

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

Adopted On: 4/12/2023 Resolution: 2023-18

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.

Table with columns: With Gas & Electric, Without Gas & Electric, City Number: 73-677, Last Official Census: 722. Rows include Regular, DEBT SERVICE, and Ag Land.

TAXES LEVIED

Main table listing tax levies with columns: Purpose, Dollar Limit, ENTER FIRE DISTRICT RATE BELOW, Request with Utility Replacement, Property Taxes Levied, Rate. Includes categories like Regular General levy, Non-Voted Other Permissible Levies, Voted Other Permissible Levies, Special Revenue Levies, and Total Property Taxes.

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

**NOTICE OF PUBLIC HEARING - CITY OF ESSEX - 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: 2/13/2023 **Meeting Time:** 06:00 PM **Meeting Location:** 412 Iowa Avenue, Essex Community Room

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.essexia.net

City Telephone Number
(712) 379-3444

	Current Year Certified Property Tax 2022 - 2023	Budget Year Effective Property Tax 2023 - 2024	Budget Year Proposed Maximum Property Tax 2023 - 2024	Annual % CHG
Regular Taxable Valuation	19,624,122	18,869,800	18,869,800	
Tax Levies:				
Regular General	158,956	158,956	152,846	
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	2,649	2,649	2,548	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	35,000	35,000	44,275	
Support of Local Emer. Mgmt. Commission			0	
Emergency	5,299	5,299	5,095	
Police & Fire Retirement			0	
FICA & IPERS	24,000	24,000	25,000	
Other Employee Benefits	47,000	47,000	49,000	
Total Tax Levy	272,904	272,904	278,764	2.14
Tax Rate	13.90656	14.46247	14.77295	

Explanation of significant increases in the budget:
INCREASE INSURANCE COSTS

If applicable, the above notice also available online at:

<https://www.facebook.com/CityEssex> <https://www.facebook.com/youthsports2021> <https://www.facebook.com/essexfirerescue> <https://www.facebook.com/profile.php?id=100085568765329>

*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: ESSEX
 Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2022									
1	221,765	372,432	89,113	0	0	8,410	691,720	294,281	986,001
2	490,652	335,049	28,610	100,150	0	1,252	955,713	417,087	1,372,800
3	585,094	333,181	0	0	0	2	918,277	533,137	1,451,414
4	127,323	374,300	117,723	100,150	0	9,660	729,156	178,231	907,387
Re-Estimated FY 2023									
5	127,323	374,300	117,723	100,150	0	9,660	729,156	178,231	907,387
6	356,507	247,632	20,000	0	0	610	624,749	426,920	1,051,669
7	550,682	254,297	0	0	0	200	805,179	450,652	1,255,831
8	-66,852	367,635	137,723	100,150	0	10,070	548,726	154,499	703,225
Budget FY 2024									
9	-66,852	367,635	137,723	100,150	0	10,070	548,726	154,499	703,225
10	367,508	159,095	0	0	0	810	527,413	435,490	962,903
11	588,812	277,944	0	0	0	0	866,756	462,877	1,329,633
12	-288,156	248,786	137,723	100,150	0	10,880	209,383	127,112	336,495

LOCAL EMC SUPPORT

City Name: ESSEX

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: ESSEX

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
PUBLIC SAFETY									
Police Department/Crime Prevention	65,172	28,328						93,500	86,074
Jail								0	0
Emergency Management	30,300							30,300	182
Flood Control	37,500							37,500	36,744
Fire Department	79,100							79,100	74,393
Ambulance	66,500							66,500	27,815
Building Inspections	500							500	500
Miscellaneous Protective Services								0	0
Animal Control	500							500	0
Other Public Safety								0	0
TOTAL (lines 1 - 10)	279,572	28,328				0		307,900	225,708
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	1,000	133,250						134,250	132,295
Parking - Meter and Off-Street								0	0
Street Lighting								0	9,067
Traffic Control and Safety								0	0
Snow Removal	0	5,000						5,000	4,811
Highway Engineering								0	0
Street Cleaning								0	0
Airport (if not Enterprise)								0	0
Garbage (if not Enterprise)								0	0
Other Public Works								0	0
TOTAL (lines 12 - 21)	1,000	138,250				0		139,250	201,422
HEALTH & SOCIAL SERVICES									
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
CULTURE & RECREATION									
Library Services	60,835	4,970						65,805	64,165
Museum, Band and Theater								0	0
Parks	2,500	4,000						6,500	28,075
Recreation	10,550	3,100						13,650	16,516
Cemetery	29,550	2,250				0		31,800	22,714
Community Center, Zoo, & Marina								0	0
Other Culture and Recreation								0	0
TOTAL (lines 31 - 37)	103,435	14,320				0		117,755	131,470

