

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of: GRINNELL County Name: POWESHIEK COUNTY
 Adopted On: (April 17, 2023) Resolution: (2023-71)

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.

		With Gas & Electric		Without Gas & Electric		City Number: 79-745 Last Official Census: 9,564
Regular	2a	324,942,778	2b	320,447,827		
DEBT SERVICE	3a	411,887,500	3b	407,392,549		
Ag Land	4a	979,712				

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	2,632,037	2,595,627	43 8.10000
Non-Voted Other Permissible Levies							
Contract for use of Bridge	0.67500			6		0	44 0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45 0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46 0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47 0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48 0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49 0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51 0.00000
Liability, property & self insurance costs	Amt Nec			14	172,577	170,190	52 0.53110
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465 0.00000
Voted Other Permissible Levies							
Instrumental/Vocal Music Groups	0.13500			15		0	53 0.00000
Memorial Building	0.81000			16	133,227	131,384	54 0.41000
Symphony Orchestra	0.13500			17		0	55 0.00000
Cultural & Scientific Facilities	0.27000			18		0	56 0.00000
County Bridge	As Voted			19		0	57 0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58 0.00000
Aid to a Transit Company	0.03375			21		0	59 0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60 0.00000
City Emergency Medical District	1.00000			463		0	466 0.00000
Support Public Library	0.27000			23		0	61 0.00000
Unified Law Enforcement	1.50000			24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	2,937,841	2,897,201	
Ag Land	3.00375			26	2,943	2,943	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	2,940,784	2,900,144	
Special Revenue Levies							
Emergency (if general fund at levy limit)	0.27000			28	87,735	86,521	64 0.27000
Police & Fire Retirement	Amt Nec			29	377,747	372,521	1.16250
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	331,072	326,491	1.01886
Other Employee Benefits	Amt Nec			31	809,449	798,252	2.49105
Total Employee Benefit Levies (29,30,31)				32	1,518,268	1,497,264	65 4.67241
Sub Total Special Revenue Levies (28+32)				33	1,606,003	1,583,785	
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation				
SSMID 1		0	0	34		0	66 0.00000
SSMID 2		0	0	35		0	67 0.00000
SSMID 3		0	0	36		0	68 0.00000
SSMID 4		0	0	37		0	69 0.00000
SSMID 5		0	0	555		0	565 0.00000
SSMID 6		0	0	556		0	566 0.00000
SSMID 7		0	0	1177		0	1179 0.00000
SSMID 8		0	0	1185		0	1187 0.00000
Total Special Revenue Levies				39	1,606,003	1,583,785	
Debt Service Levy 76.10(6)	Amt Nec			40	274,910	271,910	70 0.66744
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	4,821,697	4,755,839	72 14.65095

 (Signature)

 (Date)

 (County Auditor)

 (Date)

NOTICE OF PUBLIC HEARING - CITY OF GRINNELL - 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: 2/6/2023 **Meeting Time:** 07:00 PM **Meeting Location:** Council Chambers City Hall 520 4th Ave Grinnell, IA 50112

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.grinnelliowa.gov

City Telephone Number
 (641) 236-2600

	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	338,960,737	324,942,778	324,942,778	
Tax Levies:				
Regular General	2,745,581	2,745,581	2,711,497	
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			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	190,248	190,248	172,577	
Support of Local Emer. Mgmt. Commission			0	
Emergency	91,519	91,519	90,383	
Police & Fire Retirement	370,525	370,525	377,747	
FICA & IPERS	318,095	318,095	331,072	
Other Employee Benefits	731,343	731,343	809,449	
Total Tax Levy	4,447,311	4,447,311	4,492,725	1.02
Tax Rate	13.12043	13.68644	13.82620	

Explanation of significant increases in the budget:

Medical Insurance is expected to increase by 10%

If applicable, the above notice also available online at:

