	7,000.00	7,000.00
001-5-470-4-62107	COMMERCIAL CLUB PARK	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	4TH OF JULY EVENT			1.00	5,000.00	5,000.00		
PB	RENT			1.00	11,250.00	11,250.00		
001-5-470-4-62405	HOTEL/MOTEL EXP.-CHAMBER	48,000.00	46,095.99	48,000.00	22,069.91	48,000.00	0.00	48,000.00
001-5-470-4-64308	HISTORICAL SOCIETY	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
001-5-470-4-64313	TREES FOREVER/GARDEN CLUB	1,300.00	337.48	1,300.00	1,204.92	1,300.00	289.17	1,300.00
001-5-470-4-64314	XMAS DECORATION MAINTEN...	1,200.00	305.00	1,200.00	0.00	1,200.00	0.00	1,200.00
001-5-470-4-65400	NEW CABLE EQUIPMENT	5,000.00	12,967.07	10,000.00	17,406.00	10,000.00	2,800.00	10,000.00
Department: 470 - OTHER CULTURE Total:		83,750.00	87,955.54	88,750.00	68,930.83	86,750.00	29,339.17	86,750.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 520 - ECONOMIC DEVELOPMENT								
001-5-520-5-64315	ECONOMIC DEVELOPMENT	136,600.00	110,000.00	61,416.00	58,164.11	123,127.00	45,000.00	39,916.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	DUB TOURISM BUREAU			1.00	15,000.00	15,000.00		
PB	DYERSVILLE ECON CORP			1.00	5,000.00	5,000.00		
PB	DYERSVILLE INNOVATION LAB			1.00	5,000.00	5,000.00		
PB	ECIA-PROSPERITY EASTERN IA			1.00	1,500.00	1,500.00		
PB	GREATER DUBUQUE CORP			1.00	6,700.00	6,700.00		
PB	WMA AUTHORITY			1.00	6,716.00	6,716.00		
Department: 520 - ECONOMIC DEVELOPMENT Total:		136,600.00	110,000.00	61,416.00	58,164.11	123,127.00	45,000.00	39,916.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 550 - PLANNING AND ZONING								
001-5-550-5-62400	BOARDS/COMMISSIONS EXPEN...	1,000.00	0.00	500.00	0.00	0.00	0.00	0.00
001-5-550-5-64300	ZONING CODE UPDATE	0.00	949.50	500.00	0.00	1,000.00	0.00	1,000.00
Department: 550 - PLANNING AND ZONING Total:		1,000.00	949.50	1,000.00	0.00	1,000.00	0.00	1,000.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 610 - MAYOR, COUNCIL & CITY ADM								
001-5-610-6-60100	SALARIES	54,383.00	49,748.23	57,570.00	53,888.48	50,272.00	24,814.35	59,655.00
001-5-610-6-61100	FICA	3,243.00	2,175.14	3,546.00	2,411.37	3,648.00	1,168.08	3,510.00
001-5-610-6-61200	MEDICARE	615.00	680.39	673.00	733.82	692.00	350.87	665.00
001-5-610-6-61300	IPERS	2,755.00	3,601.48	3,130.00	3,494.99	3,255.00	1,736.58	3,480.00
001-5-610-6-61500	GROUP INSURANCE	7,179.00	6,703.24	6,564.00	5,331.55	6,351.00	2,555.80	6,438.00
001-5-610-6-61700	SUI	100.00	70.45	100.00	77.14	100.00	13.98	100.00
001-5-610-6-61820	CITY ADMIN. CAR ALLOWANCE	2,000.00	1,800.00	2,000.00	1,800.00	2,000.00	900.00	2,000.00
Department: 610 - MAYOR, COUNCIL & CITY ADM Total:		70,275.00	64,778.93	73,583.00	67,737.35	66,318.00	31,539.66	75,848.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 620 - CLERK, TREAS & FINANCE								
001-5-620-6-60100	SALARIES	88,354.00	82,596.92	88,161.00	91,623.33	91,468.00	47,306.38	104,255.00
001-5-620-6-61100	FICA	5,995.00	4,917.64	6,744.00	5,551.52	6,998.00	2,868.33	7,976.00
001-5-620-6-61200	MEDICARE	1,137.00	1,150.13	1,279.00	1,298.38	1,327.00	670.94	1,512.00
001-5-620-6-61300	IPERS	7,397.00	7,668.62	8,323.00	8,509.81	8,635.00	4,320.97	9,842.00
001-5-620-6-61500	GROUP INSURANCE	25,981.00	14,676.46	3,300.00	1,378.56	0.00	687.40	0.00
001-5-620-6-61700	SUI	100.00	144.79	100.00	157.33	150.00	66.41	150.00
001-5-620-6-64010	AUDIT	46,000.00	56,290.00	59,000.00	58,500.00	50,000.00	35,625.00	40,000.00
001-5-620-6-64011	ACCOUNTANT FEES	4,500.00	1,080.00	4,500.00	0.00	0.00	0.00	0.00
001-5-620-6-65050	RECORDING FEES	250.00	72.10	250.00	32.00	250.00	0.00	250.00
001-5-620-6-65060	OFFICE SUPPLIES	8,000.00	5,154.35	8,000.00	6,080.51	6,000.00	1,959.64	6,000.00
Department: 620 - CLERK, TREAS & FINANCE Total:		187,714.00	173,751.01	179,657.00	173,131.44	164,828.00	93,505.07	169,985.00

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 630 - ELECTIONS							
001-5-630-6-64200 ELECTIONS	3,000.00	5,683.66	0.00	0.00	6,000.00	1,667.97	0.00
Department: 630 - ELECTIONS Total:	3,000.00	5,683.66	0.00	0.00	6,000.00	1,667.97	0.00

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 640 - CITY ATTORNEY							
001-5-640-6-64110 LEGAL FEES	35,000.00	29,169.75	40,000.00	56,602.25	30,000.00	8,410.24	30,000.00
Department: 640 - CITY ATTORNEY Total:	35,000.00	29,169.75	40,000.00	56,602.25	30,000.00	8,410.24	30,000.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 650 - CITY HALL & GEN BLDGS								
001-5-650-6-63100	BUILDING MAINTENANCE	30,000.00	22,039.44	30,000.00	28,271.61	30,000.00	8,794.15	30,000.00
001-5-650-6-63324	MISC. EXPENDITURES	10,000.00	6,846.50	10,000.00	3,086.88	10,000.00	506.25	10,000.00
001-5-650-6-63710	ELECTRICITY	6,200.00	7,723.21	6,200.00	7,181.57	7,000.00	3,666.17	7,000.00
001-5-650-6-63711	GAS HEAT	1,700.00	5,439.68	2,000.00	7,084.42	3,600.00	997.71	3,600.00
001-5-650-6-63730	TELEPHONE	30,500.00	37,518.33	33,000.00	56,760.62	38,000.00	16,851.01	38,000.00
001-5-650-6-64063	ENGINEERS FEES	0.00	0.00	0.00	2,218.00	0.00	0.00	0.00
001-5-650-6-64322	CONTRACTED SERVICES	35,000.00	71,833.37	35,000.00	43,639.51	35,000.00	8,416.00	35,000.00
001-5-650-6-65412	BUILDING SUPPLIES	3,500.00	2,703.74	3,500.00	1,499.33	3,500.00	930.25	3,500.00
001-5-650-6-67503	BUILDING IMPROVEMENTS	20,000.00	0.00	20,000.00	26.39	12,600.00	0.00	12,600.00
Department: 650 - CITY HALL & GEN BLDGS Total:		136,900.00	154,104.27	139,700.00	149,768.33	139,700.00	40,161.54	139,700.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 660 - TORT LIABILITY								
001-5-660-6-64080	INSURANCE PREMIUM	23,100.00	31,742.85	28,000.00	31,356.91	28,000.00	8.75	28,000.00
001-5-660-6-64081	INSURANCE CLAIMS	0.00	0.00	27,000.00	26,395.57	0.00	0.00	0.00
Department: 660 - TORT LIABILITY Total:		23,100.00	31,742.85	55,000.00	57,752.48	28,000.00	8.75	28,000.00

Budget Worksheet

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 670 - OTHER GENERAL GOVT								
001-5-670-6-62100	DUES/SUBSCRIPTIONS	30,000.00	39,341.40	25,000.00	27,525.67	25,000.00	36,389.80	25,000.00
001-5-670-6-62300	MEETINGS/TRAINING	6,000.00	5,836.16	6,000.00	10,671.00	6,000.00	2,453.87	6,000.00
001-5-670-6-64020	PUBLICATIONS	5,500.00	6,399.74	5,500.00	7,551.10	5,500.00	3,736.65	5,500.00
001-5-670-6-64316	CONTRACTS	7,500.00	15,909.05	7,500.00	22,754.29	7,500.00	1,435.69	42,500.00
Budget Notes								
Budget Code	Subject	Description						
PB	de Novo	Branding / Marketing Proposal						
001-5-670-6-64800	REFUNDS	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00
001-5-670-6-67250	OFFICE EQUIPMENT	12,000.00	2,787.00	12,000.00	147.63	12,000.00	269.00	12,000.00
001-5-670-6-67274	CAPITAL IMPROVEMENTS/EQU...	15,000.00	0.00	15,000.00	0.00	12,500.00	0.00	12,500.00
Budget Notes								
Budget Code	Subject	Description						
PB	Budget Adjustment	I decreased the budget by \$2500						
Department: 670 - OTHER GENERAL GOVT Total:		77,500.00	70,273.35	72,500.00	68,649.69	70,000.00	44,285.01	105,000.00

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 959 - TRANSFERS							
001-5-959-0-69100 TRANSFERS OUT	0.00	137,089.00	5,305.00	60,785.00	31,066.00	0.00	31,068.00
Department: 959 - TRANSFERS Total:	0.00	137,089.00	5,305.00	60,785.00	31,066.00	0.00	31,068.00
Expense Total:	3,184,239.00	3,197,398.48	3,463,973.00	3,538,335.93	3,232,136.00	1,667,939.44	3,397,052.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	-49,867.00	62,338.38	30,483.00	-170,666.03	175,837.00	153,786.57	95,928.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 002 - LIBRARY TRUST FUND								
Revenue								
Department: 950 - OTHER REVENUES								
002-4-950-0-4-43000	INTEREST	350.00	362.90	350.00	423.28	350.00	219.95	350.00
002-4-950-4-1-45511	LIBRARY TRUST REVENUES	40,000.00	41,354.72	40,000.00	45,921.88	40,000.00	11,195.66	40,000.00
Department: 950 - OTHER REVENUES Total:		40,350.00	41,717.62	40,350.00	46,345.16	40,350.00	11,415.61	40,350.00
Revenue Total:		40,350.00	41,717.62	40,350.00	46,345.16	40,350.00	11,415.61	40,350.00
Expense								
Department: 410 - LIBRARY								
002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	40,000.00	26,067.29	40,000.00	35,680.56	40,000.00	9,205.01	40,000.00
Department: 410 - LIBRARY Total:		40,000.00	26,067.29	40,000.00	35,680.56	40,000.00	9,205.01	40,000.00
Expense Total:		40,000.00	26,067.29	40,000.00	35,680.56	40,000.00	9,205.01	40,000.00
Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):		350.00	15,650.33	350.00	10,664.60	350.00	2,210.60	350.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Fund: 110 - ROAD USE FUND								
Revenue								
Department: 950 - OTHER REVENUES								
110-4-950-2-2-44300	ROAD USE TAX REVENUE	545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Department: 950 - OTHER REVENUES Total:		545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Revenue Total:		545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Expense								
Department: 180 - MISC. COMMUNITY PROTECTION								
110-5-180-1-63710	ELECTRICITY	63,000.00	61,279.37	63,000.00	67,875.53	70,000.00	30,509.78	68,000.00
Department: 180 - MISC. COMMUNITY PROTECTION Total:		63,000.00	61,279.37	63,000.00	67,875.53	70,000.00	30,509.78	68,000.00
Department: 210 - TRANSPORTATION								
110-5-210-2-60100	SALARIES	224,722.00	217,456.24	212,871.00	227,129.06	223,609.00	107,069.64	193,081.00
110-5-210-2-60200	PART-TIME SALARIES	5,000.00	16,007.75	5,000.00	12,605.77	5,000.00	9,001.72	5,000.00
110-5-210-2-61100	FICA	15,622.00	13,971.10	16,667.00	14,382.80	17,489.00	7,015.63	15,153.00
110-5-210-2-61200	MEDICARE	2,968.00	3,267.47	3,159.00	3,363.94	3,315.00	1,640.56	2,872.00
110-5-210-2-61300	IPERS	18,854.00	19,122.73	20,095.00	20,787.45	21,109.00	9,761.38	18,227.00
110-5-210-2-61500	GROUP INSURANCE	69,334.00	53,185.34	68,792.00	44,601.27	47,876.00	17,903.41	28,592.00
110-5-210-2-61700	SUI	100.00	145.06	100.00	168.56	100.00	45.84	100.00
110-5-210-2-64170	WINTER STREET MAINTENANCE	60,000.00	53,114.53	87,000.00	86,729.54	5,000.00	5,535.00	5,000.00
110-5-210-2-67273	OTHER EQUIPMENT	1,000.00	0.00	1,000.00	7,935.00	1,000.00	0.00	1,000.00
110-5-210-2-67618	STREET RECONSTRUCTION	20,000.00	41,088.87	20,000.00	0.00	20,000.00	0.00	20,000.00
110-5-210-2-67621	STREET REHABILITATION	20,000.00	20,228.79	20,000.00	10,140.57	20,000.00	0.00	20,000.00
110-5-210-2-67626	SIDEWALK/CURB IMPROVEME...	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
110-5-210-2-67679	STORM SEWER IMPROVEMENT...	15,000.00	11,078.77	36,000.00	35,597.20	15,000.00	0.00	15,000.00
Department: 210 - TRANSPORTATION Total:		462,600.00	448,666.65	500,684.00	463,441.16	389,498.00	157,973.18	334,025.00
Department: 250 - SNOW REMOVAL								
110-5-250-2-64170	WINTER STREET MAINTENANCE	40,000.00	20,786.69	13,000.00	12,455.48	65,000.00	0.00	50,000.00
Department: 250 - SNOW REMOVAL Total:		40,000.00	20,786.69	13,000.00	12,455.48	65,000.00	0.00	50,000.00
Department: 710 - DEBT SERVICE								
110-5-710-7-68012	BOND PAYMENT	45,000.00	45,000.00	0.00	0.00	0.00	0.00	0.00
110-5-710-7-68512	BOND INTEREST PAYMENT	0.00	1,229.60	0.00	0.00	0.00	337.50	0.00
Department: 710 - DEBT SERVICE Total:		45,000.00	46,229.60	0.00	0.00	0.00	337.50	0.00

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 959 - TRANSFERS							
110-5-959-0-69100 TRANSFERS OUT	0.00	0.00	0.00	12,328.00	5,275.00	0.00	42,885.00
Department: 959 - TRANSFERS Total:	0.00	0.00	0.00	12,328.00	5,275.00	0.00	42,885.00
Expense Total:	610,600.00	576,962.31	576,684.00	556,100.17	529,773.00	188,820.46	494,910.00
Fund: 110 - ROAD USE FUND Surplus (Deficit):	-65,600.00	31,462.81	41,316.00	59,985.45	90,227.00	134,965.79	153,090.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 112 - TRUST AND AGENCY FUND								
Revenue								
Department: 950 - OTHER REVENUES								
112-4-950-9-1-47300	TENANTS DEPOSITS RECEIVED	6,000.00	4,125.00	6,000.00	3,725.00	6,000.00	3,325.00	6,000.00
112-4-950-9-1-47301	SOCIAL CENTER DEPOSIT RECEI...	0.00	8,100.00	0.00	10,300.00	0.00	5,725.00	0.00
Department: 950 - OTHER REVENUES Total:		6,000.00	12,225.00	6,000.00	14,025.00	6,000.00	9,050.00	6,000.00
Revenue Total:		6,000.00	12,225.00	6,000.00	14,025.00	6,000.00	9,050.00	6,000.00
Expense								
Department: 460 - COMMUNITY CENTER								
112-5-460-4-64811	SOCIAL CENTER DEPOSIT REFU...	0.00	8,150.00	0.00	11,250.00	0.00	5,475.00	0.00
Department: 460 - COMMUNITY CENTER Total:		0.00	8,150.00	0.00	11,250.00	0.00	5,475.00	0.00
Department: 810 - WATER								
112-5-810-9-64810	TENANT DEPOSIT REFUNDS	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
Department: 810 - WATER Total:		6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
Expense Total:		6,000.00	8,150.00	6,000.00	11,250.00	6,000.00	5,475.00	6,000.00
Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):		0.00	4,075.00	0.00	2,775.00	0.00	3,575.00	0.00