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: ESSEX
 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
GOVERNMENT ACTIVITIES CONT.									
COMMUNITY & ECONOMIC DEVELOPMENT									
39		32,200						32,200	19,724
40	0							0	0
41	25,000							25,000	149,918
42								0	0
43								0	0
44								0	0
45	25,000	32,200	0			0		57,200	169,642
GENERAL GOVERNMENT									
46	6,400							6,400	4,370
47	25,225							25,225	23,042
48	0							0	590
49								0	13,227
50	59,050	23,400						82,450	83,282
51	38,500							38,500	35,000
52								0	30,524
53	129,175	23,400	0			0		152,575	190,035
54				0				0	0
55						0		0	0
56			0					0	0
57	0	0	0	0		0		0	0
58	538,182	236,498	0	0	0	0		774,680	918,277
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
59								131,875	177,008
60								184,465	211,839
61								0	0
62								0	0
63								0	0
64								111,492	88,625
65								0	0
66								0	0
67								0	0
68								0	0
69								0	18,264
70								0	37,401
71								0	0
72								0	0
73								427,832	533,137
74	538,182	236,498	0	0	0	0		427,832	1,451,414
75	12,500	17,799	0	0	0	200		22,820	53,319
76								0	0
77	12,500	17,799	0	0	0	200		22,820	53,319
78	550,682	254,297	0	0	0	200		450,652	1,451,414
79	-66,852	367,635	137,723	100,150	0	10,070		154,499	907,387
Ending Fund Balance June 30									

RE-ESTIMATED REVENUES DETAIL
 City Name: ESSEX
 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	1 199,383	76,299						275,682	257,839
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3 199,383	76,299		0	0			275,682	257,839
Delinquent Property Taxes	4							0	0
TIF Revenues	5		20,000					20,000	28,610
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 0	0						0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	1,005
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	80,000						80,000	91,224
Subtotal - Other City Taxes (lines 6 thru 12)	13 0	80,000		0	0			80,000	92,229
Licenses & Permits	14 2,150							2,150	1,330
Use of Money & Property	15 1,385	0				10	0	1,395	985
Intergovernmental:									
Federal Grants & Reimbursements	16 15,000				0		0	15,000	239,639
Road Use Taxes	17							0	101,700
Other State Grants & Reimbursements	18 0	91,333		0				91,333	0
Local Grants & Reimbursements	19 40,140							40,140	42,856
Subtotal - Intergovernmental (lines 16 thru 19)	20 55,140	91,333	0	0	0		0	146,473	384,195
Charges for Fees & Service:									
Water Utility	21						168,450	168,450	181,534
Sewer Utility	22						134,950	134,950	223,605
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27					100,700	100,700	100,700	101,080
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 41,100							41,100	78,009
Subtotal - Charges for Service (lines 21 thru 33)	34 41,100	0		0	0	404,100	404,100	445,200	584,228
Special Assessments	35							0	0
Miscellaneous	36 25,550				0	400		25,950	23,384
Other Financing Sources:									
Regular Operating Transfers In	37 30,299	0		0	0	200	22,820	53,319	0
Internal TIF Loan Transfers In	38		0					0	0
Subtotal ALL Operating Transfers In	39 30,299	0	0	0	0	200	22,820	53,319	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0		0	0		0	0	0
Proceeds of Capital Asset Sales	41 1,500							1,500	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42 31,799	0		0	0	200	22,820	54,819	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 356,507	247,632	20,000	0	0	610	426,920	1,051,669	1,372,800
Beginning Fund Balance July 1	44 127,323	374,300	117,723	100,150	0	9,660	178,231	907,387	986,001

