

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023  
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
The City of: DALLAS CENTER County Name: DALLAS COUNTY

Adopted On: 3/28/2022 Resolution: 2022-23

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	94,810,109	2b	94,141,316	City Number: 25-230 Last Official Census: 1,901
DEBT SERVICE	3a	102,195,990	3b	101,527,197	
Ag Land	4a	3,117,920			

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW			Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	767,962	762,545	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		0	47	0.00000
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	56,000	55,605	52	0.59065
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	823,962	818,150		
Ag Land	3.00375			26	9,365	9,365	63	3.00360
<b>Total General Fund Tax Levies (25 + 26)</b>				27	833,327	827,515		
<b>Special Revenue Levies</b>								
Emergency (if general fund at levy limit)	0.27000			28		0	64	0.00000
Police & Fire Retirement	Amt Nec			29		0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	81,603	81,027		0.86070
Other Employee Benefits	Amt Nec			31	73,557	73,038		0.77583
<b>Total Employee Benefit Levies (29,30,31)</b>				32	155,160	154,065	65	1.63653
<b>Sub Total Special Revenue Levies (28+32)</b>				33	155,160	154,065		
<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	155,160	154,065		
Debt Service Levy 76.10(6)	Amt Nec			40	231,557	230,041	70	2.26581
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	1,220,044	1,211,621	72	12.59299

(Signature)

(Date)

(County Auditor)

(Date)

**NOTICE OF PUBLIC HEARING - CITY OF DALLAS CENTER - PROPOSED PROPERTY TAX LEVY  
Fiscal Year July 1, 2022 - June 30, 2023**

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

**Meeting Date:** 2/8/2022 **Meeting Time:** 07:00 PM **Meeting Location:** Memorial Hall 1502 Walnut Street Dallas Center, IA 50063

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.dallascenter.com

City Telephone Number  
(515) 992-3725

	<b>Current Year Certified Property Tax 2021 - 2022</b>	<b>Budget Year Effective Property Tax 2022 - 2023</b>	<b>Budget Year Proposed Maximum Property Tax 2022 - 2023</b>	<b>Annual % CHG</b>
Regular Taxable Valuation	92,282,210	94,810,109	94,810,109	
Tax Levies:				
Regular General	747,486	747,486	767,962	
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			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	38,000	38,000	56,000	
Support of Local Emer. Mgmt. Commission			0	
Emergency			0	
Police & Fire Retirement			0	
FICA & IPERS	78,664	78,664	81,603	
Other Employee Benefits	75,192	75,192	73,557	
<b>Total Tax Levy</b>	<b>939,342</b>	<b>939,342</b>	<b>979,122</b>	<b>4.23</b>
<b>Tax Rate</b>	<b>10.17902</b>	<b>9.90761</b>	<b>10.32718</b>	

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

Increases in building permits, liability insurance, garbage fees, utility costs, parks upgrades, Walnut Street upgrades, Memorial Hall upgrades and personnel services including increases to salary and benefits renewals.

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

Website: [www.dallascenter.com](http://www.dallascenter.com); Facebook: <https://www.facebook.com/City-of-Dallas-Center>; <https://www.facebook.com/RoyREstle/>;  
<https://www.facebook.com/DallasCenterParksandRecreation/>

