

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

Adopted On: 4/29/2023 Resolution: 2006-07

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	11,767,668	2b	11,615,316	City Number: 82-780 Last Official Census: 313
DEBT SERVICE	3a	11,767,668	3b	11,615,316	
Ag Land	4a	427,936			

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5 95,319	94,084	43	8.10000
<b>Non-Voted Other Permissible Levies</b>							
Contract for use of Bridge	0.67500			6 0	0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7 0	0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8 5,000	4,935	46	0.42489
Opr & Maint of City owned Civic Center	0.13500			9 0	0	47	0.00000
Planning a Sanitary Disposal Project	0.06750			10 0	0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11 0	0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13 0	0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14 18,591	18,350	52	1.57984
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	0	53	0.00000
Memorial Building	0.81000			16 0	0	54	0.00000
Symphony Orchestra	0.13500			17 0	0	55	0.00000
Cultural & Scientific Facilities	0.27000			18 0	0	56	0.00000
County Bridge	As Voted			19 0	0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20 0	0	58	0.00000
Aid to a Transit Company	0.03375			21 0	0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22 0	0	60	0.00000
City Emergency Medical District	1.00000			463	0	466	0.00000
Support Public Library	0.27000			23 0	0	61	0.00000
Unified Law Enforcement	1.50000			24 0	0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25 118,910	117,369		
Ag Land	3.00375			26 0	0	63	0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>				27 118,910	117,369		
<b>Special Revenue Levies</b>							
Emergency (if general fund at levy limit)	0.27000			28 0	0	64	0.00000
Police & Fire Retirement	Amt Nec			29 0	0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30 8,000	7,896		0.67983
Other Employee Benefits	Amt Nec			31 2,400	2,369		0.20395
<b>Total Employee Benefit Levies (29,30,31)</b>				32 10,400	10,265	65	0.88378
<b>Sub Total Special Revenue Levies (28+32)</b>				33 10,400	10,265		
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>				
SSMID 1		0	0	34 0	0	66	0.00000
SSMID 2		0	0	35 0	0	67	0.00000
SSMID 3		0	0	36 0	0	68	0.00000
SSMID 4		0	0	37 0	0	69	0.00000
SSMID 5		0	0	555 0	0	565	0.00000
SSMID 6		0	0	556 0	0	566	0.00000
SSMID 7		0	0	1177 0	0	1179	0.00000
SSMID 8		0	0	1185 0	0	1187	0.00000
<b>Total Special Revenue Levies</b>				39 10,400	10,265		
Debt Service Levy 76.10(6)	Amt Nec			40 0	0	70	0.00000
Capital Projects (Capital Improv. Reserve)	0.67500			41 0	0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42 129,310	127,634	72	10.98851

\_\_\_\_\_  
( Signature )

\_\_\_\_\_  
( Date )

\_\_\_\_\_  
( County Auditor )

\_\_\_\_\_  
( Date )

**NOTICE OF PUBLIC HEARING - CITY OF MCCAUSLAND - 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:** 2/15/2023 **Meeting Time:** 06:00 PM **Meeting Location:** Council Chambers, Community Center

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.cityofmccausland.com](http://www.cityofmccausland.com)

City Telephone Number  
 (563) 225-3600

	<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	11,926,545	11,767,668	11,767,668	
Tax Levies:				
Regular General	96,605	96,605	95,319	
Contract for Use of Bridge	0	0	0	
Opr & Maint Publicly Owned Transit	0	0	0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5,000	5,000	4,935	
Opr & Maint of City-Owned Civic Center	0	0	0	
Planning a Sanitary Disposal Project	0	0	0	
Liability, Property & Self-Insurance Costs	8,191	8,191	18,350	
Support of Local Emer. Mgmt. Commission	0	0	0	
Emergency	0	0	0	
Police & Fire Retirement	0	0	0	
FICA & IPERS	8,000	8,000	8,000	
Other Employee Benefits	2,400	2,400	2,400	
<b>Total Tax Levy</b>	120,196	120,196	129,004	7.32
<b>Tax Rate</b>	10.07802	10.21409	10.96251	

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

No significant increases from 2022.