City of Grinnell website - www.grinnelliowa.gov

*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: GRINNELL

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										
Beginning Fund Balance July 1	1	2,233,025	4,505,312	516,393	69,732	6,603,277	535,914	14,463,653	4,287,803	18,751,456
Actual Revenues Except Beg Balance	2	6,239,012	5,928,491	2,445,632	2,959,395	6,699,290	5,583	24,277,403	6,185,761	30,463,164
Actual Expenditures Except End Balance	3	5,923,773	4,487,997	2,493,550	2,967,674	7,100,480	0	22,973,474	6,127,551	29,101,025
Ending Fund Balance June 30	4	2,548,264	5,945,806	468,475	61,453	6,202,087	541,497	15,767,582	4,346,013	20,113,595
Re-Estimated FY 2023										
Beginning Fund Balance	5	2,548,264	5,945,806	468,475	61,453	6,202,087	541,497	15,767,582	4,346,013	20,113,595
Re-Est Revenues	6	7,235,199	7,033,338	2,501,649	3,272,410	15,474,855	3,500	35,520,951	6,720,454	42,241,405
Re-Est Expenditures	7	7,723,067	6,371,962	2,530,250	3,291,568	13,206,256	0	33,123,103	7,265,277	40,388,380
Ending Fund Balance	8	2,060,396	6,607,182	439,874	42,295	8,470,686	544,997	18,165,430	3,801,190	21,966,620
Budget FY 2024										
Beginning Fund Balance	9	2,060,396	6,607,182	439,874	42,295	8,470,686	544,997	18,165,430	3,801,190	21,966,620
Revenues	10	7,211,512	6,975,164	2,624,354	3,100,670	12,963,895	3,500	32,879,095	7,169,811	40,048,906
Expenditures	11	8,616,749	5,448,082	2,619,854	3,066,748	18,514,850	0	38,266,283	7,340,010	45,606,293
Ending Fund Balance	12	655,159	8,134,264	444,374	76,217	2,919,731	548,497	12,778,242	3,630,991	16,409,233

LOCAL EMC SUPPORT

City Name: GRINNELL

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: GRINNELL

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	1	1,535,296	331,800						1,867,096	1,640,471
Jail	2								0	0
Emergency Management	3	4,450							4,450	1,927
Flood Control	4								0	0
Fire Department	5	561,470	83,920						645,390	535,848
Ambulance	6	400,255	108,960						509,215	291,203
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	4,200							4,200	3,473
Other Public Safety	10	98,250							98,250	97,176
TOTAL (lines 1 - 10)	11	2,603,921	524,680				0		3,128,601	2,570,098
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	77,478	897,476						974,954	716,301
Parking - Meter and Off-Street	13								0	0
Street Lighting	14		124,200						124,200	100,448
Traffic Control and Safety	15		193,300						193,300	29,387
Snow Removal	16		185,650						185,650	159,725
Highway Engineering	17								0	0
Street Cleaning	18		47,185						47,185	36,637
Airport (if not Enterprise)	19	192,544							192,544	93,579
Garbage (if not Enterprise)	20		79,810						79,810	0
Other Public Works	21								0	454,801
TOTAL (lines 12 - 21)	22	270,022	1,527,621				0		1,797,643	1,590,878
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	2,000							2,000	800
TOTAL (lines 23 - 29)	30	2,000	0				0		2,000	800
CULTURE & RECREATION										
Library Services	31	670,824	26,500						697,324	645,389
Museum, Band and Theater	32								0	0
Parks	33	175,380							175,380	164,768
Recreation	34	307,063							307,063	252,603
Cemetery	35	509,550							509,550	89,530
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	353,426							353,426	271,332
TOTAL (lines 31 - 37)	38	2,016,243	26,500				0		2,042,743	1,423,622

