

Annual Financial Report



Indiana State Board of Accounts

2025

DALEVILLE CIVIL TOWN

Delaware County

Submitted on 3/4/2026 2:22:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**Daleville Civil Town, Delaware County, Indiana
Annual Financial Report - 2025
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	1101	GENERAL FUND	\$172,683.76	\$812,009.29	\$342,797.56	\$641,895.49
	1140	HOMETOWN HEROES FUND	\$1,000.00	\$0.00	\$0.00	\$1,000.00
	2201	MOTOR VEHICLE HIGHWAY	\$41,987.23	\$109,560.79	\$112,401.40	\$39,146.62
	2203	MVH RESTRICTED	\$53,509.63	\$74,525.74	\$48,362.87	\$79,672.50
	2204	PARK & RECREATION FUND	\$16,853.70	\$17,485.44	\$29,660.76	\$4,678.38
	2211	PARK GRANT	\$20.69	\$0.00	\$0.00	\$20.69
	2228	LOCAL LAW ENF CONT ED	\$15,955.70	\$0.00	\$0.00	\$15,955.70
	2248	LOIT SPECIAL DISTRIBUTION	\$394.21	\$0.00	\$0.00	\$394.21
	4401	CUM CAP IMP - CIG TAX	\$5,635.79	\$2,454.06	\$6,500.00	\$1,589.85
	4437	RIVERBOAT	\$5,007.72	\$9,455.17	\$7,500.00	\$6,962.89
		SubTotal	\$313,048.43	\$1,025,490.49	\$547,222.59	\$791,316.33
STORM WATER	6501	STORM WATER OPERATION & MAINTENANCE FUND	\$35,736.22	\$0.00	\$0.00	\$35,736.22
		SubTotal	\$35,736.22	\$0.00	\$0.00	\$35,736.22
WATER	6101	WATER UTILITY OPERATING	\$38,840.73	\$0.00	\$0.00	\$38,840.73
		SubTotal	\$38,840.73	\$0.00	\$0.00	\$38,840.73
		GRAND TOTAL	\$387,625.38	\$1,025,490.49	\$547,222.59	\$865,893.28

**Daleville Civil Town, Delaware County, Indiana
Detailed Receipts 2025**

Governmental Activities	GENERAL FUND	General Property Taxes	\$377,924.75
		Local Income Tax (LIT) for Levy Freeze	\$110,363.50
		ABC Excise Tax Distribution	\$2,392.50
		Cigarette Tax Distribution	\$669.29
		Vehicle/Aircraft Excise Tax Distribution	\$65,247.72
		Other Taxes/3122.000 - GEN - AUTO EXCISE TAX	\$23,004.63
		Total Taxes and Intergovernmental	\$579,602.39
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		Planning, Zoning, and Building Permits and Fees	\$5,375.00
		Other Licenses and Permits/3213.000 - GEN - GOLF CART REGISTRATION	\$1,375.00
		Total Licenses and Permits	\$6,750.00
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		Other Fines and Forfeitures/3435.000 - GEN - MOWING LIENS	\$4,460.00
		Total Fines, Forfeitures, and Fees	\$4,460.00
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		Refunds and Reimbursements	\$26,306.02
		Other Receipts/3222.000 - GEN - P&Z APPEALS	\$194,890.88
		Total Other Receipts	\$221,196.90
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		Total GENERAL FUND	\$812,009.29
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	MOTOR VEHICLE HIGHWAY	General Property Taxes	\$33,308.88
		Vehicle/Aircraft Excise Tax Distribution	\$7,784.44
		Motor Vehicle Highway Distribution	\$35,515.50
		Other Taxes/3351.014 - MVH - GASOLINE TAX	\$32,951.97
		Total Taxes and Intergovernmental	\$109,560.79
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		Total MOTOR VEHICLE HIGHWAY	\$109,560.79
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	MVH RESTRICTED	Motor Vehicle Highway Distribution	\$74,525.74
		Total Taxes and Intergovernmental	\$74,525.74
		-----	-----
		Total MVH RESTRICTED	\$74,525.74
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Governmental Activities	PARK & RECREATION FUND	Vehicle/Aircraft Excise Tax Distribution	\$452.33
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,758.06
		Total Taxes and Intergovernmental	\$2,210.39
		Park and Recreation Receipts	\$15,275.05
		Total Charges for Services	\$15,275.05
		Total PARK & RECREATION FUND	\$17,485.44
	CUM CAP IMP - CIG TAX	Cigarette Tax Distribution	\$2,454.06
		Total Taxes and Intergovernmental	\$2,454.06
		Total CUM CAP IMP - CIG TAX	\$2,454.06
	RIVERBOAT	Casino/Riverboat Distribution	\$9,455.17
		Total Taxes and Intergovernmental	\$9,455.17
		Total RIVERBOAT	\$9,455.17
Total Governmental Activities			\$1,025,490.49