\*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: DALLAS CENTER

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2021</b>									
Beginning Fund Balance July 1	1	1,322,959	2,776,260	9,928	43,298	0	4,181,003	839,818	5,020,821
Actual Revenues Except Beg Balance	2	1,427,773	922,707	151,664	374,925	470	5,449,554	5,553,935	11,003,489
Actual Expenditures Except End Balance	3	1,402,624	1,941,404	156,651	361,621	0	6,434,315	5,031,009	11,465,324
Ending Fund Balance June 30	4	1,348,108	1,757,563	4,941	56,602	0	3,196,242	1,362,744	4,558,986
<b>Re-Estimated FY 2022</b>									
Beginning Fund Balance	5	1,348,108	1,757,563	4,941	56,602	0	3,196,242	1,362,744	4,558,986
Re-Est Revenues	6	1,481,002	1,006,355	160,050	384,999	118	3,164,857	1,153,810	4,318,667
Re-Est Expenditures	7	1,752,815	718,591	128,437	363,947	0	2,963,790	1,122,024	4,085,814
Ending Fund Balance	8	1,076,295	2,045,327	36,554	77,654	29,146	3,397,309	1,394,530	4,791,839
<b>Budget FY 2023</b>									
Beginning Fund Balance	9	1,076,295	2,045,327	36,554	77,654	29,146	3,397,309	1,394,530	4,791,839
Revenues	10	1,661,786	954,872	190,055	598,343	130	8,115,675	1,067,709	9,183,384
Expenditures	11	1,831,020	2,765,003	203,887	587,783	2,500	9,549,409	1,283,379	10,832,788
Ending Fund Balance	12	907,061	235,196	22,722	88,214	26,776	1,963,575	1,178,860	3,142,435

**LOCAL EMC SUPPORT**

City Name: DALLAS CENTER

Fiscal Year July 1, 2022 - June 30, 2023

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

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg. Mgmt. Comm.	0	0
<b>TOTAL FOR FY 2023</b>	<b>0</b>	<b>0</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: DALLAS CENTER

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>									
Police Department/Crime Prevention	1 158,351	60,481						218,832	209,647
Jail	2							0	0
Emergency Management	3							0	0
Flood Control	4							0	0
Fire Department	5 159,000	8,207						167,207	63,279
Ambulance	6							0	0
Building Inspections	7 48,000							48,000	32,127
Miscellaneous Protective Services	8							0	0
Animal Control	9 200							200	67
Other Public Safety	10							0	0
<b>TOTAL (lines 1 - 10)</b>	<b>11 365,551</b>	<b>68,688</b>				<b>0</b>		<b>434,239</b>	<b>305,120</b>
<b>PUBLIC WORKS</b>									
Roads, Bridges, & Sidewalks	12 204,046	185,147						389,193	293,599
Parking - Meter and Off-Street	13							0	0
Street Lighting	14	24,500						24,500	18,461
Traffic Control and Safety	15							0	0
Snow Removal	16	21,500						21,500	15,165
Highway Engineering	17							0	0
Street Cleaning	18							0	0
Airport (if not Enterprise)	19							0	0
Garbage (if not Enterprise)	20 257,839	15,153						272,992	267,748
Other Public Works	21 124,958	15,982						140,940	95,421
<b>TOTAL (lines 12 - 21)</b>	<b>22 586,843</b>	<b>262,282</b>				<b>0</b>		<b>849,125</b>	<b>690,394</b>
<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 8,000							8,000	7,250
Community Mental Health	28							0	0
Other Health and Social Services	29 0							0	1,528
<b>TOTAL (lines 23 - 29)</b>	<b>30 8,000</b>	<b>0</b>				<b>0</b>		<b>8,000</b>	<b>8,778</b>
<b>CULTURE &amp; RECREATION</b>									
Library Services	31 149,419	41,194				<b>0</b>		190,613	265,489
Museum, Band and Theater	32							0	0
Parks	33 139,621	90,587						230,208	203,415
Recreation	34 79,650	12,000				<b>0</b>		91,650	59,439
Cemetery	35							0	0
Community Center, Zoo, & Marina	36							0	0
Other Culture and Recreation	37							0	0
<b>TOTAL (lines 31 - 37)</b>	<b>38 368,690</b>	<b>143,781</b>				<b>0</b>		<b>512,471</b>	<b>528,343</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**

