

# 10-073

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Brandon County Name: BUCHANAN Date Budget Adopted: 03/11/13  
(Date) xx/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.

		319-474-2335		
		Telephone Number	Signature	
County Auditor Date Stamp		<b>January 1, 2012 Property Valuations</b>		
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	5,771,321	5,578,098	309
<b>Debt Service Value</b>	3a	<b>5,771,321</b>	<b>5,578,098</b>	
Ag Land	4a	42,331		

		TAXES LEVIED			
		(A)	(B)	(C)	
Code	Dollar	Request with	Property Taxes		
Sec.	Limit	Utility Replacement	Levied	Rate	
384.1	8.10000	Regular General levy	46,748	45,183	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	5,974	5,774	1.03512
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>52,722</b>	<b>50,957</b>	
384.1	3.00375	Ag Land	127	127	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>52,849</b>	<b>51,084</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	1,558	1,506	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	3,918	3,787	0.67887
Rules	Amt Nec	Other Employee Benefits	2,000	1,933	0.34654
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>5,918</b>	<b>5,720</b>	<b>1.02542</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>7,476</b>	<b>7,226</b>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)			0	0.00000
	SSMID 2 (A)			0	0.00000
	SSMID 3 (A)			0	0.00000
	SSMID 4 (A)			0	0.00000
	SSMID 5 (A)			0	0.00000
	SSMID 6 (A)			0	0.00000
	SSMID 7 (A)			0	0.00000
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>7,476</b>	<b>7,226</b>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		<b>0</b>	<b>0.00000</b>
<b>Total Property Taxes (27+39+40+41)</b>			<b>60,325</b>	<b>58,310</b>	<b>10.43054</b>

**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.

\_\_\_\_\_  
( County Auditor )

Fund Balance Worksheet for City of **Brandon**

		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)
<b>(1)</b>										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	476,820						476,820	-172,399	304,421
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	148,521						148,521	314,036	462,557
Actual Expenditures Except End Bal (pg 12, line 259) *	3	333,791						333,791	71,848	405,639
Ending Fund Balance June 30 (pg 12, line 270) *	4	291,550	0	0	0	0	0	291,550	69,789	361,339
<b>(2)</b>										
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	291,550	0	0	0	0	0	291,550	69,789	361,339
Re-Est Revenues	6	83,451	58,800	0	0	0	0	142,251	134,170	276,421
Re-Est Expenditures	7	135,676	40,000	0	0	0	0	175,676	91,712	267,388
Ending Fund Balance	8	239,325	18,800	0	0	0	0	258,125	112,247	370,372
<b>(3)</b>										
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	239,325	18,800	0	0	0	0	258,125	112,247	370,372
Revenues	10	82,864	68,276	0	0	0	0	151,140	115,190	266,330
Expenditures	11	124,640	100,538	0	0	0	0	225,178	93,458	318,636
Ending Fund Balance	12	197,549	-13,462	0	0	0	0	184,087	133,979	318,066

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	11,124							11,124	10,656	592
Jail	2								0	0	0
Emergency Management	3								0	0	475
Flood Control	4								0	0	0
Fire Department	5	11,990							11,990	12,100	7,584
Ambulance	6	100							100	100	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	150							150	0	9,100
Animal Control	9	300							300	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	23,664	0	0			0		23,664	23,156	17,751
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		73,038						73,038	20,663	26,630
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,000						7,000	7,200	6,053
Traffic Control and Safety	15		500						500	1,000	145
Snow Removal	16								0	0	3,503
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	30,023							30,023	30,202	28,454
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	30,023	80,538	0			0		110,561	59,065	64,785
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	600							600	600	297
TOTAL (lines 23 - 29)	30	600	0	0			0		600	600	297
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	300							300	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	23,965							23,965	13,951	7,760
Recreation	34	1,000							1,000	1,000	35
Cemetery	35	150							150	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	500	50
TOTAL (lines 31 - 37)	38	25,915	0	0			0		25,915	15,451	7,845

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		15,000							15,000	10,000	941
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	10
TOTAL (lines 39 - 44)	45		15,000	0	0			0		15,000	10,000	951
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		3,200							3,200	3,198	3,079
Clerk, Treasurer, & Finance Adm.	47		15,848							15,848	14,006	11,898
Elections	48		800							800	0	673
Legal Services & City Attorney	49		5,200							5,200	3,000	1,023
City Hall & General Buildings	50		4,390							4,390	3,700	3,886
Tort Liability	51									0	0	0
Other General Government	52									0	3,500	0
TOTAL (lines 46 - 52)	53		29,438	0	0			0		29,438	27,404	20,559
<b>DEBT SERVICE</b>	54									0	0	38,213
Gov Capital Projects	55									0	0	183,390
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	183,390
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		124,640	80,538	0	0	0	0		205,178	135,676	333,791
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								48,479	48,479	46,261	37,574
Sewer Utility	60								44,979	44,979	45,451	34,274
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								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								93,458	93,458	91,712	71,848
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		124,640	80,538	0	0	0	0	93,458	298,636	227,388	405,639
Regular Transfers Out	75			20,000						20,000	40,000	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	20,000	0	0	0	0	0	20,000	40,000	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		124,640	100,538	0	0	0	0	93,458	318,636	267,388	405,639
<b>Ending Fund Balance June 30</b>	79		197,549	-13,462	0	0	0	0	133,979	318,066	370,372	361,339

