

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024  
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
The City of : CENTER POINT County Name: LINN COUNTY

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

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

		With Gas & Electric			Without Gas & Electric		
Regular	2a	104,663,799	2b		103,830,524	<b>City Number: 57-540</b> <b>Last Official Census: 2,579</b>	
DEBT SERVICE	3a	112,694,023	3b		111,860,748		
Ag Land	4a	960,424					

**TAXES LEVIED**

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate	
Regular General levy	8.10000			5	847,777	841,027	43	8.10000
<b>Non-Voted Other Permissible Levies</b>								
Contract for use of Bridge	0.67500			6		0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46	0.00000
Opr & Maint of City owned Civic Center	0.13500			9	14,130	14,017	47	0.13500
Planning a Sanitary Disposal Project	0.06750			10		0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14	48,000	47,618	52	0.45861
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465	0.00000
<b>Voted Other Permissible Levies</b>								
Instrumental/Vocal Music Groups	0.13500			15		0	53	0.00000
Memorial Building	0.81000			16		0	54	0.00000
Symphony Orchestra	0.13500			17		0	55	0.00000
Cultural & Scientific Facilities	0.27000			18		0	56	0.00000
County Bridge	As Voted			19		0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58	0.00000
Aid to a Transit Company	0.03375			21		0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60	0.00000
City Emergency Medical District	1.00000			463		0	466	0.00000
Support Public Library	0.27000			23		0	61	0.00000
Unified Law Enforcement	1.50000			24		0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	909,907	902,662		
Ag Land	3.00375			26	2,885	2,885	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	912,792	905,547		
<b>Special Revenue Levies</b>								
Emergency (if general fund at levy limit)	0.27000			28	28,259	28,034	64	0.27000
Police & Fire Retirement	Amt Nec			29		0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	201,510	199,906		1.92531
Other Employee Benefits	Amt Nec			31		0		0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>				32	201,510	199,906	65	1.92531
<b>Sub Total Special Revenue Levies (28+32)</b>				33	229,769	227,940		
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>					
SSMID 1		0	0	34		0	66	0.00000
SSMID 2		0	0	35		0	67	0.00000
SSMID 3		0	0	36		0	68	0.00000
SSMID 4		0	0	37		0	69	0.00000
SSMID 5		0	0	555		0	565	0.00000
SSMID 6		0	0	556		0	566	0.00000
SSMID 7		0	0	1177		0	1179	0.00000
SSMID 8		0	0	1185		0	1187	0.00000
<b>Total Special Revenue Levies</b>				39	229,769	227,940		
<b>Debt Service Levy 76.10(6)</b>	Amt Nec			40	328,170	325,743	70	2.91204
<b>Capital Projects (Capital Improv. Reserve)</b>	0.67500			41		0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	1,470,731	1,459,230	72	13.80096

( Signature )	( Date )	( County Auditor )	( Date )

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

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

**Meeting Date:** 2/14/2023 **Meeting Time:** 06:00 PM **Meeting Location:** City Hall Council Chambers, 200 Franklin Street, Center Point, IA 52213

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

City Website (if available)  
[www.centerpointia.com](http://www.centerpointia.com)

City Telephone Number  
 (319) 849-1508 ext: 123

	<b>Current Year Certified Property Tax 2022 - 2023</b>	<b>Budget Year Effective Property Tax 2023 - 2024</b>	<b>Budget Year Proposed Maximum Property Tax 2023 - 2024</b>	<b>Annual % CHG</b>
Regular Taxable Valuation	103,671,742	104,663,799	104,663,799	
Tax Levies:				
Regular General	839,741	839,741	874,699	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center	13,996	13,996	14,578	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	13,500	13,500	65,000	
Support of Local Emer. Mgmt. Commission			0	
Emergency	27,991	27,991	29,157	
Police & Fire Retirement			0	
FICA & IPERS	67,700	67,700	71,000	
Other Employee Benefits	112,200	112,200	120,500	
<b>Total Tax Levy</b>	<b>1,075,128</b>	<b>1,075,128</b>	<b>1,174,934</b>	<b>9.28</b>
<b>Tax Rate</b>	<b>10.37050</b>	<b>10.27221</b>	<b>11.22580</b>	

**Explanation of significant increases in the budget:**

Property tax valuations increased 4.5%, which increased the regular general levy tax amount. Revenue increase is also due to a rise in expenditures for capital projects, liability and property insurance, utilities, city facilities maintenance (e.g., parks, roads), benefits costs, etc.