City Name: DALLAS CENTER

Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>GOVERNMENT ACTIVITIES CONT.</b>									
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
39									
40	39,150	25,000	0					64,150	47,118
41								0	0
42	15,100							15,100	135
43								0	0
44								0	0
45	54,250	25,000	0			0		79,250	47,253
<b>GENERAL GOVERNMENT</b>									
46	48,000	1,459						49,459	45,472
47	95,507	42,809						138,316	128,068
48	0							0	0
49	34,200							34,200	33,186
50	18,900							18,900	10,915
51	53,000							53,000	52,195
52	5,000							5,000	370
53	254,607	44,268	0			0		298,875	270,206
<b>DEBT SERVICE</b>									
54				363,947				363,947	361,621
55								0	1,620,545
56								0	0
57	0	0	0			0		0	1,620,545
58	1,637,941	544,019	0	363,947		0		2,545,907	3,832,260
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
59							450,000	450,000	359,967
60							333,724	333,724	362,975
61								0	0
62								0	0
63								0	0
64								0	0
65								0	0
66								0	0
67							17,300	17,300	0
68								17,300	32,254
69								0	0
70								0	586,671
71							309,000	309,000	3,143,410
72								0	0
73							1,110,024	1,110,024	4,485,277
74	1,637,941	544,019	0	363,947	0	0	1,110,024	3,655,931	8,317,337
75	114,874	174,572					12,000	301,446	2,991,136
76			128,437					128,437	156,651
77	114,874	174,572	128,437	0		0	12,000	429,883	3,147,787
78	1,752,815	718,591	128,437	363,947	0	0	1,122,024	4,085,814	11,465,324
79	1,076,295	2,045,327	36,554	77,654		29,146	1,394,530	4,791,839	4,558,986
<b>Ending Fund Balance June 30</b>									

**RE-ESTIMATED REVENUES DETAIL**

City Name: DALLAS CENTER

Fiscal Year July 1, 2021 - June 30, 2022

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
1 Taxes Levied on Property	789,223	152,817		245,459				1,187,499	1,179,793
2 Less: Uncollected Property Taxes - Levy Year								0	0
3 Net Current Property Taxes (line 1 minus line 2)	789,223	152,817		245,459	0			1,187,499	1,179,793
4 Delinquent Property Taxes								0	0
5 TIF Revenues			160,000					160,000	151,596
6 Other City Taxes:									
7 Utility Tax Replacement Excise Taxes	5,303	1,039		1,561				7,903	6,354
8 Utility franchise tax (Iowa Code Chapter 364.2)								0	0
9 Parimutuel wager tax								0	0
10 Gaming wager tax								0	0
11 Mobile Home Taxes								0	0
12 Hotel/Motel Taxes								0	0
13 Other Local Option Taxes		537,000						537,000	430,509
14 Subtotal - Other City Taxes (lines 6 thru 12)	5,303	538,039		1,561	0			544,903	436,863
15 Licenses & Permits	66,000							66,000	41,415
16 Use of Money & Property	14,217	6,500	50	300	0	118	356	21,541	71,871
17 Intergovernmental:									
18 Federal Grants & Reimbursements	0				132,333			132,333	0
19 Road Use Taxes		225,000						225,000	242,902
20 Other State Grants & Reimbursements	64,032	3,427		5,150				72,609	28,222
21 Local Grants & Reimbursements	52,272	0						52,272	50,169
22 Subtotal - Intergovernmental (lines 16 thru 19)	116,304	228,427	0	5,150	132,333		0	482,214	321,293
23 Charges for Fees & Service:									
24 Water Utility							540,000	540,000	484,573
25 Sewer Utility							510,000	510,000	398,960
26 Electric Utility								0	0
27 Gas Utility								0	0
28 Parking								0	0
29 Airport								0	0
30 Landfill/Garbage	275,500							275,500	267,969
31 Hospital								0	0
32 Transit								0	0
33 Cable TV, Internet & Telephone								0	3,644
34 Housing Authority								0	0
35 Storm Water Utility							56,390	56,390	57,175
36 Other Fees & Charges for Service	6,600	0						6,600	82,572
37 Subtotal - Charges for Service (lines 21 thru 33)	282,100	0	0	0	0	0	1,106,390	1,388,490	1,294,893
38 Special Assessments								0	0
39 Miscellaneous	37,637	0					500	38,137	444,654
40 Other Financing Sources:									
41 Regular Operating Transfers In	166,160	80,572		53,714	0		1,000	301,446	2,991,136
42 Internal TIF Loan Transfers In	4,058	0	0	78,815			45,564	128,437	156,651
43 Subtotal ALL Operating Transfers In	170,218	80,572	0	132,529	0	0	46,564	429,883	3,147,787
44 Proceeds of Debt (Excluding TIF Internal Borrowing)	0	0		0			0	0	3,913,324
45 Proceeds of Capital Asset Sales								0	0
46 Subtotal-Other Financing Sources (lines 36 thru 38)	170,218	80,572	0	132,529	0	0	46,564	429,883	7,061,111
47 Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	1,481,002	1,006,355	160,050	384,999	132,333	118	1,153,810	4,318,667	11,003,489
48 Beginning Fund Balance July 1	1,348,108	1,757,563	4,941	56,602	0	29,028	1,362,744	4,558,986	5,020,821
49 TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	2,829,110	2,763,918	164,991	441,601	132,333	29,146	2,516,554	8,877,653	16,024,310