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

[www.cityofmccausland.com](http://www.cityofmccausland.com)

\*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: MCCAUSLAND

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	98,388	29,781	0	34,776	0	0	162,945	358,485	521,430
Actual Revenues Except Beg Balance	186,745	143,228	0	0	23,251	0	353,224	131,006	484,230
Actual Expenditures Except End Balance	203,962	94,227	0	0	0	0	298,189	186,557	484,746
Ending Fund Balance June 30	81,171	78,782	0	34,776	23,251	0	217,980	302,934	520,914
<b>Re-Estimated FY 2023</b>									
Beginning Fund Balance	81,171	78,782	0	34,776	23,251	0	217,980	302,934	520,914
Re-Est Revenues	180,452	241,340	0	18,500	134,250	0	574,542	142,038	716,580
Re-Est Expenditures	201,214	162,500	0	50,000	134,250	0	547,964	241,322	789,286
Ending Fund Balance	60,409	157,622	0	3,276	23,251	0	244,558	203,650	448,208
<b>Budget FY 2024</b>									
Beginning Fund Balance	60,409	157,622	0	3,276	23,251	0	244,558	203,650	448,208
Revenues	173,351	125,500	0	20,000	0	0	318,851	141,798	460,649
Expenditures	191,996	93,500	0	20,000	46,502	0	351,998	209,831	561,829
Ending Fund Balance	41,764	189,622	0	3,276	-23,251	0	211,411	135,617	347,028

**LOCAL EMC SUPPORT**

City Name: MCCAUSLAND

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.

	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
TOTAL FOR FY 2024	0	0

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: MCCAUSLAND

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	9,400							9,400	9,827
Jail								0	0
Emergency Management								0	0
Flood Control								0	0
Fire Department	6,000							6,000	6,000
Ambulance								0	0
Building Inspections								0	0
Miscellaneous Protective Services								0	0
Animal Control	100							100	0
Other Public Safety								0	0
TOTAL (lines 1 - 10)	15,500	0				0		15,500	15,827
<b>PUBLIC WORKS</b>									
Roads, Bridges, & Sidewalks	8,500	108,500						117,000	18,075
Parking - Meter and Off-Street								0	0
Street Lighting		0						0	15,967
Traffic Control and Safety								0	0
Snow Removal		14,000						14,000	28,328
Highway Engineering								0	0
Street Cleaning								0	0
Airport (if not Enterprise)								0	0
Garbage (if not Enterprise)	27,000							27,000	23,263
Other Public Works								0	0
TOTAL (lines 12 - 21)	35,500	122,500				0		158,000	85,633
<b>HEALTH &amp; SOCIAL SERVICES</b>									
Welfare Assistance								0	0
City Hospital								0	0
Payments to Private Hospitals								0	0
Health Regulation and Inspection								0	0
Water, Air, and Mosquito Control								0	0
Community Mental Health								0	0
Other Health and Social Services								0	0
TOTAL (lines 23 - 29)	0	0				0		0	0
<b>CULTURE &amp; RECREATION</b>									
Library Services	12,252							12,252	11,562
Museum, Band and Theater								0	0
Parks	23,770	0						23,770	28,273
Recreation	3,200							3,200	929
Cemetery								0	0
Community Center, Zoo, & Marina								0	0
Other Culture and Recreation	12,000							12,000	11,589
TOTAL (lines 31 - 37)	51,222	0				0		51,222	52,353

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**

City Name: MCCAUSLAND

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
<b>GOVERNMENT ACTIVITIES CONT.</b>									
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
Community Beautification	39	5,000						5,000	2,950
Economic Development	40	0						0	0
Housing and Urban Renewal	41							0	0
Planning & Zoning	42							0	0
Other Com & Econ Development	43							0	0
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45	5,000	0		0	0		5,000	2,950
<b>GENERAL GOVERNMENT</b>									
Mayor, Council, & City Manager	46	6,000						6,000	5,729
Clerk, Treasurer, & Finance Adm.	47	9,000						9,000	7,519
Elections	48	0						0	101
Legal Services & City Attorney	49	2,000						2,000	1,440
City Hall & General Buildings	50	76,992						76,992	86,637
Tort Liability	51							0	0
Other General Government	52							0	0
TOTAL (lines 46 - 52)	53	93,992	0		0	0		93,992	101,426
<b>DEBT SERVICE</b>									
Gov Capital Projects	54			50,000				50,000	0
TIF Capital Projects	55				23,250			23,250	0
TOTAL CAPITAL PROJECTS	56				23,250			23,250	0
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	201,214	122,500	50,000	23,250	0		396,964	258,189
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility	59							0	0
Sewer Utility	60						241,322	241,322	122,817
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64							0	0
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68							0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70							0	63,740
Enterprise CAPITAL PROJECTS	71							0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						241,322	241,322	186,557
TOTAL ALL EXPENDITURES (lines 58+73)	74	201,214	122,500	50,000	23,250	0	241,322	638,286	444,746
Regular Transfers Out	75	0	40,000	0	111,000		0	151,000	40,000
Internal TIF Loan Transfers Out	76							0	0
Total ALL Transfers Out	77	0	40,000	0	111,000	0	0	151,000	40,000
Total Expenditures and Other Fin Uses (lines 74+77)	78	201,214	162,500	50,000	134,250	0	241,322	789,286	484,746
Ending Fund Balance June 30	79	60,409	157,622	0	23,251	0	203,650	448,208	520,914