**If applicable, the above notice also available online at:**

[www.centerpointia.com](http://www.centerpointia.com), <https://www.facebook.com/City-of-Center-Point-102328779846765>,

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

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

**FUND BALANCE**

City Name: CENTER POINT

Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2022</b>										
Beginning Fund Balance July 1	1	2,353,305	945,726	18,747	188,582	3,045,794	63,313	6,615,467	3,171,088	9,786,555
Actual Revenues Except Beg Balance	2	1,761,622	1,067,045	238,994	2,281,480	1,844,064	732	7,193,937	7,258,519	14,452,456
Actual Expenditures Except End Balance	3	1,086,442	632,478	199,517	2,251,729	3,692,410	0	7,862,576	8,160,233	16,022,809
Ending Fund Balance June 30	4	3,028,485	1,380,293	58,224	218,333	1,197,448	64,045	5,946,828	2,269,374	8,216,202
<b>Re-Estimated FY 2023</b>										
Beginning Fund Balance	5	3,028,485	1,380,293	58,224	218,333	1,197,448	64,045	5,946,828	2,269,374	8,216,202
Re-Est Revenues	6	1,921,628	999,771	230,340	659,670	85,000	200	3,896,609	7,781,634	11,678,243
Re-Est Expenditures	7	2,179,480	724,706	185,340	672,170	790,000	0	4,551,696	8,885,368	13,437,064
Ending Fund Balance	8	2,770,633	1,655,358	103,224	205,833	492,448	64,245	5,291,741	1,165,640	6,457,381
<b>Budget FY 2024</b>										
Beginning Fund Balance	9	2,770,633	1,655,358	103,224	205,833	492,448	64,245	5,291,741	1,165,640	6,457,381
Revenues	10	1,407,492	949,779	230,340	498,070	490,000	250	3,575,931	4,108,855	7,684,786
Expenditures	11	1,546,720	1,148,590	94,800	498,070	843,000	0	4,131,180	4,269,583	8,400,763
Ending Fund Balance	12	2,631,405	1,456,547	238,764	205,833	139,448	64,495	4,736,492	1,004,912	5,741,404

**LOCAL EMC SUPPORT**

City Name: CENTER POINT

Fiscal Year July 1, 2023 - June 30, 2024

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

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

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: CENTER POINT

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	46,000							46,000	42,392
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	301,950	150						302,100	1,345,503
Ambulance	6								0	0
Building Inspections	7	0	0						0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	3,500							3,500	1,115
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	351,450	150				0		351,600	1,389,010
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	135,300	267,125						402,425	642,565
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	40,000							40,000	36,503
Traffic Control and Safety	15	5,000							5,000	3,985
Snow Removal	16	0	20,000						20,000	12,761
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21	0	0						0	0
TOTAL (lines 12 - 21)	22	180,300	287,125				0		467,425	695,814
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27	5,000							5,000	65
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	5,000	0				0		5,000	65
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	218,900	59,900						278,800	243,391
Museum, Band and Theater	32								0	0
Parks	33	449,580	56,600						506,180	251,751
Recreation	34	7,500							7,500	30,160
Cemetery	35	15,300	0						15,300	13,147
Community Center, Zoo, & Marina	36	15,000							15,000	11,061
Other Culture and Recreation	37								0	0
TOTAL (lines 31 - 37)	38	706,280	116,500				0		822,780	549,510