**EXPENDITURES SCHEDULE PAGE 1**

City Name: DALLAS CENTER

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	160,891	63,320						224,211	218,832	209,647
Jail								0	0	0
Emergency Management								0	0	0
Flood Control								0	0	0
Fire Department	80,000	8,165						88,165	167,207	63,279
Ambulance								0	0	0
Building Inspections	52,000							52,000	48,000	32,127
Miscellaneous Protective Services								0	0	0
Animal Control	500							500	200	67
Other Public Safety								0	0	0
TOTAL (lines 1 - 10)	293,391	71,485				0		364,876	434,239	305,120
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	134,768	293,157						427,925	389,193	293,599
Parking - Meter and Off-Street								0	0	0
Street Lighting		25,500						25,500	24,500	18,461
Traffic Control and Safety								0	0	0
Snow Removal		22,000						22,000	21,500	15,165
Highway Engineering								0	0	0
Street Cleaning								0	0	0
Airport								0	0	0
Garbage (if not Enterprise)	273,018	12,934						285,952	272,992	267,748
Other Public Works	204,396	15,673						220,069	140,940	95,421
TOTAL (lines 12 - 21)	612,182	369,264				0		981,446	849,125	690,394
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance								0	0	0
City Hospital								0	0	0
Payments to Private Hospitals								0	0	0
Health Regulation and Inspection								0	0	0
Water, Air, and Mosquito Control	8,500							8,500	8,000	7,250
Community Mental Health								0	0	0
Other Health and Social Services	0							0	0	1,528
TOTAL (lines 23 - 29)	8,500	0				0		8,500	8,000	8,778
<b>CULTURE &amp; RECREATION</b>										
Library Services	154,119	46,349				0		200,468	190,613	265,489
Museum, Band and Theater								0	0	0
Parks	124,327	163,530						287,857	230,208	203,415
Recreation	83,770	10,144				2,500		96,414	91,650	59,439
Cemetery								0	0	0
Community Center, Zoo, & Marina								0	0	0
Other Culture and Recreation								0	0	0
TOTAL (lines 31 - 37)	362,216	220,023				2,500		584,739	512,471	528,343