EXPENDITURES SCHEDULE PAGE 1

City Name: ESSEX

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
PUBLIC SAFETY										
Police Department/Crime Prevention	1 67,552	28,680						96,232	93,500	86,074
Jail	2							0	0	0
Emergency Management	3 300							300	30,300	182
Flood Control	4 37,500							37,500	37,500	36,744
Fire Department	5 75,000							75,000	79,100	74,393
Ambulance	6 66,950							66,950	66,500	27,815
Building Inspections	7 500							500	500	500
Miscellaneous Protective Services	8							0	0	0
Animal Control	9 500							500	500	0
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 248,302	28,680				0		276,982	307,900	225,708
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12 1,000	155,471						156,471	134,250	132,295
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14							0	0	9,067
Traffic Control and Safety	15							0	0	0
Snow Removal	16	5,000						5,000	5,000	4,811
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	55,249
TOTAL (lines 12 - 21)	22 1,000	160,471				0		161,471	139,250	201,422
HEALTH & SOCIAL SERVICES										
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							0	0	0
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30 0	0				0		0	0	0
CULTURE & RECREATION										
Library Services	31 70,235	6,154						76,389	65,805	64,165
Museum, Band and Theater	32							0	0	0
Parks	33 2,500	6,000						8,500	6,500	28,075
Recreation	34 11,300	4,100						15,400	13,650	16,516
Cemetery	35 42,000	2,050						44,050	31,800	22,714
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37							0	0	0
TOTAL (lines 31 - 37)	38 126,035	18,304				0		144,339	117,755	131,470

EXPENDITURES SCHEDULE PAGE 2

City Name: ESSEX

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
COMMUNITY & ECONOMIC DEVELOPMENT										
39		27,500						27,500	32,200	19,724
40	25,000							25,000	0	0
41	10,000							10,000	25,000	149,918
42								0	0	0
43								0	0	0
44								0	0	0
45	35,000	27,500	0			0		62,500	57,200	169,642
GENERAL GOVERNMENT										
46	6,400							6,400	6,400	4,370
47	23,500							23,500	25,225	23,042
48	1,200							1,200	0	590
49								0	0	13,227
50	91,050	26,100						117,150	82,450	83,282
51	44,275							44,275	38,500	35,000
52								0	0	30,524
53	166,425	26,100	0			0		192,525	152,575	190,035
54				0				0	0	0
55								0	0	0
56			0					0	0	0
57	0	0	0			0		0	0	0
58	576,762	261,055	0	0		0		837,817	774,680	918,277
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
59										
60							178,550	178,550	131,875	177,008
61							143,540	143,540	184,465	211,839
62								0	0	0
63								0	0	0
64							118,547	118,547	111,492	88,625
65								0	0	0
66								0	0	0
67								0	0	0
68								0	0	0
69								0	0	18,264
70								0	0	37,401
71								0	0	0
72								0	0	0
73							440,637	440,637	427,832	533,137
74	576,762	261,055	0	0		0	440,637	1,278,454	1,202,512	1,451,414
75	12,050	16,889				0	22,240	51,179	53,319	0
76			0					0	0	0
77	12,050	16,889		0		0	22,240	51,179	53,319	0
78	588,812	277,944	0	0		0	462,877	1,329,633	1,255,831	1,451,414
79	-288,156	248,786	137,723	100,150		0	127,112	336,495	703,225	907,387
Ending Fund Balance June 30										