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**

City Name: CENTER POINT

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39								0	0
Economic Development	40	15,000	0						15,000	0
Housing and Urban Renewal	41			30,000					30,000	38,159
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	0
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45	15,000	0	30,000			0		45,000	38,159
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	14,100	1,250						15,350	15,055
Clerk, Treasurer, & Finance Adm.	47	138,650	62,900						201,550	153,282
Elections	48	0							0	1,847
Legal Services & City Attorney	49	55,000							55,000	18,104
City Hall & General Buildings	50	200,700	2,500						203,200	81,790
Tort Liability	51	95,000							95,000	98,061
Other General Government	52	0	25,000						25,000	14,620
TOTAL (lines 46 - 52)	53	503,450	91,650	0			0		595,100	382,759
<b>DEBT SERVICE</b>										
Gov Capital Projects	55				672,170				672,170	2,251,729
TIF Capital Projects	56					790,000			790,000	0
TOTAL CAPITAL PROJECTS	57	0	0	0		790,000	0		790,000	0
<b>TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)</b>	58	1,761,480	495,425	30,000	672,170	790,000	0		3,749,075	5,307,046
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59							685,725	685,725	242,580
Sewer Utility	60							6,276,719	6,276,719	287,307
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							173,250	173,250	165,387
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							1,050,000	1,050,000	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70								0	261,605
Enterprise CAPITAL PROJECTS	71								0	6,928,474
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							8,185,694	8,185,694	7,885,353
<b>TOTAL ALL EXPENDITURES (lines 58+73)</b>	74	1,761,480	495,425	30,000	672,170	790,000	0	8,185,694	11,934,769	13,192,399
Regular Transfers Out	75	418,000	229,281		0	0	0	699,674	1,346,955	2,669,052
Internal TIF Loan Transfers Out	76			155,340					155,340	161,358
Total ALL Transfers Out	77	418,000	229,281	155,340	0	0	0	699,674	1,502,295	2,830,410
<b>Total Expenditures and Other Fin Uses (lines 74+77)</b>	78	2,179,480	724,706	185,340	672,170	790,000	0	8,885,368	13,437,064	16,022,809
<b>Ending Fund Balance June 30</b>	79	2,770,633	1,655,358	103,224	205,833	492,448	64,245	1,165,640	6,457,381	8,216,202

**RE-ESTIMATED REVENUES DETAIL**

City Name: CENTER POINT

Fiscal Year July 1, 2022 - June 30, 2023

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
Taxes Levied on Property	1	856,847	197,908		418,292				1,473,047	1,448,431
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	856,847	197,908		418,292	0			1,473,047	1,448,431
Delinquent Property Taxes	4								0	0
TIF Revenues	5			230,340					230,340	238,994
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	6,890	2,323		3,678				12,891	12,872
Utility franchise tax (Iowa Code Chapter 364.2)	7	90,000							90,000	120,968
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12		465,000						465,000	500,870
Subtotal - Other City Taxes (lines 6 thru 12)	13	96,890	467,323		3,678	0			567,891	634,710
Licenses & Permits	14	6,450							6,450	8,515
Use of Money & Property	15	13,100	0	0		0	0	0	13,100	32,765
Intergovernmental:										
Federal Grants & Reimbursements	16	173,500				30,000		192,000	395,500	191,016
Road Use Taxes	17		323,670						323,670	352,565
Other State Grants & Reimbursements	18	6,000	2,500		5,960	0			14,460	28,463
Local Grants & Reimbursements	19	131,000							131,000	176,956
Subtotal - Intergovernmental (lines 16 thru 19)	20	310,500	326,170	0	5,960	30,000		192,000	864,630	749,000
Charges for Fees & Service:										
Water Utility	21	0						679,740	679,740	424,560
Sewer Utility	22							1,064,000	1,064,000	1,021,165
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							176,700	176,700	179,908
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							66,000	66,000	59,343
Other Fees & Charges for Service	33	85,050					0		85,050	55,018
Subtotal - Charges for Service (lines 21 thru 33)	34	85,050	0		0	0	0	1,986,440	2,071,490	1,739,994
Special Assessments	35	0							0	58,606
Miscellaneous	36	38,800	0			0	200	10,000	49,000	252,397
Other Financing Sources:										
Regular Operating Transfers In	37	513,991	8,370		76,400	55,000	0	693,194	1,346,955	2,669,052
Internal TIF Loan Transfers In	38			0	155,340				155,340	161,358
Subtotal ALL Operating Transfers In	39	513,991	8,370	0	231,740	55,000	0	693,194	1,502,295	2,830,410
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				0	0		4,900,000	4,900,000	6,458,634
Proceeds of Capital Asset Sales	41	0							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	513,991	8,370	0	231,740	55,000	0	5,593,194	6,402,295	9,289,044
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	<b>43</b>	<b>1,921,628</b>	<b>999,771</b>	<b>230,340</b>	<b>659,670</b>	<b>85,000</b>	<b>200</b>	<b>7,781,634</b>	<b>11,678,243</b>	<b>14,452,456</b>
Beginning Fund Balance July 1	44	3,028,485	1,380,293	58,224	218,333	1,197,448	64,045	2,269,374	8,216,202	9,786,555