**EXPENDITURES SCHEDULE PAGE 2**

City Name: DALLAS CENTER

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39							0	0	0
Economic Development	40	123,200	0					123,200	64,150	47,118
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42	600						600	15,100	135
Other Com & Econ Development	43							0	0	0
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	123,800	0	0		0		123,800	79,250	47,253
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	40,400	1,459					41,859	49,459	45,472
Clerk, Treasurer, & Finance Adm.	47	90,360	37,300					127,660	138,316	128,068
Elections	48	0						0	0	0
Legal Services & City Attorney	49	39,000						39,000	34,200	33,186
City Hall & General Buildings	50	20,100						20,100	18,900	10,915
Tort Liability	51	56,000						56,000	53,000	52,195
Other General Government	52	3,000						3,000	5,000	370
TOTAL (lines 46 - 52)	53	248,860	38,759	0		0		287,619	298,875	270,206
<b>DEBT SERVICE</b>										
Gov Capital Projects	54			587,783	4,159,216			587,783	363,947	361,621
TIF Capital Projects	55							4,159,216	0	1,620,545
TOTAL CAPITAL PROJECTS	56							0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	0	0	0	4,159,216	0		4,159,216	0	1,620,545
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59							706,341	450,000	359,967
Sewer Utility	60							421,738	333,724	362,975
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							0	0	0
Cable TV, Internet & Telephone	65							0	0	0
Housing Authority	66							0	0	0
Storm Water Utility	67							0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	68							29,300	17,300	32,254
Enterprise DEBT SERVICE	69							0	0	0
Enterprise CAPITAL PROJECTS	70							112,000	0	586,671
Enterprise TIF CAPITAL PROJECTS	71							0	309,000	3,143,410
TOTAL Business Type Expenditures (lines 59 - 72)	72							1,269,379	1,110,024	4,485,277
TOTAL ALL EXPENDITURES (lines 58 + 73)	73	1,648,949	699,531	587,783	4,159,216	2,500		8,367,358	3,655,931	8,317,537
Regular Transfers Out	74	182,071	2,065,472	0	0			2,261,543	301,446	2,991,136
Internal TIF Loan / Repayment Transfers Out	75		203,887	0	0			203,887	128,437	156,651
Total ALL Transfers Out	76	182,071	2,065,472	203,887	0	0		2,465,430	429,883	3,147,787
Total Expenditures & Fund Transfers Out (lines 74+77)	77	1,831,020	2,765,003	587,783	4,159,216	2,500		10,832,788	4,085,814	11,465,324
Ending Fund Balance June 30	78	907,061	235,196	22,722	683,606	26,776		3,142,435	4,791,839	4,558,986

**REVENUES DETAIL**

City Name: DALLAS CENTER  
 Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
1	827,515	154,065		230,041	0			1,211,621	1,187,499	1,179,793
2								0	0	0
3	827,515	154,065		230,041	0			1,211,621	1,187,499	1,179,793
4								0	0	0
5			190,000					190,000	160,000	151,596
6	5,812	1,095		1,516	0			8,423	7,903	6,354
7								0	0	0
8								0	0	0
9								0	0	0
10								0	0	0
11								0	0	0
12		460,000						460,000	537,000	430,509
13	5,812	461,095		1,516	0			468,423	544,903	436,863
14	82,150							82,150	66,000	41,415
15	18,736	2,640	55	300	200	130	13,255	35,316	21,541	71,871
Intergovernmental:										
16	0				132,333			132,333	132,333	0
17		255,000						255,000	225,000	242,902
18	13,997	2,701		4,120				20,818	72,609	28,222
19	53,662	0						53,662	52,272	50,169
20	67,659	257,701	0	4,120	132,333		0	461,813	482,214	321,293
Charges for Fees & Service:										
21								544,804	540,000	484,573
22								451,550	510,000	398,960
23								0	0	0
24								0	0	0
25								0	0	0
26								0	0	0
27	284,552							284,552	275,500	267,969
28								0	0	0
29								0	0	0
30								0	0	3,644
31								0	0	0
32								56,300	56,390	57,175
33	16,500	0						16,500	6,600	82,572
34	301,052	0	0	0	0	0	1,052,654	1,353,706	1,388,490	1,294,893
35								0	0	0
36	14,125	0					800	14,925	38,137	444,654
Other Financing Sources:										
37	220,051	79,371		283,165	1,677,956		1,000	2,261,543	301,446	2,991,136
38	124,686			79,201				203,887	128,437	156,651
39	344,737	79,371	0	362,366	1,677,956	0	1,000	2,465,430	429,883	3,147,787
40		0		0	2,900,000		0	2,900,000	0	3,913,324
Proceeds of Debt (Excluding TIF Internal Borrowing)										
Proceeds of Capital Asset Sales										
41								0	0	0
42	344,737	79,371	0	362,366	4,577,956	0	1,000	5,365,430	429,883	7,061,111
<b>Subtotal-Other Financing Sources (lines 38 thru 40)</b>										
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>										
43	1,661,786	954,872	190,055	598,343	4,710,489	130	1,067,709	9,183,384	4,318,667	11,003,489
Beginning Fund Balance July 1										
44	1,076,295	2,045,327	36,554	77,654	132,333	29,146	1,394,530	4,791,839	4,558,986	5,020,821
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>										
45	2,738,081	3,000,199	226,609	675,997	4,842,822	29,276	2,462,239	13,975,223	8,877,653	16,024,310

