

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : **KEOKUK** County Name: **LEE COUNTY**

Adopted On: 4/18/2024 Resolution: 56-2024

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.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	310,233,838	2b	268,748,076	
DEBT SERVICE	3a	349,099,753	3b	307,613,991	
Ag Land	4a	305,934			
City Number: 56-533 Last Official Census: 9,900					

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.37000	2,625,589	313,690,517	-1.10
Limitation Percentage				
	0			
CGFL Max Rate		CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	8.37000	2,596,657	-1.10	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.37000	Consolidated General Fund		5	2,596,657	2,249,421	43	8.37000
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7	8,500	7,364	45	0.02740
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	350,000	303,196	52	1.12818
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462		0	465	0.00000
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	2,955,157	2,559,981		
384.1	3.00375	Ag Land		26	919	919	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	2,956,076	2,560,900		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29	692,801	600,157		2.23316
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	384,215	332,836		1.23847
Rules	Amt Nec	Other Employee Benefits		31	1,605,621	1,390,911		5.17552
		Subtotal Employee Benefit Levy (29,30,31)		32	2,682,637	2,323,904	65	8.64715
		Valuation						
386	As Req	With Gas & Elec		Without Gas & Elec				
	SSMID 1 (A)	0 (B)	0	34		0	66	0.00000
	SSMID 2 (A)	0 (B)	0	35		0	67	0.00000
	SSMID 3 (A)	0 (B)	0	36		0	68	0.00000
	SSMID 4 (A)	0 (B)	0	37		0	69	0.00000
	SSMID 5 (A)	0 (B)	0	555		0	565	0.00000
	SSMID 6 (A)	0 (B)	0	556		0	566	0.00000
	SSMID 7 (A)	0 (B)	0	1177		0	1179	0.00000
	SSMID 8 (A)	0 (B)	0	1185		0	1187	0.00000
		Total Special Revenue Levies		39	2,682,637	2,323,904		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	2,404,535	2,118,790	70	6.88782
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	8,043,248	7,003,594	72	25.06055

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.



(City Representative)

4/19/24

(Date)

(County Auditor)

(Date)

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 4/4/2024 Meeting Time: 05:00 PM Meeting Location: Keokuk City Hall 501 Main Street Keokuk, IA 52632

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
<https://cityofkeokuk.org/>

City Telephone Number
(319) 524-2050

Iowa Department of Management	Current Year Certified Property Tax 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service	264,053,295	268,748,076	268,748,076
Consolidated General Fund	2,210,126	2,210,126	2,249,421
Operation & Maintenance of Public Transit	6,733	6,733	7,364
Aviation Authority	0	0	0
Liability, Property & Self Insurance	231,485	231,485	303,196
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	393,743	393,743	600,157
FICA & IPERS (If at General Fund Limit)	208,602	208,602	332,836
Other Employee Benefits	1,245,510	1,245,510	1,390,911
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	292,393,563	307,613,991	307,613,991
Debt Service	1,959,274	1,959,274	2,118,790
CITY REGULAR TOTAL PROPERTY TAX	6,255,473	6,255,473	7,002,675
CITY REGULAR TAX RATE	22.97101	22.35523	25.06055
Taxable Value for City Ag Land	277,433	305,934	305,934
Ag Land	834	834	919
CITY AG LAND TAX RATE	3.00375	2.72608	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Residential	1,255	1,161	-7.49
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Commercial	1,255	1,161	-7.49

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:

Observed inflationary pressures impacting various aspects of operational expenses, particularly liability and property insurance, and employee benefits; additionally, bonding initiatives implemented to alleviate burden of old debt associated with Combined Sewer Overflow (CSO) projects.