**EXPENDITURES SCHEDULE PAGE 1**

City Name: CENTER POINT

Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIE SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	45,800						45,800	46,000	42,392
Jail	2							0	0	0
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5	82,100	200					82,300	302,100	1,345,503
Ambulance	6							0	0	0
Building Inspections	7	2,500						2,500	0	0
Miscellaneous Protective Services	8							0	0	0
Animal Control	9	3,500						3,500	3,500	1,115
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11	133,900	200			0		134,100	351,600	1,389,010
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	38,300	287,450					325,750	402,425	642,565
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14	40,000						40,000	40,000	36,503
Traffic Control and Safety	15	5,000						5,000	5,000	3,985
Snow Removal	16		20,000					20,000	20,000	12,761
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20							0	0	0
Other Public Works	21							0	0	0
TOTAL (lines 12 - 21)	22	83,300	307,450			0		390,750	467,425	695,814
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23							0	0	0
City Hospital	24							0	0	0
Payments to Private Hospitals	25							0	0	0
Health Regulation and Inspection	26							0	0	0
Water, Air, and Mosquito Control	27	2,500						2,500	5,000	65
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30	2,500	0			0		2,500	5,000	65
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	218,500	63,300					281,800	278,800	243,391
Museum, Band and Theater	32							0	0	0
Parks	33	472,900	63,100					536,000	506,180	251,751
Recreation	34	7,700						7,700	7,500	30,160
Cemetery	35	17,300	0					17,300	15,300	13,447
Community Center, Zoo, & Marina	36	15,500						15,500	15,000	11,061
Other Culture and Recreation	37							0	0	0
TOTAL (lines 31 - 37)	38	731,900	126,400			0		858,300	822,780	549,510



**EXPENDITURES SCHEDULE PAGE 2**

City Name: CENTER POINT

Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39							0	0	0
Economic Development	40	15,000	0					15,000	15,000	0
Housing and Urban Renewal	41			0				0	30,000	38,159
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43							0	0	0
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	15,000	0	0		0		15,000	45,000	38,159
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	13,600	1,400					15,000	15,350	15,055
Clerk, Treasurer, & Finance Adm.	47	152,020	66,200					218,220	201,550	153,282
Elections	48	3,000						3,000	0	1,847
Legal Services & City Attorney	49	45,500						45,500	55,000	18,104
City Hall & General Buildings	50	176,000	0					176,000	203,200	81,790
Tort Liability	51	115,000						115,000	95,000	98,061
Other General Government	52	0	35,000					35,000	25,000	14,620
TOTAL (lines 46 - 52)	53	505,120	102,600	0		0		607,720	595,100	382,759
<b>DEBT SERVICE</b>	54									
Gov Capital Projects	55			498,070	843,000			498,070	672,170	2,251,729
TIF Capital Projects	56							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	843,000	0		843,000	790,000	0
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	1,471,720	536,650	0	498,070	843,000	0	3,349,440	3,749,075	5,307,046
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59						403,558	403,558	685,725	242,580
Sewer Utility	60						1,628,910	1,628,910	6,276,719	287,307
Electric Utility	61						0	0	0	0
Gas Utility	62						0	0	0	0
Airport	63						0	0	0	0
Landfill/Garbage	64						184,910	184,910	173,250	165,387
Transit	65						0	0	0	0
Cable TV, Internet & Telephone	66						0	0	0	0
Housing Authority	67						0	0	0	0
Storm Water Utility	68						1,135,000	1,135,000	1,050,000	0
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0
Enterprise DEBT SERVICE	70							0	0	261,605
Enterprise CAPITAL PROJECTS	71							0	0	6,928,474
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 72)</b>	73						3,352,378	3,352,378	8,185,694	7,885,353
<b>TOTAL ALL EXPENDITURES (lines 58 + 73)</b>	74	1,471,720	536,650	0	498,070	843,000	0	3,352,378	6,701,818	11,934,769
Regular Transfers Out	75	75,000	611,940					917,205	1,604,145	2,669,052
Internal TIF Loan / Repayment Transfers Out	76			94,800				94,800	155,340	161,358
<b>Total ALL Transfers Out</b>	77	75,000	611,940	94,800	0	0	0	917,205	1,698,945	2,830,410
<b>Total Expenditures &amp; Fund Transfers Out (lines 74+77)</b>	78	1,546,720	1,148,590	94,800	498,070	843,000	0	4,269,583	8,400,763	16,022,809
<b>Ending Fund Balance June 30</b>	79	2,631,405	1,456,547	238,764	205,833	139,448	64,495	1,004,912	5,741,404	6,457,381