**ADOPTED BUDGET SUMMARY**

City Name: DALLAS CENTER

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>Revenues &amp; Other Financing Sources</b>										
Taxes Levied on Property	1 827,515	154,065		230,041	0			1,211,621	1,187,499	1,179,793
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	0
Net Current Property Taxes	3 827,515	154,065		230,041	0			1,211,621	1,187,499	1,179,793
Delinquent Property Taxes	4 0	0		0	0			0	0	0
TIF Revenues	5		190,000					190,000	160,000	151,596
Other City Taxes	6 5,812	461,095		1,516	0			468,423	544,903	436,863
Licenses & Permits	7 82,150	0						82,150	66,000	41,415
Use of Money and Property	8 18,736	2,640	55	300	200	130	13,255	35,316	21,541	71,871
Intergovernmental	9 67,659	257,701	0	4,120	132,333		0	461,813	482,214	321,293
Charges for Fees & Service	10 301,052	0	0	0	0	0	1,052,654	1,353,706	1,388,490	1,294,893
Special Assessments	11 0	0		0	0			0	0	0
Miscellaneous	12 14,125	0		0	0	0	800	14,925	38,137	444,654
Sub-Total Revenues	13 1,317,049	875,501	190,055	235,977	132,533	130	1,066,709	3,817,954	3,888,784	3,942,378
<b>Other Financing Sources:</b>										
<b>Total Transfers In</b>	14 344,737	79,371	0	362,366	1,677,956	0	1,000	2,465,430	429,883	3,147,787
Proceeds of Debt	15 0	0	0	0	2,900,000	0	0	2,900,000	0	3,913,324
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	0	0	0	0
<b>Total Revenues and Other Sources</b>	17 1,661,786	954,872	190,055	598,343	4,710,489	130	1,067,709	9,183,384	4,318,667	11,003,489
<b>Expenditures &amp; Other Financing Uses</b>										
Public Safety	18 293,391	71,485	0			0		364,876	434,239	305,120
Public Works	19 612,182	369,264	0			0		981,446	849,125	690,394
Health and Social Services	20 8,500	0	0			0		8,500	8,000	8,778
Culture and Recreation	21 362,216	220,023	0			2,500		584,739	512,471	528,343
Community and Economic Development	22 123,800	0	0			0		123,800	79,250	47,253
General Government	23 248,860	38,759	0			0		287,619	298,875	270,206
Debt Service	24 0	0	0	587,783		0		587,783	363,947	361,621
Capital Projects	25 0	0	0		4,159,216	0		4,159,216	0	1,620,545
<b>Total Government Activities Expenditures</b>	26 1,648,949	699,531	0	587,783	4,159,216	2,500		7,097,979	2,545,907	3,832,260
Business Type Proprietary: Enterprise & ISF	27							1,269,379	1,110,024	4,485,277
<b>Total Gov &amp; Bus Type Expenditures</b>	28 1,648,949	699,531	0	587,783	4,159,216	2,500		8,367,358	3,655,931	8,317,537
<b>Total Transfers Out</b>	29 182,071	2,065,472	203,887	0	0	0	14,000	2,465,430	429,883	3,147,787
Total ALL Expenditures/Fund Transfers Out	30 1,831,020	2,765,003	203,887	587,783	4,159,216	2,500	1,283,379	10,832,788	4,085,814	11,465,324
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 -169,234	-1,810,131	-13,832	10,560	551,273	-2,370	-215,670	-1,649,404	232,853	-461,835
<b>Beginning Fund Balance July 1</b>	33 1,076,295	2,045,327	36,554	77,654	132,333	29,146	1,394,530	4,791,839	4,558,986	5,020,821
<b>Ending Fund Balance June 30</b>	34 907,061	235,196	22,722	88,214	683,606	26,776	1,178,860	3,142,435	4,791,839	4,558,986