FUND BALANCE

City Name: KEOKUK
Fiscal Year July 1, 2024 - June 30, 2025

		GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2023										
Beginning Fund Balance July 1	1	2,257,657	4,402,917	-153,632	22,241	-174,292	505,562	6,860,453	8,461,464	15,321,917
Actual Revenues Except Beg Balance	2	11,077,026	6,460,154	1,130,407	1,960,068	5,346,054	2,709	25,976,418	8,063,044	34,039,462
Actual Expenditures Except End Balance	3	10,116,294	6,256,343	1,129,276	1,986,640	318,130	0	19,806,683	10,221,609	30,028,292
Ending Fund Balance June 30	4	3,218,389	4,606,728	-152,501	-4,331	4,853,632	508,271	13,030,188	6,302,899	19,333,087
Re-Estimated FY 2024										
Beginning Fund Balance	5	3,218,389	4,606,728	-152,501	-4,331	4,853,632	508,271	13,030,188	6,302,899	19,333,087
Re-Est Revenues	6	13,148,682	5,827,479	1,065,825	3,154,202	1,162,924	4,000	24,363,112	5,091,055	29,454,167
Re-Est Expenditures	7	11,269,515	6,451,480	924,439	3,144,927	649,000	0	22,439,361	7,523,787	29,963,148
Ending Fund Balance	8	5,097,556	3,982,727	-11,115	4,944	5,367,556	512,271	14,953,939	3,870,167	18,824,106
Budget FY 2025										
Beginning Fund Balance	9	5,097,556	3,982,727	-11,115	4,944	5,367,556	512,271	14,953,939	3,870,167	18,824,106
Revenues	10	12,540,534	7,528,945	1,581,904	3,571,874	2,253,900	5,000	27,482,157	4,568,274	32,050,431
Expenditures	11	12,202,273	7,565,061	1,328,769	3,446,404	6,008,400	0	30,550,907	4,491,553	35,042,460
Ending Fund Balance	12	5,435,817	3,946,611	242,020	130,414	1,613,056	517,271	11,885,189	3,946,888	15,832,077

LOCAL EMC SUPPORT

City Name: KEOKUK
Fiscal Year July 1, 2024 - June 30, 2025

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 2025	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: KEOKUK
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY									
Police Department/Crime Prevention	1 3,130,160							3,130,160	3,049,897
Jail	2							0	0
Emergency Management	3							0	63,826
Flood Control	4 12,000							12,000	250,887
Fire Department	5 2,254,449							2,254,449	2,116,052
Ambulance	6							0	0
Building Inspections	7 308,047							308,047	394,542
Miscellaneous Protective Services	8							0	0
Animal Control	9 143,830							143,830	131,590
Other Public Safety	10							0	0
TOTAL (lines 1 - 10)	11 5,848,486	0				0		5,848,486	6,006,794
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	12	968,588						968,588	1,252,033
Parking - Meter and Off-Street	13							0	0
Street Lighting	14 217,790	95,500						313,290	123,241
Traffic Control and Safety	15 150,000							150,000	108,567
Snow Removal	16	106,196						106,196	67,296
Highway Engineering	17							0	0
Street Cleaning	18	60,000						60,000	68,989
Airport (if not Enterprise)	19 540,511							540,511	748,766
Garbage (if not Enterprise)	20							0	352,207
Other Public Works	21 293,996	260,773						554,769	186,390
TOTAL (lines 12 - 21)	22 1,202,297	1,491,057				0		2,693,354	2,907,489
HEALTH & SOCIAL SERVICES									
Welfare Assistance	23							0	0
City Hospital	24							0	0
Payments to Private Hospitals	25							0	0
Health Regulation and Inspection	26							0	0
Water, Air, and Mosquito Control	27							0	0
Community Mental Health	28							0	0
Other Health and Social Services	29							0	0
TOTAL (lines 23 - 29)	30 0	0				0		0	0
CULTURE & RECREATION									
Library Services	31 605,818	15,000						620,818	588,946
Museum, Band and Theater	32 188,264							188,264	149,842
Parks	33 570,000	55,000						625,000	643,449
Recreation	34 103,500							103,500	0
Cemetery	35 326,694							326,694	247,504
Community Center, Zoo, & Marina	36							0	0
Other Culture and Recreation	37 229,640							229,640	202,990
TOTAL (lines 31 - 37)	38 2,023,916	70,000				0		2,093,916	1,832,731

