

18-160

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Washta County Name: CHEROKEE Date Budget Adopted: 03/05/08
(Date) xxxxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

(712)447-6216
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	2,464,866	2,390,705	282
DEBT SERVICE 3a	2,464,866	2,390,705	
Ag Land 4a	372,072		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 19,965	19,365	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 333	323	47 0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 3,300	3,201	52 1.33882
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 23,598	22,889	
384.1	3.00375	Ag Land	26 1,118	1,118	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 24,716	24,007	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 2,118	2,054	0.85928
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 2,118	2,054	65 0.85928
Sub Total Special Revenue Levies (28+32)			33 2,118	2,054	
Valuation					
386	As Req	With Gas & Elec Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			39 2,118	2,054	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 26,834	26,061	72 10.43310

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Washta

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	61,140	13,497					74,637	112,243	186,880
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	65,178	27,064					92,242	36,206	128,448
Actual Expenditures Except End Bal (pg 12, line 259) *	3	66,654	33,685					100,339	32,139	132,478
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	59,664	6,876		0	0	0	66,540	116,310	182,850
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	59,664	6,876		0	0	0	66,540	116,310	182,850
Re-Est Revenues	6	53,312	25,862	0	0	0	0	79,174	61,934	141,108
Re-Est Expenditures	7	73,760	32,738	0	0	0	0	106,498	75,338	181,836
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	39,216	0	0	0	0	0	39,216	102,906	142,122
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	39,216	0	0	0	0	0	39,216	102,906	142,122
Revenues	11	53,281	26,143	0	0	0	0	79,424	63,309	142,733
Expenditures	12	80,289	26,143	0	0	0	0	106,432	69,438	175,870
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	12,208	0	0	0	0	0	12,208	96,777	108,985

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

** The remaining two sections are filled in by the software once ALL worksheets are completed.

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF	ACTUAL 2007
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid from the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	0	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	6,000							6,000	6,000	0
Flood Control	4								0	0	0
Fire Department	5	4,500							4,500	4,500	5,663
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,000							2,000	2,000	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	12,500	0	0			0		12,500	12,500	5,663
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,438	16,945						27,383	26,883	24,685
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,580						5,580	5,580	5,272
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,500	1,744
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	10,438	24,025	0			0		34,463	33,963	31,701
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	0
CULTURE & RECREATION											
Library Services	31	5,582	472						6,054	6,185	3,413
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35	5,900							5,900	5,900	4,790
Community Center, Zoo, & Marina	36	3,535							3,535	3,895	1,700
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	15,017	472	0			0		15,489	15,980	9,903

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	15,000							15,000	16,000	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	17,378
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	15,000	0	0			0		15,000	16,000	17,378
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,500	344						3,844	3,735	2,938
Clerk, Treasurer, & Finance Adm.	47	9,500	1,302						10,802	10,040	10,369
Elections	48								0	0	0
Legal Services & City Attorney	49	6,000							6,000	6,000	450
City Hall & General Buildings	50	3,834							3,834	3,780	4,286
Tort Liability	51	4,500							4,500	4,500	1,861
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	27,334	1,646	0			0		28,980	28,055	19,904
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	80,289	26,143	0	0	0	0		106,432	106,498	84,549
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							33,627	33,627	35,727	25,665
Sewer Utility	60							18,027	18,027	21,827	6,474
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							17,784	17,784	17,784	15,790
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							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							69,438	69,438	75,338	47,929
TOTAL ALL EXPENDITURES (lines 58+74)	74	80,289	26,143	0	0	0	0	69,438	175,870	181,836	132,478
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	80,289	26,143	0	0	0	0	69,438	175,870	181,836	132,478
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	12,208	0	0	0	0	0	96,777	108,985	142,122	182,850