**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
2020 Water Revenue Debt (Tower refi and water plant, distribution)	1 915,000	NON-GO	2021-37	112,000	9,293	121,293	500		121,793	0
2020 Street Improvements (Asphalt Overlay and 13th Street) GO	2 870,000	GO	2020-75	66,000	13,414	79,414	600		9,301	70,713
2016 Stormwater GO	3 3,000,000	GO	2016-46	145,000	68,258	213,258	500		52,914	160,844
2020 Wastewater Treatment GO	4 1,140,000	GO	2022-24	45,000	16,415	61,415	2,345		63,760	0
2019 Sewer Revenue (Wastewater Treatment)	5 3,025,000	NON-GO	2019-74	102,000	50,663	152,663	7,238		159,901	0
2022 LOST Pool GO	6 2,900,000	GO	2022-9	165,000	65,250	230,250			230,250	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>				635,000	223,293	858,293	11,183	0	637,919	231,557

**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
<b>TOTALS</b>				635,000	223,293	858,293	11,183	0	637,919	231,557

**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>				635,000	223,293	858,293	11,183	0	637,919	231,557

**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>				635,000	223,293	858,293	11,183	0	637,919	231,557

**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>				635,000	223,293	858,293	11,183	0	637,919	231,557



**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>				635,000	223,293	858,293	11,183	0	637,919	231,557

**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>				635,000	223,293	858,293	11,183	0	637,919	231,557

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

	Principal Due FY 2023	Interest Due FY 2023	Total Obligation Due FY 2023	Bond Reg./ Paying Agent Fees Due FY 2023	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	421,000	163,337	584,337	3,445	0	356,225	231,557
NON GO - TOTAL	214,000	59,956	273,956	7,738	0	281,694	0
GRAND - TOTAL	635,000	223,293	858,293	11,183	0	637,919	231,557

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**

Fiscal Year July 1, 2022 - June 30, 2023

City of: DALLAS CENTER

The City Council will conduct a public hearing on the proposed Budget at: Memorial Hall 1502 Walnut Street Dallas Center, IA 50063 Meeting Date: 3/28/2022 Meeting Time: 06:00 PM

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

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-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	12.59299
The estimated tax levy rate per \$1000 valuation on Agricultural land is	3.0036

**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 (515) 992-3725	City Clerk/Finance Officer's NAME Cindy Riesselman
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		Budget FY 2023	Re-estimated FY 2022	Actual FY 2021
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,211,621	1,187,499	1,179,793
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	3	1,211,621	1,187,499	1,179,793
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	190,000	160,000	151,596
Other City Taxes	6	468,423	544,903	436,863
Licenses & Permits	7	82,150	66,000	41,415
Use of Money and Property	8	35,316	21,541	71,871
Intergovernmental	9	461,813	482,214	321,293
Charges for Fees & Service	10	1,353,706	1,388,490	1,294,893
Special Assessments	11	0	0	0
Miscellaneous	12	14,925	38,137	444,654
Other Financing Sources	13	2,900,000	0	3,913,324
Transfers In	14	2,465,430	429,883	3,147,787
<b>Total Revenues and Other Sources</b>	15	9,183,384	4,318,667	11,003,489
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	364,876	434,239	305,120
Public Works	17	981,446	849,125	690,394
Health and Social Services	18	8,500	8,000	8,778
Culture and Recreation	19	584,739	512,471	528,343
Community and Economic Development	20	123,800	79,250	47,253
General Government	21	287,619	298,875	270,206
Debt Service	22	587,783	363,947	361,621
Capital Projects	23	4,159,216	0	1,620,545
<b>Total Government Activities Expenditures</b>	24	7,097,979	2,545,907	3,832,260
Business Type / Enterprises	25	1,269,379	1,110,024	4,485,277
<b>Total ALL Expenditures</b>	26	8,367,358	3,655,931	8,317,537
Transfers Out	27	2,465,430	429,883	3,147,787
Total ALL Expenditures/Transfers Out	28	10,832,788	4,085,814	11,465,324
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29	-1,649,404	232,853	-461,835
Beginning Fund Balance July 1	30	4,791,839	4,558,986	5,020,821
<b>Ending Fund Balance June 30</b>	31	3,142,435	4,791,839	4,558,986