

04-017

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: CINCINNATI County Name: APPANOOSE Date Budget Adopted: 03/12/12
(Date) xxx/xx/xx

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.

641-658-2666
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	3,568,689	3,340,302	2,010
DEBT SERVICE 3a	3,568,689	3,340,302	
Ag Land 4a	343,481		

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 28,906	27,056	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	0	47 0.00000
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 3,942	3,690	52 1.10461
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 32,848	30,746	
384.1	3.00375	Ag Land	26 960	960	63 2.79491
Total General Fund Tax Levies (25 + 26)			27 33,808	31,706	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 851	797	64 0.23846
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 8,000	7,488	2.24172
Rules	Amt Nec	Other Employee Benefits	31 350	328	0.09808
Total Employee Benefit Levies (29,30,31)			32 8,350	7,816	2.33979
Sub Total Special Revenue Levies (28+32)			33 9,201	8,613	
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)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 9,201	8,613	
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 43,009	40,319	72 11.78286

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.

- 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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **CINCINNATI**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	311,337	16,673					328,010		328,010
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	65,789	81,036				250	147,075	142,439	289,514
Actual Expenditures Except End Bal (pg 12, line 259) *	3	122,897	25,844					148,741	151,182	299,923
Ending Fund Balance June 30 (pg 12, line 261) *	4	254,229	71,865	0	0	0	250	326,344	-8,743	317,601
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012										
Beginning Fund Balance	5	254,229	71,865	0	0	0	250	326,344	-8,743	317,601
Re-Est Revenues	6	57,240	74,054	0	0	0	300	131,594	174,621	306,215
Re-Est Expenditures	7	96,901	70,016	0	0	0	0	166,917	207,694	374,611
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	214,568	75,903	0	0	0	550	291,021	-41,816	249,205
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013										
Beginning Fund Balance	10	214,568	75,903	0	0	0	550	291,021	-41,816	249,205
Revenues	11	48,439	61,708	0	0	0	2,540	112,687	224,789	337,476
Expenditures	12	80,685	79,956	0	0	0	0	160,641	235,673	396,314
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	182,322	57,655	0	0	0	3,090	243,067	-52,700	190,367

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,200							1,200	1,200	1,200
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,500							14,500	15,500	6,522
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	1,000	5,000						6,000	5,000	897
TOTAL (lines 1 - 10)	11	16,700	5,000	0			0		21,700	21,700	8,619
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		38,514						38,514	43,574	38,941
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		9,000						9,000	9,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	2,500	1,006
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21		3,942						3,942	3,942	0
TOTAL (lines 12 - 21)	22	0	53,956	0			0		53,956	59,016	39,947
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	11,842							11,842	9,476	10,219
Recreation	34								0	0	0
Cemetery	35	18,850							18,850	16,650	18,622
Community Center, Zoo, & Marina	36								0	5,700	1,007
Other Culture and Recreation	37								0	0	8,087
TOTAL (lines 31 - 37)	38	30,692	0	0			0		30,692	31,826	37,935

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,500							1,500	1,500	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	0
TOTAL (lines 39 - 44)	44											
	45		1,500	0	0			0		1,500	1,500	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,980							1,980	2,800	2,940
Clerk, Treasurer, & Finance Adm.	47		15,413							15,413	19,284	13,051
Elections	48									0	1,291	0
Legal Services & City Attorney	49		3,000							3,000	3,000	10,937
City Hall & General Buildings	50		7,400	21,000						28,400	22,800	21,272
Tort Liability	51		4,000							4,000	3,700	5,953
Other General Government	52									0	0	8,087
TOTAL (lines 46 - 52)	53		31,793	21,000	0			0		52,793	52,875	62,240
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		80,685	79,956	0	0	0	0		160,641	166,917	148,741
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								66,793	66,793	72,104	59,166
Sewer Utility	60								48,682	48,682	108,392	92,016
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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								120,198	120,198	27,198	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								235,673	235,673	207,694	151,182
TOTAL ALL EXPENDITURES (lines 58+74)	74		80,685	79,956	0	0	0	0	235,673	396,314	374,611	299,923
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+76)	78		80,685	79,956	0	0	0	0	235,673	396,314	374,611	299,923
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		182,322	57,655	0	0	0	3,090	-52,700	190,367	249,205	317,601

* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	31,706	8,613		0	0			40,319	33,430	37,274
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,706	8,613		0	0			40,319	33,430	37,274
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,102	588		0	0			2,690	2,222	0
Utility franchise tax (Iowa Code Chapter 364.2)	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		26,601						26,601	28,800	30,908
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,102	27,189		0	0			29,291	31,022	30,908
Licenses & Permits	14	130							130	130	235
Use of Money & Property	15	3,090	70				2,540	797	6,497	2,634	3,729
Intergovernmental:											
Federal Grants & Reimbursements	16								0	7,010	6,000
Road Use Taxes	17		25,836						25,836	38,734	26,838
Other State Grants & Reimbursements	18								0	0	38,850
Local Grants & Reimbursements	19								0	47,334	14,668
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	25,836	0	0	0		0	25,836	93,078	86,356
Charges for Fees & Service:											
Water Utility	21							53,611	53,611	53,610	52,175
Sewer Utility	22							75,881	75,881	72,880	63,070
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								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								0	0	0
Other Fees & Charges for Service	33	11,411							11,411	11,881	2,370
Subtotal - Charges for Service (lines 21 thru 33)	34	11,411	0		0	0	0	129,492	140,903	138,371	117,615
Special Assessments	35							1,500	1,500	0	0
Miscellaneous	36								0	1,950	13,397
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							93,000	93,000	5,600	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	93,000	93,000	5,600	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	48,439	61,708	0	0	0	2,540	224,789	337,476	306,215	289,514
Beginning Fund Balance July 1	44	214,568	75,903	0	0	0	550	-41,816	249,205	317,601	328,010
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	263,007	137,611	0	0	0	3,090	182,973	586,681	623,816	617,524

CITY OF CINCINNATI
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	31,706	8,613		0	0			40,319	33,430	37,274
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,706	8,613		0	0			40,319	33,430	37,274
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,102	27,189		0	0			29,291	31,022	30,908
Licenses & Permits	7	130	0					0	130	130	235
Use of Money and Property	8	3,090	70	0	0	0	2,540	797	6,497	2,634	3,729
Intergovernmental	9	0	25,836	0	0	0		0	25,836	93,078	86,356
Charges for Fees & Service	10	11,411	0		0	0	0	129,492	140,903	138,371	117,615
Special Assessments	11	0	0		0	0		1,500	1,500	0	0
Miscellaneous	12	0	0		0	0	0	0	0	1,950	13,397
Sub-Total Revenues	13	48,439	61,708	0	0	0	2,540	131,789	244,476	300,615	289,514
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		93,000	93,000	5,600	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	48,439	61,708	0	0	0	2,540	224,789	337,476	306,215	289,514
Expenditures & Other Financing Uses											
Public Safety	18	16,700	5,000	0			0		21,700	21,700	8,619
Public Works	19	0	53,956	0			0		53,956	59,016	39,947
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	30,692	0	0			0		30,692	31,826	37,935
Community and Economic Development	22	1,500	0	0			0		1,500	1,500	0
General Government	23	31,793	21,000	0			0		52,793	52,875	62,240
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	80,685	79,956	0	0	0	0		160,641	166,917	148,741
Business Type Proprietary: Enterprise & ISF	27							235,673	235,673	207,694	151,182
Total Gov & Bus Type Expenditures	28	80,685	79,956	0	0	0	0	235,673	396,314	374,611	299,923
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	80,685	79,956	0	0	0	0	235,673	396,314	374,611	299,923
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-32,246	-18,248	0	0	0	2,540	-10,884	-58,838	-68,396	-10,409
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	214,568	75,903	0	0	0	550	-41,816	249,205	317,601	328,010
Ending Fund Balance June 30	35	182,322	57,655	0	0	0	3,090	-52,700	190,367	249,205	317,601

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

City Name: CINCINNATI

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(3)							0		0
(4)							0		0
(5)							0		0
(6)							0		0
(7)							0		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				0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

City of **CINCINNATI** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Cincinnati City Hall
on March 12th at 6:00PM
(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 \$ 11.78286
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.79491

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

641-658-2666
phone number

 David Owens
City Clerk/Finance Officer's NAME

		Budget FY 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	40,319	33,430	37,274
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	40,319	33,430	37,274
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	29,291	31,022	30,908
Licenses & Permits	7	130	130	235
Use of Money and Property	8	6,497	2,634	3,729
Intergovernmental	9	25,836	93,078	86,356
Charges for Fees & Service	10	140,903	138,371	117,615
Special Assessments	11	1,500	0	0
Miscellaneous	12	0	1,950	13,397
Other Financing Sources	13	93,000	5,600	0
Total Revenues and Other Sources	14	337,476	306,215	289,514
Expenditures & Other Financing Uses				
Public Safety	15	21,700	21,700	8,619
Public Works	16	53,956	59,016	39,947
Health and Social Services	17	0	0	0
Culture and Recreation	18	30,692	31,826	37,935
Community and Economic Development	19	1,500	1,500	0
General Government	20	52,793	52,875	62,240
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	160,641	166,917	148,741
Business Type / Enterprises	24	235,673	207,694	151,182
Total ALL Expenditures	25	396,314	374,611	299,923
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	396,314	374,611	299,923
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-58,838	-68,396	-10,409
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	249,205	317,601	328,010
Ending Fund Balance June 30	31	190,367	249,205	317,601