**RE-ESTIMATED REVENUES DETAIL**

City Name: MCCAUSLAND

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	1 118,647			18,500				137,147	121,493
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3 118,647	0		18,500	0			137,147	121,493
Delinquent Property Taxes	4							0	0
TIF Revenues	5							0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 1,688							1,688	0
Utility franchise tax (Iowa Code Chapter 364.2)	7 800							800	919
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	50,000						50,000	65,614
Subtotal - Other City Taxes (lines 6 thru 12)	13 2,488	50,000	0	0	0			52,488	66,533
Licenses & Permits	14 465							465	565
Use of Money & Property	15 6,700	100			0		200	7,000	6,942
Intergovernmental:									
Federal Grants & Reimbursements	16				23,250			23,250	23,251
Road Use Taxes	17	25,000						25,000	23,214
Other State Grants & Reimbursements	18 2,000	15,000		0	0			17,000	15,673
Local Grants & Reimbursements	19 12,252							12,252	0
Subtotal - Intergovernmental (lines 16 thru 19)	20 14,252	40,000	0	0	23,250		0	77,502	62,138
Charges for Fees & Service:									
Water Utility	21							0	0
Sewer Utility	22						133,598	133,598	119,726
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27 33,180							33,180	31,928
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	0
Housing Authority	31							0	0
Storm Water Utility	32							0	0
Other Fees & Charges for Service	33 0							0	0
Subtotal - Charges for Service (lines 21 thru 33)	34 33,180	0		0	0		133,598	166,778	151,654
Special Assessments	35						8,000	8,000	10,840
Miscellaneous	36 4,720	240					240	5,200	24,065
Other Financing Sources:									
Regular Operating Transfers In	37 0	151,000		0	0			151,000	40,000
Internal TIF Loan Transfers In	38							0	0
Subtotal ALL Operating Transfers In	39 0	151,000	0	0	0		0	151,000	40,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40				111,000			111,000	0
Proceeds of Capital Asset Sales	41							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42 0	151,000	0	0	111,000	0	0	262,000	40,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 180,452	241,340	0	18,500	134,250	0	142,038	716,580	484,230
Beginning Fund Balance July 1	44 81,171	78,782	0	34,776	23,251	0	302,934	520,914	521,430

