

RESOLUTION NO. 13-2026

**Approve Annual Financial Report for the Fiscal Year ending June 30, 2025 and Direct
Manager to File Report to Iowa State Auditor's Office**

WHEREAS, the City of Griswold is required under Iowa Code to submit an Annual Financial Report annually to the Iowa State Auditor's Office; and

WHEREAS, said report contains information regarding the City's receipts and expenditures; and

WHEREAS, the City Council of Griswold, Iowa has received and accepts the Annual Financial Report for the Fiscal Year ending June 30, 2025,

NOW THEREFORE BE IT RESOLVED, the City Council of Griswold, Iowa hereby approves the Annual Financial Report, for the Fiscal Year ending June 30, 2025; and

BE IT FURTHER RESOLVED, that the City Council of Griswold hereby directs the City Manager to file said report with the Iowa State Auditor's Office.

PASSED and APPROVED this 1st day of December, 2025.

Roll call:

Tietz:	<u>yes</u>
Carlisle:	<u>absent</u>
Underwood:	<u>yes</u>
Ridlen:	<u>yes</u>
Hansen:	<u>yes</u>



Brad Rhine, Mayor

Attest:



City Clerk, Carmen Sorensen

STATE OF IOWA
2025
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2025
CITY OF GRISWOLD, IOWA
DUE: December 1, 2025

16201500400000
CITY OF GRISWOLD
601 2nd St
GRISWOLD IA 51535-8082
POPULATION: 994

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	546,606		546,606	332,760
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	546,606		546,606	332,760
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	28,000
Other City Taxes	0	0	0	170,349
Licenses and Permits	50,246	0	50,246	45,330
Use of Money and Property	83,005	25,030	108,035	119,419
Intergovernmental	274,586	0	274,586	213,661
Charges for Fees and Service	99,886	511,301	611,187	608,043
Special Assessments	180	0	180	0
Miscellaneous	77,492	14,972	92,464	82,634
Other Financing Sources	17	433,672	433,689	796,209
Transfers In	1,369,402	9,368	1,378,770	0
Total Revenues and Other Sources	2,501,420	994,343	3,495,763	2,396,405
Expenditures and Other Financing Uses				
Public Safety	1,230,230		1,230,230	954,214
Public Works	243,783		243,783	168,482
Health and Social Services	0		0	0
Culture and Recreation	252,975		252,975	213,721
Community and Economic Development	33,398		33,398	35,000
General Government	146,405		146,405	140,308
Debt Service	0		0	70,000
Capital Projects	462,203		462,203	104,557
Total Governmental Activities Expenditures	2,368,994	0	2,368,994	1,686,282
BUSINESS TYPE ACTIVITIES		726,023	726,023	584,396
Total All Expenditures	2,368,994	726,023	3,095,017	2,270,678
Other Financing Uses	0	0	0	
Transfers Out	1,328,770	50,000	1,378,770	0
Total All Expenditures/and Other Financing Uses	3,697,764	776,023	4,473,787	2,270,678
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-1,196,344	218,320	-978,024	125,727
Beginning Fund Balance July 1, 2024	4,064,393	524,946	4,589,339	4,274,437
Ending Fund Balance June 30, 2025	2,868,049	743,266	3,611,315	4,400,164

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2025	Amount	Indebtedness at June 30, 2025	Amount
General Obligation Debt	544,455	Other Long-Term Debt	581,572
Revenue Debt	0	Short-Term Debt	1,194,794
TIF Revenue Debt	131,550		
		General Obligation Debt Limit	3,040,946

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication 11/20/2025
Signature of Preparer	
Printed name of Preparer Sheryl Owens	Phone Number 712-778-2615
	Date Signed 12/01/2025
Signature of Mayor or Mayor Pro Tem (Name and Title) Brad Rhine, Mayor	