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: GRINNELL
 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
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39							0	0
Economic Development	40	53,700	306,909	181,147				541,756	15,749
Housing and Urban Renewal	41							0	5,077
Planning & Zoning	42	319,352						319,352	254,020
Other Com & Econ Development	43	32,231						32,231	254,223
TIF Rebates	44							0	182,308
TOTAL (lines 39 - 44)	45	405,283	306,909	181,147		0		893,339	711,377
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	44,243						44,243	34,905
Clerk, Treasurer, & Finance Adm.	47	286,876						286,876	1,600,604
Elections	48							0	4,118
Legal Services & City Attorney	49	8,000						8,000	20,178
City Hall & General Buildings	50	92,040						92,040	135,006
Tort Liability	51	70,000						70,000	70,000
Other General Government	52	636,914	1,151,831					1,788,745	380,200
TOTAL (lines 46 - 52)	53	1,138,073	1,151,831	0		0		2,289,904	2,245,011
DEBT SERVICE	54			2,912,383				2,912,383	2,622,374
Gov Capital Projects	55				12,583,230			12,583,230	2,464,145
TIF Capital Projects	56							0	4,503,593
TOTAL CAPITAL PROJECTS	57	0	0	0	12,583,230	0		12,583,230	6,967,738
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	6,435,542	3,537,541	181,147	2,912,383	12,583,230	0	25,649,843	18,131,898
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						2,399,874	2,399,874	1,490,052
Sewer Utility	60						2,599,405	2,599,405	1,213,578
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64						1,527,976	1,527,976	1,133,687
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68						180,982	180,982	73,518
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70							0	791,726
Enterprise CAPITAL PROJECTS	71						130	130	216,250
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						6,708,367	6,708,367	4,918,811
TOTAL ALL EXPENDITURES (lines 58+73)	74	6,435,542	3,537,541	181,147	2,912,383	12,583,230	0	6,708,367	32,358,210
Regular Transfers Out	75	1,287,525	2,834,421		379,185	623,026		556,910	5,681,067
Internal TIF Loan Transfers Out	76			2,349,103					2,349,103
Total ALL Transfers Out	77	1,287,525	2,834,421	2,349,103	379,185	623,026	0	556,910	8,030,170
Total Expenditures and Other Fin Uses (lines 74+77)	78	7,723,067	6,371,962	2,530,250	3,291,568	13,206,256	0	7,265,277	40,388,380
Ending Fund Balance June 30	79	2,060,396	6,607,182	439,874	42,295	8,470,686	544,997	3,801,190	20,113,595

RE-ESTIMATED REVENUES DETAIL

City Name: GRINNELL
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	3,020,306	1,511,482		471,134				5,002,922	4,563,921
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	3,020,306	1,511,482		471,134	0			5,002,922	4,563,921
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,497,149					2,497,149	2,440,843
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	38,252	18,284		4,595				61,131	40,446
Utility franchise tax (Iowa Code Chapter 364.2)	7	948,000							948,000	880,721
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	376
Hotel/Motel Taxes	11		428,000						428,000	338,881
Other Local Option Taxes	12		1,435,126						1,435,126	1,662,881
Subtotal - Other City Taxes (lines 6 thru 12)	13	986,252	1,881,410		4,595	0			2,872,257	2,923,305
Licenses & Permits	14	24,540							24,540	5,682
Use of Money & Property	15	134,639	48,412	4,500	16,000	77,366		42,525	323,442	244,067
Intergovernmental:										
Federal Grants & Reimbursements	16	36,960	1,406,161			1,383,200			2,826,321	1,003,352
Road Use Taxes	17		1,209,846						1,209,846	1,313,440
Other State Grants & Reimbursements	18	263,036	72,633		18,722	154,800			509,191	589,949
Local Grants & Reimbursements	19	179,223	3,000			97,909			280,132	430,959
Subtotal - Intergovernmental (lines 16 thru 19)	20	479,219	2,691,640	0	18,722	1,635,909		0	4,825,490	3,337,700
Charges for Fees & Service:										
Water Utility	21							2,333,259	2,333,259	2,082,588
Sewer Utility	22							2,142,776	2,142,776	1,934,596
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							1,485,014	1,485,014	1,510,981
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							390,862	390,862	395,371
Other Fees & Charges for Service	33	917,953							917,953	479,004
Subtotal - Charges for Service (lines 21 thru 33)	34	917,953	0		0	0	0	6,351,911	7,269,864	6,402,540
Special Assessments	35								0	0
Miscellaneous	36	897,290	49,730			3,594,408	3,500	180,608	4,725,536	4,494,790
Other Financing Sources:										
Regular Operating Transfers In	37	715,000	825,664		1,330,206	2,664,787		145,410	5,681,067	3,754,748
Internal TIF Loan Transfers In	38	60,000	25,000		1,431,753	832,350			2,349,103	2,295,568
Subtotal ALL Operating Transfers In	39	775,000	850,664	0	2,761,959	3,497,137	0	145,410	8,030,170	6,050,316
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					6,670,035			6,670,035	0
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	775,000	850,664	0	2,761,959	10,167,172	0	145,410	14,700,205	6,050,316
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	7,235,199	7,033,338	2,501,649	3,272,410	15,474,855	3,500	6,720,454	42,241,405	30,463,164
Beginning Fund Balance July 1	44	2,548,264	5,945,806	468,475	61,453	6,202,087	541,497	4,346,013	20,113,595	18,751,456
TOTAL REVENUES & BEGIN BALANCE (lines	45									

