

23-210

Adoption of Budget and Certification of City Taxes

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

The City of: Lost Nation County Name: CLINTON Date Budget Adopted: 03/04/13
(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.

563-678-2114
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	7,753,425	7,548,535	446
Debt Service Value 3a			
Ag Land 4a	381,415		

				(A) Request with Utility Replacement			(B) Property Taxes Levied			(C) Rate		
Code	Dollar	Purpose										
Sec.	Limit											
384.1	8.10000	Regular General Levy	5	62,803		61,143		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(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			0		52		0.00000		
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	62,803		61,143					
384.1	3.00375	Ag Land	26	1,146		1,146		63		3.00375		
Total General Fund Tax Levies (25 + 26)				27	63,949		62,289				Do Not Add	
Special Revenue Levies												
384.8	0.27000	Emergency (if general fund at levy limit)	28	0		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			0				0.00000		
Rules	Amt Nec	Other Employee Benefits	31			0				0.00000		
Total Employee Benefit Levies (29,30,31)				32	0		0		65		0.00000	
Sub Total Special Revenue Levies (28+32)				33	0		0					
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	0		0					
384.4	Amt Nec	Debt Service Levy 76.10(6)	40			0		40		0.00000		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41			0		41		0.00000		
Total Property Taxes (27+39+40+41)				42	63,949		62,289		72		8.10000	

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 **Lost Nation**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	203,315						203,315	237,264	440,579
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	176,010	34,771					210,781	72,314	283,095
Actual Expenditures Except End Bal (pg 12, line 259) *	3	195,870	34,771					230,641	45,538	276,179
Ending Fund Balance June 30 (pg 12, line 270) *	4	183,455	0	0	0	0	0	183,455	264,040	447,495
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	183,455	0	0	0	0	0	183,455	264,040	447,495
Re-Est Revenues	6	160,372	41,900	0	0	0	0	202,272	72,543	274,815
Re-Est Expenditures	7	202,181	41,900	0	0	0	0	244,081	85,734	329,815
Ending Fund Balance	8	141,646	0	0	0	0	0	141,646	250,849	392,495
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	141,646	0	0	0	0	0	141,646	250,849	392,495
Revenues	10	167,553	32,112	0	0	0	0	199,665	76,779	276,444
Expenditures	11	195,560	32,112	0	0	0	0	227,672	98,542	326,214
Ending Fund Balance	12	113,639	0	0	0	0	0	113,639	229,086	342,725

* 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.

CITY OF Lost Nation

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 (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	11,235							11,235	11,100	11,448
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,509							2,509	2,442	2,288
Ambulance	6	1,227							1,227	1,227	1,298
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	216	213
Animal Control	9								0	0	0
Other Public Safety	10	216							216	0	0
TOTAL (lines 1 - 10)	11	15,187	0	0			0		15,187	14,985	15,247
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,704	16,520						27,224	68,598	44,442
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	13,000							13,000	13,000	12,440
Traffic Control and Safety	15								0	0	0
Snow Removal	16		15,592						15,592	7,339	13,396
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	34,100							34,100	34,100	29,709
Other Public Works	21	6,000							6,000	6,000	1,267
TOTAL (lines 12 - 21)	22	63,804	32,112	0			0		95,916	129,037	101,254
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	500							500	300	0
TOTAL (lines 23 - 29)	30	500	0	0			0		500	300	0
CULTURE & RECREATION											
Library Services	31	12,000							12,000	10,500	12,273
Museum, Band and Theater	32								0	0	0
Parks	33	23,948							23,948	24,386	19,644
Recreation	34								0	0	0
Cemetery	35	1,227							1,227	1,227	1,227
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	37,175	0	0			0		37,175	36,113	33,144

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending **2014**

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	2,000							2,000	2,000	470
Economic Development	40	4,500							4,500	5,000	1,179
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)	45	6,500	0	0			0		6,500	7,000	1,649
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,702							5,702	5,341	4,582
Clerk, Treasurer, & Finance Adm.	47	12,392							12,392	12,805	9,625
Elections	48	1,800							1,800	0	1,677
Legal Services & City Attorney	49	500							500	500	0
City Hall & General Buildings	50	18,000							18,000	4,000	46,506
Tort Liability	51	11,000							11,000	9,000	10,389
Other General Government	52	5,000							5,000	5,000	4,543
TOTAL (lines 46 - 52)	53	54,394	0	0			0		54,394	36,646	77,322
DEBT SERVICE	54								0	0	0
Gov Capital Projects	55	18,000							18,000	20,000	2,025
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	18,000	0	0		0	0		18,000	20,000	2,025
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	195,560	32,112	0	0	0	0		227,672	244,081	230,641
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							71,471	71,471	59,067	21,901
Sewer Utility	60							27,071	27,071	26,667	23,637
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							98,542	98,542	85,734	45,538
TOTAL ALL EXPENDITURES (lines 58+74)	74	195,560	32,112	0	0	0	0	98,542	326,214	329,815	276,179
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	195,560	32,112	0	0	0	0	98,542	326,214	329,815	276,179
Ending Fund Balance June 30	79	113,639	0	0	0	0	0	229,086	342,725	392,495	447,495