**REVENUES DETAIL**

City Name: CENTER POINT

Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	905,547	227,940		325,743	0			1,459,230	1,473,047	1,448,431
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	905,547	227,940		325,743	0			1,459,230	1,473,047	1,448,431
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			230,340					230,340	230,340	238,994
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	7,245	1,829		2,427	0			11,501	12,891	12,872
Utility franchise tax (Iowa Code Chapter 364.2)	7	101,200							101,200	90,000	120,968
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		375,000						375,000	465,000	500,870
Subtotal - Other City Taxes (lines 6 thru 12)	13	108,445	376,829		2,427	0			487,701	567,891	634,710
Licenses & Permits	14	6,150							6,150	6,450	8,515
Use of Money & Property	15	17,050	0	0		0	0	0	17,050	13,100	32,765
Intergovernmental:											
Federal Grants & Reimbursements	16	0				0		0	0	395,500	191,016
Road Use Taxes	17		335,000						335,000	323,670	352,565
Other State Grants & Reimbursements	18								0	14,460	28,463
Local Grants & Reimbursements	19	131,000							131,000	131,000	176,956
Subtotal - Intergovernmental (lines 16 thru 19)	20	131,000	335,000	0	0	0		0	466,000	864,630	749,000
Charges for Fees & Service:											
Water Utility	21							442,500	442,500	679,740	424,560
Sewer Utility	22							1,064,000	1,064,000	1,064,000	1,021,165
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							196,520	196,520	176,700	179,908
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							66,000	66,000	66,000	59,343
Other Fees & Charges for Service	33	36,600					0		36,600	85,050	55,018
Subtotal - Charges for Service (lines 21 thru 33)	34	36,600	0		0	0	0	1,769,020	1,805,620	2,071,490	1,739,994
Special Assessments	35	0							0	0	58,606
Miscellaneous	36	53,500	0			0	250	10,000	63,750	49,000	252,397
Other Financing Sources:											
Regular Operating Transfers In	37	149,200	10,010		75,100	490,000		879,835	1,604,145	1,346,955	2,669,052
Internal TIF Loan Transfers In	38				94,800				94,800	155,340	161,358
Subtotal ALL Operating Transfers In	39	149,200	10,010	0	169,900	490,000	0	879,835	1,698,945	1,502,295	2,830,410
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				0	0		1,450,000	1,450,000	4,900,000	6,458,634
Proceeds of Capital Asset Sales	41	0							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	149,200	10,010	0	169,900	490,000	0	2,329,835	3,148,945	6,402,295	9,289,044
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	1,407,492	949,779	230,340	498,070	490,000	250	4,108,855	7,684,786	11,678,243	14,452,456
Beginning Fund Balance July 1	44	2,770,633	1,655,358	103,224	205,833	492,448	64,245	1,165,640	6,457,381	8,216,202	9,786,555
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	4,178,125	2,605,137	333,564	703,903	982,448	64,495	5,274,495	14,142,167	19,894,445	24,239,011