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 121 - L.O. SALES TAX RESERVE							
Revenue							
Department: 950 - OTHER REVENUES							
121-4-950-0-4-40900 LOCAL OPTION SALES TAX	450,000.00	616,078.96	545,000.00	603,522.51	625,000.00	308,525.90	620,000.00
121-4-950-0-4-48300 TRANSFERS IN	0.00	144,629.00	0.00	0.00	0.00	0.00	0.00
Department: 950 - OTHER REVENUES Total:	450,000.00	760,707.96	545,000.00	603,522.51	625,000.00	308,525.90	620,000.00
Revenue Total:	450,000.00	760,707.96	545,000.00	603,522.51	625,000.00	308,525.90	620,000.00
Expense							
Department: 959 - TRANSFERS							
121-5-959-0-69100 TRANSFERS OUT	340,000.00	736,068.00	320,000.00	338,021.00	595,000.00	0.00	418,000.00
Department: 959 - TRANSFERS Total:	340,000.00	736,068.00	320,000.00	338,021.00	595,000.00	0.00	418,000.00
Expense Total:	340,000.00	736,068.00	320,000.00	338,021.00	595,000.00	0.00	418,000.00
Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):	110,000.00	24,639.96	225,000.00	265,501.51	30,000.00	308,525.90	202,000.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 128 - CDBG								
Revenue								
Department: 950 - OTHER REVENUES								
128-4-950-0-1-45599	ARP FUNDS	324,000.00	323,642.42	692,643.00	2,030,632.42	55,000,000.00	1,344,927.20	0.00
128-4-950-0-8-45599	POLICE FORFEITURE	0.00	200.00	0.00	0.00	0.00	0.00	0.00
Department: 950 - OTHER REVENUES Total:		324,000.00	323,842.42	692,643.00	2,030,632.42	55,000,000.00	1,344,927.20	0.00
Revenue Total:		324,000.00	323,842.42	692,643.00	2,030,632.42	55,000,000.00	1,344,927.20	0.00
Expense								
Department: 140 - FLOOD CONTROL								
128-5-140-1-65407	DEPARTMENT SUPPLIES	1,000.00	1,639.57	0.00	9,624.99	0.00	0.00	0.00
128-5-140-3-67330	LAND ACQUISITIONS	0.00	0.00	180,000.00	179,352.40	0.00	0.00	0.00
Department: 140 - FLOOD CONTROL Total:		1,000.00	1,639.57	180,000.00	188,977.39	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY								
128-5-958-1-68013	CDBG FLOOD GRANT ADMINIS...	0.00	0.00	0.00	1,060.00	0.00	23,609.00	0.00
128-5-958-1-68014	ARPA	0.00	100,000.00	0.00	0.00	0.00	150,181.00	0.00
128-5-958-1-68015	THIS IS IOWA BALLPARK	0.00	0.00	1,000,000.00	432,713.30	55,000,000.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:		0.00	100,000.00	1,000,000.00	433,773.30	55,000,000.00	173,790.00	0.00
Department: 959 - TRANSFERS								
128-1-959-0-69100	TRANSFERS OUT	0.00	0.00	323,643.00	1,338,695.00	297,200.00	0.00	0.00
Department: 959 - TRANSFERS Total:		0.00	0.00	323,643.00	1,338,695.00	297,200.00	0.00	0.00
Expense Total:		1,000.00	101,639.57	1,503,643.00	1,961,445.69	55,297,200.00	173,790.00	0.00
Fund: 128 - CDBG Surplus (Deficit):		323,000.00	222,202.85	-811,000.00	69,186.73	-297,200.00	1,171,137.20	0.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Fund: 135 - DYERSVILLE TIF DIST FUND								
Revenue								
Department: 950 - OTHER REVENUES								
135-4-950-0-4-40000	PROPERTY TAX	1,753,519.00	1,659,509.98	1,711,446.00	1,691,434.99	1,990,070.00	1,156,280.93	3,321,087.00
Department: 950 - OTHER REVENUES Total:		1,753,519.00	1,659,509.98	1,711,446.00	1,691,434.99	1,990,070.00	1,156,280.93	3,321,087.00
Revenue Total:		1,753,519.00	1,659,509.98	1,711,446.00	1,691,434.99	1,990,070.00	1,156,280.93	3,321,087.00
Expense								
Department: 520 - ECONOMIC DEVELOPMENT								
135-5-520-7-68012	BOND PAYMENT	0.00	390,000.00	0.00	0.00	0.00	0.00	0.00
135-5-520-7-68512	BOND INTEREST PAYMENT	0.00	108,614.75	0.00	0.00	0.00	85,026.74	0.00
Department: 520 - ECONOMIC DEVELOPMENT Total:		0.00	498,614.75	0.00	0.00	0.00	85,026.74	0.00
Department: 700 - DEBT SERVICE								
135-5-700-5-68018	TAX REBATE	1,165,608.00	557,587.36	1,161,733.00	760,624.69	1,434,447.00	172,336.62	2,682,780.00
135-5-700-7-68012	BOND PAYMENT	390,000.00	0.00	80,000.00	0.00	0.00	0.00	0.00
135-5-700-7-68512	BOND INTEREST PAYMENT	99,710.00	0.00	29,707.00	0.00	0.00	0.00	0.00
Department: 700 - DEBT SERVICE Total:		1,655,318.00	557,587.36	1,271,440.00	760,624.69	1,434,447.00	172,336.62	2,682,780.00
Department: 701 - DEBT SERVICE								
135-5-701-5-68018	TAX REBATE	500,000.00	413,605.09	0.00	0.00	0.00	0.00	0.00
Department: 701 - DEBT SERVICE Total:		500,000.00	413,605.09	0.00	0.00	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY								
135-5-958-0-68991	BOND ISSUANCES FEES	0.00	0.00	0.00	200.00	0.00	0.00	0.00
135-5-958-1-68013	CDBG FLOOD GRANT ADMINIS...	0.00	0.00	0.00	318.00	0.00	1,300.00	0.00
135-5-958-2-64322	CONTRACTED SERVICES	0.00	0.00	0.00	27,740.00	0.00	400.00	0.00
135-5-958-8-64322	CONTRACTED SERVICES	30,000.00	0.00	30,000.00	0.00	10,000.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:		30,000.00	0.00	30,000.00	28,258.00	10,000.00	1,700.00	0.00
Department: 959 - TRANSFERS								
135-5-959-0-69100	TRANSFERS OUT	0.00	0.00	420,006.00	530,527.49	630,707.00	0.00	618,306.00
Department: 959 - TRANSFERS Total:		0.00	0.00	420,006.00	530,527.49	630,707.00	0.00	618,306.00
Expense Total:		2,185,318.00	1,469,807.20	1,721,446.00	1,319,410.18	2,075,154.00	259,063.36	3,301,086.00
Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):		-431,799.00	189,702.78	-10,000.00	372,024.81	-85,084.00	897,217.57	20,001.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 200 - DEBT SERVICE								
Revenue								
Department: 710 - DEBT SERVICE								
200-4-710-7-4-40000	PROPERTY TAX	448,030.00	470,374.79	604,230.00	610,626.55	853,595.00	493,282.65	850,535.00
200-4-710-7-4-40040	UTILITY TAX REPLACEMENT	4,279.00	568.36	5,241.00	74.83	8,232.00	0.00	7,249.00
200-4-710-7-4-48300	TRANSFERS IN	0.00	0.00	1,128,738.00	582,459.49	1,157,407.00	0.00	1,140,395.00
Department: 710 - DEBT SERVICE Total:		452,309.00	470,943.15	1,738,209.00	1,193,160.87	2,019,234.00	493,282.65	1,998,179.00
Department: 750 - 750								
200-4-750-8-4-48200	BOND PROCEEDS	4,000,000.00	1,061,455.30	2,625,000.00	4,192.40	0.00	0.00	0.00
Department: 750 - 750 Total:		4,000,000.00	1,061,455.30	2,625,000.00	4,192.40	0.00	0.00	0.00
Revenue Total:		4,452,309.00	1,532,398.45	4,363,209.00	1,197,353.27	2,019,234.00	493,282.65	1,998,179.00
Expense								
Department: 708 - DEBT SERVICE								
200-5-708-7-68012	BOND PAYMENT	0.00	1,085,867.47	1,460,000.00	820,000.00	1,628,437.00	0.00	1,687,382.00
200-5-708-7-68512	BOND INTEREST PAYMENT	0.00	89,935.14	278,209.00	188,044.50	390,797.00	53,451.26	310,798.00
Department: 708 - DEBT SERVICE Total:		0.00	1,175,802.61	1,738,209.00	1,008,044.50	2,019,234.00	53,451.26	1,998,180.00
Department: 709 - DEBT SERVICE								
200-5-709-7-68012	BOND PAYMENT	350,000.00	275,000.00	363,700.00	110,000.00	0.00	0.00	0.00
200-5-709-7-68512	BOND INTEREST PAYMENT	102,309.00	25,011.70	85,852.00	28,751.68	0.00	13,675.84	0.00
Department: 709 - DEBT SERVICE Total:		452,309.00	300,011.70	449,552.00	138,751.68	0.00	13,675.84	0.00
Department: 752 - CAPITAL PROJECT								
200-5-752-7-68991	BOND ISSUANCES FEES	0.00	32,860.00	0.00	400.00	0.00	0.00	0.00
Department: 752 - CAPITAL PROJECT Total:		0.00	32,860.00	0.00	400.00	0.00	0.00	0.00
Expense Total:		452,309.00	1,508,674.31	2,187,761.00	1,147,196.18	2,019,234.00	67,127.10	1,998,180.00
Fund: 200 - DEBT SERVICE Surplus (Deficit):		4,000,000.00	23,724.14	2,175,448.00	50,157.09	0.00	426,155.55	-1.00

Fund: 301 - CAPITAL PROJECTS FUND

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Revenue								
Department: 750 - 750								
301-4-750-4-4-43000	INTEREST	0.00	157.00	0.00	0.00	0.00	0.00	0.00
301-4-750-8-1-43000	INTEREST	0.00	430.00	0.00	201.00	0.00	0.00	0.00
301-4-750-8-1-46000	SPECIAL ASSESSMENTS	10,000.00	4,672.72	10,000.00	4,314.72	10,000.00	0.00	10,000.00
301-4-750-8-4-43000	INTEREST	0.00	0.00	0.00	35.00	0.00	0.00	0.00
301-4-750-8-4-47994	MISCELLANEOUS STATE REVEN...	115,000.00	17,853.48	0.00	27,342.66	0.00	0.00	0.00
301-4-750-8-4-48200	BOND PROCEEDS	0.00	1,535,000.00	0.00	2,285,000.00	0.00	0.00	0.00
301-4-750-8-4-48300	TRANSFERS IN	340,000.00	1,071,018.00	320,000.00	2,051,034.00	892,200.00	0.00	418,000.00
Department: 750 - 750 Total:		465,000.00	2,629,131.20	330,000.00	4,367,927.38	902,200.00	0.00	428,000.00
Department: 954 - 954								
301-4-954-8-4-47994	MISCELLANEOUS STATE REVEN...	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Department: 954 - 954 Total:		0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Revenue Total:		465,000.00	2,629,131.20	330,000.00	4,367,927.38	902,200.00	100,000.00	428,000.00
Expense								
Department: 723 - CAPITAL PROJECT								
301-5-723-8-64063	ENGINEERS FEES	300,000.00	315,066.15	0.00	1,595,704.04	0.00	1,721,260.37	0.00
301-5-723-8-64322	CONTRACTED SERVICES	640,000.00	567,176.96	2,070,000.00	1,720,623.18	595,000.00	1,622,029.92	418,000.00
Budget Detail								
Budget Code	Description			Units	Price	Amount		
PB	ADA Handicap			0.00	0.00	50,000.00		
PB	Downtown Facade			1.00	50,000.00	50,000.00		
PB	IT Fiber/Equip			1.00	40,000.00	40,000.00		
PB	Library Cap. Upgrades			1.00	30,000.00	30,000.00		
PB	Loader			1.00	98,000.00	98,000.00		
PB	Street Reconstruction			1.00	150,000.00	150,000.00		
Department: 723 - CAPITAL PROJECT Total:		940,000.00	882,243.11	2,070,000.00	3,316,327.22	595,000.00	3,343,290.29	418,000.00
Department: 728 - CAPITAL PROJECT								
301-5-728-0-69100	TRANSFERS OUT	0.00	276,097.00	0.00	200,217.00	0.00	0.00	0.00
Department: 728 - CAPITAL PROJECT Total:		0.00	276,097.00	0.00	200,217.00	0.00	0.00	0.00
Department: 742 - CAPITAL PROJECT								
301-5-742-8-67300	LAND ACQUISITIONS	0.00	490,912.71	0.00	7,896.86	0.00	0.00	0.00
Department: 742 - CAPITAL PROJECT Total:		0.00	490,912.71	0.00	7,896.86	0.00	0.00	0.00

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Department: 764 - CAPITAL PROJECT							
301-5-764-8-64322 CONTRACTED SERVICES	0.00	3,121.00	0.00	130,506.48	0.00	520,000.00	0.00
Department: 764 - CAPITAL PROJECT Total:	0.00	3,121.00	0.00	130,506.48	0.00	520,000.00	0.00
Expense Total:	940,000.00	1,652,373.82	2,070,000.00	3,654,947.56	595,000.00	3,863,290.29	418,000.00
Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):	-475,000.00	976,757.38	-1,740,000.00	712,979.82	307,200.00	-3,763,290.29	10,000.00

Fund: 600 - WATER FUND

Revenue

Department: 810 - WATER

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
600-4-810-9-1-40900	LOCAL OPTION SALES TAX	0.00	982.20	0.00	997.35	0.00	576.86	0.00
600-4-810-9-1-45000	WATER RECEIPTS	864,080.00	871,565.87	864,080.00	867,304.03	875,000.00	488,368.46	875,000.00
600-4-810-9-1-45200	WATER SRF RECEIPT	64,646.00	64,179.91	64,646.00	62,715.44	66,000.00	36,296.04	119,060.00
600-4-810-9-1-45300	WATER PENALTIES	11,000.00	12,168.78	11,000.00	13,407.00	13,000.00	6,109.64	13,000.00
600-4-810-9-1-45400	CONNECTION FEES	7,000.00	5,500.00	7,000.00	3,000.00	5,000.00	1,625.00	5,000.00
600-4-810-9-1-45599	MISCELLANEOUS RECEIPTS	1,000.00	5,542.84	1,000.00	4,768,805.44	1,000.00	1,710.78	1,000.00
600-4-810-9-1-45600	SALES TAX RECEIVED	0.00	5,740.17	0.00	5,884.67	0.00	3,296.62	0.00
600-4-810-9-1-45601	WET (WATER SERVICE EXCISE T...	51,000.00	51,822.31	51,000.00	51,610.65	55,000.00	28,719.19	55,000.00
600-4-810-9-1-47501	NEW UNIT METER PURCHASES	7,000.00	22,603.03	7,000.00	8,101.34	25,000.00	4,970.55	10,000.00
600-4-810-9-2-47202	INSURANCE CLAIMS	0.00	0.00	0.00	-3,242.50	0.00	0.00	0.00
Department: 810 - WATER Total:		1,005,726.00	1,040,105.11	1,005,726.00	5,778,583.42	1,040,000.00	571,673.14	1,078,060.00
Revenue Total:		1,005,726.00	1,040,105.11	1,005,726.00	5,778,583.42	1,040,000.00	571,673.14	1,078,060.00

Expense

Department: 810 - WATER

600-5-810-9-60100	SALARIES	157,827.00	161,595.21	167,991.00	188,394.42	175,913.00	89,191.55	172,169.00
600-5-810-9-60200	PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600-5-810-9-61100	FICA	12,074.00	9,537.88	12,851.00	11,195.43	13,457.00	5,333.17	13,171.00
600-5-810-9-61200	MEDICARE	2,289.00	2,230.80	2,436.00	2,618.60	2,550.00	1,247.28	2,497.00
600-5-810-9-61300	IPERS	14,890.00	14,734.63	15,499.00	17,367.48	16,247.00	8,190.01	15,893.00
600-5-810-9-61500	GROUP INSURANCE	55,352.00	51,388.86	47,822.00	70,630.39	44,387.00	22,732.95	44,336.00
600-5-810-9-61700	SUI	250.00	118.47	250.00	144.42	250.00	35.86	250.00
600-5-810-9-61809	RECKER UNIFORMS	750.00	333.48	750.00	465.93	750.00	529.90	750.00
600-5-810-9-61814	HERBERS UNIFORMS	750.00	477.20	750.00	867.63	750.00	307.72	750.00
600-5-810-9-61820	CITY ADMIN. CAR ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00
600-5-810-9-62100	DUES/SUBSCRIPTIONS	7,500.00	10,167.63	5,000.00	13,996.08	7,500.00	2,822.61	7,500.00
600-5-810-9-62300	MEETINGS/TRAINING	3,000.00	1,012.73	2,000.00	603.54	2,000.00	2,808.68	2,000.00
600-5-810-9-63310	GAS/ETHANOL/DIESEL	2,500.00	5,884.18	3,000.00	7,974.14	6,000.00	3,386.18	7,000.00
600-5-810-9-63320	VEHICLE REPAIRS	1,000.00	1,002.55	1,000.00	195.68	1,000.00	1,181.88	2,000.00
600-5-810-9-63325	WATER MAIN MISC REPAIRS	15,000.00	5,996.26	15,000.00	15,117.84	15,000.00	7,543.69	15,000.00