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REVENUE P2

CITY OF GRISWOLD
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section A - Taxes	1								1
Taxes levied on property	2	270,975	257,441		18,190		546,606		546,606
Less: Uncollected Property Taxes - Levy Year	3						0		0
Net Current Property Taxes	4	270,975	257,441	0	18,190	0	546,606		546,606
Delinquent Property Taxes	5						0		0
Total Property Tax	6	270,975	257,441	0	18,190	0	546,606		546,606
TIF Revenues	7						0		0
Other City Taxes									
Utility Tax Replacement Excise Taxes	8						0		0
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9						0		0
Parimutuel Wager Tax	10						0		0
Gaming Wager Tax	11						0		0
Mobile Home Tax	12						0		0
Hotel / Motel Tax	13						0		0
Other Local Option Taxes	14						0		0
Total Other City Taxes	15	0	0	0	0	0	0	0	0
Section B - Licenses and Permits	16	50,246					50,246		50,246
Section C - Use of Money and Property	17								
Interest	18	12,573	29,419		9,636	3,151	54,779	25,005	79,784
Rents and Royalties	19	17,955	5,621				23,576		23,576
Other Miscellaneous Use of Money and Property	20		4,650				4,650	25	4,675
Total Use of Money and Property	21						0		0
Section D - Intergovernmental	22	30,528	39,690	0	9,636	3,151	83,005	25,030	108,035
Federal Grants and Reimbursements	24								
Federal Grants	26						0		0
Community Development Block Grants	27						0		0
Housing and Urban Development	28						0		0
Public Assistance Grants	29						0		0
Payment in Lieu of Taxes	30						0		0
Total Federal Grants and Reimbursements	31						0		0
Total Federal Grants and Reimbursements	32						0		0
Total Federal Grants and Reimbursements	33	0	0	0	0	0	0	0	0

REVENUE P3

CITY OF GRISWOLD
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section D - Intergovernmental - Continued									
State Shared Revenues	41								41
Road Use Taxes	43								43
	44	141,167					141,167		141,167
Other state grants and reimbursements	48								48
State grants	49	1,445					1,445		1,445
Iowa Department of Transportation	50						0		0
Iowa Department of Natural Resources	51						0		0
Iowa Economic Development Authority	52						0		0
CEBA grants	53						0		0
C&I Replacement and Tier I Business Tax Replacement	54	2,277	23,605		4,277		30,159		30,159
	55						0		0
	56						0		0
	57						0		0
	58						0		0
	59						0		0
Total State	60	3,722	164,772	0	4,277	0	172,771	0	172,771
Local Grants and Reimbursements									
County Contributions	63	26,852			35,000		61,852		61,852
Library Service	64						0		0
Township Contributions	65		33,330				33,330		33,330
Fire/EMT Service	66						0		0
Local Rescue Grant	67		6,633				6,633		6,633
	68						0		0
	69						0		0
Total Local Grants and Reimbursements	70	26,852	39,963	0	35,000	0	101,815	0	101,815
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	30,574	204,735	0	39,277	0	274,586	0	274,586
Section E - Charges for Fees and Service	72								72
Water	73						0	186,705	186,705
Sewer	74						0	260,931	260,931
Electric	75						0		0
Gas	76						0		0
Parking	77						0		0
Airport	78						0		0
Landfill/garbage	79						0		0
Hospital	80						0		0

REVENUE P4

CITY OF GRISWOLD
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section E - Charges for Fees and Service - Continued	81								81
Transit	82						0		0 82
Cable TV	83						0		0 83
Internet	84						0		0 84
Telephone	85						0		0 85
Housing Authority	86						0		0 86
Storm Water	87						0	63,665	63,665 87
Other:	88								88
Nursing Home	89						0		0 89
Police Service Fees	90						0		0 90
Prisoner Care	91						0		0 91
Fire Service Charges	92						0		0 92
Ambulance Charges	93	77,941					77,941		77,941 93
Sidewalk Street Repair Charges	94						0		0 94
Housing and Urban Renewal Charges	95						0		0 95
River Port and Terminal Fees	96						0		0 96
Public Scales	97						0		0 97
Cemetery Charges	98						0		0 98
Library Charges	99						0		0 99
Park, Recreation, and Cultural Charges	100	21,945					21,945		21,945 100
Animal Control Charges	101						0		0 101
	102						0		0 102
	103						0		0 103
Total Charges for Service	104	21,945	0	0	0	0	99,886	511,301	611,187 104
Section F - Special Assessments	106	180					180		180 106
Section G - Miscellaneous	107								107
Contributions	108	23,750			3,242		76,992	14,972	91,964 108
Deposits and Sales/Fuel Tax Refunds	109						0		0 109
Sale of Property and Merchandise	110	400					400		400 110
Fines	111	100					100		100 111
Internal Service Charges	112						0		0 112
	113						0		0 113
	114						0		0 114
	115						0		0 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
Total Miscellaneous	120	24,250	0	0	3,242	0	77,492	14,972	92,464 120