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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	62,289	0		0	0			62,289	60,574	60,343
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	62,289	0		0	0			62,289	60,574	60,343
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,660	0		0	0			1,660	1,698	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	45,000							45,000	50,000	50,886
Subtotal - Other City Taxes (lines 6 thru 12)	13	46,660	0		0	0			46,660	51,698	50,886
Licenses & Permits	14	1,100							1,100	1,100	1,160
Use of Money & Property	15	1,500							1,500	1,700	2,160
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		32,112						32,112	41,900	34,771
Other State Grants & Reimbursements	18	15,404							15,404	4,700	478
Local Grants & Reimbursements	19	6,000							6,000	6,000	29,997
Subtotal - Intergovernmental (lines 16 thru 19)	20	21,404	32,112	0	0	0		0	53,516	52,600	65,246
Charges for Fees & Service:											
Water Utility	21							45,372	45,372	38,544	40,835
Sewer Utility	22							31,407	31,407	33,999	31,472
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	34,100							34,100	34,100	27,659
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	500							500	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	34,600	0		0	0		76,779	111,379	106,643	99,966
Special Assessments	35								0	0	0
Miscellaneous	36								0	500	3,334
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	167,553	32,112	0	0	0	0	76,779	276,444	274,815	283,095
Beginning Fund Balance July 1	44	141,646	0	0	0	0	0	250,849	392,495	447,495	440,579
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	309,199	32,112	0	0	0	0	327,628	668,939	722,310	723,674

CITY OF
Lost Nation
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	62,289	0		0	0			62,289	60,574	60,343
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	62,289	0		0	0			62,289	60,574	60,343
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	46,660	0		0	0			46,660	51,698	50,886
Licenses & Permits	7	1,100	0		0	0		0	1,100	1,100	1,160
Use of Money and Property	8	1,500	0	0	0	0	0	0	1,500	1,700	2,160
Intergovernmental	9	21,404	32,112	0	0	0		0	53,516	52,600	65,246
Charges for Fees & Service	10	34,600	0		0	0		0	76,779	106,643	99,966
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	500	3,334
Sub-Total Revenues	13	167,553	32,112	0	0	0		76,779	276,444	274,815	283,095
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	167,553	32,112	0	0	0		76,779	276,444	274,815	283,095
Expenditures & Other Financing Uses											
Public Safety	18	15,187	0	0			0		15,187	14,985	15,247
Public Works	19	63,804	32,112	0			0		95,916	129,037	101,254
Health and Social Services	20	500	0	0			0		500	300	0
Culture and Recreation	21	37,175	0	0			0		37,175	36,113	33,144
Community and Economic Development	22	6,500	0	0			0		6,500	7,000	1,649
General Government	23	54,394	0	0			0		54,394	36,646	77,322
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	18,000	0	0		0			18,000	20,000	2,025
Total Government Activities Expenditures	26	195,560	32,112	0	0	0			227,672	244,081	230,641
Business Type Proprietary: Enterprise & ISF	27							98,542	98,542	85,734	45,538
Total Gov & Bus Type Expenditures	28	195,560	32,112	0	0	0		98,542	326,214	329,815	276,179
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	195,560	32,112	0	0	0		98,542	326,214	329,815	276,179
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-28,007	0	0	0	0		-21,763	-49,770	-55,000	6,916
Beginning Fund Balance July 1	33	141,646	0	0	0	0	0	250,849	392,495	447,495	440,579
Ending Fund Balance June 30	34	113,639	0	0	0	0	0	229,086	342,725	392,495	447,495

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

City Name: Lost Nation

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Lost Nation, Iowa

The City Council will conduct a public hearing on the proposed Budget at 410 Main Street - City Hall
on March 4, 2013 at 6:30pm
(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 \$ 8.10000

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.

563-678-2323
phone number

Janet S Burke
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	62,289	60,574	60,343
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	62,289	60,574	60,343
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	46,660	51,698	50,886
Licenses & Permits	7	1,100	1,100	1,160
Use of Money and Property	8	1,500	1,700	2,160
Intergovernmental	9	53,516	52,600	65,246
Charges for Fees & Service	10	111,379	106,643	99,966
Special Assessments	11	0	0	0
Miscellaneous	12	0	500	3,334
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	276,444	274,815	283,095
Expenditures & Other Financing Uses				
Public Safety	15	15,187	14,985	15,247
Public Works	16	95,916	129,037	101,254
Health and Social Services	17	500	300	0
Culture and Recreation	18	37,175	36,113	33,144
Community and Economic Development	19	6,500	7,000	1,649
General Government	20	54,394	36,646	77,322
Debt Service	21	0	0	0
Capital Projects	22	18,000	20,000	2,025
Total Government Activities Expenditures	23	227,672	244,081	230,641
Business Type / Enterprises	24	98,542	85,734	45,538
Total ALL Expenditures	25	326,214	329,815	276,179
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	326,214	329,815	276,179
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-49,770	-55,000	6,916
Beginning Fund Balance July 1	29	392,495	447,495	440,579
Ending Fund Balance June 30	30	342,725	392,495	447,495