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| STATE OF IOWA 2024 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024 CITY OF LOWDEN, IOWA DUE: December 1, 2024 | 1620160040000 CITY OF LOWDEN PO Box 310 LOWDEN IA 52255-0310 POPULATION: 807 |
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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 | 285,017 | | 285,017 | 263,905 |
| Less: Uncollected Property Taxes-Levy Year | 0 | | 0 | 0 |
| Net Current Property Taxes | 285,017 | | 285,017 | 263,905 |
| Delinquent Property Taxes | 0 | | 0 | 0 |
| TIF Revenues | 0 | | 0 | 0 |
| Other City Taxes | 98,149 | 0 | 98,149 | 105,704 |
| Licenses and Permits | 2,316 | 0 | 2,316 | 4,955 |
| Use of Money and Property | 9,238 | 0 | 9,238 | 7,242 |
| Intergovernmental | 171,865 | 0 | 171,865 | 140,242 |
| Charges for Fees and Service | 19,437 | 639,105 | 658,542 | 602,304 |
| Special Assessments | 0 | 0 | 0 | 2,000 |
| Miscellaneous | 611,219 | 0 | 611,219 | 380,138 |
| Other Financing Sources, Including Transfers in | 6,324 | 266,103 | 272,427 | 688,023 |
| Total Revenues and Other Sources | 1,203,565 | 905,208 | 2,108,773 | 2,194,513 |
| Expenditures and Other Financing Uses | | | | |
| Public Safety | 306,406 | | 306,406 | 308,893 |
| Public Works | 126,912 | | 126,912 | 153,620 |
| Health and Social Services | 0 | | 0 | 0 |
| Culture and Recreation | 327,522 | | 327,522 | 380,290 |
| Community and Economic Development | 229,712 | | 229,712 | 266,506 |
| General Government | 160,919 | | 160,919 | 218,702 |
| Debt Service | 33,425 | | 33,425 | 33,525 |
| Capital Projects | 52,180 | | 52,180 | 325,000 |
| Total Governmental Activities Expenditures | 1,237,076 | 0 | 1,237,076 | 1,686,536 |
| Business type activities | | 671,166 | 671,166 | 710,362 |
| Total All Expenditures | 1,237,076 | 671,166 | 1,908,242 | 2,396,898 |
| Other Financing Uses, Including Transfers Out | 6,324 | 266,103 | 272,427 | 347,559 |
| Total All Expenditures/and Other Financing Uses | 1,243,400 | 937,269 | 2,180,669 | 2,744,457 |
| Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses | -39,835 | -32,061 | -71,896 | -549,944 |
| Beginning Fund Balance July 1, 2023 | 600,455 | 895,917 | 1,496,372 | 1,546,064 |
| Ending Fund Balance June 30, 2024 | 560,620 | 863,856 | 1,424,476 | 996,120 |

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, 2024 | Amount | Indebtedness at June 30, 2024 | Amount |
| General Obligation Debt | 0 | Other Long-Term Debt | 60,000 |
| Revenue Debt | 3,752,000 | Short-Term Debt | 0 |
| TIF Revenue Debt | 0 | | |
| | | General Obligation Debt Limit | 2,145,154 |