REVENUE P5

CITY OF GRISWOLD
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)	121	428,698	629,807	0	0	70,345	3,151	1,132,001	551,303	1,683,304	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124							0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125							0	433,689	433,689	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	25,880	10,407		59,577	1,273,538		1,369,402	9,368	1,378,770	127
Internal TIF loans and transfers in	128							0		0	128
To reconcile prior FY to current FY in accounting software	129	157	-140					17	-17	0	129
	130							0		0	130
Total Other Financing Sources	131	26,037	10,267	0	59,577	1,273,538	0	1,369,419	443,040	1,812,459	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	454,735	640,074	0	59,577	1,343,883	3,151	2,501,420	994,343	3,495,763	132
Beginning Fund Balance July 1, 2024	134	1,681,439	1,566,494			673,765	142,695	4,064,393	524,946	4,589,339	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	2,136,174	2,206,568	0	59,577	2,017,648	145,846	6,565,813	1,519,289	8,085,102	136

EXPENDITURES P6

CITY OF CRISWOLD
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	87,869						87,869		87,869	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood Control	5							0		0	5
Fire Department	6	59,396				1,023,588		1,082,984		1,082,984	6
Ambulance	7		42,544					42,544		42,544	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10							0		0	10
Other Public Safety	11	16,833						16,833		16,833	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	164,098	42,544		0	1,023,588	0	1,230,230		1,230,230	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	36,144	181,354					217,498		217,498	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		13,564					13,564		13,564	18
Traffic Control Safety	19							0		0	19
Snow Removal	20							0		0	20
Highway Engineering	21							0		0	21
Street Cleaning	22		595					595		595	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24	12,126						12,126		12,126	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	48,270	195,513		0	0	0	243,783		243,783	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0	0	0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	102,892	21,738					124,630		124,630	41
Museum, Band, Theater	42							0		0	42
Parks	43	8,914						8,914		8,914	43
Recreation	44	4,771						4,771		4,771	44
Cemetery	45	16,319						16,319		16,319	45
Community Center, Zoo, Marina, and Auditorium	46		35,433					35,433		35,433	46
Other Culture and Recreation	47							0		0	47
Fish Farm	48	62,908						62,908		62,908	48
	49							0		0	49
Total Culture and Recreation	50	195,804	57,171		0	0	0	252,975		252,975	50

EXPENDITURES P7

CITY OF GRISWOLD
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E - Community and Economic Development	51										51
Community beautification	52							0		0	52
Economic development	53	33,398						33,398		33,398	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	33,398	0	0	0	0	0	33,398		33,398	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	39,301	16,928					56,229		56,229	61
Clerk, Treasurer, Financial Administration	62	27,280	15,684					42,964		42,964	62
Elections	63							0		0	63
Legal Services and City Attorney	64	4,474						4,474		4,474	64
City Hall and General Buildings	65	43,147						43,147		43,147	65
Tort Liability	66							0		0	66
Other General Government	67	-409						-409		-409	67
	68							0		0	68
	69							0		0	69
Total General Government	70	113,793	32,612		0	0	0	146,405		146,405	70
Section G - Debt Service	71										71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	0	0	0	0		0	74
Section H - Regular Capital Projects - Specify	75										75
Infrastructure for Housing Development	76					462,203		462,203		462,203	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	462,203	0	462,203		462,203	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	0	0		0	462,203	0	462,203		462,203	83
Total Governmental Activities Expenditures	84	555,363	327,840		0	1,485,791	0	2,368,994		2,368,994	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF GRISWOLD
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 - Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								271,807	271,807	88
Capital Outlay	89								16,977	16,977	89
Debt Service	90									0	90
Sewer and Sewage Disposal - Current Operation	91								173,771	173,771	91
Capital Outlay	92									0	92
Debt Service	93								89,580	89,580	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106									0	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120								173,888	173,888	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								726,023	726,023	129