Budget Worksheet

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
600-5-810-9-63710	ELECTRICITY	81,000.00	116,779.98	81,000.00	111,493.30	120,000.00	64,938.53	120,000.00
600-5-810-9-63711	GAS HEAT	1,500.00	2,100.36	1,500.00	2,440.97	2,500.00	310.47	2,500.00
600-5-810-9-63730	TELEPHONE	1,000.00	1,767.04	600.00	1,983.01	1,800.00	725.91	1,500.00
600-5-810-9-64080	INSURANCE PREMIUM	22,000.00	32,983.07	28,000.00	41,473.06	35,000.00	74.12	49,767.00
600-5-810-9-64180	SALES TAXES PAID	0.00	0.00	0.00	0.00	0.00	681.73	0.00
600-5-810-9-64182	WET [WATER EXCISE TAX SERVI...	51,000.00	49,269.02	51,000.00	48,394.99	51,000.00	28,807.82	51,000.00
600-5-810-9-64316	CONTRACTS	12,000.00	12,613.07	12,000.00	9,295.02	12,000.00	76.04	12,000.00
600-5-810-9-64317	TESTING	3,000.00	1,697.19	3,000.00	1,256.00	3,000.00	666.25	3,000.00
600-5-810-9-64319	FREIGHT CHARGES ON TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600-5-810-9-64322	CONTRACTED SERVICES	16,000.00	25,519.18	16,000.00	34,808.74	20,000.00	14,023.25	30,000.00
600-5-810-9-64600	IOWA ONE CALL CHARGES	500.00	641.00	500.00	391.85	500.00	316.90	500.00
600-5-810-9-65060	OFFICE SUPPLIES	5,000.00	5,822.21	5,000.00	5,058.18	5,000.00	3,104.99	5,000.00
600-5-810-9-65407	DEPARTMENT SUPPLIES	35,000.00	47,270.61	35,000.00	72,050.17	45,000.00	31,840.35	45,000.00
600-5-810-9-67250	OFFICE EQUIPMENT	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
600-5-810-9-67272	NEW EQUIPMENT	20,000.00	38,428.30	20,000.00	10,354.64	20,000.00	11,998.70	20,000.00
600-5-810-9-67274	CAPITAL IMPROVEMENTS/EQU...	35,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
600-5-810-9-67811	WELL REPAIRS	2,500.00	0.00	202,500.00	151,191.72	2,500.00	5,468.00	2,500.00
600-5-810-9-67812	VALVE REPLACEMENTS	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
600-5-810-9-67813	HYDRANTS/PIPES/FITTINGS	13,000.00	6,277.50	13,000.00	3,609.00	13,000.00	0.00	13,000.00
600-5-810-9-67814	WATER METERS	15,000.00	43,909.23	15,000.00	54,927.57	15,000.00	26,379.90	25,000.00
600-5-810-9-68011	WATER CAPITAL PROJECTS	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
Department: 810 - WATER Total:		629,882.00	650,757.64	831,649.00	879,499.80	705,304.00	335,324.44	737,283.00
Department: 958 - CAPITAL OUTLAY								
600-5-958-0-68991	BOND ISSUANCE COSTS	0.00	150.00	0.00	0.00	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:		0.00	150.00	0.00	0.00	0.00	0.00	0.00
Department: 959 - TRANSFERS								
600-5-959-0-69100	TRANSFERS OUT	0.00	421,295.00	264,370.00	0.00	349,463.00	0.00	346,243.00
600-5-959-9-69100	TRANSFERS OUT	422,671.00	0.00	114,153.00	0.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:		422,671.00	421,295.00	378,523.00	0.00	349,463.00	0.00	346,243.00
Expense Total:		1,052,553.00	1,072,202.64	1,210,172.00	879,499.80	1,054,767.00	335,324.44	1,083,526.00
Fund: 600 - WATER FUND Surplus (Deficit):		-46,827.00	-32,097.53	-204,446.00	4,899,083.62	-14,767.00	236,348.70	-5,466.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 601 - WATER SINKING FUND								
Revenue								
Department: 810 - WATER								
601-4-810-9-4-48300	TRANSFERS IN	422,671.00	421,295.00	114,153.00	0.00	118,780.00	0.00	119,060.00
	Department: 810 - WATER Total:	422,671.00	421,295.00	114,153.00	0.00	118,780.00	0.00	119,060.00
Department: 950 - OTHER REVENUES								
601-4-950-0-4-48200	BOND PROCEEDS	0.00	185,000.00	0.00	0.00	0.00	1,069,948.77	0.00
	Department: 950 - OTHER REVENUES Total:	0.00	185,000.00	0.00	0.00	0.00	1,069,948.77	0.00
	Revenue Total:	422,671.00	606,295.00	114,153.00	0.00	118,780.00	1,069,948.77	119,060.00
Expense								
Department: 710 - DEBT SERVICE								
601-5-710-9-68012	BOND PAYMENT	353,000.00	541,757.50	84,000.00	298,000.00	86,000.00	0.00	88,000.00
601-5-710-9-68512	BOND INTEREST PAYMENT	69,671.00	64,536.98	30,153.00	58,249.92	32,780.00	31,723.79	31,060.00
	Department: 710 - DEBT SERVICE Total:	422,671.00	606,294.48	114,153.00	356,249.92	118,780.00	31,723.79	119,060.00
Department: 959 - TRANSFERS								
601-5-959-9-69100	TRANSFERS OUT	0.00	0.00	0.00	160,716.00	0.00	0.00	0.00
	Department: 959 - TRANSFERS Total:	0.00	0.00	0.00	160,716.00	0.00	0.00	0.00
	Expense Total:	422,671.00	606,294.48	114,153.00	516,965.92	118,780.00	31,723.79	119,060.00
	Fund: 601 - WATER SINKING FUND Surplus (Deficit):	0.00	0.52	0.00	-516,965.92	0.00	1,038,224.98	0.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Fund: 602 - WATER CAPITAL ACCOUNT								
Revenue								
Department: 810 - WATER								
602-4-810-9-1-45599	MISCELLANEOUS RECEIPTS	0.00	3,889,570.00	0.00	0.00	0.00	0.00	0.00
602-4-810-9-4-48300	TRANSFER IN	0.00	0.00	0.00	3,239,177.00	0.00	0.00	0.00
Department: 810 - WATER Total:		0.00	3,889,570.00	0.00	3,239,177.00	0.00	0.00	0.00
Department: 950 - OTHER REVENUES								
602-4-950-0-4-48200	BOND PROCEEDS	3,000,000.00	-0.28	6,366,000.00	165,000.00	0.00	748,684.34	0.00
Department: 950 - OTHER REVENUES Total:		3,000,000.00	-0.28	6,366,000.00	165,000.00	0.00	748,684.34	0.00
Revenue Total:		3,000,000.00	3,889,569.72	6,366,000.00	3,404,177.00	0.00	748,684.34	0.00
Expense								
Department: 723 - CAPITAL PROJECT								
602-5-723-9-64063	ENGINEERS FEES	3,000,000.00	3,896,060.13	0.00	5,486,356.38	0.00	1,668,427.37	0.00
602-5-723-9-64322	CONTRACTED SERVICES	0.00	33,123.22	6,366,000.00	373.75	0.00	76,685.88	0.00
Department: 723 - CAPITAL PROJECT Total:		3,000,000.00	3,929,183.35	6,366,000.00	5,486,730.13	0.00	1,745,113.25	0.00
Department: 810 - WATER								
602-5-810-9-64063	ENGINEER FEES	0.00	1,956.00	0.00	338.50	0.00	12,673.25	0.00
Department: 810 - WATER Total:		0.00	1,956.00	0.00	338.50	0.00	12,673.25	0.00
Department: 959 - TRANSFERS								
602-5-959-0-69100	TRANSFER OUT	0.00	0.00	0.00	16,558.00	0.00	0.00	0.00
Department: 959 - TRANSFERS Total:		0.00	0.00	0.00	16,558.00	0.00	0.00	0.00
Expense Total:		3,000,000.00	3,931,139.35	6,366,000.00	5,503,626.63	0.00	1,757,786.50	0.00
Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):		0.00	-41,569.63	0.00	-2,099,449.63	0.00	-1,009,102.16	0.00

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: Item 6. 3
Defined Budgets

Fund: 610 - SEWER FUND

Revenue

Department: 815 - SEWER

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
610-4-815-9-1-45100	SEWER RECEIPTS	1,103,200.00	1,112,001.94	1,103,200.00	1,105,981.91	1,200,000.00	593,514.66	1,200,000.00
610-4-815-9-1-45200	SEWER SRF RECEIPTS	261,200.00	260,244.74	261,200.00	256,373.44	261,200.00	138,566.40	634,520.00
610-4-815-9-1-45301	SEWER PENALTIES	4,000.00	3,374.00	4,000.00	3,356.00	4,000.00	1,685.68	4,000.00
610-4-815-9-1-45400	CONNECTION FEES	8,000.00	5,075.00	8,000.00	3,000.00	8,000.00	1,300.00	8,000.00
610-4-815-9-1-45599	MISCELLANEOUS RECEIPTS	1,000.00	2,800.00	1,000.00	0.00	3,000.00	1,000,000.00	3,000.00
610-4-815-9-1-45600	SALES TAX RECEIVED	16,012.00	10,923.29	16,012.00	11,230.32	12,000.00	5,746.66	12,000.00
610-4-815-9-2-47150	REFUNDS	0.00	160.00	0.00	0.00	0.00	0.00	0.00
610-4-815-9-4-40900	LOCAL OPTION SALES TAX	2,665.00	1,793.31	2,665.00	1,852.86	2,000.00	929.15	2,000.00
Department: 815 - SEWER Total:		1,396,077.00	1,396,372.28	1,396,077.00	1,381,794.53	1,490,200.00	1,741,742.55	1,863,520.00
Revenue Total:		1,396,077.00	1,396,372.28	1,396,077.00	1,381,794.53	1,490,200.00	1,741,742.55	1,863,520.00

Expense

Department: 815 - SEWER

610-5-815-9-60100	SALARIES	157,550.00	185,305.63	170,887.00	189,554.62	170,600.00	66,755.24	192,804.00
610-5-815-9-61100	FICA	12,053.00	10,803.65	13,073.00	11,255.47	13,050.00	3,987.95	14,750.00
610-5-815-9-61200	MEDICARE	2,285.00	2,526.53	2,478.00	2,631.94	2,474.00	932.22	2,796.00
610-5-815-9-61300	IPERS	14,873.00	14,450.17	16,132.00	17,476.57	16,103.00	6,058.69	18,201.00
610-5-815-9-61500	GROUP INSURANCE	55,352.00	48,776.13	53,164.00	51,031.65	39,093.00	14,858.40	50,377.00
610-5-815-9-61700	SUI	100.00	150.81	100.00	225.36	100.00	58.51	100.00
610-5-815-9-61810	MENKE UNIFORMS	750.00	705.36	750.00	664.16	750.00	34.86	750.00
610-5-815-9-61813	REICHER UNIFORMS	750.00	419.79	750.00	1,040.16	750.00	389.12	750.00
610-5-815-9-61820	CITY ADMIN. CAR ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00
610-5-815-9-62100	DUES/SUBSCRIPTIONS	3,500.00	9,735.19	3,500.00	18,702.14	10,000.00	11,225.00	10,000.00
610-5-815-9-62300	MEETINGS/TRAINING	6,000.00	1,613.73	3,500.00	2,494.21	3,500.00	487.58	3,500.00
610-5-815-9-63310	GAS/ETHANOL/DIESEL	3,000.00	8,601.93	5,000.00	7,452.68	9,000.00	5,007.10	9,000.00
610-5-815-9-63320	VEHICLE REPAIRS	5,000.00	889.08	3,000.00	1,243.81	3,000.00	5.49	3,000.00
610-5-815-9-63326	SEWER LINE REPAIRS	10,000.00	0.00	10,000.00	19,950.00	10,000.00	13,502.00	10,000.00
610-5-815-9-63710	ELECTRICITY	47,385.00	55,219.95	47,385.00	60,789.48	68,000.00	20,895.31	68,000.00
610-5-815-9-63730	TELEPHONE	3,500.00	2,299.53	3,500.00	2,610.30	3,500.00	950.16	2,700.00
610-5-815-9-64080	INSURANCE PREMIUM	27,500.00	46,874.03	38,000.00	62,617.05	48,000.00	56.13	75,141.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
610-5-815-9-64180	SALES TAXES PAID	19,068.00	17,153.00	19,068.00	17,426.19	19,068.00	9,615.25	18,000.00
610-5-815-9-64181	LOCAL OPTION SALES TAX PAID	3,180.00	2,859.00	3,180.00	2,904.88	3,180.00	1,605.55	2,905.00
610-5-815-9-64316	CONTRACTS	15,000.00	27,113.06	15,000.00	9,295.02	28,000.00	76.04	15,000.00
610-5-815-9-64317	TESTING	4,000.00	8,955.96	6,500.00	19,772.00	9,000.00	8,597.00	15,000.00
610-5-815-9-64319	FREIGHT CHARGES ON TESTING	0.00	100.35	0.00	100.00	0.00	80.00	0.00
610-5-815-9-64322	CONTRACTED SERVICES	35,000.00	31,711.24	35,000.00	19,950.52	35,000.00	11,623.23	30,000.00
610-5-815-9-64600	IOWA ONE CALL CHARGES	500.00	641.00	500.00	391.85	500.00	316.90	500.00
610-5-815-9-65060	OFFICE SUPPLIES	5,000.00	5,912.21	5,000.00	4,486.48	6,000.00	3,461.11	6,000.00
610-5-815-9-65407	DEPARTMENT SUPPLIES	85,000.00	74,171.60	85,000.00	52,969.86	85,000.00	17,687.51	55,000.00
610-5-815-9-67272	NEW EQUIPMENT	15,000.00	13,006.09	15,000.00	37,709.27	15,000.00	10,704.76	15,000.00
610-5-815-9-67274	CAPITAL IMPROVEMENTS/EQU...	35,000.00	6,473.60	35,000.00	61,859.42	35,000.00	10,674.32	35,000.00
610-5-815-9-67670	MANHOLE REHAB/REPAIR PAR...	20,000.00	14,439.12	20,000.00	31,775.77	20,000.00	0.00	20,000.00
610-5-815-9-67682	SEWER CAPITAL OUTLAY	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
Department: 815 - SEWER Total:		597,546.00	592,107.74	621,667.00	709,580.86	664,868.00	220,245.43	685,474.00
Department: 958 - CAPITAL OUTLAY								
610-5-958-0-68991	BOND ISSUANCE COSTS	0.00	150.00	0.00	400.00	0.00	0.00	0.00
Department: 958 - CAPITAL OUTLAY Total:		0.00	150.00	0.00	400.00	0.00	0.00	0.00
Department: 959 - TRANSFERS								
610-5-959-9-69100	TRANSFERS OUT	892,397.00	903,371.00	941,411.00	0.00	893,065.00	0.00	855,473.00
Department: 959 - TRANSFERS Total:		892,397.00	903,371.00	941,411.00	0.00	893,065.00	0.00	855,473.00
Expense Total:		1,489,943.00	1,495,628.74	1,563,078.00	709,980.86	1,557,933.00	220,245.43	1,540,947.00
Fund: 610 - SEWER FUND Surplus (Deficit):		-93,866.00	-99,256.46	-167,001.00	671,813.67	-67,733.00	1,521,497.12	322,573.00

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
Fund: 611 - SEWER SINKING FUND								
Revenue								
Department: 815 - SEWER								
611-4-815-9-4-48200	BOND PROCEEDS	0.00	555,000.00	0.00	180,000.00	0.00	0.00	0.00
611-4-815-9-4-48300	TRANSFERS IN	892,397.00	903,371.00	594,061.00	114,289.00	633,389.00	0.00	634,520.00
Department: 815 - SEWER Total:		892,397.00	1,458,371.00	594,061.00	294,289.00	633,389.00	0.00	634,520.00
Revenue Total:		892,397.00	1,458,371.00	594,061.00	294,289.00	633,389.00	0.00	634,520.00
Expense								
Department: 710 - DEBT SERVICE								
611-5-710-9-68012	BOND PAYMENT	721,000.00	1,336,814.51	473,000.00	668,000.00	495,469.00	0.00	505,259.00
611-5-710-9-68512	BOND INTEREST PAYMENT	171,397.00	121,556.26	121,061.00	122,319.20	137,920.00	55,016.62	129,261.00
Department: 710 - DEBT SERVICE Total:		892,397.00	1,458,370.77	594,061.00	790,319.20	633,389.00	55,016.62	634,520.00
Expense Total:		892,397.00	1,458,370.77	594,061.00	790,319.20	633,389.00	55,016.62	634,520.00
Fund: 611 - SEWER SINKING FUND Surplus (Deficit):		0.00	0.23	0.00	-496,030.20	0.00	-55,016.62	0.00

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 612 - SEWER CAPITAL ACCOUNT								
Revenue								
Department: 815 - SEWER								
612-4-815-9-4-48200	BOND PROCEEDS	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
	Department: 815 - SEWER Total:	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
	Revenue Total:	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
Expense								
Department: 723 - CAPITAL PROJECT								
612-5-723-9-64063	ENGINEERS FEES	150,000.00	14,693.07	0.00	444,059.87	0.00	7,193.75	0.00
612-5-723-9-64322	CONTRACTED SERVICES	235,000.00	156,553.62	4,571,000.00	10,930.71	0.00	147,500.50	0.00
	Department: 723 - CAPITAL PROJECT Total:	385,000.00	171,246.69	4,571,000.00	454,990.58	0.00	154,694.25	0.00
Department: 815 - SEWER								
612-5-815-9-64063	ENGINEER FEES	0.00	0.00	0.00	42,473.25	0.00	474.50	0.00
	Department: 815 - SEWER Total:	0.00	0.00	0.00	42,473.25	0.00	474.50	0.00
Department: 959 - TRANSFERS								
612-5-959-0-69100	TRANSFER OUT	0.00	215,000.00	0.00	3,529,329.00	0.00	0.00	0.00
	Department: 959 - TRANSFERS Total:	0.00	215,000.00	0.00	3,529,329.00	0.00	0.00	0.00
	Expense Total:	385,000.00	386,246.69	4,571,000.00	4,026,792.83	0.00	155,168.75	0.00
	Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):	0.00	322,678.31	0.00	-4,026,792.83	0.00	-81,083.59	0.00

Fund: 670 - SOLID WASTE FUND

Revenue

Department: 840 - SOLID WASTE

670-4-840-9-1-45302	SOLID WASTE PENALTIES	3,200.00	2,678.00	3,200.00	2,520.00	3,200.00	1,305.68	2,600.00
670-4-840-9-1-45303	YARD WASTE BAG RECEIPTS	50.00	0.00	50.00	0.00	50.00	0.00	0.00
670-4-840-9-1-45304	GARBAGE TAGS SOLD	2,500.00	997.00	2,500.00	1,318.00	1,500.00	481.00	500.00
670-4-840-9-1-45700	SOLID WASTE RECEIPTS	366,272.00	371,330.97	369,500.00	365,917.52	375,000.00	180,240.52	368,000.00
Department: 840 - SOLID WASTE Total:		372,022.00	375,005.97	375,250.00	369,755.52	379,750.00	182,027.20	371,100.00
Revenue Total:		372,022.00	375,005.97	375,250.00	369,755.52	379,750.00	182,027.20	371,100.00