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

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	51,084	7,226		0	0			58,310	53,036	54,873
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	51,084	7,226		0	0			58,310	53,036	54,873
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,765	250		0	0			2,015	0	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		24,000						24,000	22,000	23,640
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,765	24,250		0	0			26,015	22,000	23,640
Licenses & Permits	14	615							615	615	615
Use of Money & Property	15	800						450	1,250	1,800	1,891
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	215,104
Road Use Taxes	17		24,000						24,000	24,000	23,691
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		12,800						12,800	12,800	12,640
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	36,800	0	0	0		0	36,800	36,800	251,435
Charges for Fees & Service:											
Water Utility	21							48,400	48,400	47,680	40,615
Sewer Utility	22							46,340	46,340	46,490	47,695
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	28,600							28,600	28,000	28,050
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								0	0	3,019
Subtotal - Charges for Service (lines 21 thru 33)	34	28,600	0		0	0	0	94,740	123,340	122,170	119,379
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	10,724
Other Financing Sources:											
Regular Operating Transfers In	37							20,000	20,000	40,000	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	20,000	20,000	40,000	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	20,000	20,000	40,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	82,864	68,276	0	0	0	0	115,190	266,330	276,421	462,557
Beginning Fund Balance July 1	44	239,325	18,800	0	0	0	0	112,247	370,372	361,339	304,421
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>322,189</b>	<b>87,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,437</b>	<b>636,702</b>	<b>637,760</b>	<b>766,978</b>

**CITY OF**  
**Brandon**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	51,084	7,226		0	0			58,310	53,036	54,873
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	51,084	7,226		0	0			58,310	53,036	54,873
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,765	24,250		0	0			26,015	22,000	23,640
Licenses & Permits	7	615	0					0	615	615	615
Use of Money and Property	8	800	0	0	0	0	0	450	1,250	1,800	1,891
Intergovernmental	9	0	36,800	0	0	0		0	36,800	36,800	251,435
Charges for Fees & Service	10	28,600	0		0	0	0	94,740	123,340	122,170	119,379
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	10,724
Sub-Total Revenues	13	82,864	68,276	0	0	0	0	95,190	246,330	236,421	462,557
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	20,000	20,000	40,000	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	82,864	68,276	0	0	0	0	115,190	266,330	276,421	462,557
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	23,664	0	0			0		23,664	23,156	17,751
Public Works	19	30,023	80,538	0			0		110,561	59,065	64,785
Health and Social Services	20	600	0	0			0		600	600	297
Culture and Recreation	21	25,915	0	0			0		25,915	15,451	7,845
Community and Economic Development	22	15,000	0	0			0		15,000	10,000	951
General Government	23	29,438	0	0			0		29,438	27,404	20,559
Debt Service	24	0	0	0	0		0		0	0	38,213
Capital Projects	25	0	0	0		0			0	0	183,390
Total Government Activities Expenditures	26	124,640	80,538	0	0	0	0		205,178	135,676	333,791
Business Type Proprietary: Enterprise & ISF	27							93,458	93,458	91,712	71,848
Total Gov & Bus Type Expenditures	28	124,640	80,538	0	0	0	0	93,458	298,636	227,388	405,639
Total Transfers Out	29	0	20,000	0	0	0	0	0	20,000	40,000	0
Total ALL Expenditures/Fund Transfers Out	30	124,640	100,538	0	0	0	0	93,458	318,636	267,388	405,639
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-41,776	-32,262	0	0	0	0	21,732	-52,306	9,033	56,918
Beginning Fund Balance July 1	33	239,325	18,800	0	0	0	0	112,247	370,372	361,339	304,421
Ending Fund Balance June 30	34	197,549	-13,462	0	0	0	0	133,979	318,066	370,372	361,339

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

City Name: Brandon

Fiscal Year  
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-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, 2013 - ENDING JUNE 30, 2014

City of                     **Brandon**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Brandon City Hall                      
on                     3/11/13                     at                     6:30 p.m.                      
(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 . . . . . \$                     10.43054                      
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.

                    319-474-2335                      
phone number

                    Danette Lujan                      
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	58,310	53,036	54,873
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>58,310</b>	<b>53,036</b>	<b>54,873</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	26,015	22,000	23,640
Licenses & Permits	7	615	615	615
Use of Money and Property	8	1,250	1,800	1,891
Intergovernmental	9	36,800	36,800	251,435
Charges for Fees & Service	10	123,340	122,170	119,379
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	10,724
Other Financing Sources	13	20,000	40,000	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>266,330</b>	<b>276,421</b>	<b>462,557</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	23,664	23,156	17,751
Public Works	16	110,561	59,065	64,785
Health and Social Services	17	600	600	297
Culture and Recreation	18	25,915	15,451	7,845
Community and Economic Development	19	15,000	10,000	951
General Government	20	29,438	27,404	20,559
Debt Service	21	0	0	38,213
Capital Projects	22	0	0	183,390
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>205,178</b>	<b>135,676</b>	<b>333,791</b>
Business Type / Enterprises	24	93,458	91,712	71,848
<b>Total ALL Expenditures</b>	<b>25</b>	<b>298,636</b>	<b>227,388</b>	<b>405,639</b>
Transfers Out	26	20,000	40,000	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>318,636</b>	<b>267,388</b>	<b>405,639</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-52,306</b>	<b>9,033</b>	<b>56,918</b>
Beginning Fund Balance July 1	29	370,372	361,339	304,421
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>318,066</b>	<b>370,372</b>	<b>361,339</b>