EXPENDITURES SCHEDULE PAGE 1

City Name: GRINNELL

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	1,533,058	311,069						1,844,127	1,867,096	1,640,471
Jail	2								0	0	0
Emergency Management	3	2,700							2,700	4,450	1,927
Flood Control	4								0	0	0
Fire Department	5	565,862	88,820						654,682	645,390	535,848
Ambulance	6	483,863	18,450						502,313	509,215	291,203
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	5,950							5,950	4,200	3,473
Other Public Safety	10	101,724							101,724	98,250	97,176
TOTAL (lines 1 - 10)	11	2,693,157	418,339				0		3,111,496	3,128,601	2,570,098
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	75,684	764,760						840,444	974,954	716,301
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		130,200						130,200	124,200	100,448
Traffic Control and Safety	15		109,100						109,100	193,300	29,387
Snow Removal	16		212,200						212,200	185,650	159,725
Highway Engineering	17								0	0	0
Street Cleaning	18		53,250						53,250	47,185	36,637
Airport	19	105,060							105,060	192,544	93,579
Garbage (if not Enterprise)	20		79,610						79,610	79,810	0
Other Public Works	21								0	0	454,801
TOTAL (lines 12 - 21)	22	180,744	1,349,120				0		1,529,864	1,797,643	1,590,878
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	2,000							2,000	2,000	800
TOTAL (lines 23 - 29)	30	2,000	0				0		2,000	2,000	800
CULTURE & RECREATION											
Library Services	31	674,862	25,000						699,862	697,324	645,389
Museum, Band and Theater	32								0	0	0
Parks	33	191,294							191,294	175,380	164,768
Recreation	34	624,476							624,476	307,063	252,603
Cemetery	35	116,376							116,376	509,550	89,530
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	12,866							12,866	353,426	271,332
TOTAL (lines 31 - 37)	38	1,619,874	25,000				0		1,644,874	2,042,743	1,423,622