Expense

Department: 840 - SOLID WASTE

670-5-840-9-60100	SALARIES	28,664.00	35,198.79	32,906.00	39,447.51	33,962.00	19,325.82	36,733.00
670-5-840-9-60200	PART-TIME SALARIES	780.00	0.00	0.00	0.00	0.00	0.00	0.00
670-5-840-9-61100	FICA	2,252.00	2,003.49	2,517.00	2,247.63	2,598.00	1,136.69	2,810.00
670-5-840-9-61200	MEDICARE	427.00	468.09	477.00	525.44	492.00	265.71	533.00
670-5-840-9-61300	IPERS	2,780.00	3,025.69	3,107.00	3,396.95	3,206.00	1,716.73	3,468.00
670-5-840-9-61500	GROUP INSURANCE	10,433.00	10,427.26	10,196.00	12,620.58	10,162.00	4,168.58	9,928.00
670-5-840-9-61700	SUI	0.00	14.99	0.00	16.40	0.00	2.97	0.00
670-5-840-9-62300	MEETINGS/TRAINING	500.00	252.37	500.00	71.25	500.00	203.57	500.00
670-5-840-9-63710	ELECTRICITY	1,000.00	677.67	1,000.00	784.14	1,000.00	316.25	1,000.00
670-5-840-9-64304	SPRING CLEAN-UP LANDFILL FE...	3,600.00	3,006.45	3,600.00	3,748.70	3,600.00	0.00	3,600.00
670-5-840-9-64316	CONTRACTS	306,000.00	300,818.30	306,000.00	337,701.30	315,000.00	156,902.94	348,000.00
670-5-840-9-65060	OFFICE SUPPLIES	4,000.00	4,687.56	4,000.00	5,223.90	4,000.00	2,722.39	4,000.00
670-5-840-9-65405	GARBAGE TAGS	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
670-5-840-9-65407	DEPARTMENT SUPPLIES	1,000.00	347.49	1,000.00	344.40	1,000.00	99.01	1,000.00
670-5-840-9-67200	CAPITAL IMPROVEMENT	25,000.00	21,940.00	25,000.00	30,653.10	25,000.00	17,750.00	25,000.00
Department: 840 - SOLID WASTE Total:		386,436.00	382,868.15	390,303.00	437,781.30	400,520.00	204,610.66	436,572.00
Expense Total:		386,436.00	382,868.15	390,303.00	437,781.30	400,520.00	204,610.66	436,572.00
Fund: 670 - SOLID WASTE FUND Surplus (Deficit):		-14,414.00	-7,862.18	-15,053.00	-68,025.78	-20,770.00	-22,583.46	-65,472.00
Report Surplus (Deficit):		3,255,977.00	1,692,446.89	-474,903.00	-263,758.09	118,060.00	962,568.86	733,003.00

Group Summary

Departmen...	Defined Budgets						
	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 001 - GENERAL FUND							
Revenue							
950 - OTHER REVENUES	3,134,372.00	3,259,736.86	3,494,456.00	3,367,669.90	3,407,973.00	1,821,726.01	3,492,980.00
Revenue Total:	3,134,372.00	3,259,736.86	3,494,456.00	3,367,669.90	3,407,973.00	1,821,726.01	3,492,980.00
Expense							
110 - POLICE	890,300.00	903,123.33	942,449.00	926,424.37	968,018.00	456,691.43	1,039,833.00
130 - EMERGENCY MANAGEMENT	2,573.00	1,982.25	2,573.00	1,567.88	3,037.00	2,198.01	2,128.00
140 - FLOOD CONTROL	5,000.00	168.48	5,000.00	8,174.46	0.00	126.36	5,000.00
150 - FIRE	102,545.00	100,816.58	122,350.00	105,714.22	122,125.00	58,418.09	124,298.00
180 - MISC. COMMUNITY PROTECTION	54,887.00	33,405.97	72,387.00	66,524.73	82,270.00	59,952.18	84,270.00
210 - TRANSPORTATION	307,450.00	331,078.02	326,150.00	364,682.20	269,150.00	219,958.03	327,880.00
250 - SNOW REMOVAL	3,948.00	1,537.67	5,972.00	1,673.27	5,972.00	166.68	5,972.00
410 - LIBRARY	504,905.00	474,476.96	510,000.00	524,810.51	510,000.00	242,718.11	552,945.00
430 - PARKS	324,837.00	263,189.71	498,257.00	460,995.57	259,775.00	205,186.78	255,118.00
445 - AQUATIC CENTER	203,505.00	202,016.19	234,624.00	294,187.61	240,000.00	116,373.39	267,341.00
460 - COMMUNITY CENTER	29,450.00	20,105.46	27,300.00	22,059.63	25,000.00	12,232.97	25,000.00
470 - OTHER CULTURE	83,750.00	87,955.54	88,750.00	68,930.83	86,750.00	29,339.17	86,750.00
520 - ECONOMIC DEVELOPMENT	136,600.00	110,000.00	61,416.00	58,164.11	123,127.00	45,000.00	39,916.00
550 - PLANNING AND ZONING	1,000.00	949.50	1,000.00	0.00	1,000.00	0.00	1,000.00
610 - MAYOR, COUNCIL & CITY ADM	70,275.00	64,778.93	73,583.00	67,737.35	66,318.00	31,539.66	75,848.00
620 - CLERK, TREAS & FINANCE	187,714.00	173,751.01	179,657.00	173,131.44	164,828.00	93,505.07	169,985.00
630 - ELECTIONS	3,000.00	5,683.66	0.00	0.00	6,000.00	1,667.97	0.00
640 - CITY ATTORNEY	35,000.00	29,169.75	40,000.00	56,602.25	30,000.00	8,410.24	30,000.00
650 - CITY HALL & GEN BLDGS	136,900.00	154,104.27	139,700.00	149,768.33	139,700.00	40,161.54	139,700.00
660 - TORT LIABILITY	23,100.00	31,742.85	55,000.00	57,752.48	28,000.00	8.75	28,000.00
670 - OTHER GENERAL GOVT	77,500.00	70,273.35	72,500.00	68,649.69	70,000.00	44,285.01	105,000.00
959 - TRANSFERS	0.00	137,089.00	5,305.00	60,785.00	31,066.00	0.00	31,068.00
Expense Total:	3,184,239.00	3,197,398.48	3,463,973.00	3,538,335.93	3,232,136.00	1,667,939.44	3,397,052.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	-49,867.00	62,338.38	30,483.00	-170,666.03	175,837.00	153,786.57	95,928.00

Budget Worksheet

Departmen...		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 002 - LIBRARY TRUST FUND								
Revenue								
950 - OTHER REVENUES		40,350.00	41,717.62	40,350.00	46,345.16	40,350.00	11,415.61	40,350.00
	Revenue Total:	40,350.00	41,717.62	40,350.00	46,345.16	40,350.00	11,415.61	40,350.00
Expense								
410 - LIBRARY		40,000.00	26,067.29	40,000.00	35,680.56	40,000.00	9,205.01	40,000.00
	Expense Total:	40,000.00	26,067.29	40,000.00	35,680.56	40,000.00	9,205.01	40,000.00
	Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):	350.00	15,650.33	350.00	10,664.60	350.00	2,210.60	350.00

Budget Worksheet

Departmen...		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 110 - ROAD USE FUND								
Revenue								
950 - OTHER REVENUES		545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Revenue Total:		545,000.00	608,425.12	618,000.00	616,085.62	620,000.00	323,786.25	648,000.00
Expense								
180 - MISC. COMMUNITY PROTECTION		63,000.00	61,279.37	63,000.00	67,875.53	70,000.00	30,509.78	68,000.00
210 - TRANSPORTATION		462,600.00	448,666.65	500,684.00	463,441.16	389,498.00	157,973.18	334,025.00
250 - SNOW REMOVAL		40,000.00	20,786.69	13,000.00	12,455.48	65,000.00	0.00	50,000.00
710 - DEBT SERVICE		45,000.00	46,229.60	0.00	0.00	0.00	337.50	0.00
959 - TRANSFERS		0.00	0.00	0.00	12,328.00	5,275.00	0.00	42,885.00
Expense Total:		610,600.00	576,962.31	576,684.00	556,100.17	529,773.00	188,820.46	494,910.00
Fund: 110 - ROAD USE FUND Surplus (Deficit):		-65,600.00	31,462.81	41,316.00	59,985.45	90,227.00	134,965.79	153,090.00

Budget Worksheet

Departmen...		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 112 - TRUST AND AGENCY FUND								
Revenue								
950 - OTHER REVENUES		6,000.00	12,225.00	6,000.00	14,025.00	6,000.00	9,050.00	6,000.00
Revenue Total:		6,000.00	12,225.00	6,000.00	14,025.00	6,000.00	9,050.00	6,000.00
Expense								
460 - COMMUNITY CENTER		0.00	8,150.00	0.00	11,250.00	0.00	5,475.00	0.00
810 - WATER		6,000.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
Expense Total:		6,000.00	8,150.00	6,000.00	11,250.00	6,000.00	5,475.00	6,000.00
Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):		0.00	4,075.00	0.00	2,775.00	0.00	3,575.00	0.00

Budget Worksheet

Departmen...		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 121 - L.O. SALES TAX RESERVE								
Revenue								
950 - OTHER REVENUES		450,000.00	760,707.96	545,000.00	603,522.51	625,000.00	308,525.90	620,000.00
	Revenue Total:	450,000.00	760,707.96	545,000.00	603,522.51	625,000.00	308,525.90	620,000.00
Expense								
959 - TRANSFERS		340,000.00	736,068.00	320,000.00	338,021.00	595,000.00	0.00	418,000.00
	Expense Total:	340,000.00	736,068.00	320,000.00	338,021.00	595,000.00	0.00	418,000.00
	Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):	110,000.00	24,639.96	225,000.00	265,501.51	30,000.00	308,525.90	202,000.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 128 - CDBG							
Revenue							
950 - OTHER REVENUES	324,000.00	323,842.42	692,643.00	2,030,632.42	55,000,000.00	1,344,927.20	0.00
Revenue Total:	324,000.00	323,842.42	692,643.00	2,030,632.42	55,000,000.00	1,344,927.20	0.00
Expense							
140 - FLOOD CONTROL	1,000.00	1,639.57	180,000.00	188,977.39	0.00	0.00	0.00
958 - CAPITAL OUTLAY	0.00	100,000.00	1,000,000.00	433,773.30	55,000,000.00	173,790.00	0.00
959 - TRANSFERS	0.00	0.00	323,643.00	1,338,695.00	297,200.00	0.00	0.00
Expense Total:	1,000.00	101,639.57	1,503,643.00	1,961,445.69	55,297,200.00	173,790.00	0.00
Fund: 128 - CDBG Surplus (Deficit):	323,000.00	222,202.85	-811,000.00	69,186.73	-297,200.00	1,171,137.20	0.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 135 - DYERSVILLE TIF DIST FUND							
Revenue							
950 - OTHER REVENUES	1,753,519.00	1,659,509.98	1,711,446.00	1,691,434.99	1,990,070.00	1,156,280.93	3,321,087.00
Revenue Total:	1,753,519.00	1,659,509.98	1,711,446.00	1,691,434.99	1,990,070.00	1,156,280.93	3,321,087.00
Expense							
520 - ECONOMIC DEVELOPMENT	0.00	498,614.75	0.00	0.00	0.00	85,026.74	0.00
700 - DEBT SERVICE	1,655,318.00	557,587.36	1,271,440.00	760,624.69	1,434,447.00	172,336.62	2,682,780.00
701 - DEBT SERVICE	500,000.00	413,605.09	0.00	0.00	0.00	0.00	0.00
958 - CAPITAL OUTLAY	30,000.00	0.00	30,000.00	28,258.00	10,000.00	1,700.00	0.00
959 - TRANSFERS	0.00	0.00	420,006.00	530,527.49	630,707.00	0.00	618,306.00
Expense Total:	2,185,318.00	1,469,807.20	1,721,446.00	1,319,410.18	2,075,154.00	259,063.36	3,301,086.00
Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):	-431,799.00	189,702.78	-10,000.00	372,024.81	-85,084.00	897,217.57	20,001.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 200 - DEBT SERVICE							
Revenue							
710 - DEBT SERVICE	452,309.00	470,943.15	1,738,209.00	1,193,160.87	2,019,234.00	493,282.65	1,998,179.00
750 - 750	4,000,000.00	1,061,455.30	2,625,000.00	4,192.40	0.00	0.00	0.00
Revenue Total:	4,452,309.00	1,532,398.45	4,363,209.00	1,197,353.27	2,019,234.00	493,282.65	1,998,179.00
Expense							
708 - DEBT SERVICE	0.00	1,175,802.61	1,738,209.00	1,008,044.50	2,019,234.00	53,451.26	1,998,180.00
709 - DEBT SERVICE	452,309.00	300,011.70	449,552.00	138,751.68	0.00	13,675.84	0.00
752 - CAPITAL PROJECT	0.00	32,860.00	0.00	400.00	0.00	0.00	0.00
Expense Total:	452,309.00	1,508,674.31	2,187,761.00	1,147,196.18	2,019,234.00	67,127.10	1,998,180.00
Fund: 200 - DEBT SERVICE Surplus (Deficit):	4,000,000.00	23,724.14	2,175,448.00	50,157.09	0.00	426,155.55	-1.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 301 - CAPITAL PROJECTS FUND							
Revenue							
750 - 750	465,000.00	2,629,131.20	330,000.00	4,367,927.38	902,200.00	0.00	428,000.00
954 - 954	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Revenue Total:	465,000.00	2,629,131.20	330,000.00	4,367,927.38	902,200.00	100,000.00	428,000.00
Expense							
723 - CAPITAL PROJECT	940,000.00	882,243.11	2,070,000.00	3,316,327.22	595,000.00	3,343,290.29	418,000.00
728 - CAPITAL PROJECT	0.00	276,097.00	0.00	200,217.00	0.00	0.00	0.00
742 - CAPITAL PROJECT	0.00	490,912.71	0.00	7,896.86	0.00	0.00	0.00
764 - CAPITAL PROJECT	0.00	3,121.00	0.00	130,506.48	0.00	520,000.00	0.00
Expense Total:	940,000.00	1,652,373.82	2,070,000.00	3,654,947.56	595,000.00	3,863,290.29	418,000.00
Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):	-475,000.00	976,757.38	-1,740,000.00	712,979.82	307,200.00	-3,763,290.29	10,000.00

Budget Worksheet

Departmen...		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 600 - WATER FUND								
Revenue								
810 - WATER		1,005,726.00	1,040,105.11	1,005,726.00	5,778,583.42	1,040,000.00	571,673.14	1,078,060.00
Revenue Total:		1,005,726.00	1,040,105.11	1,005,726.00	5,778,583.42	1,040,000.00	571,673.14	1,078,060.00
Expense								
810 - WATER		629,882.00	650,757.64	831,649.00	879,499.80	705,304.00	335,324.44	737,283.00
958 - CAPITAL OUTLAY		0.00	150.00	0.00	0.00	0.00	0.00	0.00
959 - TRANSFERS		422,671.00	421,295.00	378,523.00	0.00	349,463.00	0.00	346,243.00
Expense Total:		1,052,553.00	1,072,202.64	1,210,172.00	879,499.80	1,054,767.00	335,324.44	1,083,526.00
Fund: 600 - WATER FUND Surplus (Deficit):		-46,827.00	-32,097.53	-204,446.00	4,899,083.62	-14,767.00	236,348.70	-5,466.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 601 - WATER SINKING FUND							
Revenue							
810 - WATER	422,671.00	421,295.00	114,153.00	0.00	118,780.00	0.00	119,060.00
950 - OTHER REVENUES	0.00	185,000.00	0.00	0.00	0.00	1,069,948.77	0.00
Revenue Total:	422,671.00	606,295.00	114,153.00	0.00	118,780.00	1,069,948.77	119,060.00
Expense							
710 - DEBT SERVICE	422,671.00	606,294.48	114,153.00	356,249.92	118,780.00	31,723.79	119,060.00
959 - TRANSFERS	0.00	0.00	0.00	160,716.00	0.00	0.00	0.00
Expense Total:	422,671.00	606,294.48	114,153.00	516,965.92	118,780.00	31,723.79	119,060.00
Fund: 601 - WATER SINKING FUND Surplus (Deficit):	0.00	0.52	0.00	-516,965.92	0.00	1,038,224.98	0.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 602 - WATER CAPITAL ACCOUNT							
Revenue							
810 - WATER	0.00	3,889,570.00	0.00	3,239,177.00	0.00	0.00	0.00
950 - OTHER REVENUES	3,000,000.00	-0.28	6,366,000.00	165,000.00	0.00	748,684.34	0.00
Revenue Total:	3,000,000.00	3,889,569.72	6,366,000.00	3,404,177.00	0.00	748,684.34	0.00
Expense							
723 - CAPITAL PROJECT	3,000,000.00	3,929,183.35	6,366,000.00	5,486,730.13	0.00	1,745,113.25	0.00
810 - WATER	0.00	1,956.00	0.00	338.50	0.00	12,673.25	0.00
959 - TRANSFERS	0.00	0.00	0.00	16,558.00	0.00	0.00	0.00
Expense Total:	3,000,000.00	3,931,139.35	6,366,000.00	5,503,626.63	0.00	1,757,786.50	0.00
Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):	0.00	-41,569.63	0.00	-2,099,449.63	0.00	-1,009,102.16	0.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 610 - SEWER FUND							
Revenue							
815 - SEWER	1,396,077.00	1,396,372.28	1,396,077.00	1,381,794.53	1,490,200.00	1,741,742.55	1,863,520.00
Revenue Total:	1,396,077.00	1,396,372.28	1,396,077.00	1,381,794.53	1,490,200.00	1,741,742.55	1,863,520.00
Expense							
815 - SEWER	597,546.00	592,107.74	621,667.00	709,580.86	664,868.00	220,245.43	685,474.00
958 - CAPITAL OUTLAY	0.00	150.00	0.00	400.00	0.00	0.00	0.00
959 - TRANSFERS	892,397.00	903,371.00	941,411.00	0.00	893,065.00	0.00	855,473.00
Expense Total:	1,489,943.00	1,495,628.74	1,563,078.00	709,980.86	1,557,933.00	220,245.43	1,540,947.00
Fund: 610 - SEWER FUND Surplus (Deficit):	-93,866.00	-99,256.46	-167,001.00	671,813.67	-67,733.00	1,521,497.12	322,573.00