**EXPENDITURES SCHEDULE PAGE 1**

City Name: MCCAUSLAND

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>PUBLIC SAFETY</b>										
1 Police Department/Crime Prevention	7,200							7,200	9,400	9,827
2 Jail								0	0	0
3 Emergency Management								0	0	0
4 Flood Control								0	0	0
5 Fire Department	6,000							6,000	6,000	6,000
6 Ambulance								0	0	0
7 Building Inspections								0	0	0
8 Miscellaneous Protective Services								0	0	0
9 Animal Control	100							100	100	0
10 Other Public Safety								0	0	0
TOTAL (lines 1 - 10)	13,300	0				0		13,300	15,500	15,827
<b>PUBLIC WORKS</b>										
12 Roads, Bridges, & Sidewalks	0	36,000						36,000	117,000	18,075
13 Parking - Meter and Off-Street								0	0	0
14 Street Lighting		8,500						8,500	0	15,967
15 Traffic Control and Safety								0	0	0
16 Snow Removal		14,000						14,000	14,000	28,328
17 Highway Engineering								0	0	0
18 Street Cleaning								0	0	0
19 Airport								0	0	0
20 Garbage (if not Enterprise)	27,000							27,000	27,000	23,263
21 Other Public Works								0	0	0
TOTAL (lines 12 - 21)	27,000	58,500				0		85,500	158,000	85,633
<b>HEALTH &amp; SOCIAL SERVICES</b>										
23 Welfare Assistance								0	0	0
24 City Hospital								0	0	0
25 Payments to Private Hospitals								0	0	0
26 Health Regulation and Inspection								0	0	0
27 Water, Air, and Mosquito Control								0	0	0
28 Community Mental Health								0	0	0
29 Other Health and Social Services								0	0	0
TOTAL (lines 23 - 29)	0	0				0		0	0	0
<b>CULTURE &amp; RECREATION</b>										
31 Library Services	12,696							12,696	12,252	11,562
32 Museum, Band and Theater								0	0	0
33 Parks	18,200	0						18,200	23,770	28,273
34 Recreation	4,000							4,000	3,200	929
35 Cemetery								0	0	0
36 Community Center, Zoo, & Marina								0	0	0
37 Other Culture and Recreation	12,000							12,000	12,000	11,589
TOTAL (lines 31 - 37)	46,896	0				0		46,896	51,222	52,353



**EXPENDITURES SCHEDULE PAGE 2**

City Name: MCCAUSLAND

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	7,400							7,400	5,000	2,950
Economic Development	0							0	0	0
Housing and Urban Renewal								0	0	0
Planning & Zoning								0	0	0
Other Com. & Econ Development								0	0	0
TIF Rebates								0	0	0
TOTAL (lines 39 - 44)	7,400	0	0			0		7,400	5,000	2,950
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	6,000							6,000	6,000	5,729
Clerk, Treasurer, & Finance Adm.	10,000							10,000	9,000	7,519
Elections	0							0	0	101
Legal Services & City Attorney	2,000							2,000	2,000	1,440
City Hall & General Buildings	79,400							79,400	76,992	86,637
Tort Liability								0	0	0
Other General Government								0	0	0
TOTAL (lines 46 - 52)	97,400	0	0			0		97,400	93,992	101,426
<b>DEBT SERVICE</b>										
Gov Capital Projects				20,000				20,000	50,000	0
TIF Capital Projects					46,502			46,502	23,250	0
TOTAL CAPITAL PROJECTS					46,502			46,502	23,250	0
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	191,996	58,500	0	20,000	46,502	0		316,998	396,964	258,189
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility										
Sewer Utility										
Electric Utility							209,831	209,831	241,322	122,817
Gas Utility								0	0	0
Airport								0	0	0
Landfill/Garbage								0	0	0
Transit								0	0	0
Cable TV, Internet & Telephone								0	0	0
Housing Authority								0	0	0
Storm Water Utility								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)								0	0	0
Enterprise DEBT SERVICE								0	0	63,740
Enterprise CAPITAL PROJECTS								0	0	0
Enterprise TIF CAPITAL PROJECTS								0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 72)</b>							209,831	209,831	241,322	186,557
<b>TOTAL ALL EXPENDITURES (lines 58 + 73)</b>	191,996	58,500	0	20,000	46,502	0	209,831	526,829	638,286	444,746
Regular Transfers Out	0	35,000		0	0		0	35,000	151,000	40,000
Internal TIF Loan / Repayment Transfers Out								0	0	0
<b>Total ALL Transfers Out</b>	0	35,000	0	0	0	0	0	35,000	151,000	40,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 74+77)</b>	191,996	93,500	0	20,000	46,502	0	209,831	561,829	789,286	484,746
<b>Ending Fund Balance June 30</b>	41,764	189,622	0	3,276	-23,251	0	135,617	347,028	448,208	520,914