**ADOPTED BUDGET SUMMARY**

City Name: CENTER POINT

Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	905,547	227,940		325,743	0			1,459,230	1,473,047	1,448,431
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	905,547	227,940		325,743	0			1,459,230	1,473,047	1,448,431
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			230,340					230,340	230,340	238,994
Other City Taxes	6	108,445	376,829		2,427	0			487,701	567,891	634,710
Licenses & Permits	7	6,150	0					0	6,150	6,450	8,515
Use of Money and Property	8	17,050	0	0	0	0	0	0	17,050	13,100	32,765
Intergovernmental	9	131,000	335,000	0	0	0		0	466,000	864,630	749,000
Charges for Fees & Service	10	36,600	0		0	0	0	1,769,020	1,805,620	2,071,490	1,739,994
Special Assessments	11	0	0		0	0		0	0	0	58,606
Miscellaneous	12	53,500	0		0	0	250	10,000	63,750	49,000	252,397
Sub-Total Revenues	13	1,258,292	939,769	230,340	328,170	0	250	1,779,020	4,535,841	5,275,948	5,163,412
<b>Other Financing Sources:</b>											
Total Transfers In	14	149,200	10,010	0	169,900	490,000	0	879,835	1,698,945	1,502,295	2,830,410
Proceeds of Debt	15	0	0	0	0	0		1,450,000	1,450,000	4,900,000	6,458,634
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,407,492	949,779	230,340	498,070	490,000	250	4,108,855	7,684,786	11,678,243	14,452,456
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	133,900	200	0			0		134,100	351,600	1,389,010
Public Works	19	83,300	307,450	0			0		390,750	467,425	695,814
Health and Social Services	20	2,500	0	0			0		2,500	5,000	65
Culture and Recreation	21	731,900	126,400	0			0		858,300	822,780	549,510
Community and Economic Development	22	15,000	0	0			0		15,000	45,000	38,159
General Government	23	505,120	102,600	0			0		607,720	595,100	382,759
Debt Service	24	0	0	0	498,070		0		498,070	672,170	2,251,729
Capital Projects	25	0	0	0		843,000	0		843,000	790,000	0
Total Government Activities Expenditures	26	1,471,720	536,650	0	498,070	843,000	0		3,349,440	3,749,075	5,307,046
Business Type Proprietary: Enterprise & ISF	27							3,352,378	3,352,378	8,185,694	7,885,353
Total Gov & Bus Type Expenditures	28	1,471,720	536,650	0	498,070	843,000	0	3,352,378	6,701,818	11,934,769	13,192,399
Total Transfers Out	29	75,000	611,940	94,800	0	0	0	917,205	1,698,945	1,502,295	2,830,410
Total ALL Expenditures/Fund Transfers Out	30	1,546,720	1,148,590	94,800	498,070	843,000	0	4,269,583	8,400,763	13,437,064	16,022,809
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-139,228	-198,811	135,540	0	-353,000	250	-160,728	-715,977	-1,758,821	-1,570,353
Beginning Fund Balance July 1	33	2,770,633	1,655,358	103,224	205,833	492,448	64,245	1,165,640	6,457,381	8,216,202	9,786,555
Ending Fund Balance June 30	34	2,631,405	1,456,547	238,764	205,833	139,448	64,495	1,004,912	5,741,404	6,457,381	8,216,202