Budget Worksheet

Departmen...		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 611 - SEWER SINKING FUND								
Revenue								
815 - SEWER		892,397.00	1,458,371.00	594,061.00	294,289.00	633,389.00	0.00	634,520.00
	Revenue Total:	892,397.00	1,458,371.00	594,061.00	294,289.00	633,389.00	0.00	634,520.00
Expense								
710 - DEBT SERVICE		892,397.00	1,458,370.77	594,061.00	790,319.20	633,389.00	55,016.62	634,520.00
	Expense Total:	892,397.00	1,458,370.77	594,061.00	790,319.20	633,389.00	55,016.62	634,520.00
Fund: 611 - SEWER SINKING FUND Surplus (Deficit):		0.00	0.23	0.00	-496,030.20	0.00	-55,016.62	0.00

Budget Worksheet

Departmen...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 612 - SEWER CAPITAL ACCOUNT							
Revenue							
815 - SEWER	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
Revenue Total:	385,000.00	708,925.00	4,571,000.00	0.00	0.00	74,085.16	0.00
Expense							
723 - CAPITAL PROJECT	385,000.00	171,246.69	4,571,000.00	454,990.58	0.00	154,694.25	0.00
815 - SEWER	0.00	0.00	0.00	42,473.25	0.00	474.50	0.00
959 - TRANSFERS	0.00	215,000.00	0.00	3,529,329.00	0.00	0.00	0.00
Expense Total:	385,000.00	386,246.69	4,571,000.00	4,026,792.83	0.00	155,168.75	0.00
Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):	0.00	322,678.31	0.00	-4,026,792.83	0.00	-81,083.59	0.00

Budget Worksheet

Departmen...		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 PB
Fund: 670 - SOLID WASTE FUND								
Revenue								
840 - SOLID WASTE		372,022.00	375,005.97	375,250.00	369,755.52	379,750.00	182,027.20	371,100.00
	Revenue Total:	372,022.00	375,005.97	375,250.00	369,755.52	379,750.00	182,027.20	371,100.00
Expense								
840 - SOLID WASTE		386,436.00	382,868.15	390,303.00	437,781.30	400,520.00	204,610.66	436,572.00
	Expense Total:	386,436.00	382,868.15	390,303.00	437,781.30	400,520.00	204,610.66	436,572.00
Fund: 670 - SOLID WASTE FUND Surplus (Deficit):		-14,414.00	-7,862.18	-15,053.00	-68,025.78	-20,770.00	-22,583.46	-65,472.00
Report Surplus (Deficit):		3,255,977.00	1,692,446.89	-474,903.00	-263,758.09	118,060.00	962,568.86	733,003.00

Fund Summary

Fund	Defined Budgets						
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	PB
001 - GENERAL FUND	-49,867.00	62,338.38	30,483.00	-170,666.03	175,837.00	153,786.57	95,928.00
002 - LIBRARY TRUST FUND	350.00	15,650.33	350.00	10,664.60	350.00	2,210.60	350.00
110 - ROAD USE FUND	-65,600.00	31,462.81	41,316.00	59,985.45	90,227.00	134,965.79	153,090.00
112 - TRUST AND AGENCY FUND	0.00	4,075.00	0.00	2,775.00	0.00	3,575.00	0.00
121 - L.O. SALES TAX RESERVE	110,000.00	24,639.96	225,000.00	265,501.51	30,000.00	308,525.90	202,000.00
128 - CDBG	323,000.00	222,202.85	-811,000.00	69,186.73	-297,200.00	1,171,137.20	0.00
135 - DYERSVILLE TIF DIST FUND	-431,799.00	189,702.78	-10,000.00	372,024.81	-85,084.00	897,217.57	20,001.00
200 - DEBT SERVICE	4,000,000.00	23,724.14	2,175,448.00	50,157.09	0.00	426,155.55	-1.00
301 - CAPITAL PROJECTS FUND	-475,000.00	976,757.38	-1,740,000.00	712,979.82	307,200.00	-3,763,290.29	10,000.00
600 - WATER FUND	-46,827.00	-32,097.53	-204,446.00	4,899,083.62	-14,767.00	236,348.70	-5,466.00
601 - WATER SINKING FUND	0.00	0.52	0.00	-516,965.92	0.00	1,038,224.98	0.00
602 - WATER CAPITAL ACCOUNT	0.00	-41,569.63	0.00	-2,099,449.63	0.00	-1,009,102.16	0.00
610 - SEWER FUND	-93,866.00	-99,256.46	-167,001.00	671,813.67	-67,733.00	1,521,497.12	322,573.00
611 - SEWER SINKING FUND	0.00	0.23	0.00	-496,030.20	0.00	-55,016.62	0.00
612 - SEWER CAPITAL ACCOUNT	0.00	322,678.31	0.00	-4,026,792.83	0.00	-81,083.59	0.00
670 - SOLID WASTE FUND	-14,414.00	-7,862.18	-15,053.00	-68,025.78	-20,770.00	-22,583.46	-65,472.00
Report Surplus (Deficit):	3,255,977.00	1,692,446.89	-474,903.00	-263,758.09	118,060.00	962,568.86	733,003.00



BUDGET SPECIAL REPORT

Fiscal Years (FY) 2024-25

Iowa's property tax system will once again go through significant changes due to action taken by the Iowa Legislature and it is anticipated that city budgets will be directly impacted in the coming fiscal year and beyond. These changes, combined with previous legislation, will likely exacerbate local budget conditions that many city officials are concerned about.

The League's *Budget Special Report* contains the latest revenue and expenditure projections to aid city officials as they work through the annual budget process. It should be noted that the information detailed in this report is timely at publication and city officials need to continually monitor relevant data to make informed decisions.

Reminder:

All city budgets must be completed using the online system provided by the Iowa Department of Management (IDOM) and submitted electronically as prescribed by IDOM. The budget form must also be filed with the county auditor. Forms can be found at dom.iowa.gov/cities.

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• The FY 2024 IPERS contribution rates for regular members will remain the same, as the employee rate will be 6.29 percent and the employer rate will be 9.44 percent. The contribution rate for protection class members will also hold steady with a 6.21 percent employee rate and a 9.31 percent employer rate.	
• The cost of many raw materials, goods and services showed more stability over the last year as the Consumer Price Index for All Urban Consumers (CPI-U) rose 3.7 percent from September 2022 to September 2023.	
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Revenues

A wide variety of factors have impacted municipal revenues in recent years, including major changes to the property tax system, the COVID-19 pandemic, property valuations, the 2020 Census, global inflation and more. Each city can be affected differently and it is critical for city officials to carefully review revenues as they make budget decisions.

Assessment Limitation Order – Rollback and More Major Changes to Iowa's Property Tax System

The January 1, 2023 property valuation serves as the basis for calculating property taxes in fiscal year (FY) 2025.

Since 1978, residential and agricultural property has been subject to an assessment limitation order, or “rollback”, that limits annual growth of property values (all other classes of property were eventually added). Prior to the 2013 overhaul of the property tax system, property value growth was limited to 4 percent per year for agricultural, commercial, industrial and residential properties. If property values grew by more than 4 percent, the taxable value was rolled back to comply with the assessment limitation system.

In addition, the rollback included a formula that tied the growth of residential property to that of agricultural property. This connection is commonly referred to as “coupling” and limited the valuation of either property class to the smaller of the two. Since the law's inception, residential property has always been subject to significant rollbacks while the other property classes did not grow as much and were often taxed at or near their full assessed value.

While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session and additional measures passed in 2021 and 2022 further overhauled the system. Additionally, the Iowa Legislature approved a major bill in 2023 that will fundamentally alter key components of the system.

For each assessment year beginning in 2013, residential and agricultural property value growth is now capped at 3 percent, or whichever is lowest between the two classes (the coupling provision remains).

A separate rollback was instituted for commercial, industrial and railroad which began at 95 percent for valuations established during the 2013 assessment year (affecting FY 2015) and went to 90 percent for the 2014 assessment year and thereafter. The rollback percentage for these properties will remain fixed at 90 percent regardless of how fast or slow valuations grow.

The legislature created a standing appropriation, beginning in FY 2015, to reimburse local governments for the property tax revenue reductions resulting from the new rollback for commercial and industrial property (railroad not included). The “backfill” was funded at 100 percent by the legislature for fiscal years 2015-2022 and cities received the funds in a similar manner as property tax revenue.

Part of the 2021 property tax legislation included a provision to reduce, and eventually eliminate, the backfill. Cities are divided into two categories based on property valuation growth from FY 2014 to FY 2021, which then determines the schedule they have for the reduction in backfill payments. The table below details these categories and the reductions.

Property Valuation Growth Less than Statewide Average of 31.24% (FY 2014-FY 2021)	Property Valuation Growth More than Statewide Average of 31.24% (FY 2014-FY 2021)
Backfill reduced over 8 years (1/8 of amount each year until it reaches zero)	Backfill reduced over 5 years (1/5 of amount each year until it reaches zero)
679 cities	261 cities

The reduction in backfill payments has begun and will continue on the respective schedules before it is eventually eliminated.

The backfill funds should be recorded as intergovernmental revenue from the state. For those using the standard Chart of Accounts the account number is 4464: Commercial/Industrial Replacement Claim Payments.

Another major component of the 2021 legislation eliminated the Multi-Residential property class, which had been created through the 2013 property tax law. The class was established in FY 2017 and included several types of properties, such as mobile home parks, assisted living facilities, and property primarily used or intended for human habitation containing three or more separate living quarters (including the portion of a building used for human habitation, even if human habitation was not the primary use of the building). Multi-residential property was given its own eight-year rollback schedule that resulted in a decline in taxable values over time. No backfill was created as part of the 2013 legislation.

Prior to the re-classifying of these properties in FY 2017, the vast majority were commercial properties and taxed at their full assessed value. The 2021 legislation moved these into the residential category going forward.

In 2022 the state legislature passed a bill that eliminated the Business Property Tax Credit and replaced it with the equivalent of a rollback on all commercial, industrial and railroad properties. While not all eligible properties applied for and received the previous tax credit, the legislation placed a rollback on the first \$150,000 of taxable value on all commercial, industrial and railroad properties that is equal to the residential rollback percentage (the value that exceeds \$150,000 will be subject to the commercial, industrial and railroad rollback of 90%).

The \$125 million state appropriation that funded the Business Property Tax Credit was converted to a backfill payment. Importantly, the Department of Revenue released a fiscal note that estimates this appropriation will not be sufficient by FY 2029 as affected properties grow in value over that time. This change took effect in FY 2024.

Moving to the 2023 legislation, several sections will have a direct impact on city budgets. First, a new Combined General Fund Levy (CGFL) is required to be used by cities that replaces the regular general fund levy. A variety of levies that had been previously available to city governments, including several that were approved by voters at the local level, were eliminated. There is also a mechanism in place that can automatically force a city's CGFL to decrease for those that experience certain levels of taxable property valuation growth. More details can be found in the following section.

The 2023 bill also expanded upon the Homestead Tax Credit by providing a new Homestead Exemption for property owners 65 and older as well as an expansion of the Military Service Exemption. The new Homestead Tax Exemption is not funded by the state. The entire Military Service Tax Credit, including the expansion and the portion that used to be partially state funded, is also not funded by the state. The impact is a lower taxable value on such properties.

New restrictions were put in place for property tax abatement programs by requiring the use of minimum assessment agreement for commercial properties. Such agreements must contain specified information, including a minimum actual value for the completed improvements, and must be certified by the assessor. This applies to revitalization areas created in FY 2025 and after, and for first-year exemption applications in existing revitalization areas filed on or after July 1, 2024.

Another important piece of the 2023 legislation restricted when city governments can put forward a referendum to voters for certain types of general obligation bonds. Such referendums can now only be held at November elections – previously, cities had the ability to schedule special elections for these types of bond referendums.

Finally, the 2023 changes altered the budget adopting and filing process in several important ways that will take effect immediately. Please read the Budget Calendar section

in this report for the full details and to see a revised recommended budget adoption schedule.

Both separately and together, the recent legislation has greatly impacted local revenues and budgets. As always, it is crucial for city officials to understand the overall property tax system and analyze its ability to fund needed services. The League offers a variety of resources to help cities better understand the property tax system, including how assessments are done, analysis of levies that are utilized by cities and more. Please visit www.iowaleague.org to access these helpful resources.

Property Class	FY 2025	FY 2024	FY 2023	FY 2022
Agricultural	71.8370%	91.6430%	89.0412%	84.0305%
Commercial	90%*	90%*	90%	90%
Industrial	90%*	90%*	90%	90%
Railroad	90%*	90%*	90%	90%
Residential	46.3428%	56.4919%	54.1302%	56.4094%
Multi-Residential	<i>Class eliminated, matches residential</i>	<i>Class eliminated, matches residential</i>	<i>Class eliminated, matches residential</i>	67.5%
*The first \$150,000 of taxable valuation on commercial, industrial and railroad properties is subject to the current residential rollback; any value over is subject to the 90% rollback				

Property Tax Levies

Prior to FY 2025, cities could levy up to \$8.10 per \$1,000 of taxable value on residential, commercial and industrial property and up to \$3.00375 per \$1,000 on the taxable value of agricultural property for their general fund (*Code of Iowa* Section 384.1).

In 2023, the Iowa Legislature approve legislation that will significantly reduce the levies available for use and implements a Combined General Fund Levy (CGFL) that may result in revenue reductions for most cities. A key provision establishes a system that automatically reduces a city’s CGFL if it exceeds certain annual non-TIF taxable property valuation growth thresholds. The system utilizes FY 2024 as the base year and then has two non-TIF taxable value growth thresholds – 3% and 6%. If a city’s annual non-TIF taxable value exceeds the thresholds, its CGFL will be reduced as detailed below.

Annual Non-TIF Taxable Value Growth = Less than 2.99%	CGFL is not impacted, but if rate is above \$8.10 it becomes the maximum
Annual Non-TIF Taxable Value Growth = 3%-5.99%	CGFL revenue growth reduced by about 2%
Annual Non-TIF Taxable Value Growth = 6% or Higher	CGFL revenue growth reduced by about 3%

The formula used for these calculations is based on the city’s non-TIF taxable valuations, which are provided by the county assessor. The total for each year is utilized to determine the growth figure on a year-over-year basis (with the FY 2024 values serving as the base year). As such, the first step is identifying the non-TIF taxable values and calculating the annual growth.

For cities that exceed the 3% or 6% thresholds in a given year, their CGFL will be reduced accordingly for the next annual budget and fiscal year. This is done through a formula established in state code. The Iowa Department of Management has a tool that includes the formula as required by the state code and calculates the resulting change, if necessary, to a city’s CGFL.

The legislation requires cities to utilize the CGFL for FY 2025-2028. It is possible for cities that begin with a base CGFL over \$8.10 to continue to be above \$8.10 if they do not exceed the 3% taxable value growth threshold. Importantly, the law restricts a city’s maximum CGFL to its previously established highest level within the four-fiscal year period, even if its taxable valuation growth is less than 3% in a particular year. In data provided by the Legislative Services Agency, nearly all cities exceeded 3% taxable valuation growth at least once in the past six years and therefore most cities can expect to have its CGFL reduced at some point over the next four fiscal years.

Finally, the legislation places a firm maximum on the CGFL at \$8.10 beginning in FY 2029 for all cities – regardless of taxable valuation growth or decline, past CGFL levels (including those that were above \$8.10) or other budgetary considerations.

The legislation also eliminated a number of levies cities could use to help support its general fund, including some that were voter approved and could be used for specific purposes. Below is a list of levies that can no longer be used by city governments.