REVENUES DETAIL
 City Name: ESSEX
 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
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	199,431	77,757		0	0			277,188	275,682	257,839
Less: Uncollected Property Taxes - Levy Year								0	0	0
Net Current Property Taxes (line 1 minus line 2)	199,431	77,757		0	0			277,188	275,682	257,839
Delinquent Property Taxes										
TIF Revenues			0					0	0	0
Other City Taxes:									20,000	28,610
Utility Tax Replacement Excise Taxes	3,378	1,338		0	0			4,716	0	0
Utility franchise tax (Iowa Code Chapter 364.2)								0	0	1,005
Parimutuel wager tax								0	0	0
Gaming wager tax								0	0	0
Mobile Home Taxes								0	0	0
Hotel/Motel Taxes								0	0	0
Other Local Option Taxes		80,000						80,000	80,000	91,224
Subtotal - Other City Taxes (lines 6 thru 12)	3,378	81,338	0	0	0			84,716	80,000	92,229
Licenses & Permits	2,600							2,600	2,150	1,330
Use of Money & Property	1,770					10	0	1,780	1,395	985
Intergovernmental:										
Federal Grants & Reimbursements	20,000				0		0	20,000	15,000	239,639
Road Use Taxes								0	0	101,700
Other State Grants & Reimbursements								0	91,333	0
Local Grants & Reimbursements	56,190							56,190	40,140	42,856
Subtotal - Intergovernmental (lines 16 thru 19)	76,190	0	0	0	0		0	76,190	146,473	384,195
Charges for Fees & Service:										
Water Utility								158,500	168,450	181,534
Sewer Utility								128,250	134,950	223,605
Electric Utility								0	0	0
Gas Utility								0	0	0
Parking								0	0	0
Airport								0	0	0
Landfill/Garbage								115,700	100,700	101,080
Hospital								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 Fees & Charges for Service	45,350							45,350	41,100	78,009
Subtotal - Charges for Service (lines 21 thru 33)	45,350	0	0	0	0	0	402,450	447,800	445,200	584,228
Special Assessments								0	0	0
Miscellaneous	19,550					400		19,950	25,950	23,384
Other Financing Sources:										
Regular Operating Transfers In	17,739					400	33,040	51,179	53,319	0
Internal TIF Loan Transfers In						400	33,040	51,179	53,319	0
Subtotal ALL Operating Transfers In	17,739	0	0	0	0	400	33,040	51,179	53,319	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	0						0	0	0	0
Proceeds of Capital Asset Sales	1,500						1,500	1,500	1,500	0
Subtotal-Other Financing Sources (lines 38 thru 40)	19,239	0	0	0	0	400	33,040	52,679	54,819	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	367,508	159,095	0	0	0	810	435,490	962,903	1,051,669	1,372,800
Beginning Fund Balance July 1	-66,852	367,635	137,723	100,150	0	10,070	154,499	703,225	907,387	986,001
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	300,656	526,730	137,723	100,150	0	10,880	589,989	1,666,128	1,959,056	2,358,801

ADOPTED BUDGET SUMMARY
 City Name: ESSEX
 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
Revenues & Other Financing Sources										
Taxes Levied on Property	1 199,431	77,757		0	0			277,188	275,682	257,839
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	0
Net Current Property Taxes	3 199,431	77,757		0	0			277,188	275,682	257,839
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 3,378	81,338		0	0			84,716	80,000	92,229
Licenses & Permits	7 2,600	0		0	0			2,600	2,150	1,330
Use of Money and Property	8 1,770	0		0	0	10		1,780	1,395	985
Intergovernmental	9 76,190	0		0	0			76,190	146,473	384,195
Charges for Fees & Service	10 45,350	0		0	0	0	402,450	447,800	445,200	584,228
Special Assessments	11 0	0		0	0			0	0	0
Miscellaneous	12 19,550	0		0	0	400		19,950	25,950	23,384
Sub-Total Revenues	13 348,269	159,095	0	0	0	410	402,450	910,224	996,850	1,372,800
Other Financing Sources:										
Total Transfers In	14 17,739	0		0	0	400	33,040	51,179	53,319	0
Proceeds of Debt	15 0	0		0	0			0	0	0
Proceeds of Capital Asset Sales	16 1,500	0		0	0			1,500	1,500	0
Total Revenues and Other Sources	17 367,508	159,095	0	0	0	810	435,490	962,903	1,051,669	1,372,800
Expenditures & Other Financing Uses										
Public Safety	18 248,302	28,680		0	0			276,982	307,900	225,708
Public Works	19 1,000	160,471		0	0			161,471	139,250	201,422
Health and Social Services	20 0	0		0	0			0	0	0
Culture and Recreation	21 126,035	18,304		0	0			144,339	117,755	131,470
Community and Economic Development	22 35,000	27,500		0	0			62,500	57,200	169,642
General Government	23 166,425	26,100		0	0			192,525	152,575	190,035
Debt Service	24 0	0		0	0			0	0	0
Capital Projects	25 0	0		0	0			0	0	0
Total Government Activities Expenditures	26 576,762	261,055		0	0			837,817	774,680	918,277
Business Type Proprietary: Enterprise & ISF	27						440,637	440,637	427,832	533,137
Total Gov & Bus Type Expenditures	28 576,762	261,055	0	0	0		440,637	1,278,454	1,202,512	1,451,414
Total Transfers Out	29 12,050	16,889		0	0		22,240	51,179	53,319	0
Total ALL Expenditures/Fund Transfers Out	30 588,812	277,944		0	0		462,877	1,329,633	1,255,831	1,451,414
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 -221,304	-118,849		0	0	810	-27,387	-366,730	-204,162	-78,614
Beginning Fund Balance July 1	33 -66,852	367,635	137,723	100,150	0	10,070	154,499	703,225	907,387	986,001
Ending Fund Balance June 30	34 -288,156	248,786	137,723	100,150	0	10,880	127,112	336,495	703,225	907,387