EXPENDITURES SCHEDULE PAGE 2

City Name: GRINNELL

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										
Community Beautification	39							0	0	0
Economic Development	40	127,750		30,000				157,750	541,756	15,749
Housing and Urban Renewal	41	1,831,100						1,831,100	0	5,077
Planning & Zoning	42	296,702						296,702	319,352	254,020
Other Com & Econ Development	43	25,905	249,537					275,442	32,231	254,223
TIF Rebates	44			650,299				650,299	0	182,308
TOTAL (lines 39 - 44)	45	2,281,457	249,537	680,299		0		3,211,293	893,339	711,377
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	53,693						53,693	44,243	34,905
Clerk, Treasurer, & Finance Adm.	47	181,567						181,567	286,876	1,600,604
Elections	48							0	0	4,118
Legal Services & City Attorney	49	8,000						8,000	8,000	20,178
City Hall & General Buildings	50	151,620						151,620	92,040	135,006
Tort Liability	51	70,000						70,000	70,000	70,000
Other General Government	52	649,574	1,169,565					1,819,139	1,788,745	380,200
TOTAL (lines 46 - 52)	53	1,114,454	1,169,565	0		0		2,284,019	2,289,904	2,245,011
DEBT SERVICE										
Gov Capital Projects	55				17,859,772			17,859,772	12,583,230	2,464,145
TIF Capital Projects	56							0	0	4,503,593
TOTAL CAPITAL PROJECTS	57	0	0	0	17,859,772	0		17,859,772	12,583,230	6,967,738
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	7,891,686	3,211,561	680,299	2,883,208	17,859,772	0	32,526,526	25,649,843	18,131,898
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59						2,198,066	2,198,066	2,399,874	1,490,052
Sewer Utility	60						2,404,110	2,404,110	2,599,405	1,213,578
Electric Utility	61						0	0	0	0
Gas Utility	62						0	0	0	0
Airport	63						0	0	0	0
Landfill/Garbage	64						1,394,950	1,394,950	1,527,976	1,133,687
Transit	65						0	0	0	0
Cable TV, Internet & Telephone	66						0	0	0	0
Housing Authority	67						0	0	0	0
Storm Water Utility	68						197,727	197,727	180,982	73,518
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0
Enterprise DEBT SERVICE	70						0	0	0	791,726
Enterprise CAPITAL PROJECTS	71						0	0	130	216,250
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						6,194,853	6,194,853	6,708,367	4,918,811
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	7,891,686	3,211,561	680,299	2,883,208	17,859,772	0	6,194,853	38,721,379	23,050,709
Regular Transfers Out	75	725,063	2,236,521		183,540	655,078	1,145,157	4,945,359	5,681,067	3,754,748
Internal TIF Loan / Repayment Transfers Out	76			1,939,555				1,939,555	2,349,103	2,295,568
Total ALL Transfers Out	77	725,063	2,236,521	1,939,555	183,540	655,078	0	6,884,914	8,030,170	6,050,316
Total Expenditures & Fund Transfers Out (lines 74+77)	78	8,616,749	5,448,082	2,619,854	3,066,748	18,514,850	0	7,340,010	40,388,380	29,101,025
Ending Fund Balance June 30	79	655,159	8,134,264	444,374	76,217	2,919,731	548,497	3,630,991	21,966,620	20,113,595

REVENUES DETAIL

City Name: GRINNELL
 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	2,900,144	1,583,785		271,910	0			4,755,839	5,002,922	4,563,921
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,900,144	1,583,785		271,910	0			4,755,839	5,002,922	4,563,921
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			2,619,854					2,619,854	2,497,149	2,440,843
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	40,640	22,218		3,000	0			65,858	61,131	40,446
Utility franchise tax (Iowa Code Chapter 364.2)	7	988,000							988,000	948,000	880,721
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	376
Hotel/Motel Taxes	11		428,000						428,000	428,000	338,881
Other Local Option Taxes	12		1,450,000						1,450,000	1,435,126	1,662,881
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,028,640	1,900,218		3,000	0			2,931,858	2,872,257	2,923,305
Licenses & Permits	14	7,120							7,120	24,540	5,682
Use of Money & Property	15	199,346	35,915	4,500	16,000	21,340		47,785	324,886	323,442	244,067
Intergovernmental:											
Federal Grants & Reimbursements	16	2,700				1,650,171			1,652,871	2,826,321	1,003,352
Road Use Taxes	17		1,243,320						1,243,320	1,209,846	1,313,440
Other State Grants & Reimbursements	18	201,454	1,072,633		18,722	468,500			1,761,309	509,191	589,949
Local Grants & Reimbursements	19	170,626	10,000						180,626	280,132	430,959
Subtotal - Intergovernmental (lines 16 thru 19)	20	374,780	2,325,953	0	18,722	2,118,671		0	4,838,126	4,825,490	3,337,700
Charges for Fees & Service:											
Water Utility	21							2,488,690	2,488,690	2,333,259	2,082,588
Sewer Utility	22							2,247,796	2,247,796	2,142,776	1,934,596
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							1,531,791	1,531,791	1,485,014	1,510,981
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							402,127	402,127	390,862	395,371
Other Fees & Charges for Service	33	469,200							469,200	917,953	479,004
Subtotal - Charges for Service (lines 21 thru 33)	34	469,200	0		0	0	0	6,670,404	7,139,604	7,269,864	6,402,540
Special Assessments	35								0	0	0
Miscellaneous	36	1,306,310	93,538			4,160,731	3,500	105,316	5,669,395	4,725,536	4,494,790
Other Financing Sources:											
Regular Operating Transfers In	37	925,972	1,035,755		1,360,150	1,277,176		346,306	4,945,359	5,681,067	3,754,748
Internal TIF Loan Transfers In	38				1,430,888	508,667			1,939,555	2,349,103	2,295,568
Subtotal ALL Operating Transfers In	39	925,972	1,035,755	0	2,791,038	1,785,843	0	346,306	6,884,914	8,030,170	6,050,316
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					4,877,310			4,877,310	6,670,035	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	925,972	1,035,755	0	2,791,038	6,663,153	0	346,306	11,762,224	14,700,205	6,050,316
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	7,211,512	6,975,164	2,624,354	3,100,670	12,963,895	3,500	7,169,811	40,048,906	42,241,405	30,463,164
Beginning Fund Balance July 1	44	2,060,396	6,607,182	439,874	42,295	8,470,686	544,997	3,801,190	21,966,620	20,113,595	18,751,456
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	9,271,908	13,582,346	3,064,228	3,142,965	21,434,581	548,497	10,971,001	62,015,526	62,355,000	49,214,620