- Regular General Fund Levy (replaced with CGFL, see above)
- Emergency Levy
- Instrumental/Vocal Music Groups
- Memorial Buildings
- Symphony Orchestra
- Cultural & Scientific Facilities
- County Bridge
- Mississippi or Missouri River Bridge Construction
- Bridge Purchase
- Contract for Use of Bridge
- Aid to a Transit Company
- Rent, Insurance, Maintenance of Civic Center
- Operation & Maintenance of City-owned Civic Center
- Planning a Sanitary Disposal Project
- Levee Improvement Fund in a Special Charter City
- Maintain Institution Received by Gift/Devise
- City Emergency Medical District
- Support Public Library

Other levies that some cities utilize were not affected, including ones for debt service, pensions, employee benefits, and tort and self-insurance. More details on these can be seen here:

- A city may levy for the city's contribution under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees' Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (MFPRSI) and certain other employee benefits. On the state budget forms, these are shown in the special revenues fund column of the Revenues Detail (Form 631B). The expense would be shown on the Expenditures Schedule (Form 631A) under the appropriate activity in the special revenues fund (column D). Alternatively, the city may need to transfer the benefits into the general fund where the expenses are recorded. (Section 384.6)
- Insurance premiums, including workers' compensation, necessary for the operation of the city and the costs of self-insurance or risk pools may also be levied outside the CGFL limit. The levy rate is the actual cost of the premiums divided by the total property tax base. Insurance costs on projects or improvements covered by revenue bonds and insurance on proprietary fund activities may not be levied, as these activities should fund themselves. These revenues are typically credited to the general fund even though they are restricted. (Section 384.12(17))
- A city may levy to cover principal and interest payments on general obligation bonds under debt service. Provided proper procedures were followed on lease-purchase or loan agreements, the annual principal and interest payments may also be levied under debt service. The debt service levy is the dollars needed to cover the annual debt obligations divided by the total property tax base. (Section 384.4)

- As permitted under administrative rules adopted by the City Finance Committee, cities may levy for the city's contribution to certain employee benefits. The definition of employee benefits includes workers' compensation costs or insurance premiums, unemployment benefits, employer's share of employee benefits plans, employee wellness and assistance programs, regularly-scheduled, city-required post-employment physicals for employees, police reserves and volunteer firefighters, and more.

Utility Replacement Tax

The Utility Replacement Excise Tax is collected on the generation, distribution and delivery of electricity and natural gas. This tax replaced the taxation on utility property in 1999. Cities are required to calculate their property tax revenues with and without utility property valuations. The difference that is calculated is necessary to establish the General Property Tax Equivalents, the basis for determining the distribution of the excise tax. The Iowa Department of Revenue calculates the amount of revenue that a city will receive and includes this information with the budget information cities receive from the Iowa Department of Management.

Franchise Fee Legislation

Cities are able to collect gas and electric franchise fees not to exceed five percent of the franchisee's gross revenues "without regard to the city's cost of inspecting, supervising, and otherwise regulating the franchise." Revenue from franchise fees can only be used for certain purposes outlined in the state code, but does include such items as public improvements, property tax relief, public safety, energy conservation and economic development activities. A bill approved during the 2015 legislative session requires cities to hold public hearings prior to increasing or amending a franchise fee.

Road Use Tax Fund

The Road Use Tax Fund (RUTF) is accumulated through motor vehicle registration fees, motor vehicle fuel taxes, an excise tax imposed on the rental of automobiles and a use tax on trailers. The state legislature approved a League-supported gas tax increase in 2015 to bring additional funding to the system for critical road infrastructure needs. The per gallon tax increase of 10 cents adds an estimated \$215 million annually to the fund, from which cities receive per capita distributions to pay for the construction, repair and maintenance of road infrastructure.

Results from the 2020 Census were certified in 2021, which directly impacted the statewide distribution formula and each city's per capita amount. The Iowa Department of Transportation (IDOT) released calculations that showed cities with more than 4.78 percent growth in population were expected to see an increase in RUTF allocations, while cities less than 4.78 percent growth in population were likely to have a reduction.

Cities are reminded that economic instability and fluctuating fuel consumption and costs can result in immediate changes in the fund. The IDOT issues per capita forecasts only and cities are only entitled to receive their share of the amount actually collected. The estimates are subject to dramatic changes and cities should consider using a conservative estimate.

Also, the estimates are based on current law regarding specific revenue to and disbursement from the RUTF. Any change in the law could change the per capita amount to be distributed to cities.

Fiscal Year	Iowa DOT Per Capita Forecast
FY 2024	\$132.00
FY 2025	\$133.00
FY 2026	\$134.00
FY 2027	\$135.00
FY 2028	\$136.00

Transfer of Road Jurisdiction: Cities Under 500

In 2004, counties in Iowa assumed responsibility for maintenance of Farm-to-Market (FM) roads in cities with a population less than 500. A transfer of RUTF money based on the total length of the FM roads in each of these cities was also transferred to the respective county. Many cities have entered into 28E agreements with the county to return a portion or all of the responsibility for the road back to the city, along with a corresponding amount of RUTF funds. The State Auditor's Office has stated that funds transferred back to the city from the county are still restricted in the same manner as all Road Use Tax revenue, because road use tax funds are restricted to be spent for roads by Article VII (8), Iowa Constitution. As such, the revenue received under the 28E agreement should be recorded in the city's Special Revenue Fund as:

- Intergovernmental
- Local grants and Reimbursements

This revenue should not be recorded as road use tax revenue by the city since it is already recorded as road use tax revenue when received by the county. The money must also be spent in accordance with *Code of Iowa* Chapter 312 and any terms and conditions of the 28E agreement.

The IDOT modified how FM roads are designated, which altered the amount of such roads in some communities. Additionally, the 2020 Census resulted in ten cities dropping below 500 in population and therefore being subject to this law.

Local Option Sales and Service Tax

Cities in Iowa are allowed to establish a Local Option Sales and Service Tax (LOSST) upon approval by its citizens. Rates are limited to one percent and cities must specify on the ballot the purposes of the revenue, including any that will be used for property tax relief.

Beginning in FY 2023, the Iowa Department of Revenue (IDR) implemented a distribution system based on revenues actually collected, which replaced the previous system that based distributions on estimates.

FY 2024 estimates from the IDR show a statewide increase of 11.6% in distributions for all local governments with a LOSST from the previous year. It is important to note that LOSST distributions are based on a formula that includes a variety of local factors, such as sales tax collections, populations, property values and more, resulting in different actual distributions for each city.

The IDR has several helpful files regarding LOSST, including a history of revenues for each city, monthly estimates, and a tool that shows how distributions would be impacted by a city approving or rescinding a LOSST. Those files can be accessed at tax.iowa.gov/local-option-tax-information-local-government.

 More detailed information may be obtained by contacting the IDR at (800) 367-3388 or tax.iowa.gov.

Hotel/Motel Tax

A city may impose a hotel/motel tax at a rate not to exceed 7 percent after successful approval of a simple majority vote within the city. State law requires that 50 percent of such revenues are used for acquiring, improving, operating or improving recreational, cultural or entertainment facilities or for the promotion and encouragement of tourist and convention business. The remaining revenues may be spent on any other lawful purpose.

 The IDR has additional information, including files showing rates and quarterly payment distributions, at tax.iowa.gov/iowa-hotel-motel-tax.

Enrich Iowa Funds for Libraries

The Enrich Iowa Program includes Direct State Aid, Open Access and Interlibrary Loan.

- Direct State Aid is a direct payment to public libraries and is intended to be used to improve and enhance library services.
- Open Access provides a partial reimbursement to participating libraries to make it possible for patrons to check out materials at other participating libraries.
- Interlibrary Loan provides partial reimbursement for interlibrary loans among all types of libraries.

 Additional information on these programs is available at the State Library of Iowa website, www.statelibraryofiowa.org/ld/e/enrich-ia.

Fuel Tax Refunds

Cities are eligible for refunds from both federal and state governments for taxes paid on gasoline. In most cases, cities must pay the fuel taxes at the pump and then file for a refund with the state and federal governments. Cities on a modified accrual accounting basis should not consider payment of the tax as an expenditure nor should they consider the refund as revenue. However, cities on a cash accounting basis should charge the tax as an expense and receipt the refund as revenue. In order to receive a refund from the state, the city must:

1. Have a refund number;
2. Keep a record of gallons purchased (cities are not required to send the actual invoices with the refund request); and
3. Apply for the refund within one year of purchase.

Cities may apply for a refund number and obtain forms necessary for filing the refund by contacting the Iowa Department of Revenue at (800) 367-3388 or download the forms by visiting tax.iowa.gov/other-iowa-motor-fuel-tax-information. Cities may also file for a refund by telephone and request direct deposit of their refunds.

If your city is entitled to a federal refund of \$750 or more per quarter for tax paid on gasoline purchases, you may file quarterly for a refund. If the refund is less than \$750 per quarter, you must file annually. To receive the refund on the gas tax, a refund request must be filed on Internal Revenue Service (IRS) Form 8849. See IRS Publication 510 Fuel Tax Credits and Refunds for further information.

 You may request IRS forms by calling (877) 829-4933 or download the forms at www.irs.gov/forms-instructions.

Expenditures

U.S. Consumer Price Index

The U.S. Consumer Price Index (CPI) is a measure of the changes in retail prices of a fixed market grouping of consumer goods and services. The CPI for all urban consumers (not seasonally adjusted) for September 2023 increased 3.7 percent from September 2022. The CPI is based on the major expenditure categories of food and beverages, housing, clothing, transportation and energy, medical care, recreation, education and communication as well as other goods and services. The Midwest Region CPI rose 3.2 percent from September 2022 to September 2023.

 The most recent CPI figures and more information can be obtained by visiting www.bls.gov/cpi/.

U.S. Employment Cost Index

Another measure of cost trends, the U.S. Employment Cost Index (ECI), factors in expenses related to wages, benefits and total compensation. The ECI total compensation index for state and local government workers increased 4.8 percent from September 2022 to September 2023.

The most recent ECI figures and more information can be obtained by visiting www.bls.gov/ect/.

FICA Deductions

The city (employer) and the employee each contribute 7.65 percent of wages for Social Security and Medicare. The maximum taxable earnings subject to the Social Security portion (6.2 percent) of the Federal Insurance Contributions Act (FICA) is currently \$160,200 and will increase to \$168,600 in 2024. There is no limit on the salary covered for the Medicare portion (1.45 percent) of FICA. Please note that rates may change during the fiscal year. Questions on FICA may be directed to the Des Moines office of the Social Security Administration (SSA) at (800) 772-1213.

You can also visit the SSA website at www.ssa.gov for questions, publications and other information.

Iowa Public Employees' Retirement System (IPERS)

IPERS Contribution Rates Regular Class Members			
Regular Class Members	July 1, 2022	July 1, 2023	July 1, 2024
Employee Rate	6.29%	6.29%	6.29%
Employer Rate	9.44%	9.44%	9.44%
Combined Rate	15.73%	15.73%	15.73%

IPERS Contribution Rates Protection Class Members			
Protection Class Members	July 1, 2022	July 1, 2023	July 1, 2024
Employee Rate	6.21%	6.21%	6.21%
Employer Rate	9.31%	9.31%	9.31%
Combined Rate	15.52%	15.52%	15.52%

IPERS contribution rates for employers and employees have been steady the past several years. Contribution rates for regular and protection class members will not change in FY 2025. City officials are encouraged to consult with an IPERS representative should they have any questions about their retirement account.

Employer and employee contribution rates are posted to the IPERS website at www.ipers.org/about-us/contribution-rates.

Important Note: All part-time elected officials must be covered by IPERS unless they specifically opt out of coverage. All employers will be audited on a regular cycle, based on the number of employees.

Questions may be directed to the IPERS office at (800) 622-3849 or visit their website at www.ipers.org for more information.

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

The MFPRSI contribution rate formula is established in *Code of Iowa* Chapter 411 and currently sets the employee rate at a fixed 9.40 percent. Each year, the MFPRSI Board of Trustees sets the employer rate after the completion of an annual actuarial valuation. The city's contribution rate, effective July 1, 2023, is 22.98 percent. The rate will see a slight drop to 22.66 percent for FY 2025.

MFPRSI Contribution Rates			
MFPRSI City Contribution Rates	July 1, 2022	July 1, 2023	July 1, 2024
Employee Rate	9.40%	9.40%	9.40%
Employer Rate	23.90%	22.98%	22.66%
Combined Rate	33.30%	32.38%	32.06%

Mileage

Cities may reimburse city officials and employees using their own vehicles up to the amount allowable under Internal Revenue Service (IRS) rules. While cities are not required to use the IRS rate, any changes made in the city reimbursement rate should be done by resolution. The current IRS rate of 65.5 cents per mile was set in January 1 and is valid until December 31, 2023. Rates for 2024 have not yet been determined and will be available at www.irs.gov in December.

Minimum Wage Rate

Both the state and federal minimum wage have remained the same since 2009. The state hourly wage is \$7.25 and the hourly wage for youth employees working less than 90 days is \$6.35 (the lower rate only applies to employees under the age of 20). The federal minimum wage is also \$7.25 per hour. As a reminder, if there is a disparity between the federal and state minimum wage rate, employers are required to pay the higher of the two.

The state legislature approved House File 295 in the 2017 legislative session that, among other things, prohibits cities and counties from adopting local minimum wages that are higher than the state level. The bill nullifies all existing local minimum wage ordinances that differ from the state level.

Unemployment Compensation

Most cities are reimbursable for unemployment compensation upon application, unless they elect to be contributory by completing an additional form stating such. Cities must reimburse the state for actual unemployment benefits paid out by Iowa Workforce Development (IWD) within 30 days following the billing for any quarter in which the state has made payments to the city's former employees. If a city anticipates the possibility of layoffs during a fiscal year, they may want to budget for the expense of reimbursing unemployment benefits.

Contributory tax rates are based on the extent that tax payments made by the city are in excess of benefits paid out by IWD, and this reserve balance is then divided by the average taxable payroll. The tax due is found by taking the percentage calculated for the city multiplied by the first \$36,100 of each employee's gross salary (this will increase to \$38,200 in 2024). IWD will mail tax rate notices giving the percentage for each city in November. The city has 30 days from the Rate Notice Date on the form to appeal their contribution rate.

All cities have the option to change their status to contributory or reimbursable. Cities can change their status by December 1 for the next calendar year by contacting IWD for the appropriate forms in advance of the deadline. However, if a city opts to switch from contributory to reimbursable, it is required to pay to IWD any deficit that may be due to claims against its current account in excess of contributions.

 Information regarding IWD can be found at www.iowaworkforcedevelopment.gov.

Workers' Compensation Insurance

Premium for workers' compensation coverage can be estimated using the audited payroll from the previous year with adjustments for cost of living and other increases, taking into consideration anticipated changes in personnel and/or operations. Once payroll has been adjusted for each class code, apply the rate for each code per \$100 of payroll. The city should check with its agent to see if any rate changes will go into effect prior to its renewal.

General Liability and Property Insurance

Liability coverage contribution is based on several factors such as number of employees, number and types of automobiles and expenditures. However, the easiest way to project cost of liability coverage is to apply the current inflation factor. Premium for liability coverage is based on the number of employees and a five percent increase to the entity's total budget. Rating for property and auto physical damage coverage is based solely on the total insured value (TIV) of the schedule. A simple way to project cost is to calculate the TIV of the previous year, divide it into last year's contribution and apply the factor to this year's TIV.

It is anticipated that cities will experience significant increases in property insurance premiums in FY 2025. City officials are encouraged to contact their insurance providers to help determine future expenses.

Legislation

When re-estimating revenues and expenditures for FY 2024 and budgeting for FY 2025, cities should be mindful of recent legislative actions that may have a significant fiscal impact on the city. Full coverage of the laws passed by the 2023 General Assembly is included in the *New Laws of Interest to Iowa Cities* report, which can be found on the League website at www.iowaleague.org.

HF 718 | Property Tax Omnibus

Makes large changes to city and county budgeting by consolidating and limiting levies, altering property tax credit eligibility, increasing General Corporate Purpose bonding thresholds and more. Visit the League's website for updated information. *Creates and amends numerous chapters, including 384, 425, 404, 24, 39 and more | Multiple effective dates*

SF 181 | Re-calculation of the Residential Rollback

Changes the formula used to calculate the residential rollback by removing mobile home parks, manufactured housing, land lease communities, assisted living facilities, and commercial properties used for residential living that contains three or more dwelling units. This change altered the taxable values for budgets certified in 2023. *Amends Section 441.21 | Effective January 1, 2023*

SF 418 | Restrictions on Investment of Public Funds

Prevents public funds, which is defined as IPERS, MFPRSI, Treasurer of State, State Board of Regents, and judicial retirement system, from investing in prohibited companies, which is defined as a business owned or controlled by the Chinese government, Chinese military, or businesses on one of several federal restricted lists outlined in the newly created Chapter 12K.

Amends Sections 12.8 and 12F.3, creates Chapter 12K | Effective July 1, 2023

SF 445 | Local Board of Review Protests

Allows a 10-member board of review for contesting assessment and valuations of property to split into three-member subgroups to hear protests and make recommendations to the full board.

Amends Section 441.31 | Effective April 4, 2023

HF 318 | Extension of Filing for Property Tax Credit

Changes the date that a property taxpayer can file for an extension in the event that the payer is ill, disabled, absent, or for good cause as deemed by the county treasurer from September 30 of the same calendar year to March 31 in the year taxes are due.

Amends Sections 425.20 and 435.22 | Effective May 26, 2023

SF 565 | Department of Revenue Omnibus

Division 10 clarifies which forms of pensions or annuities are considered "income" in regards to the eligibility of the Elderly and Disabled Property Tax Credit. This may increase the number of individuals eligible who qualify though this language is intended to reflect current practices rather than change policy.

Amends Section 425.17 | Effective June 1, 2023

Other Budget Issues

City Annual Financial Report

The Iowa Department of Management (IDOM) requires that the Annual Financial Report (AFR) forms be filed using an online reporting and filing system. The AFR portal can be found at <https://dom-localgov.iowa.gov>. The AFR is a statement of actual revenues, expenditures, and fund balances from the prior fiscal year. This report has a filing deadline of December 1 each year. The online report, a signed copy of the All Funds P1 summary page, and the proof of publication/affidavit of posting must be submitted and received by the Auditor of State's Office not later than December 1. The AFR must be completed and submitted before the city budget hearing process can be started. Failure to complete the AFR in a timely manner will lead to the next year's budget facing a financial penalty. Also, timely filing is required as the actual financial data from the AFR auto-fills to the budget forms.