EXPENDITURES P9

CITY OF GRISWOLD
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 - Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	555,363	327,840	0	0	1,485,791	0	2,368,994	726,023	3,095,017	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	977,967	239,543			111,260		1,328,770	50,000	1,378,770	132
Internal TIF loans/repayments and transfers out	133							0	0	0	133
	134							0		0	134
Total Other Financing Uses	135	977,967	239,543	0	0	111,260	0	1,328,770	50,000	1,378,770	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	1,533,330	567,383	0	0	1,597,051	0	3,697,764	776,023	4,473,787	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		1,639,185		59,577	420,597	145,846	2,265,205		2,265,205	141
Committed	142									0	142
Assigned	143							0		0	143
Unassigned	144	602,844						602,844		602,844	144
Total Governmental	145	602,844	1,639,185	0	59,577	420,597	145,846	2,868,049		2,868,049	145
Proprietary	146								743,266	743,266	146
Total Ending Fund Balance June 30,	147	602,844	1,639,185	0	59,577	420,597	145,846	2,868,049	743,266	3,611,315	147
Total Requirements (Sum of lines 136 and 147)	148	2,136,174	2,206,568	0	59,577	2,017,648	145,846	6,565,813	1,519,289	8,085,102	148

OTHER P10

Part III Intergovernmental Expenditures

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction		Highways	
Health		All other	
Highways			
Transit Subsidies			
Libraries			
Police protection	87,317		
Sewerage			
Sanitation	12,126		
All other			

Part IV

Wages & Salaries

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE AMOUNT AREAS FOR SALARIES AND WAGES PAID		Amount
Total Salaries and Wages Paid		270,629

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year			Debt Outstanding JUNE 30, 2025						
Purpose	Line	Debt Outstanding JULY 1, 2024	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	0	0	0	0	0	0	0	0
Sewer Utility	2.	657,572	0	76,000	0	0	0	581,572	11,217
Electric Utility	3.	0	0	0	0	0	0	0	0
Gas Utility	4.	0	0	0	0	0	0	0	0
Transit-Bus	5.	0	0	0	0	0	0	0	0
Industrial Revenue	6.	0	0	0	0	0	0	0	0
Mortgage Revenue	7.	0	0	0	0	0	0	0	0
TIF Revenue	8.	0	0	0	0	0	0	0	0
Other Purposes / Miscellaneous	9.	264,989	0	43,984	89,455	131,550	0	0	10,691
GO	10.	500,000	0	45,000	455,000	0	0	0	20,290
Parking	11.	0	0	0	0	0	0	0	0
Airport	12.	0	0	0	0	0	0	0	0
Stormwater	13.	0	0	0	0	0	0	0	0
Section 108	14.	0	0	0	0	0	0	0	0
Total Long-Term		1,422,561	0	164,984	544,455	131,550	0	581,572	42,198

B. Short-Term Debt Amount

Outstanding as of July 1, 2024

Outstanding as of JUNE 30, 2025

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Part VI Actual valuation - January 1, 2023

Amount	
60,818,921	x.05 = \$ 3,040,946.05

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2025

Type of asset	Amount		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)
			All other Funds (d)
			Total (e)
			3,611,315

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1; Ending fund balance, column C PLUS the amounts in the shaded Note area.