ADOPTED BUDGET SUMMARY
 City Name: GRINNELL
 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	2,900,144	1,583,785		271,910	0			4,755,839	5,002,922	4,563,921
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,900,144	1,583,785		271,910	0			4,755,839	5,002,922	4,563,921
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			2,619,854					2,619,854	2,497,149	2,440,843
Other City Taxes	6	1,028,640	1,900,218		3,000	0			2,931,858	2,872,257	2,923,305
Licenses & Permits	7	7,120	0					0	7,120	24,540	5,682
Use of Money and Property	8	199,346	35,915	4,500	16,000	21,340	0	47,785	324,886	323,442	244,067
Intergovernmental	9	374,780	2,325,953	0	18,722	2,118,671		0	4,838,126	4,825,490	3,337,700
Charges for Fees & Service	10	469,200	0		0	0	0	6,670,404	7,139,604	7,269,864	6,402,540
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,306,310	93,538		0	4,160,731	3,500	105,316	5,669,395	4,725,536	4,494,790
Sub-Total Revenues	13	6,285,540	5,939,409	2,624,354	309,632	6,300,742	3,500	6,823,505	28,286,682	27,541,200	24,412,848
Other Financing Sources:											
Total Transfers In	14	925,972	1,035,755	0	2,791,038	1,785,843	0	346,306	6,884,914	8,030,170	6,050,316
Proceeds of Debt	15	0	0	0	0	4,877,310		0	4,877,310	6,670,035	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	7,211,512	6,975,164	2,624,354	3,100,670	12,963,895	3,500	7,169,811	40,048,906	42,241,405	30,463,164
Expenditures & Other Financing Uses											
Public Safety	18	2,693,157	418,339	0			0		3,111,496	3,128,601	2,570,098
Public Works	19	180,744	1,349,120	0			0		1,529,864	1,797,643	1,590,878
Health and Social Services	20	2,000	0	0			0		2,000	2,000	800
Culture and Recreation	21	1,619,874	25,000	0			0		1,644,874	2,042,743	1,423,622
Community and Economic Development	22	2,281,457	249,537	680,299			0		3,211,293	893,339	711,377
General Government	23	1,114,454	1,169,565	0			0		2,284,019	2,289,904	2,245,011
Debt Service	24	0	0	0	2,883,208		0		2,883,208	2,912,383	2,622,374
Capital Projects	25	0	0	0		17,859,772	0		17,859,772	12,583,230	6,967,738
Total Government Activities Expenditures	26	7,891,686	3,211,561	680,299	2,883,208	17,859,772	0		32,526,526	25,649,843	18,131,898
Business Type Proprietary: Enterprise & ISF	27							6,194,853	6,194,853	6,708,367	4,918,811
Total Gov & Bus Type Expenditures	28	7,891,686	3,211,561	680,299	2,883,208	17,859,772	0	6,194,853	38,721,379	32,358,210	23,050,709
Total Transfers Out	29	725,063	2,236,521	1,939,555	183,540	655,078	0	1,145,157	6,884,914	8,030,170	6,050,316
Total ALL Expenditures/Fund Transfers Out	30	8,616,749	5,448,082	2,619,854	3,066,748	18,514,850	0	7,340,010	45,606,293	40,388,380	29,101,025
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-1,405,237	1,527,082	4,500	33,922	-5,550,955	3,500	-170,199	-5,557,387	1,853,025	1,362,139
Beginning Fund Balance July 1	33	2,060,396	6,607,182	439,874	42,295	8,470,686	544,997	3,801,190	21,966,620	20,113,595	18,751,456
Ending Fund Balance June 30	34	655,159	8,134,264	444,374	76,217	2,919,731	548,497	3,630,991	16,409,233	21,966,620	20,113,595