**REVENUES DETAIL**  
City Name: MCCAUSLAND  
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	117,369	10,265		0	0			127,634	137,147	121,493
Less: Uncollected Property Taxes - Levy Year								0	0	0
Net Current Property Taxes (line 1 minus line 2)	117,369	10,265		0	0			127,634	137,147	121,493
Delinquent Property Taxes										
TIF Revenues										
Other City Taxes:										
Utility Tax Replacement Excise Taxes	1,541	135		0	0			1,676	1,688	0
Utility franchise tax (Iowa Code Chapter 364.2)	800							800	800	919
Parimutuel wager tax										0
Gaming wager tax										0
Mobile Home Taxes										0
Hotel/Motel Taxes										0
Other Local Option Taxes		65,000						65,000	50,000	65,614
Subtotal - Other City Taxes (lines 6 thru 12)	2,341	65,135		0	0			67,476	52,488	66,533
Licenses & Permits	465							465	465	565
Use of Money & Property	6,800	100					200	7,100	7,000	6,942
Intergovernmental:										
Federal Grants & Reimbursements					0			0	23,250	23,251
Road Use Taxes		35,000						35,000	25,000	23,214
Other State Grants & Reimbursements									17,000	15,673
Local Grants & Reimbursements	12,696							12,696	12,252	0
Subtotal - Intergovernmental (lines 16 thru 19)	12,696	35,000		0	0		0	47,696	77,502	62,138
Charges for Fees & Service:										
Water Utility								0	0	0
Sewer Utility								133,598	133,598	119,726
Electric Utility									0	0
Gas Utility									0	0
Parking									0	0
Airport									0	0
Landfill/Garbage	32,180							32,180	33,180	31,928
Hospital									0	0
Transit									0	0
Cable TV, Internet & Telephone									0	0
Housing Authority									0	0
Storm Water Utility									0	0
Other Fees & Charges for Service	0								0	0
Subtotal - Charges for Service (lines 21 thru 33)	32,180	0		0	0		133,598	165,778	166,778	151,654
Special Assessments								8,000	8,000	10,840
Miscellaneous	1,500	0					0	1,500	5,200	24,065
Other Financing Sources:										
Regular Operating Transfers In		15,000		20,000				35,000	151,000	40,000
Internal TIF Loan Transfers In									0	0
Subtotal ALL Operating Transfers In	0	15,000		20,000			0	35,000	151,000	40,000
Proceeds of Debt (Excluding TIF Internal Borrowing)									111,000	0
Proceeds of Capital Asset Sales									0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	0	15,000		20,000			0	35,000	262,000	40,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	173,351	125,500		20,000			0	460,649	716,580	484,230
Beginning Fund Balance July 1	60,409	157,622		3,276	23,251		203,650	448,208	520,914	521,430
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	233,760	283,122		23,276	23,251		345,448	908,857	1,237,494	1,005,660

**ADOPTED BUDGET SUMMARY**

City Name: MCCAUSLAND

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	1 117,369	10,265		0	0			127,634	137,147	121,493
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	0
Net Current Property Taxes	3 117,369	10,265		0	0			127,634	137,147	121,493
Delinquent Property Taxes	4 0	0		0	0			0	0	0
TIF Revenues	5 0	0		0	0			0	0	0
Other City Taxes	6 2,341	65,135		0	0			67,476	52,488	66,533
Licenses & Permits	7 465	0		0	0			465	465	565
Use of Money and Property	8 6,800	100		0	0			7,100	7,000	6,942
Intergovernmental	9 12,696	35,000		0	0			47,696	77,502	62,138
Charges for Fees & Service	10 32,180	0		0	0			165,778	166,778	151,654
Special Assessments	11 0	0		0	0			8,000	8,000	10,840
Miscellaneous	12 1,500	0		0	0			1,500	5,200	24,065
Sub-Total Revenues	13 173,351	110,500		0	0			425,649	454,580	444,230
<b>Other Financing Sources:</b>										
<b>Total Transfers In</b>	14 0	15,000		20,000	0			35,000	151,000	40,000
Proceeds of Debt	15 0	0		0	0			0	111,000	0
Proceeds of Capital Asset Sales	16 0	0		0	0			0	0	0
<b>Total Revenues and Other Sources</b>	17 173,351	125,500		20,000	0			460,649	716,580	484,230
<b>Expenditures &amp; Other Financing Uses</b>										
Public Safety	18 13,300	0		0	0			13,300	15,500	15,827
Public Works	19 27,000	58,500		0	0			85,500	158,000	85,633
Health and Social Services	20 0	0		0	0			0	0	0
Culture and Recreation	21 46,896	0		0	0			46,896	51,222	52,353
Community and Economic Development	22 7,400	0		0	0			7,400	5,000	2,950
General Government	23 97,400	0		0	0			97,400	93,992	101,426
Debt Service	24 0	0		20,000	0			20,000	50,000	0
Capital Projects	25 0	0		0	46,502			46,502	23,250	0
<b>Total Government Activities Expenditures</b>	26 191,996	58,500		20,000	46,502			316,998	396,964	258,189
Business Type Proprietary: Enterprise & ISF	27 0	0		0	0			0	241,322	186,557
<b>Total Gov &amp; Bus Type Expenditures</b>	28 191,996	58,500		20,000	46,502		209,831	209,831	638,286	444,746
<b>Total Transfers Out</b>	29 0	35,000		0	0			35,000	151,000	40,000
Total ALL Expenditures/Fund Transfers Out	30 191,996	93,500		20,000	46,502		209,831	561,829	789,286	484,746
Excess Revenues & Other Sources Over	31 0	0		0	0			0	0	0
(Under) Expenditures/Transfers Out	32 -18,645	32,000		0	-46,502		-68,033	-101,180	-72,706	-516
<b>Beginning Fund Balance July 1</b>	33 60,409	157,622		3,276	23,251		203,650	448,208	520,914	521,430
<b>Ending Fund Balance June 30</b>	34 41,764	189,622		3,276	-23,251		135,617	347,028	448,208	520,914