**LONG TERM DEBT SCHEDULE - LT DEBT1**

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
GO BOND 2018	1	1,475,000	GO	2018-52	70,000	11,070	81,070	600			81,670
GO BOND 2020	2	2,700,000	GO	2020-46	180,000	45,600	225,600	600		75,100	151,100
GO BOND 2021	3	1,605,000	GO	2021-116	165,000	24,600	189,600	600		94,800	95,400
2011 WATER SRF LOAN	4	1,285,000	NON-GO	2011-04-04	70,000	10,588	80,588	1,513		82,101	0
2021 SEWER SRF LOAN	5	9,955,000	NON-GO	2021-104	418,000	190,900	608,900	23,750		632,650	0
	6	-	-				0				0
	7	-	-				0				0
	8	-	-				0				0
	9	-	-				0				0
	10	-	-				0				0
	11	-	-				0				0
	12	-	-				0				0
	13	-	-				0				0
	14	-	-				0				0
	15	-	-				0				0
	16	-	-				0				0
	17	-	-				0				0
	18	-	-				0				0
	19	-	-				0				0
	20	-	-				0				0
	21	-	-				0				0
	22	-	-				0				0
	23	-	-				0				0
	24	-	-				0				0
	25	-	-				0				0
	26	-	-				0				0
	27	-	-				0				0
	28	-	-				0				0
	29	-	-				0				0
	30	-	-				0				0
<b>TOTALS</b>					903,000	282,758	1,185,758	27,063	0	884,651	328,170

**LONG TERM DEBT SCHEDULE - LT DEBT2**

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	31	-					0				0
	32	-					0				0
	33	-					0				0
	34	-					0				0
	35	-					0				0
	36	-					0				0
	37	-					0				0
	38	-					0				0
	39	-					0				0
	40	-					0				0
	41	-					0				0
	42	-					0				0
	43	-					0				0
	44	-					0				0
	45	-					0				0
	46	-					0				0
	47	-					0				0
	48	-					0				0
	49	-					0				0
	50	-					0				0
	51	-					0				0
	52	-					0				0
	53	-					0				0
	54	-					0				0
	55	-					0				0
	56	-					0				0
	57	-					0				0
	58	-					0				0
	59	-					0				0
	60	-					0				0
TOTALS					903,000	282,758	1,185,758	27,063	0	884,651	328,170

**LONG TERM DEBT SCHEDULE - LT DEBT3**

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

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
<b>TOTALS</b>				903,000	282,758	1,185,758	27,063	0	884,651	328,170

**LONG TERM DEBT SCHEDULE - LT DEBT4**

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-					0				0
	92	-					0				0
	93	-					0				0
	94	-					0				0
	95	-					0				0
	96	-					0				0
	97	-					0				0
	98	-					0				0
	99	-					0				0
	100	-					0				0
	101	-					0				0
	102	-					0				0
	103	-					0				0
	104	-					0				0
	105	-					0				0
	106	-					0				0
	107	-					0				0
	108	-					0				0
	109	-					0				0
	110	-					0				0
	111	-					0				0
	112	-					0				0
	113	-					0				0
	114	-					0				0
	115	-					0				0
	116	-					0				0
	117	-					0				0
	118	-					0				0
	119	-					0				0
	120	-					0				0
<b>TOTALS</b>					903,000	282,758	1,185,758	27,063	0	884,651	328,170

**LONG TERM DEBT SCHEDULE - LT DEBTS**

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121		-				0				0
	122		-				0				0
	123		-				0				0
	124		-				0				0
	125		-				0				0
	126		-				0				0
	127		-				0				0
	128		-				0				0
	129		-				0				0
	130		-				0				0
	131		-				0				0
	132		-				0				0
	133		-				0				0
	134		-				0				0
	135		-				0				0
	136		-				0				0
	137		-				0				0
	138		-				0				0
	139		-				0				0
	140		-				0				0
	141		-				0				0
	142		-				0				0
	143		-				0				0
	144		-				0				0
	145		-				0				0
	146		-				0				0
	147		-				0				0
	148		-				0				0
	149		-				0				0
	150		-				0				0
<b>TOTALS</b>					903,000	282,758	1,185,758	27,063	0	884,651	328,170



**LONG TERM DEBT SCHEDULE - LT DEBT6**

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151		-				0				0
	152		-				0				0
	153		-				0				0
	154		-				0				0
	155		-				0				0
	156		-				0				0
	157		-				0				0
	158		-				0				0
	159		-				0				0
	160		-				0				0
	161		-				0				0
	162		-				0				0
	163		-				0				0
	164		-				0				0
	165		-				0				0
	166		-				0				0
	167		-				0				0
	168		-				0				0
	169		-				0				0
	170		-				0				0
	171		-				0				0
	172		-				0				0
	173		-				0				0
	174		-				0				0
	175		-				0				0
	176		-				0				0
	177		-				0				0
	178		-				0				0
	179		-				0				0
	180		-				0				0
<b>TOTALS</b>					903,000	282,758	1,185,758	27,063	0	884,651	328,170