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
GO CAP LN 2014 (LOST I REF)	1	5,995,000	GO	2014-120	760,000	72,550	832,550	450		833,000	0
GO BOND SERIES 2016A	2	7,460,000	GO	2016-113	715,000	69,970	784,970	450		598,880	186,540
GO BOND URBAN RENEWAL NOTE SERIES 2018	3	700,000	GO	2018-57	71,000	12,318	83,318	450		83,768	0
GO CAPITAL LOAN NOTES	4	42,500	GO	2019-27	85,000	3,370	88,370				88,370
GO CLN URBAN RENEWAL - TIF 2020A	5	5,000,000	GO	2020-144	75,000	98,500	173,500	450		173,950	0
GO REFUNDING CLN 2020B	6	3,125,000	GO	2020-145	705,000	29,150	734,150	450		734,600	0
GO CLN SERIES 2022 (LOST)	7	5,135,000	GO	2022-137	0	183,650	183,650	450		184,100	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					2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

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				2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

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				2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

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				2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

LONG TERM DEBT SCHEDULE - LT DEBT5

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					2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

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				2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

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					2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

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	2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	2,411,000	469,508	2,880,508	2,700	0	2,608,298	274,910

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: GRINNELL

The City Council will conduct a public hearing on the proposed Budget at: City Hall Council Chambers 520 4th Ave Grinnell, IA 50112 Meeting Date: 4/17/2023 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				14.65095
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 (641) 236-2600		City Clerk/Finance Officer's NAME Annmarie Wingerter		
		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	4,755,839	5,002,922	4,563,921
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	4,755,839	5,002,922	4,563,921
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,619,854	2,497,149	2,440,843
Other City Taxes	6	2,931,858	2,872,257	2,923,305
Licenses & Permits	7	7,120	24,540	5,682
Use of Money and Property	8	324,886	323,442	244,067
Intergovernmental	9	4,838,126	4,825,490	3,337,700
Charges for Fees & Service	10	7,139,604	7,269,864	6,402,540
Special Assessments	11	0	0	0
Miscellaneous	12	5,669,395	4,725,536	4,494,790
Other Financing Sources	13	4,877,310	6,670,035	0
Transfers In	14	6,884,914	8,030,170	6,050,316
Total Revenues and Other Sources	15	40,048,906	42,241,405	30,463,164
Expenditures & Other Financing Uses				
Public Safety	16	3,111,496	3,128,601	2,570,098
Public Works	17	1,529,864	1,797,643	1,590,878
Health and Social Services	18	2,000	2,000	800
Culture and Recreation	19	1,644,874	2,042,743	1,423,622
Community and Economic Development	20	3,211,293	893,339	711,377
General Government	21	2,284,019	2,289,904	2,245,011
Debt Service	22	2,883,208	2,912,383	2,622,374
Capital Projects	23	17,859,772	12,583,230	6,967,738
Total Government Activities Expenditures	24	32,526,526	25,649,843	18,131,898
Business Type / Enterprises	25	6,194,853	6,708,367	4,918,811
Total ALL Expenditures	26	38,721,379	32,358,210	23,050,709
Transfers Out	27	6,884,914	8,030,170	6,050,316
Total ALL Expenditures/Transfers Out	28	45,606,293	40,388,380	29,101,025
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-5,557,387	1,853,025	1,362,139
Beginning Fund Balance July 1	30	21,966,620	20,113,595	18,751,456
Ending Fund Balance June 30	31	16,409,233	21,966,620	20,113,595