CITY DEBT DETAIL - LI DEBT

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, 2024	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
Sanitary Sewer Rehab	1 Other	07-27-2012	36-2012	1.75	No Vote - Non-GO	1,637,000	657,572	76,000	11,217		Sewer Utility	Sewer Revenue
Alleyway Project	2 TIF Revenue	06-03-2016	27-16	3.45	No Vote - Non-GO	300,000	145,534	13,984	7,025		Other Purposes/Misc	Pave Alleys through business district
Pave Management Plan	3 GO	03-28-2019	16-19	3.45	No Vote - Below Threshold	300,000	119,455	30,000	3,666		Other Purposes/Misc	Pave Streets
Housing Dev. Infrastructure	4 GO	10-25-2023	11-2024	5.00	No Vote - Below Threshold	500,000	500,000	45,000	20,290		General Obligation (GO)	Paid with property tax debt service
	5 -			-	-						-	-
	6 -			-	-						-	-
	7 -			-	-						-	-
	8 -			-	-						-	-
	9 -			-	-						-	-
	10 -			-	-						-	-
	11 -			-	-						-	-
	12 -			-	-						-	-
	13 -			-	-						-	-
	14 -			-	-						-	-
	15 -			-	-						-	-
	16 -			-	-						-	-
	17 -			-	-						-	-
	18 -			-	-						-	-
	19 -			-	-						-	-
	20 -			-	-						-	-

CITY DEBT DETAIL - LT DEBT2

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	21 -				-						-	
	22 -				-						-	
	23 -				-						-	
	24 -				-						-	
	25 -				-						-	
	26 -				-						-	
	27 -				-						-	
	28 -				-						-	
	29 -				-						-	
	30 -				-						-	
	31 -				-						-	
	32 -				-						-	
	33 -				-						-	
	34 -				-						-	
	35 -				-						-	
	36 -				-						-	
	37 -				-						-	
	38 -				-						-	
	39 -				-						-	
	40 -				-						-	

CITY DEBT DETAIL - LT DEBT3

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	41 -				-						-	
	42 -				-						-	
	43 -				-						-	
	44 -				-						-	
	45 -				-						-	
	46 -				-						-	
	47 -				-						-	
	48 -				-						-	
	49 -				-						-	
	50 -				-						-	
	51 -				-						-	
	52 -				-						-	
	53 -				-						-	
	54 -				-						-	
	55 -				-						-	
	56 -				-						-	
	57 -				-						-	
	58 -				-						-	
	59 -				-						-	
	60 -				-						-	

CITY DEBT DETAIL - LT DEBT4

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
61 -	-				-					-	-	-
62 -	-				-					-	-	-
63 -	-				-					-	-	-
64 -	-				-					-	-	-
65 -	-				-					-	-	-
66 -	-				-					-	-	-
67 -	-				-					-	-	-
68 -	-				-					-	-	-
69 -	-				-					-	-	-
70 -	-				-					-	-	-
71 -	-				-					-	-	-
72 -	-				-					-	-	-
73 -	-				-					-	-	-
74 -	-				-					-	-	-
75 -	-				-					-	-	-
76 -	-				-					-	-	-
77 -	-				-					-	-	-
78 -	-				-					-	-	-
79 -	-				-					-	-	-
80 -	-				-					-	-	-

CITY DEBT DETAIL - LT DEBTS

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	81 -				-						-	
	82 -				-						-	
	83 -				-						-	
	84 -				-						-	
	85 -				-						-	
	86 -				-						-	
	87 -				-						-	
	88 -				-						-	
	89 -				-						-	
	90 -				-						-	
	91 -				-						-	
	92 -				-						-	
	93 -				-						-	
	94 -				-						-	
	95 -				-						-	
	96 -				-						-	
	97 -				-						-	
	98 -				-						-	
	99 -				-						-	
	100 -				-						-	

CITY DEBT DETAIL - LT DEBT6

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	101 -				-						-	
	102 -				-						-	
	103 -				-						-	
	104 -				-						-	
	105 -				-						-	
	106 -				-						-	
	107 -				-						-	
	108 -				-						-	
	109 -				-						-	
	110 -				-						-	
	111 -				-						-	
	112 -				-						-	
	113 -				-						-	
	114 -				-						-	
	115 -				-						-	
	116 -				-						-	
	117 -				-						-	
	118 -				-						-	
	119 -				-						-	
	120 -				-						-	