Annual Urban Renewal Report

Legislation approved in 2012 requires all cities that have an urban renewal area, whether actively generating tax increment or not, to submit the Annual Urban Renewal Report. Cities must provide a variety of information for each of their urban renewal areas, including urban renewal plans, maps, tax increment financing ordinances, debt and financing data, and urban renewal projects.

The report is due December 1 of each year and must be completed and filed using the IDOM online reporting system (<https://www.legis.iowa.gov/tif/la>). The system requires users to upload associated documents in PDF format. City councils must approve the form prior to submittal. Failure to file the report by the deadline will result in the city being unable to certify their budget, which could lead to financial penalty of being held to the prior year's property tax revenue, and being placed on a list of delinquent cities sent to the Legislature and Governor.

 The League and IDOM recorded training webinars on how to complete the report. Those webinars and other helpful information can be found at www.iowaleague.org and <https://dom.iowa.gov/tax-increment-financing>.

Certification of TIF Debt

Cities must certify debt payable with Tax Increment Financing (TIF) funds on or before December 1. *Code of Iowa* Section 403.19 requires cities to certify to the county auditor the amount of any "loans, advances, indebtedness, or bonds" that qualify for payment from TIF revenue from a TIF district. This certification of TIF debt is only required once. However, due to the unique nature of many TIF programs, some cities may need to file on an annual basis or make adjustments to the amount needed in the next year.

The county auditor is responsible for collecting and distributing the funds available from the increment in subsequent years until the entire certified amount is paid into the city's tax increment fund. However, if additional debt is incurred, that amount must be certified by the following December 1 in order for the county auditor to make the proper

distribution in the next fiscal year. Failure to certify the debt before December 1 will delay payments to the city by one year. IDOM and the State Auditor's Office have developed a TIF Debt Certification form that cities may use when certifying their debt to the county auditor. Due to the unique nature of each urban renewal area and TIF request, be sure to proactively communicate with your County Auditor about your TIF request.

The League and IDOM recorded training webinars on how to complete the report. Those webinars and other helpful information can be found at www.iowaleague.org and <https://dom.iowa.gov/tax-increment-financing>.

City Budget Forms

IDOM requires that the city budget and subsequent budget amendments be completed in the online budget system at <https://dom-localgov.iowa.gov>. The budget form, which requires two separate hearings to approve, must be filed with IDOM and the county auditor by April 30. Be sure to complete the AFR by December 1 so that your city will be able to complete the budget process and file the budget by April 30. Late budgets are penalized by being restricted to the prior years' property tax revenue.

American Rescue Plan Act

The American Rescue Plan Act (ARPA) was approved by Congress in early 2021 and included significant funding for local governments. As the plan was developed, cities were required to request ARPA funding through the state government and the funds were provided to Iowa cities on a per capita basis. Following that process, cities received their first installment of funding that represented half of the total amount in the fall of 2022, and the remaining funding was distributed starting in the summer of 2023.

The Final Rule from the U.S. Department of the Treasury on ARPA uses was released on January 6, 2022, and took effect on April 1, 2022. As part of the Final Rule, a standard allowance for revenue loss up to \$10 million was established. This allowed recipients to utilize the funding broadly for government services and streamlined the reporting requirements.

It is important to note that the rules allow cities until December 31, 2024 to allocate how the ARPA funds will be spent, and until December 31, 2026 to spend all ARPA funds the city received. Also, cities that receive ARPA funds will be required to continue to comply with reporting requirements as set by the U.S. Department of the Treasury through April 2027.

Infrastructure Investment and Jobs Act

The Infrastructure Investment and Jobs Act (IIJA), also known as the Bipartisan Infrastructure Law (BIL), was passed by Congress in November 2021. The law authorizes \$1.2 trillion for roads, bridges, water, broadband, and other improvements with \$550 billion slated for "new" investments/programs.

Local governments are to receive considerable funding through IIJA/BIL programs, but unlike ARPA, cities must formally apply to specific grant programs to potentially

receive funds for a project. Iowa stands to gain at least \$5 billion in funding over a 5-year period of 2022-2026. Investments from IIJA would provide funding for a number of needs including, but not limited to:

- Water infrastructure
- Highway aid to address highways in poor condition
- Bridge replacement and repairs
- Public transportation
- Airport infrastructure and upgrades
- Electric vehicle programs including funding for charging stations
- Broadband expansion
- Protection against cyberattacks

The Buy America, Build America Act (BABA) is part of the requirements of IIJA. As it relates to infrastructure projects and awarding of funds, the following BABA requirements must be met:

- All iron and steel used on a project must be made in the United States;
- All manufactured products must be produced in the United States and must be greater than 55% of the total cost of all components of the manufactured product; and
- All construction materials must be made in the United States.

Bid and Quote Thresholds for Cities

The bid and quote thresholds for qualifying public improvement projects as defined in Chapter 26 of the *Code of Iowa* can be seen in the following tables.

Current Thresholds		
<i>Horizontal Infrastructure – Roads, streets, bridges, culverts</i>		
	Cities Less Than 50,000	Cities Greater Than 50,000
Competitive Bid Required	\$65,000	\$93,000
Competitive Quote Required	N/A	N/A

Current Thresholds		
<i>Vertical Infrastructure – Buildings, parking facilities, utilities, trails</i>		
	Cities Less Than 50,000	Cities Greater Than 50,000
Competitive Bid Required	\$196,000	\$196,000
Competitive Quote Required	\$81,000	\$109,000

For a detailed explanation of construction bidding and quotation procedures please visit the Resources section at www.iowaleague.org.

Water Service Excise Tax

Legislation adopted in 2018 created a new Water Service Excise Tax (WET), which replaced the state sales and use tax on charges for water service. The WET became effective July 1, 2018 and has a rate of six percent. Cities must apply the WET to charges or fees related to the sale of water service, which can include usage charges and minimum monthly charges that may comprise a total water service charge. Local option sales tax is longer be applied to water service charges. A portion of the revenue collected will go to the state water quality infrastructure and water quality assistance funds.

Additional information can be found on the Iowa Department of Revenue's website, including examples of how the WET is applied to different water service charges, at <https://tax.iowa.gov/WET>.

W-2 and 1099 Forms

Cities are reminded that W-2 and 1099 forms are due to employees and vendors, respectively, by January 31 of each year. The deadline for filing W-2 forms (paper or electronic) with the Social Security Administration is also January 31. Similarly, 1099 forms (paper or electronic) must be filed with the IRS by January 31 if reporting nonemployee compensation payments in Box 7.

The Affordable Care Act requires employers to report the cost of coverage under an employer-sponsored group health plan on an employee's Form W-2 in Box 12 using Code DD. For cities filing fewer than 250 W-2 forms this requirement is optional.

GASB 45

Governmental Accounting Standards Board Statement 45 (GASB 45) requires many public entities to reflect the value of post-employment benefits (health, life, dental, etc.) that are provided to retired employees in your future audited financial statements. Your auditor has likely informed you when (and if) your city will meet the requirements for compliance with this accounting standard.

GASB 54

Governmental Accounting Standards Board Statement Number 54 (GASB 54) provides guidance for fund balance categories and classifications and governmental fund type definitions. In Iowa, the Annual Financial Report, sent to the State Auditor's office by December 1 of each year, has been changed due to GASB 54. This means all cities in Iowa are impacted.

GASB 54 changed the way we look at cash balances, specifically reporting what cash balances, by major governmental fund type, are or are not available for public purposes. Additional information can be found at www.iowaleague.org/members/Pages/GASB54FundBalanceClassifications.aspx.

GASB 68

Governmental Accounting Standards Board Statement Number 68 (GASB 68) requires state and local government to make significant changes to how they account and report

finances related to pension plans. This includes new requirements for reporting pension-related liabilities and obligations. The State Auditor's Office has created a variety of resources to help cities prepare for the requirements, which can be found at auditor.iowa.gov/gasb-68-pensions.

GASB 77

Governmental Accounting Standards Board Statement Number 77 (GASB 77) requires governments to disclose in the notes to their financial statements the amount of revenues they promise to forgo through agreements with individuals or entities which promise to take specific actions after the agreements have been entered into that contribute to economic development or otherwise benefit the governments or the citizens of those governments.

GASB 77 also requires governments to disclose the portion of revenues which the government would have otherwise received that other governments have promised to forgo through their tax abatement agreements. The Iowa Department of Management has developed resources to help cities comply with these requirements, which can be seen at dom.iowa.gov/gasb-77-resources.

Affordable Care Act

Cities are reminded to be in compliance with applicable provisions of the Affordable Care Act (ACA) or they could be subject to penalties for employers and individuals. With that in mind, cities need to know how the ACA affects them and their employees and prepare for any coming changes. The various aspects of the ACA could impact cities in many different ways and cities are encouraged to consult with their health care advisors to determine the best course of action.

Red Flag Rules

The Fair and Accurate Credit Transactions (FACT) Act of 2003 requires utilities and government entities to implement identity theft prevention programs. These provisions are known more commonly as the Red Flags Rule. Municipal utilities, local governments and any entity that can broadly be classified as a creditor should develop and implement a written identity theft prevention program. More information regarding this policy is available at www.ftc.gov/tips-advice/business-center/privacy-and-security/red-flags-rule.

Consumer Confidence Report

Cities are required to complete a Consumer Confidence Report, which is designed to inform consumers of their local water quality. A copy of the report must be mailed or otherwise directly delivered to each customer annually by July 1. A city with a population less than 10,000 with no violations during the past year may use a mailing waiver. If these cities choose to use the mailing waiver:

- For a city with a population less than 500, the mailing waiver must provide notice at least once per year to their customers by mail, door-to-door delivery or posting that the report is available upon request.

- For a city between 500 and 10,000 in population, the mailing waiver must inform customers that the report will not be mailed. The cities must publish the report in the newspaper and make the report available upon request.

Single Audit Act

Cities that expend a total of \$750,000 or more in federal assistance in a fiscal year must comply with the Single Audit Act, which requires a single or program-specific audit of city financial records.

Training Costs

The League and others offer several training events directed at city officials throughout the year. Be sure to check www.iowaleague.org throughout the year to get information about these events and the associated registration fees.

Budget Calendar

Legislation approved by the Iowa Legislature made significant changes to the city budget approval and filing process. Beginning with the FY 2025 budget, cities are required to complete a Proposed Tax Rate form and submit it to the Iowa Department of Management (IDOM) by March 15. A form is provided by the IDOM and cities are to provide the following information:

1. The sum of the current fiscal year's actual property taxes certified for a levy for all of the city's levies and the combined property tax rate per \$1,000 for such tax amount for the current fiscal year;
2. The combined effective property tax rate for the city calculated using the sum of the current fiscal year's actual property tax certified for levy of all of the city's levies above;
3. The combined amount of the property tax dollars to be certified for all of the city's levies for the budget year and the proposed combined property tax rate per \$1,000 for such levies;
4. If the property tax dollars specified under (3) exceed the current fiscal year's actual property tax dollars certified for levy specified in (1), a detailed statement of the major reasons for the increase, including the specific purposes or programs for which the district is proposing an increase;
5. An example comparing the amount of property taxes on a residential property with an actual value of \$100,000 in the current fiscal year and such amount on the residential property using the proposed property tax dollars for the budget year, including the percentage difference in such amounts;
6. An example comparing the amount of property taxes on a commercial property with an actual value of \$100,000 in the current fiscal year and such amount on the commercial property using the proposed property tax dollars for the budget year, including the percentage difference in such amounts;

7. The city's percentage of total property taxes certified for levy in the owner's or taxpayer's taxing district in the current fiscal year among all taxing authorities;
8. The date, time, and location of the city's public hearing on the information contained in the statements; and
9. Information on how to access the city's internet site, the city's statements under this section, and other budget documents for prior fiscal years.

Then, by March 20, county auditors must compile each taxing entity's statements and mail each property owner or taxpayer within the county an individual statement that breaks out the information from each political subdivision.

The new law then requires cities to hold a public hearing on the proposed property tax levies and amounts as detailed in the Proposed Tax Rate form. ***This hearing must be held at a meeting that is separate from any other council meeting – no other business may be included in this hearing and meeting.*** At the hearing, the council shall receive oral or written testimony from any resident or property owner of the political subdivision. After such comments, the council may decrease (but not increase) the proposed property tax amount to be included in the city's budget.

Cities must provide notice of this hearing no less than 10 and no more than 20 days prior to the meeting where the hearing will be held by publishing a notice in a newspaper that is published at least once weekly and has general circulation in the city. Cities with populations 200 and fewer may meet the publication requirement by posting the notice in three public places in the city. All cities must also post an electronic link to the notice on any and all existing city websites and social media sites.

Notice of the hearing shall also be posted and clearly identified on the city's internet site for public viewing beginning on the date of the newspaper publication (or posting) and shall be maintained on the city's internet site with all prior year notices and copies of the statements mailed. Additionally, if the city maintains a social media account on one or more social media applications, the public hearing notice or an electronic link to the public hearing notice shall be posted on each such account on the same day as the publication of the notice.

The new law also states that a municipality shall not certify or levy in any fiscal year a property tax unless and until the estimates have been made, filed and considered. The verified proof of publication of the notice shall be filed in the office of the county auditor and preserved by the auditor.

Following that part of the process, cities can proceed to the traditional annual budget approval steps that have long included a notice of the proposed city budget, public hearing and resolution to approve the city budget. Cities must file the full annual budget by April 30.

The following schedule is an example for cities to follow during the budgeting process. The example assumes the city has a Thursday newspaper publication with a Tuesday deadline and the council meets on the first and third Monday. Cities should adopt a calendar that meets their specific circumstances and council meeting schedule.

Typical Budget Timeline

**Dates noted by an asterisk are statutory deadlines or requirements.*

Budget Timeline	Date
City elected officials and staff members meet to hold preliminary budget discussions and schedule formal work sessions and budget adoption dates	November and December
City department heads give budget and proposals to city finance officer	Early January
Budget work session(s) with staff members and city council	January 22 (some cities may hold additional work sessions and would add those into their schedule)
City finalizes budget plan to complete information required in Proposed Tax Rate form; council schedules Proposed Tax Rate public hearing	March 4
City submits Proposed Tax Rate form to Iowa Department of Management	March 15* (This is the deadline set in state code; to help expedite the process at all levels of government, it is better to target early March to complete this legally required step)
Notice of hearing on Proposed Tax Rate published	March 21
Public hearing on Proposed Tax Rate (state code requires this hearing to be held separately of any other city council meeting and no other business may be discussed)	April 1
Council receives and adopts final proposed budget and schedules public hearing (this can be done in the same evening as the Proposed Tax Rate hearing, but it needs to be set up as a separate, regular council meeting)	April 1
Notice of hearing on adoption of final budget published	April 4
Budget hearing and adoption of final budget by resolution	April 15
Certified budget to county auditor and filed with IDOM	April 30*
Persons affected by the budget have 10 days after the date of certification to file a written protest	May 10*
IDOM certifies taxes back to county auditor	June 15*
Budget takes effect	July 1*
NOTICE REQUIREMENT: Notice of the hearing on the Proposed Tax Rate and of the proposed annual budget must be given not more than 20* days nor less than 10* days before the date of the hearing. DETAILED BUDGET: The detailed budget must be available for public inspection at least 10* days before the final budget hearing and 20* days before final date for certification, and is to be available at the clerk's and mayor's offices and the public library, or posted at three places designated by ordinance if there is no library.	



One-Stop Web References

The League's website has numerous reports and resources on budget matters.

Resources	Website
Iowa League of Cities	www.iowaleague.org • Finance Section in Resources area • Publications on Iowa's Property Tax System, City Property Tax Levies, Property Tax Assessments, Franchise Fees, Tax Increment Finance and more
Iowa Department of Management	dom.iowa.gov/cities
Iowa Department of Revenue Fuel Tax Refund Forms	tax.iowa.gov/other-iowa-fuel-tax-information
Iowa Public Employees' Retirement System	www.ipers.org
Iowa Workforce Development	workforce.iowa.gov
Internal Revenue Service	www.irs.gov
Local Option Sales and Service Tax Information	tax.iowa.gov/local-option-tax-information-local-government
Minimum Wage	The Iowa Division of Labor www.iowadivisionoflabor.gov The U.S Department of Labor www.dol.gov
Municipal Fire & Police Retirement System of Iowa	www.mfprsi.org
Publication Rates	www.inanews.com
Social Security Administration	www.ssa.gov
State Library of Iowa Enrich Iowa Funds	www.statelibraryofiowa.gov
U.S. Department of Labor	Consumer Price Index www.bls.gov/cpi Employment Cost Index www.bls.gov/eci/home.htm



500 SW 7th Street, Suite 101 | Des Moines, IA 50309

Phone (515) 244-7282 | mbrsvcs@iowaleague.org | www.iowaleague.org

Hello Mick & team Dyersville!

We have an update to share with you about the impact the Innovation Lab in Dyersville. Check out the one-page report attached.

It's exciting to see that the Innovation Lab has helped create 2 jobs in Dyersville and has provided resources and support to more than 15 companies in the form of business coaching, creative innovation spaces & innovation services. Plus, we've even provided seed funding support to one company through the Dubuque County Business Competition.

Your support for the Innovation Lab helps make it possible for these spaces, services, and business supports to be available in Dyersville.

We appreciate your support and request your continued funding support for \$5,000 in the upcoming budget.

I'd be happy to come to a meeting to present in more detail and provide answers to any questions you may have.