City Name: KEOKUK
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39							0	0
Economic Development	40	400,500						400,500	177,504
Housing and Urban Renewal	41	400,000						400,000	0
Planning & Zoning	42	172,812						172,812	133,536
Other Com & Econ Development	43	3,600	5,000					8,600	1,418
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45	176,412	800,500	5,000		0		981,912	312,458
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	444,405						444,405	406,512
Clerk, Treasurer, & Finance Adm.	47	37,000						37,000	625
Elections	48	3,307						3,307	0
Legal Services & City Attorney	49	160,000						160,000	166,930
City Hall & General Buildings	50	81,700						81,700	53,453
Tort Liability	51	355,192						355,192	327,444
Other General Government	52	928,800	60,000					988,800	30,571
TOTAL (lines 46 - 52)	53	2,010,404	60,000	0		0		2,070,404	985,535
DEBT SERVICE				3,144,927				3,144,927	1,991,554
Gov Capital Projects	54				649,000			649,000	209,017
TIF Capital Projects	55								0
TOTAL CAPITAL PROJECTS	56				649,000	0		649,000	209,017
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	57	0	0	0		0			
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF	58	11,261,515	2,421,557	5,000	3,144,927	0		17,481,999	14,245,578
Water Utility									
Water Utility	59								0
Sewer Utility	60						4,460,793	4,460,793	2,879,747
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64						1,048,778	1,048,778	864,382
Transit	65							0	376,543
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						592,837	592,837	736,448
Enterprise DEBT SERVICE									
Enterprise CAPITAL PROJECTS	70						669,671	669,671	992,104
Enterprise TIF CAPITAL PROJECTS								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	71								
TOTAL ALL EXPENDITURES (lines 58+73)	72								
Regular Transfers Out	73	11,261,515	2,421,557	5,000	3,144,927	0	6,772,079	6,772,079	6,881,387
Internal TIF Loan Transfers Out	74	8,000	4,029,923				6,772,079	24,254,078	21,126,965
Total ALL Transfers Out	75	8,000	4,029,923				751,708	4,789,631	7,776,965
Total Expenditures and Other Fin Uses (lines 74+77)	76							919,439	1,124,362
Ending Fund Balance June 30	77	8,000	4,029,923	919,439	0	0	751,708	5,709,070	8,901,327
	78	11,269,515	6,451,480	924,439	3,144,927	0	7,523,787	29,963,148	30,028,292
	79	5,097,556	3,982,727	-11,115	4,944	512,271	3,870,167	18,824,106	19,333,087