LONG TERM DEBT SCHEDULE - LT DEBT
 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
SEWER CAPITAL LOAN NOTES SERIES 2012	1	235,000	NON-GO		20,000	1,740	21,740	500	0	22,240	0
GARBAGE TRUCK 2019	2	85,093	NON-GO		18,577	568	19,145	0	0	19,145	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
TOTALS					38,577	2,308	40,885	500	0	41,385	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
TOTALS				38,577	2,308	40,885	500	0	41,385	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
TOTALS				38,577	2,308	40,885	500	0	41,385	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
TOTALS				38,577	2,308	40,885	500	0	41,385	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
TOTALS				38,577	2,308	40,885	500	0	41,385	0

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
TOTALS				38,577	2,308	40,885	500	0	41,385	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	0	0	0	0	0	0	0
NON GO - TOTAL	38,577	2,308	40,885	500	0	41,385	0
GRAND - TOTAL	38,577	2,308	40,885	500	0	41,385	0

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: ESSEX

The City Council will conduct a public hearing on the proposed Budget at: Essex Community Room 412 Iowa Avenue, Essex, IA 51638 Meeting Date: 4/12/2023 Meeting Time: 07:00 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-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				14.77295
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 (712) 379-3444		City Clerk/Finance Officer's NAME Mary A. Ohm Macht		
		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	277,188	275,682	257,839
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	277,188	275,682	257,839
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	20,000	28,610
Other City Taxes	6	84,716	80,000	92,229
Licenses & Permits	7	2,600	2,150	1,330
Use of Money and Property	8	1,780	1,395	985
Intergovernmental	9	76,190	146,473	384,195
Charges for Fees & Service	10	447,800	445,200	584,228
Special Assessments	11	0	0	0
Miscellaneous	12	19,950	25,950	23,384
Other Financing Sources	13	1,500	1,500	0
Transfers In	14	51,179	53,319	0
Total Revenues and Other Sources	15	962,903	1,051,669	1,372,800
Expenditures & Other Financing Uses				
Public Safety	16	276,982	307,900	225,708
Public Works	17	161,471	139,250	201,422
Health and Social Services	18	0	0	0
Culture and Recreation	19	144,339	117,755	131,470
Community and Economic Development	20	62,500	57,200	169,642
General Government	21	192,525	152,575	190,035
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	837,817	774,680	918,277
Business Type / Enterprises	25	440,637	427,832	533,137
Total ALL Expenditures	26	1,278,454	1,202,512	1,451,414
Transfers Out	27	51,179	53,319	0
Total ALL Expenditures/Transfers Out	28	1,329,633	1,255,831	1,451,414
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-366,730	-204,162	-78,614
Beginning Fund Balance July 1	30	703,225	907,387	986,001
Ending Fund Balance June 30	31	336,495	703,225	907,387