**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./ Paving 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
WWTF SRF Loan	1	1,105,000	NON-GO		49,000	7,394	56,394	2,112		58,506	0
Streets Bond	2	111,000	GO	2019-03	20,000		20,000			20,000	0
	3		-				0				0
	4		-				0				0
	5		-				0				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>					69,000	7,394	76,394	2,112	0	78,506	0

**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>				69,000	7,394	76,394	2,112	0	78,506	0

**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>				69,000	7,394	76,394	2,112	0	78,506	0

**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>				69,000	7,394	76,394	2,112	0	78,506	0

**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>				69,000	7,394	76,394	2,112	0	78,506	0



**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>				69,000	7,394	76,394	2,112	0	78,506	0



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

	Principal Due FY 2024	Interest Due FY 2024	Total Obligation Due FY 2024	Bond Reg./ Paying Agent Fees Due FY 2024	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	20,000	0	20,000	0	0	20,000	0
NON GO - TOTAL	49,000	7,394	56,394	2,112	0	58,506	0
GRAND - TOTAL	69,000	7,394	76,394	2,112	0	78,506	0

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**City of: MCCAUSLAND**

The City Council will conduct a public hearing on the proposed Budget at: McCausland Community Center Meeting Date: 4/29/2023 Meeting Time: 10:00 AM

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>.

<b>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.</b>				
The estimated Total tax levy rate per \$1000 valuation on regular property				10.98851
The estimated tax levy rate per \$1000 valuation on Agricultural land is				0
<b>At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.</b>				
Phone Number		City Clerk/Finance Officer's NAME		
(563) 225-3600		Sheila Bosworth		
		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	127,634	137,147	121,493
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>127,634</b>	<b>137,147</b>	<b>121,493</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	67,476	52,488	66,533
Licenses & Permits	7	465	465	565
Use of Money and Property	8	7,100	7,000	6,942
Intergovernmental	9	47,696	77,502	62,138
Charges for Fees & Service	10	165,778	166,778	151,654
Special Assessments	11	8,000	8,000	10,840
Miscellaneous	12	1,500	5,200	24,065
Other Financing Sources	13	0	111,000	0
Transfers In	14	35,000	151,000	40,000
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>460,649</b>	<b>716,580</b>	<b>484,230</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	13,300	15,500	15,827
Public Works	17	85,500	158,000	85,633
Health and Social Services	18	0	0	0
Culture and Recreation	19	46,896	51,222	52,353
Community and Economic Development	20	7,400	5,000	2,950
General Government	21	97,400	93,992	101,426
Debt Service	22	20,000	50,000	0
Capital Projects	23	46,502	23,250	0
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>316,998</b>	<b>396,964</b>	<b>258,189</b>
Business Type / Enterprises	25	209,831	241,322	186,557
<b>Total ALL Expenditures</b>	<b>26</b>	<b>526,829</b>	<b>638,286</b>	<b>444,746</b>
Transfers Out	27	35,000	151,000	40,000
Total ALL Expenditures/Transfers Out	28	561,829	789,286	484,746
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-101,180</b>	<b>-72,706</b>	<b>-516</b>
Beginning Fund Balance July 1	30	448,208	520,914	521,430
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>347,028</b>	<b>448,208</b>	<b>520,914</b>