RE-ESTIMATED REVENUES DETAIL

City Name: KEOKUK
Fiscal Year July 1, 2023 - June 30, 2024

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1	2,377,884	1,919,149		1,959,274			6,256,307	5,353,418
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,377,884	1,919,149		1,959,274	0		6,256,307	5,353,418
Delinquent Property Taxes	4							0	0
TIF Revenues	5			1,054,595				1,054,595	1,130,407
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	446,843	360,767		332,609			1,140,219	931,752
Utility franchise tax (Iowa Code Chapter 364.2)	7	1,316,977						1,316,977	0
Parimutuel wager tax	8							0	0
Gaming wager tax	9	425,000						425,000	445,102
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11	315,000						315,000	324,327
Other Local Option Taxes	12		1,320,000					1,320,000	1,308,251
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,503,820	1,680,767		332,609	0		4,517,196	3,009,432
Licenses & Permits	14	82,550					3000	85,550	1,032,107
Use of Money & Property	15	324,500	3,910			35,250	86,239	449,899	542,737
Intergovernmental:									
Federal Grants & Reimbursements	16	429,134				15,000		444,134	1,416,308
Road Use Taxes	17		1,287,000					1,287,000	1,362,351
Other State Grants & Reimbursements	18	849,933	449,860	11,230	138,545	960,000		2,409,568	239,411
Local Grants & Reimbursements	19	345,600						345,600	349,573
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,624,667	1,736,860	11,230	138,545	975,000	0	4,486,302	3,367,643
Charges for Fees & Service:									
Water Utility	21							0	0
Sewer Utility	22						2,987,000	2,987,000	2,978,523
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27						1,012,500	1,012,500	950,683
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	29,600						229,600	1,285,371
Subtotal - Charges for Services (lines 21 thru 33)	34	29,600	0		0	0	0	4,229,100	5,214,577
Special Assessments	35						200,000		0
Miscellaneous	36	2,155,526	184,105			29,909	4,000	2,666,148	420,395
Other Financing Sources:									
Regular Operating Transfers In	37	4,050,135	229,798				509,708	4,789,631	7,776,965
Internal TIF Loan Transfers In	38		72,900					919,439	1,124,362
Subtotal ALL Operating Transfers In	39	4,050,135	302,688	0	723,774	122,765	0	5,709,070	8,901,327
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					122,765			0
Proceeds of Capital Asset Sales	41							0	16,664
Subtotal-Other Financing Sources (lines 36 thru 38)	42	4,050,135	302,688	0	723,774	122,765	0	5,709,070	13,968,746
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	13,148,682	5,827,479	1,065,825	3,154,202	1,162,924	4,000	29,454,167	34,039,462
Beginning Fund Balance July 1	44	3,218,389	4,606,728	-152,501	-4,331	4,853,632	508,271	19,333,087	15,321,917
TOTAL REVENUES & BEGIN BALANCE (lines 41-42)	45	16,367,071	10,434,207	913,324	3,149,871	6,016,556	512,271	48,787,254	49,361,379

City Name: KEOKUK
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY										
Police Department/Crime Prevention	1 3,261,729							3,261,729	3,130,160	3,049,897
Jail	2							0	0	0
Emergency Management	3							0	0	63,826
Flood Control	4 28,500							28,500	12,000	250,887
Fire Department	5 2,230,239							2,230,239	2,254,449	2,116,052
Ambulance	6							0	0	0
Building Inspections	7 323,535							323,535	308,047	394,542
Miscellaneous Protective Services	8							0	0	0
Animal Control	9 148,449							148,449	143,830	131,590
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 5,992,452	0				0		5,992,452	5,848,486	6,006,794
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12 3,000	978,016						981,016	968,588	1,252,033
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14 5,000	200,500						205,500	313,290	123,241
Traffic Control and Safety	15 25,900							25,900	150,000	108,567
Snow Removal	16	106,830						106,830	106,196	67,296
Highway Engineering	17							0	0	0
Street Cleaning	18	37,057						37,057	60,000	68,989
Airport	19 661,893							661,893	540,511	748,766
Garbage (if not Enterprise)	20							0	0	352,207
Other Public Works	21 310,771	305,021						615,792	554,769	186,390
TOTAL (lines 12 - 21)	22 1,006,564	1,627,424				0		2,633,988	2,693,354	2,907,489
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	31 608,693	13,500						622,193	620,818	588,946
Museum, Band and Theater	32 83,396							83,396	188,264	149,842
Parks	33 1,461,449	140,000						1,601,449	625,000	643,449
Recreation	34 121,000							121,000	103,500	0
Cemetery	35 275,646							275,646	326,694	247,504
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37 157,626							157,626	229,640	202,990
TOTAL (lines 31 - 37)	38 2,707,810	153,500				0		2,861,310	2,093,916	1,832,731