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

REVENUES DETAIL
Fiscal Year Ending

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	24,007	2,054		0	0			26,061	27,089	27,523
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,007	2,054		0	0			26,061	27,089	27,523
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	709	64		0	0			773	765	0
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	18,000							18,000	16,800	19,561
Subtotal - Other City Taxes (lines 6 thru 12)	13	18,709	64		0	0			18,773	17,565	19,561
Licenses & Permits	14	165							165	240	88
Use of Money & Property	15	2,400	225					4,725	7,350	6,830	1,348
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000							6,000	6,000	1,220
Road Use Taxes	17		16,800						16,800	17,400	16,369
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		7,000						7,000	6,000	7,490
Subtotal - Intergovernmental (lines 16 thru 19)	20	6,000	23,800	0	0	0		0	29,800	29,400	25,079
Charges for Fees & Service:											
Water Utility	21							24,000	24,000	24,000	25,142
Sewer Utility	22							16,800	16,800	16,000	11,064
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							17,784	17,784	17,784	16,782
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	58,584	58,584	57,784	52,988
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	2,200	1,861
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	53,281	26,143	0	0	0	0	63,309	142,733	141,108	128,448
Beginning Fund Balance July 1	44	39,216	0	0	0	0	0	102,906	142,122	182,850	186,880
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	92,497	26,143	0	0	0	0	166,215	284,855	323,958	315,328

CITY OF

Washta

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	24,007	2,054		0	0			26,061	27,089	27,523
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	24,007	2,054		0	0			26,061	27,089	27,523
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	18,709	64		0	0			18,773	17,565	19,561
Licenses & Permits	7	165	0					0	165	240	88
Use of Money and Property	8	2,400	225	0	0	0	0	4,725	7,350	6,830	1,348
Intergovernmental	9	6,000	23,800	0	0	0		0	29,800	29,400	25,079
Charges for Fees & Service	10	0	0		0	0	0	58,584	58,584	57,784	52,988
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0	0	0	2,000	2,200	1,861
Sub-Total Revenues	13	53,281	26,143	0	0	0	0	63,309	142,733	141,108	128,448
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	53,281	26,143	0	0	0	0	63,309	142,733	141,108	128,448
Expenditures & Other Financing Uses											
Public Safety	18	12,500	0	0			0		12,500	12,500	5,663
Public Works	19	10,438	24,025	0			0		34,463	33,963	31,701
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	15,017	472	0			0		15,489	15,980	9,903
Community and Economic Development	22	15,000	0	0			0		15,000	16,000	17,378
General Government	23	27,334	1,646	0			0		28,980	28,055	19,904
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	80,289	26,143	0	0	0	0		106,432	106,498	84,549
Business Type Proprietary: Enterprise & ISF	27							69,438	69,438	75,338	47,929
Total Gov & Bus Type Expenditures	28	80,289	26,143	0	0	0	0	69,438	175,870	181,836	132,478
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	80,289	26,143	0	0	0	0	69,438	175,870	181,836	132,478
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-27,008	0	0	0	0	0	-6,129	-33,137	-40,728	-4,030
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	39,216	0	0	0	0	0	102,906	142,122	182,850	186,880
Ending Fund Balance June 30	35	12,208	0	0	0	0	0	96,777	108,985	142,122	182,850

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

City of Washta, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall

on 03/05/08 at 7:10 PM
(Date) xx/xx/xx (hour)

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 \$ 10.43310

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.

(712)447-6216
phone number

Barbara Slota
City Clerk/Finance Officer's NAME

		Budget FY 2009	Re-estimated FY 2008	Actual FY 2007
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	26,061	27,089	27,523
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	26,061	27,089	27,523
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	18,773	17,565	19,561
Licenses & Permits	7	165	240	88
Use of Money and Property	8	7,350	6,830	1,348
Intergovernmental	9	29,800	29,400	25,079
Charges for Fees & Service	10	58,584	57,784	52,988
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	2,200	1,861
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	142,733	141,108	128,448
Expenditures & Other Financing Uses				
Public Safety	15	12,500	12,500	5,663
Public Works	16	34,463	33,963	31,701
Health and Social Services	17	0	0	0
Culture and Recreation	18	15,489	15,980	9,903
Community and Economic Development	19	15,000	16,000	17,378
General Government	20	28,980	28,055	19,904
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	106,432	106,498	84,549
Business Type / Enterprises	24	69,438	75,338	47,929
Total ALL Expenditures	25	175,870	181,836	132,478
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	175,870	181,836	132,478
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-33,137	-40,728	-4,030
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	142,122	182,850	186,880
Ending Fund Balance June 30	31	108,985	142,122	182,850