**Daleville Civil Town, Delaware County, Indiana
Disbursements by Fund - 2025**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$211,340.30
		Other Personal Services	\$3,100.00
		Employee Benefits	\$21,807.53
		Total Personal Services	\$236,247.83
		Office Supplies	\$2,795.16
		Repair and Maintenance Supplies	\$4,934.67
		Other Supplies	\$6,039.69
		Total Supplies	\$13,769.52
		Professional Services	\$30,914.19
		Communication and Transportation	\$3,471.87
		Printing and Advertising	\$342.27
		Utility Services	\$27,748.10
		Other Services and Charges	\$24,117.79
		Total Services and Charges	\$86,594.22
		Other Capital Outlays	\$2,734.83
		Total Capital Outlays	\$2,734.83
		Other Disbursements	\$3,451.16
		Total Other Disbursements	\$3,451.16
		Total GENERAL FUND	\$342,797.56
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$58,958.08
		Other Personal Services	\$618.21
		Employee Benefits	\$27,214.60
		Total Personal Services	\$86,790.89
		Operating Supplies	\$4,170.65
		Repair and Maintenance Supplies	\$4,445.09

Governmental Activities	MOTOR VEHICLE HIGHWAY	Other Supplies	\$2,778.59
		Total Supplies	\$11,394.33
		Utility Services	\$11,605.05
		Total Services and Charges	\$11,605.05
		Machinery, Equipment, and Vehicles	\$2,611.13
		Total Capital Outlays	\$2,611.13
	Total MOTOR VEHICLE HIGHWAY		\$112,401.40
	MVH RESTRICTED	Other Services and Charges	\$48,362.87
		Total Services and Charges	\$48,362.87
	Total MVH RESTRICTED		\$48,362.87
	PARK & RECREATION FUND	Employee Benefits	\$188.91
		Total Personal Services	\$188.91
		Repairs and Maintenance	\$29,471.85
		Total Services and Charges	\$29,471.85
	Total PARK & RECREATION FUND		\$29,660.76
	CUM CAP IMP - CIG TAX	Improvements Other Than Buildings	\$5,000.00
		Books and Other Media	\$1,500.00
		Total Capital Outlays	\$6,500.00
	Total CUM CAP IMP - CIG TAX		\$6,500.00

Governmental Activities	RIVERBOAT	Other Services and Charges	\$7,500.00
		Total Services and Charges	\$7,500.00
	Total RIVERBOAT		\$7,500.00
Total Governmental Activities			\$547,222.59

**Daleville Civil Town, Delaware County, Indiana
Disbursements by Fund with Departments - 2025**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$211,340.30
			Other Personal Services	\$3,100.00
			Employee Benefits	\$16,865.11
Total Personal Services				\$231,305.41
			Office Supplies	\$2,795.16
			Repair and Maintenance Supplies	\$4,934.67
			Other Supplies	\$6,039.69
Total Supplies				\$13,769.52
			Professional Services	\$30,914.19
			Communication and Transportation	\$3,471.87
			Printing and Advertising	\$342.27
			Utility Services	\$27,748.10
			Other Services and Charges	\$24,117.79
Total Services and Charges				\$86,594.22
			Other Capital Outlays	\$2,734.83
Total Capital Outlays				\$2,734.83
			Other Disbursements	\$3,451.16
Total Other Disbursements				\$3,451.16
Total NO DEPARTMENT				\$337,855.14

Total Personal Services

\$4,942.42

Total Public Employees Retirement Fund

\$4,942.42

Total GENERAL FUND

\$342,797.56

Total Governmental Activities Disbursements for Funds with Departments

\$342,797.56

Daleville Civil Town, Delaware County, Indiana
Fund Type Schedule 2025

Fund Type	Local Fund	Standard Fund
1 - General Fund	1101 - GENERAL FUND	101001 - General
2 - Special Revenue	2201 - MOTOR VEHICLE HIGHWAY	102001 - Motor Vehicle Highway
2 - Special Revenue	2203 - MVH RESTRICTED	102473 - Major Moves Construction
2 - Special Revenue	2204 - PARK & RECREATION FUND	102056 - Parks And Recreation
2 - Special Revenue	2211 - PARK GRANT	102011 - Park Nonreverting Operating
2 - Special Revenue	2228 - LOCAL LAW ENF CONT ED	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	2248 - LOIT SPECIAL DISTRIBUTION	102257 - LOIT Special Distribution
2 - Special Revenue	4437 - RIVERBOAT	102042 - Casino/Riverboat
4 - Capital Projects	1140 - HOMETOWN HEROES FUND	104005 - Public Improvement
4 - Capital Projects	4401 - CUM CAP IMP - CIG TAX	104024 - Cumulative Capital Improvement (Tax Levy)
6 - Enterprises	6101 - WATER UTILITY OPERATING	960100 - WATER UTILITY OPERATING
6 - Enterprises	6501 - STORM WATER OPERATION & MAINTENANCE FUND	106850 - Enterprise Operating