EXPENDITURES SCHEDULE PAGE 2

City Name: KEOKUK
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39							0	0	0
Economic Development	40	1,641,500						1,641,500	400,500	177,504
Housing and Urban Renewal	41							0	400,000	0
Planning & Zoning	42	173,576						173,576	172,812	133,536
Other Com & Econ Development	43	3,650						3,650	8,600	1,418
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	1,641,500	0			0		1,818,726	981,912	312,458
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	416,952						416,952	444,405	406,512
Clerk, Treasurer, & Finance Adm.	47	36,500						36,500	37,000	625
Elections	48							0	3,307	0
Legal Services & City Attorney	49	230,000						230,000	160,000	166,930
City Hall & General Buildings	50	59,700						59,700	81,700	53,453
Tort Liability	51	497,269						497,269	355,192	327,444
Other General Government	52	60,000						1,129,300	988,800	30,571
TOTAL (lines 46 - 52)	53	2,309,721	0	3,446,404		0		2,369,721	2,070,404	985,535
DEBT SERVICE										
Gov Capital Projects	54				6,008,400			6,008,400	649,000	209,017
TIF Capital Projects	55							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0		6,008,400	0		6,008,400	649,000	209,017
TOTAL Government Activities Expenditures (lines 11+52+50+53+45+54+57)	58	12,193,773	3,482,424	0	6,008,400	0		25,131,001	17,481,999	14,245,578
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							0	0	0
Sewer Utility	60						2,896,771	2,896,771	4,460,793	2,879,747
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64						1,126,166	1,126,166	1,048,778	864,382
Transit	65							0	0	376,543
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69						468,616	468,616	592,837	736,448
Enterprise DEBT SERVICE	70							0	0	1,032,163
Enterprise CAPITAL PROJECTS	71							0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	669,671	992,104
TOTAL Business Type Expenditures (lines 59 - 72)	73							0	0	0
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	12,193,773	3,482,424	0	6,008,400	0	4,491,553	4,491,553	6,772,079	6,881,387
Regular Transfers Out	75	8,500	4,082,637				4,491,553	29,622,554	24,254,078	21,126,965
Internal TIF Loan / Repayment Transfers Out	76							4,091,137	4,789,631	7,776,965
Total ALL Transfers Out	77	8,500	4,082,637	1,328,769		0	0	1,328,769	919,439	1,124,362
Total Expenditures & Fund Transfers Out (lines 74+77)	78	12,202,273	7,565,061	1,328,769	6,008,400	0	4,491,553	35,042,460	5,709,070	8,901,327
Ending Fund Balance June 30	79	5,435,817	3,946,611	242,020	1,613,056	517,271	3,946,888	15,832,077	18,824,106	19,333,087