**LONG TERM DEBT SCHEDULE - LT DEBT7**

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181		-				0				0
	182		-				0				0
	183		-				0				0
	184		-				0				0
	185		-				0				0
	186		-				0				0
	187		-				0				0
	188		-				0				0
	189		-				0				0
	190		-				0				0
	191		-				0				0
	192		-				0				0
	193		-				0				0
	194		-				0				0
	195		-				0				0
	196		-				0				0
	197		-				0				0
	198		-				0				0
	199		-				0				0
	200		-				0				0
	201		-				0				0
	202		-				0				0
	203		-				0				0
	204		-				0				0
	205		-				0				0
	206		-				0				0
	207		-				0				0
	208		-				0				0
	209		-				0				0
	210		-				0				0
<b>TOTALS</b>					903,000	282,758	1,185,758	27,063	0	884,651	328,170

**LONG TERM DEBT SCHEDULE - GRAND TOTALS**

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

	<b>Principal Due FY 2024</b>	<b>Interest Due FY 2024</b>	<b>Total Obligation Due FY 2024</b>	<b>Bond Reg./ Paying Agent Fees Due FY 2024</b>	<b>Reductions due to Refinancing or Prepayment of Certified Debt</b>	<b>Paid from Sources OTHER THAN Budget Year Debt Service Levy</b>	<b>Amount Paid Budget Year Debt Service Levy</b>
GO - TOTAL	415,000	81,270	496,270	1,800	0	169,900	328,170
NON GO - TOTAL	488,000	201,488	689,488	25,263	0	714,751	0
GRAND - TOTAL	903,000	282,758	1,185,758	27,063	0	884,651	328,170

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

Fiscal Year July 1, 2023 - June 30, 2024

City of: CENTER POINT

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

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

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

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

The estimated Total tax levy rate per \$1000 valuation on regular property	13.80096
--	----------

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

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

Phone Number (319) 849-1508 ext: 123	City Clerk/Finance Officer's NAME (entered upon publish)
---	---

		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,459,230	1,473,047	1,448,431
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	3	1,459,230	1,473,047	1,448,431
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	230,340	230,340	238,994
Other City Taxes	6	487,701	567,891	634,710
Licenses & Permits	7	6,150	6,450	8,515
Use of Money and Property	8	17,050	13,100	32,765
Intergovernmental	9	466,000	864,630	749,000
Charges for Fees & Service	10	1,805,620	2,071,490	1,739,994
Special Assessments	11	0	0	58,606
Miscellaneous	12	63,750	49,000	252,397
Other Financing Sources	13	1,450,000	4,900,000	6,458,634
Transfers In	14	1,698,945	1,502,295	2,830,410
<b>Total Revenues and Other Sources</b>	15	7,684,786	11,678,243	14,452,456
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	134,100	351,600	1,389,010
Public Works	17	390,750	467,425	695,814
Health and Social Services	18	2,500	5,000	65
Culture and Recreation	19	858,300	822,780	549,510
Community and Economic Development	20	15,000	45,000	38,159
General Government	21	607,720	595,100	382,759
Debt Service	22	498,070	672,170	2,251,729
Capital Projects	23	843,000	790,000	0
<b>Total Government Activities Expenditures</b>	24	3,349,440	3,749,075	5,307,046
Business Type / Enterprises	25	3,352,378	8,185,694	7,885,353
<b>Total ALL Expenditures</b>	26	6,701,818	11,934,769	13,192,399
Transfers Out	27	1,698,945	1,502,295	2,830,410
Total ALL Expenditures/Transfers Out	28	8,400,763	13,437,064	16,022,809
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29	-715,977	-1,758,821	-1,570,353
Beginning Fund Balance July 1	30	6,457,381	8,216,202	9,786,555
<b>Ending Fund Balance June 30</b>	31	5,741,404	6,457,381	8,216,202