**Daleville Civil Town, Delaware County, Indiana
Debt Statement - 2025**

			Beginning Principal Balance as of Jan. 1, 2025	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2025	Principal Due in 2026
STORM WATER - Long Term Debt	Revenue Bonds	STORMWATER SYSTEM IMPROVEMENTS AND COSTS OF ISSUEANCE	\$1,038,000.00	\$0.00	\$0.00	\$1,038,000.00	\$1,038,000.00
STORM WATER - Long Term Debt Total			\$1,038,000.00	\$0.00	\$0.00	\$1,038,000.00	\$1,038,000.00
WATER - Long Term Debt	Notes and Loans Payable - Long Term	Water Meter Purchase & Equipment	\$21,831.89	\$0.00	\$0.00	\$21,831.89	\$21,839.89
WATER - Long Term Debt Total			\$21,831.89	\$0.00	\$0.00	\$21,831.89	\$21,839.89
GRAND TOTAL			\$1,059,831.89	\$0.00	\$0.00	\$1,059,831.89	

Daleville Civil Town, Delaware County, Indiana
Deficit Fund Balances - 2025

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

**Daleville Civil Town, Delaware County, Indiana
Leases 2025**

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
						GRAND TOTAL

**Daleville Civil Town, Delaware County, Indiana
Transfer Report - 2025**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Total Transfers Out		GENERAL FUND	\$0.00
		WATER UTILITY OPERATING	\$0.00
		Total Transfers In \$0.00	

**Daleville Civil Town, Delaware County, Indiana
Capital Assets 2025**

Government or Enterprise		Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
Governmental Activities - Non-Depreciable Assets	Land	\$85,880.00	\$0.00	\$0.00	\$85,880.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$85,880.00	\$0.00	\$0.00	\$85,880.00
Governmental Activities - Depreciable Assets	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$5,187,206.25	\$0.00	\$0.00	\$5,187,206.25
	Improvements Other Than Buildings	\$110,460.00	\$0.00	\$0.00	\$110,460.00
	Machinery, Equipment, and Vehicles	\$2,347,384.56	\$82,000.00	\$70,000.00	\$2,359,384.56
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$7,645,050.81	\$82,000.00	\$70,000.00	\$7,657,050.81
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$454,371.67	\$103,701.00	\$0.00	\$558,072.67
	Improvements Other Than Buildings	\$29,089.20	\$2,209.20	\$0.00	\$31,298.40
	Machinery, Equipment, and Vehicles	\$1,393,862.04	\$10,400.00	\$21,000.00	\$1,383,262.04
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$1,877,322.91	\$116,310.20	\$21,000.00	\$1,972,633.11
STORM WATER - Non-Depreciable Assets	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$146,000.00	\$0.00	\$146,000.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$146,000.00	\$0.00	\$146,000.00	\$0.00
STORM WATER - Depreciable Assets	Infrastructure	\$6,167,833.00	\$0.00	\$0.00	\$6,167,833.00
	Buildings	\$0.00	\$146,000.00	\$0.00	\$146,000.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$127,613.25	\$0.00	\$0.00	\$127,613.25

STORM WATER - Depreciable Assets	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$6,295,446.25	\$146,000.00	\$0.00	\$6,441,446.25
STORM WATER - Accumulated Depreciation Assets	Infrastructure	\$1,951,970.94	\$0.00	\$0.00	\$1,951,970.94
	Buildings	\$0.00	\$2,920.00	\$0.00	\$2,920.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$12,761.33	\$12,761.33	\$0.00	\$25,522.66
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$1,964,732.27	\$15,681.33	\$0.00	\$1,980,413.60
WATER - Non-Depreciable Assets	Land	\$52,003.00	\$0.00	\$0.00	\$52,003.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$52,003.00	\$0.00	\$0.00	\$52,003.00
WATER - Depreciable Assets	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$505,171.00	\$0.00	\$0.00	\$505,171.00
	Improvements Other Than Buildings	\$2,594,059.61	\$0.00	\$0.00	\$2,594,059.61
	Machinery, Equipment, and Vehicles	\$551,643.67	\$0.00	\$0.00	\$551,643.67
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$3,650,874.28	\$0.00	\$0.00	\$3,650,874.28
WATER - Accumulated Depreciation Assets	Infrastructure	\$1,242,577.00	\$0.00	\$0.00	\$1,242,577.00
	Buildings	\$420,827.36	\$10,103.42	\$110,413.68	\$320,517.10
	Improvements Other Than Buildings	\$1,372,727.81	\$55,455.89	\$0.00	\$1,428,183.70
	Machinery, Equipment, and Vehicles	\$495,022.01	\$10,759.77	\$0.00	\$505,781.78
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$3,531,154.18	\$76,319.08	\$110,413.68	\$3,497,059.58

**Daleville Civil Town, Delaware County, Indiana
Accounts Payable/Receivable Statement - 2025**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$144,349.00	\$65,685.00
STORM WATER	\$359.56	\$7,210.27
WATER	\$26,137.78	\$30,234.87

**Daleville Civil Town, Delaware County, Indiana
Pensions - 2025**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X