REVENUES DETAIL

City Name: KEOKUK
Fiscal Year July 1, 2024 - June 30, 2025

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1 2,560,900	2,323,904		2,118,790	0			7,003,594	6,256,307	5,353,418
Less: Uncollected Property Taxes - Levy Year	2							0	0	0
Net Current Property Taxes (line 1 minus line 2)	3 2,560,900	2,323,904		2,118,790	0			7,003,594	6,256,307	5,353,418
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5		1,566,868					1,566,868	1,054,595	1,130,407
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6 395,176	358,733		285,745	0			1,039,654	1,140,219	931,752
Utility franchise tax (Iowa Code Chapter 364.2)	7 1,200,000							1,200,000	1,316,977	0
Parimutuel wager tax	8							0	0	0
Gaming wager tax	9 240,195							240,195	425,000	445,102
Mobile Home Taxes	10							0	0	0
Hotel/Motel Taxes	11 275,000							275,000	315,000	324,327
Other Local Option Taxes	12	1,400,000						1,400,000	1,320,000	1,308,251
Subtotal - Other City Taxes (lines 6 thru 12)	13 2,110,371	1,758,733		285,745	0			4,154,849	4,517,196	3,009,432
Licenses & Permits	14 74,850						3000	77,850	85,550	1,032,107
Use of Money & Property	15 295,000	4,512			70,500		76,219	446,231	449,899	542,737
Intergovernmental:										
Federal Grants & Reimbursements	16 264,840				2,000,000			2,264,840	444,134	1,416,308
Road Use Taxes	17	1,316,700						1,316,700	1,287,000	1,362,351
Other State Grants & Reimbursements	18 2,131,321	156,311	15,036	125,470				2,428,138	2,409,568	239,411
Local Grants & Reimbursements	19 342,600							342,600	345,600	349,573
Subtotal - Intergovernmental (lines 16 thru 19)	20 2,738,761	1,473,011	15,036	125,470	2,000,000		0	6,352,278	4,486,302	3,367,643
Charges for Fees & Service:										
Water Utility	21							0	0	0
Sewer Utility	22						3,115,000	3,115,000	2,987,000	2,978,523
Electric Utility	23							0	0	0
Gas Utility	24							0	0	0
Parking	25							0	0	0
Airport	26							0	0	0
Landfill/Garbage	27							0	0	0
Hospital	28						1,012,500	1,012,500	1,012,500	950,683
Transit	29							0	0	0
Cable TV, Internet & Telephone	30							0	0	0
Housing Authority	31							0	0	0
Storm Water Utility	32							0	0	0
Other Fees & Charges for Service	33 26,800	3,000					352,055	381,855	229,600	1,285,371
Subtotal - Charges for Service (lines 21 thru 33)	34 26,800	3,000		0	0	0	4,479,555	4,509,355	4,229,100	5,214,577
Special Assessments	35							0	0	0
Miscellaneous	36 964,000	1,549,500				5,000	1,000	2,519,500	2,666,148	420,395
Other Financing Sources:										
Regular Operating Transfers In	37 3,769,852	312,785					8,500	4,091,137	4,789,631	7,776,965
Internal TIF Loan Transfers In	38	103,500		1,041,869	183,400			1,328,769	919,439	1,124,362
Subtotal ALL Operating Transfers In	39 3,769,852	416,285	0	1,041,869	183,400	0	8,500	5,419,906	5,709,070	8,901,327
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	0
Proceeds of Capital Asset Sales	41							0	0	16,664
Subtotal-Other Financing Sources (lines 38 thru 40)	42 3,769,852	416,285	0	1,041,869	183,400	0	8,500	5,419,906	5,709,070	13,968,746
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 12,540,534	7,528,945	1,581,904	3,571,874	2,253,900	5,000	4,568,274	32,050,431	29,454,167	34,039,462
Beginning Fund Balance July 1	44 5,097,556	3,982,727	-11,115	4,944	5,367,556	512,271	3,870,167	18,824,106	19,333,087	15,321,917
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45 17,638,090	11,511,672	1,570,789	3,576,818	7,621,456	517,271	8,438,441	50,874,537	48,787,254	49,361,379