All the best, Eric

Eric Dregne

Innovation Lab Director

[Schedule a quick chat >](#)

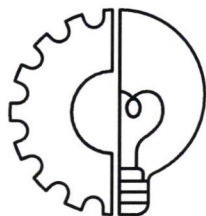


THE INNOVATION LAB

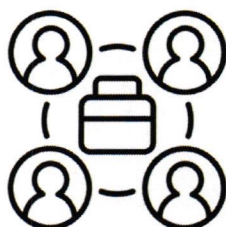
A 501(c)3 Organization

innovationlab.us

The Innovation Lab in Dyersville opened its doors in 2021. Using a hub and spoke model, we created a community hub offering vibrant coworking space, robust support for entrepreneurs and small businesses, and innovation services for existing businesses. In the past year, we have been able to make an impact in the following ways:



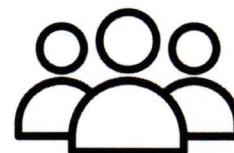
**3 Innovation
Works Sessions**



7 coworkers



**27 meetings
hosted**



**150+ program
participants**

DUBUQUE COUNTY BUSINESS LAB

The Dubuque County Business Lab launched in 2023 and provides ongoing support to local startups and existing businesses. The Business Lab provides the following services, at no cost, to entrepreneurs in Dyersville: 1:1 startup, business management, succession and website development coaching, website evaluations, online career certificates, peer-learning opportunities, and access to curated workshops and podcasts.

COWORKING SPACE

The Innovation Lab's coworking space has been home to coworkers including freelancers and remote workers from Nutrien, and an engineering firm in Des Moines that has created two new jobs in Dyersville. In addition to local coworkers, the Innovation Lab has served day-pass coworkers from throughout NE Iowa who drop in to work when they are in the area.

ENTREPRENEURSHIP HUB

The Innovation Lab is a growing Hub for services and resources that support businesses in Dyersville. We continue to create new partnerships. One example of this is a new partnership with Innoventure Iowa, a venture capital fund, which we connected to Forged Authority, right here in Dyersville. The Innovation Lab also recently awarded Forged Authority \$2,750 in seed funding at the Dubuque County Business Competition.

Meanwhile, companies like Nutrien and KPFF use The Innovation Lab for remote workers who live in Dyersville, and organizations like the Chamber and Dyersville Economic Development use the space and Innovation Services.

FY24 Budget information		FY23	FY23	FY24	FY24	FY24	FY24	FY25	Notes
		Approved	Actual	Proposal	Approved	Trust info	Reestimate	Proposal	
ESTIMATED REVENUES:									
Dubuque County Library Agency	\$ 6,000.00	\$ 9,154.61	\$ 7,000.00	\$ 7,000.00			\$ 9,000.00	\$ 9,000.00	projecting
Fees from copier, R/P, etc.	\$ 5,000.00	\$ 3,122.83	\$ 4,000.00	\$ 4,000.00			\$ 4,000.00	\$ 4,000.00	estimate t
Open Access	\$ 10,000.00	\$ 8,179.51	\$ 10,000.00	\$ 10,000.00			\$ 8,352.62	\$ 8,500.00	projected
Access Plus / ILL	\$ 300.00	\$ 548.33	\$ 300.00	\$ 300.00			\$ 1,118.38	\$ 1,000.00	projecting
Direct State Aid	\$ 2,000.00	\$ 2,064.23	\$ 2,100.00	\$ 2,100.00			\$ 2,060.03	\$ 2,100.00	projecting
TOTAL:	\$ 23,300.00	\$ 23,069.51	\$ 23,400.00	\$ 23,400.00			\$ 24,531.03	\$ 24,600.00	
ESTIMATED EXPENDITURES:									
PERSONAL SERVICES									
Wages	\$ 301,260.00	\$ 306,733.02	\$ 310,900.00	\$ 307,730.00			\$ 307,730.00	\$ 316,281.00	Based on
FICA	\$ 18,725.00	\$ 18,551.80	\$ 19,280.00	\$ 18,930.00			\$ 18,930.00	\$ 19,424.00	
Medicare	\$ 4,380.00	\$ 4,338.86	\$ 4,510.00	\$ 4,427.00			\$ 4,427.00	\$ 4,543.00	
IPERS	\$ 28,510.00	\$ 27,971.61	\$ 29,350.00	\$ 28,823.00			\$ 28,823.00	\$ 29,574.00	
SUI	\$ 215.00	\$ 385.93	\$ 220.00	\$ 213.00			\$ 213.00	\$ 228.00	
Group Insurance	\$ 32,300.00	\$ 29,873.39	\$ 32,300.00	\$ 32,300.00			\$ 35,800.00	\$ 48,145.00	info from c
Meetings and training	\$ 2,500.00	\$ 1,931.36	\$ 2,500.00	\$ 2,500.00			\$ 2,500.00	\$ 2,500.00	no change
Dues and memberships	\$ 750.00	\$ 871.00	\$ 750.00	\$ 750.00			\$ 750.00	\$ 750.00	no change
TOTAL:	\$ 388,640.00	\$ 390,656.97	\$ 399,810.00	\$ 395,673.00			\$ 399,173.00	\$ 421,445.00	
CONTRACTUAL SERVICES:									
Utilities (telephone)	\$ -	\$ -	\$ -	\$ -			\$ -		
Electricity	\$ 14,000.00	\$ 10,883.00	\$ 15,500.00	\$ 14,000.00			\$ 13,000.00	\$ 14,000.00	projecting
Gas / Heat	\$ 2,500.00	\$ 4,921.23	\$ 5,000.00	\$ 6,500.00			\$ 5,000.00	\$ 6,500.00	projecting
Insurance (bldg)	\$ 8,800.00	\$ 9,199.77	\$ 8,800.00	\$ 8,800.00			\$ 9,500.00	\$ 10,000.00	Need to a
Legal Fees	\$ -	\$ -	\$ -	\$ -			\$ -		
Custodial services	\$ 8,000.00	\$ 5,539.00	\$ 8,000.00	\$ 8,000.00			\$ 9,600.00	\$ 10,400.00	contract is
Window cleaning	\$ 300.00	\$ 526.00	\$ 500.00	\$ 500.00			\$ 550.00	\$ 600.00	projection
Service / Maintenance Contracts	\$ 7,500.00	\$ 6,371.98	\$ 7,500.00	\$ 7,500.00			\$ 7,500.00	\$ 7,500.00	no change
TOTAL:	\$ 41,100.00	\$ 37,440.98	\$ 45,300.00	\$ 45,300.00			\$ 45,150.00	\$ 49,000.00	
SUPPLIES:									
General library supplies	\$ 8,500.00	\$ 9,216.09	\$ 8,500.00	\$ 8,500.00			\$ 8,500.00	\$ 10,000.00	request ba
Program fees & supplies	\$ 2,500.00	\$ 2,037.83	\$ 2,500.00	\$ 500.00	\$2000 / presenters	\$ 600.00	\$ 600.00	\$ 2,500.00	no change
Marketing & advertising	\$ 1,500.00	\$ 724.29	\$ 1,500.00	\$ 500.00	\$1000 / projects	\$ 400.00	\$ 400.00	\$ 1,000.00	revised ba
Maintenance and Repairs	\$ 9,000.00	\$ 8,684.12	\$ 9,000.00	\$ 8,000.00	\$1000 from trust	\$ 5,000.00	\$ 5,000.00	\$ 9,000.00	no change
TOTAL	\$ 21,500.00	\$ 20,662.33	\$ 21,500.00	\$ 17,500.00			\$ 14,500.00	\$ 22,500.00	
BOOKS AND MATERIALS									
Adult fiction	\$ 8,000.00	\$ 9,296.09	\$ 8,000.00	\$ 7,000.00	\$1000 memorials	\$ 7,000.00	\$ 7,000.00	\$ 8,000.00	
Adult nonfiction	\$ 5,000.00	\$ 5,350.15	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
YA fiction	\$ 2,000.00	\$ 1,903.75	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
YA nonfiction	\$ 1,000.00	\$ 861.24	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Juvenile fiction	\$ 8,500.00	\$ 8,711.75	\$ 8,500.00	\$ 8,500.00		\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	
Juvenile nonfiction	\$ 4,000.00	\$ 3,958.26	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
Large Print	\$ 3,500.00	\$ 3,758.94	\$ 3,500.00	\$ 2,500.00	\$1000 memorials	\$ 2,500.00	\$ 2,500.00	\$ 3,500.00	
Electronic media (ebooks, etc.)	\$ 6,760.00	\$ 7,650.99	\$ 8,000.00	\$ 7,027.00	\$1000 donations/L	\$ 7,027.00	\$ 7,027.00	\$ 8,000.00	
Reference & electronic database	\$ 3,000.00	\$ 516.94	\$ 3,000.00	\$ 500.00	\$2500 LML	\$ 500.00	\$ 500.00	\$ 3,000.00	
Periodicals and newspapers	\$ 4,000.00	\$ 4,129.06	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
Audiobooks (CD, playaway)	\$ 4,000.00	\$ 3,977.08	\$ 4,000.00	\$ 3,000.00	reduced / increase	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	
Software & Gaming	\$ 2,000.00	\$ 2,417.90	\$ 2,000.00	\$ 1,500.00	\$500 / donations	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00	
DVDs	\$ 6,000.00	\$ 5,193.57	\$ 6,000.00	\$ 5,000.00	reduced / increase	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	
SS / Creation Station / LoT	\$ 1,000.00	\$ 1,209.88	\$ 1,000.00	\$ 500.00	\$500 donations / L	\$ 500.00	\$ 500.00	\$ 1,000.00	
TOTAL:	\$ 58,760.00	\$ 58,935.60	\$ 60,000.00	\$ 51,527.00			\$ 51,527.00	\$ 60,000.00	no change
TOTAL EXPENDITURES:	\$ 510,000.00	\$ 507,695.88	\$ 526,610.00	\$ 510,000.00			\$ 510,350.00	\$ 552,945.00	8%
TOTAL REVENUES:	\$ 23,300.00	\$ 23,069.51	\$ 23,400.00	\$ 23,400.00			\$ 24,531.03	\$ 24,600.00	5%
ACTUAL ASKING	\$ 486,700.00	\$ 484,626.37	\$ 503,210.00	\$ 486,600.00			\$ 485,818.97	\$ 528,345.00	

For FY23 Actual, funds were transferred from the general health insurance line item. It is my understanding that some of this should have been assigned to other city departments so I am leaving this as we allocated as of end of FY

Health insurance - 6 months is \$14700. Projected per month starting January 2023:

Medical City Contribution	Dental City Contribution						
\$604.83	\$29.66	Dawn per month	\$634.49				
\$2,180.56	\$100.44	Shirley per month	\$ 2,281.00				
\$567.00	\$29.66	paul per month	\$ 596.66	\$ 3,512.15	6 month estimate	\$ 18,212.15	
					FY25 estimate	\$42,145.80	

2024-2025

Item 8.

Dyersville Fire Department Budget

	City	Rural	Total	24 Increase
60100 Salaries				24 DECREASE
Chief	\$ 3,150.00	\$ -	\$ 3,150.00	50
Asst. Chief	\$ 1,575.00	\$ -	\$ 1,575.00	25
Asst. Chief	\$ 1,575.00	\$ -	\$ 1,575.00	25
Captains (4) \$900 each	\$ 3,600.00	\$ -	\$ 3,600.00	100
Total	\$ 9,900.00	\$ 700.00	\$ 9,900.00	200
61100 FICA	\$ 700.00	\$ -	\$ 700.00	0
61200 Medicare	\$ 200.00	\$ -	\$ 200.00	0
61700 S.U.I. Insurance	\$ 100.00	\$ -	\$ 100.00	0
62100 Dues/Subscriptions				
IA Firefighters Association	\$ 700.00	\$ -	\$ 700.00	
Dubuque Co. FF Assoc.	\$ 150.00	\$ 100.00	\$ 250.00	
Delaware Co. FF Assoc.	\$ 25.00	\$ -	\$ 25.00	
IA Fire Chiefs Assoc.	\$ 150.00	\$ -	\$ 150.00	
Nat. Vol. Fire Council	\$ 50.00	\$ -	\$ 50.00	
Dub. County E.M. S. Council	\$ 50.00	\$ -	\$ 50.00	
C.I.T.A.	\$ 25.00	\$ -	\$ 25.00	
Radio/Pager Maintance	\$ 1,500.00	\$ 700.00	\$ 2,200.00	
Total	\$ 2,650.00	\$ 800.00	\$ 3,450.00	
62300 Meetings /Training				
State Fire School	\$ 600.00	\$ 600.00	\$ 1,200.00	
Convention	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	
F.D.I.C.	\$ 1,250.00	\$ 1,250.00	\$ 2,500.00	
Fire Chiefs Conference	\$ 800.00	\$ 800.00	\$ 1,600.00	
IFA Midyear	\$ 1,250.00	\$ 1,250.00	\$ 2,500.00	300
C.I.T.A.	\$ 250.00	\$ 250.00	\$ 500.00	
Fire/Rescue Conf.	\$ -	\$ -	\$ -	
Misc. Training	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	
Total	\$ 6,650.00	\$ 6,650.00	\$ 13,300.00	300
63108 Building/Grounds Maintenance				
Grounds/Repairs	\$ 2,000.00	\$ -	\$ 2,000.00	
Snow Removal	\$ 3,000.00	\$ -	\$ 3,000.00	
Building/Office Repairs	\$ 8,300.00	\$ -	\$ 8,300.00	
Total	\$ 13,300.00	\$ -	\$ 13,300.00	
67502 BUILDING IMPROVEMENTS				
Apparatus Bay Heaters x3	\$ 18,000.00	\$ -		1500
Total	\$ 18,000.00			1500

2024-2025

Item 8.

Dyersville Fire Department Budget

				page 2
	City	Rural	Total	increase
63180 Gas/Fuel/Diesel	\$ 2,700.00	\$ 2,000.00	\$ 4,700.00	0
63320 Vehicle Maint.	\$ 5,000.00	\$ 2,000.00	\$ 7,000.00	0
63710 Electricity	\$ 6,000.00	\$ -	\$ 6,000.00	0
63711 Gas Heat	\$ 4,000.00	\$ -	\$ 4,000.00	0
63730 Telephone	\$ 1,600.00	\$ -	\$ 1,600.00	
City Internet/Smart 911	\$ 600.00	\$ -	\$ 600.00	
Fire Alarm Monitoring	\$ 600.00	\$ -	\$ 600.00	350
Office/Mobile Computers	\$ 1,000.00	\$ -	\$ 1,000.00	
Total	\$ 3,800.00	\$ -	\$ 3,800.00	350
64080 Insurance	\$ 13,650.00	\$ 13,650.00	\$ 27,300.00	0
65407 Dept. Supplies				
General	\$ 5,000.00	\$ 1,500.00	\$ 6,500.00	
Air Comp. Maint.& Air Test	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	
Medical Update	\$ 350.00	\$ 350.00	\$ 700.00	
Fire Prevention	\$ 225.00	\$ 225.00	\$ 450.00	
Batteries	\$ 600.00	\$ 600.00	\$ 1,200.00	
Total	\$ 7,675.00	\$ 4,175.00	\$ 11,850.00	
67270 New Equipment				
Computer Update	\$ 550.00	\$ 550.00	\$ 1,100.00	
Turnout Gear	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	
Hose	\$ 500.00	\$ 500.00	\$ 1,000.00	
Nozzles/Misc	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	
Total	\$ 6,850.00	\$ 6,850.00	\$ 13,700.00	
TOTAL	\$ 101,175.00	\$ 36,825.00	\$ 138,000.00	650
Capital Improvement				
Total				



Dyersville Area Historical Society

340 1st Avenue E | Dyersville, Iowa 52040 | 563-875-2504

Item 8.



January 25, 2023

Mayor Jacque and the City Council
340 1st Ave E
Dyersville, IA 52040

Dear Mayor Jacque and the City Council:

Enclosed please find our projected budget for 2023.

We request that the City of Dyersville include funding for the Dyersville Area Historical Society in the budget for 2024-2025. We are requesting \$4,000.00 this year. The reason we are requesting an increase is due to the increase in our insurance, and maintenance and repair costs have risen. We are working on updating lighting at the Dyer house to make it more energy efficient. We are pursuing other areas of support and fundraising to offset some of these extra expenses.

The goal of the Historical Society has always been, and continues to be, the preservation of the history of Dyersville and its families. The office continues to assist people from all over the world with their genealogical research. The Dyer-Botsford Historical & Doll Museum continues to draw tourists from all over the United States and teaches them the history of Dyersville. I would like to invite all of you to take the time to tour the Dyer-Botsford Historical & Doll Museum to see what has been done and updated. I would love to show you what a valuable asset we have at the museum as well as the office. Let me know when you would like a tour.

The Dyersville Area Historical Society is grateful to the City of Dyersville for all of your support in the past and look forward to your continued support.

Sincerely

Christina J Deutmeyer
Office Manager

2024 Projected Budget – Dyer-Botsford Historical & Doll Museum

Income:	Admissions & Tea Profit	3,500.00
	Dubuque County Grant**	4,000.00
	Gift Shop & Doll Sales*	1,000.00
	Dyersville City Grant	4,000.00
	Donations	<u>3,000.00</u>
		\$15,500.00

Expenses:	Salary	3,000.00
	Advertising	600.00
	Insurance	4,700.00
	Elevator Inspection	1,000.00
	Utilities	4,600.00
	Repairs & Maintenance	<u>500.00</u>
		\$14,400.00

*Dolls sales have dropped off as people are not collecting them. We are pursuing other items we can sell.

** We also received a grant to help defray cost of utilities from Dubuque County.

2024 Projected Budget – Dyersville Area Historical Society Office

Income:	Memberships	6,000.00
	Copier Income &	2,000.00
	Donations for Research	
	Sale of excess items	1,000.00
	MidwestOne donation	1,000.00
	Donations	<u>4,600.00</u>
		\$14,600.00

Expenses:	Salary	8,600.00
	SS taxes	1,800.00
	Phone & Internet	1,300.00
	Postage	200.00
	Copier & supplies	900.00
	Insurance	300.00
	Newsletter Expenses	<u>800.00</u>
		\$13,900.00