ADOPTED BUDGET SUMMARY

City Name: KEOKUK
Fiscal Year July 1, 2024 - June 30, 2025

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
Revenues & Other Financing Sources										
1 Taxes Levied on Property	2,560,900	2,323,904		2,118,790	0	0		7,003,594	6,256,307	5,353,418
2 Less: Uncollected Property Taxes-Levy Year	0	0		0	0	0		0	0	0
3 Net Current Property Taxes	2,560,900	2,323,904		2,118,790	0	0		7,003,594	6,256,307	5,353,418
4 Delinquent Property Taxes	0	0		0	0	0		0	0	0
5 TIF Revenues			1,566,868					1,566,868	1,054,595	1,130,407
6 Other City Taxes	2,110,371	1,758,733		285,745	0	0		4,154,849	4,517,196	3,009,432
7 Licenses & Permits	74,850	0					3,000	77,850	85,550	1,032,107
8 Use of Money and Property	295,000	4,512	0	0	70,500	0	76,219	446,231	449,899	542,737
9 Intergovernmental	2,738,761	1,473,011	15,036	125,470	2,000,000	0	0	6,352,278	4,486,302	3,367,643
10 Charges for Fees & Service	26,800	3,000		0	0	0	4,479,555	4,509,355	4,229,100	5,214,577
11 Special Assessments	0	0		0	0	0	0	0	0	0
12 Miscellaneous	964,000	1,549,500		0	0	5,000	1,000	2,519,500	2,666,148	420,395
13 Sub-Total Revenues	8,770,682	7,112,660	1,581,904	2,530,005	2,070,500	5,000	4,559,774	26,630,525	23,745,097	20,070,716
Other Financing Sources:										
Total Transfers In	3,769,852	416,285	0	1,041,869	183,400	0	8,500	5,419,906	5,709,070	8,901,327
14 Proceeds of Debt	0	0	0	0	0	0	0	0	0	5,050,755
15 Proceeds of Capital Asset Sales	0	0	0	0	0	0	0	0	0	16,664
Total Revenues and Other Sources	12,540,534	7,528,945	1,581,904	3,571,874	2,253,900	5,000	4,568,274	32,050,431	29,454,167	34,039,462
Expenditures & Other Financing Uses										
18 Public Safety	5,992,452	0	0	0		0		5,992,452	5,848,486	6,006,794
19 Public Works	1,006,564	1,627,424	0			0		2,633,988	2,693,354	2,907,489
20 Health and Social Services	0	0	0	0		0		0	0	0
21 Culture and Recreation	2,707,810	153,500	0			0		2,861,310	2,093,916	1,832,731
22 Community and Economic Development	177,226	1,641,500	0			0		1,818,726	981,912	312,458
23 General Government	2,309,721	60,000	0			0		2,369,721	2,070,404	985,535
24 Debt Service	0	0	0	3,446,404		0		3,446,404	3,144,927	1,991,554
25 Capital Projects	0	0	0		6,008,400	0		6,008,400	649,000	209,017
Total Government Activities Expenditures	12,193,773	3,482,424	0	3,446,404	6,008,400	0		25,131,001	17,481,999	14,245,578
27 Business Type Proprietary: Enterprise & ISF							4,491,553	4,491,553	6,772,079	6,881,387
Total Gov & Bus Type Expenditures	12,193,773	3,482,424	0	3,446,404	6,008,400	0	4,491,553	29,622,554	24,254,078	21,126,965
Total Transfers Out	8,500	4,082,637	1,328,769	0	0	0	0	5,419,906	5,709,070	8,901,327
30 Total ALL Expenditures/Fund Transfers Out	12,202,273	7,565,061	1,328,769	3,446,404	6,008,400	0	4,491,553	35,042,460	29,963,148	30,028,292
31 Excess Revenues & Other Sources Over										
(Under) Expenditures/Transfers Out	338,261	-36,116	253,135	125,470	-3,754,500	5,000	76,721	-2,992,029	-508,981	4,011,170
32 Beginning Fund Balance July 1	5,097,556	3,982,727	-11,115	4,944	5,367,556	512,271	3,870,167	18,824,106	19,333,087	15,321,917
33 Ending Fund Balance June 30	5,435,817	3,946,611	242,020	130,414	1,613,056	517,271	3,946,888	15,832,077	18,824,106	19,333,087

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./ 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
1 Rand Park Tunnel IFA	3,000,000	GO	21-2024	426,241	54,705	480,946	5,628			486,574
2 Soap Creek SFR	1,640,000	GO	194-2023	144,000	19,408	163,408	2,773			166,181
3 WWTP0 SRF	6,592,202	GO	180-2023	330,000	28,463	358,463	9,488			367,951
4 Victory Park IFA	5,333,000	GO	193-2023	252,000	36,018	288,018				288,018
5 2016A Refunding	3,155,000	GO	107-16	220,000	28,223	248,223	500		124,112	124,611
6 2016B Refunding	4,515,000	GO	108-16	365,000	41,540	406,540	500		406,540	500
7 2019 GO Notes	1,800,000	GO	268-19		69,617	69,617	600		69,617	600
8 2020 Refunding	7,315,000	GO	49-20	790,000	93,200	883,200	600			442,200
9 2022 Alternate Revenue/WPC Project	1,765,000	GO	59-2022	65,000	66,900	131,900	600		441,600	132,500
10 Solid Waste Revenue	695,000	NON-GO	94-20	69,000	11,523	80,523				0
11 2023 GO Street Repair	4,950,000	GO	192-2023	195,000	199,800	394,800	600		80,523	395,400
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				2,856,241	649,397	3,505,638	21,289	0	1,122,392	2,404,535

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				2,856,241	649,397	3,505,638	21,289	0	1,122,392	2,404,535

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
TOTALS				2,856,241	649,397	3,505,638	21,289	0	1,122,392	2,404,535

LONG TERM DEBT SCHEDULE - LT DEBT 4

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				2,856,241	649,397	3,505,638	21,289	0	1,122,392	2,404,535

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				2,856,241	649,397	3,505,638	21,289	0	1,122,392	2,404,535

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				2,856,241	649,397	3,505,638	21,289		1,122,392	2,404,535

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				2,856,241	649,397	3,505,638	21,289	0	1,122,392	2,404,535

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2025	Interest Due FY 2025	Total Obligation Due FY 2025	Bond Reg./ Paying Agent Fees Due FY 2025	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	2,787,241	637,874	3,425,115	21,289	0	1,041,869	2,404,535
NON GO - TOTAL	69,000	11,523	80,523	0	0	80,523	0
GRAND - TOTAL	2,856,241	649,397	3,505,638	21,289	0	1,122,392	2,404,535

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025

City of: KEOKUK

The City Council will conduct a public hearing on the proposed Budget at: 501 Main Street Keokuk, IA 52632 Meeting Date: 4/18/2024 Meeting Time: 05:30 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 25.06055

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
(319) 524-2050

City Clerk/Finance Officer's NAME
Dave Hinton

		Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources				
Taxes Levied on Property	1	7,003,594	6,256,307	5,353,418
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	7,003,594	6,256,307	5,353,418
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,566,868	1,054,595	1,130,407
Other City Taxes	6	4,154,849	4,517,196	3,009,432
Licenses & Permits	7	77,850	85,550	1,032,107
Use of Money and Property	8	446,231	449,899	542,737
Intergovernmental	9	6,352,278	4,486,302	3,367,643
Charges for Fees & Service	10	4,509,355	4,229,100	5,214,577
Special Assessments	11	0	0	0
Miscellaneous	12	2,519,500	2,666,148	420,395
Other Financing Sources	13	0	0	5,067,419
Transfers In	14	5,419,906	5,709,070	8,901,327
Total Revenues and Other Sources	15	32,050,431	29,454,167	34,039,462
Expenditures & Other Financing Uses				
Public Safety	16	5,992,452	5,848,486	6,006,794
Public Works	17	2,633,988	2,693,354	2,907,489
Health and Social Services	18	0	0	0
Culture and Recreation	19	2,861,310	2,093,916	1,832,731
Community and Economic Development	20	1,818,726	981,912	312,458
General Government	21	2,369,721	2,070,404	985,535
Debt Service	22	3,446,404	3,144,927	1,991,554
Capital Projects	23	6,008,400	649,000	209,017
Total Government Activities Expenditures	24	25,131,001	17,481,999	14,245,578
Business Type / Enterprises	25	4,491,553	6,772,079	6,881,387
Total ALL Expenditures	26	29,622,554	24,254,078	21,126,965
Transfers Out	27	5,419,906	5,709,070	8,901,327
Total ALL Expenditures/Transfers Out	28	35,042,460	29,963,148	30,028,292
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-2,992,029	-508,981	4,011,170
Beginning Fund Balance July 1	30	18,824,106	19,333,087	15,321,917
Ending Fund Balance June 30	31	15,832,077	18,824,106	19,333,087