

43-403

Adoption of Budget and Certification of City Taxes

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

The City of: Magnolia County Name: HARRISON Date Budget Adopted: 02/20/13
(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.

	712-648-6030 <i>Telephone Number</i>		_____ <i>Signature</i>		
County Auditor Date Stamp	January 1, 2012 Property Valuations				
	Regular	2a	With Gas & Electric 2,785,367 2b	Without Gas & Electric 2,706,479	Last Official Census 183
	Debt Service Value	3a	2,785,367 3b	2,706,479	
	Ag Land	4a	186,514		

TAXES LEVIED

Code	Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	22,561	21,922	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	9,000	8,745	3.23117
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
Total General Fund Regular Levies (5 thru 24)			31,561	30,667	
384.1	3.00375	Ag Land	560	560	3.00375
Total General Fund Tax Levies (25 + 26)			32,121	31,227	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A)	(B)	0	0.00000
		SSMID 2 (A)	(B)	0	0.00000
		SSMID 3 (A)	(B)	0	0.00000
		SSMID 4 (A)	(B)	0	0.00000
		SSMID 5 (A)	(B)	0	0.00000
		SSMID 6 (A)	(B)	0	0.00000
		SSMID 7 (A)	(B)	0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	15,705	15,260	5.63840
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			47,826	46,487	16.96957

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 **Magnolia**

(1) *Annual Report FY 2012		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	52,644	3,385					56,029	2,056	58,085
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	58,514	14,836		5,992			79,342	45,608	124,950
Actual Expenditures Except End Bal (pg 12, line 259) *	3	44,977	16,834		5,992			67,803	41,096	108,899
Ending Fund Balance June 30 (pg 12, line 270) *	4	66,181	1,387	0	0	0	0	67,568	6,568	74,136
(2) ** Re-Estimated FY 2013		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	66,181	1,387	0	0	0	0	67,568	6,568	74,136
Re-Est Revenues	6	67,413	14,500	0	0	0	0	81,913	44,885	126,798
Re-Est Expenditures	7	74,423	0	0	0	0	0	74,423	41,885	116,308
Ending Fund Balance	8	59,171	15,887	0	0	0	0	75,058	9,568	84,626
(3) ** Budget FY 2014		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	59,171	15,887	0	0	0	0	75,058	9,568	84,626
Revenues	10	43,291	20,900	0	15,705	0	0	79,896	65,500	145,396
Expenditures	11	79,350	14,000	0	0	0	0	93,350	45,500	138,850
Ending Fund Balance	12	23,112	22,787	0	15,705	0	0	61,604	29,568	91,172

* 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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,000							4,000	3,660	3,660
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,000							10,000	7,000	7,820
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	14,300	0	0			0		14,300	10,960	11,480
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	5,000	5,000						10,000	2,000	15
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,000						5,000	4,500	4,398
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,000						4,000	3,000	850
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								0	0	0
TOTAL (lines 12 - 21)	22	5,000	14,000	0			0		19,000	9,500	5,263
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	7,000							7,000	7,000	5,281
Recreation	34								0	250	226
Cemetery	35	150							150	650	650
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	7,150	0	0			0		7,150	7,900	6,157

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		3,000							3,000	3,000	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		600							600	500	507
TOTAL (lines 39 - 44)	45		3,600	0	0			0		3,600	3,500	507
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500							2,500	2,000	1,777
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	9,000	8,332
Elections	48		1,000							1,000	0	872
Legal Services & City Attorney	49		1,500							1,500	0	0
City Hall & General Buildings	50									0	0	0
Tort Liability	51		12,000							12,000	9,000	8,777
Other General Government	52		6,000							6,000	5,000	4,575
TOTAL (lines 46 - 52)	53		33,000	0	0			0		33,000	25,000	24,333
DEBT SERVICE	54		16,300							16,300	17,563	17,563
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 (lines 11+22+30+38+45+53+54+57)	58		79,350	14,000	0	0	0	0		93,350	74,423	65,303
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								40,000	40,000	37,000	36,211
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								5,500	5,500	4,885	4,885
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								45,500	45,500	41,885	41,096
TOTAL ALL EXPENDITURES (lines 58+74)	74		79,350	14,000	0	0	0	0	45,500	138,850	116,308	106,399
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		79,350	14,000	0	0	0	0	45,500	138,850	116,308	106,399
Ending Fund Balance June 30	79		23,112	22,787	0	15,705	0	0	29,568	91,172	84,626	74,136

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	31,227	0		15,260	0			46,487	44,250	40,949
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,227	0		15,260	0			46,487	44,250	40,949
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	894	0		445	0			1,339	1,343	653
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	10,750							10,750	10,000	10,286
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,644	0		445	0			12,089	11,343	10,939
Licenses & Permits	14	390							390	390	780
Use of Money & Property	15	30							30	30	36
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		14,500						14,500	14,500	14,836
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		6,400						6,400	6,400	6,399
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	20,900	0	0	0	0	0	20,900	20,900	21,235
Charges for Fees & Service:											
Water Utility	21							40,000	40,000	40,000	38,223
Sewer Utility	22								0	0	0
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							5,500	5,500	4,885	4,885
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	45,500	45,500	44,885	43,108
Special Assessments	35							20,000	20,000	0	0
Miscellaneous	36								0	5,000	5,403
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, & 42)	43	43,291	20,900	0	15,705	0	0	65,500	145,396	126,798	122,450
Beginning Fund Balance July 1	44	59,171	15,887	0	0	0	0	9,568	84,626	74,136	58,085
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	102,462	36,787	0	15,705	0	0	75,068	230,022	200,934	180,535

CITY OF Magnolia
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	31,227	0		15,260	0			46,487	44,250	40,949
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,227	0		15,260	0			46,487	44,250	40,949
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	11,644	0		445	0			12,089	11,343	10,939
Licenses & Permits	7	390	0					0	390	390	780
Use of Money and Property	8	30	0	0	0	0	0	0	30	30	36
Intergovernmental	9	0	20,900	0	0	0		0	20,900	20,900	21,235
Charges for Fees & Service	10	0	0		0	0	0	45,500	45,500	44,885	43,108
Special Assessments	11	0	0		0	0		20,000	20,000	0	0
Miscellaneous	12	0	0		0	0		0	0	5,000	5,403
Sub-Total Revenues	13	43,291	20,900	0	15,705	0		65,500	145,396	126,798	122,450
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
Total Revenues and Other Sources	17	43,291	20,900	0	15,705	0		65,500	145,396	126,798	122,450
Expenditures & Other Financing Uses											
Public Safety	18	14,300	0	0			0		14,300	10,960	11,480
Public Works	19	5,000	14,000	0			0		19,000	9,500	5,263
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	7,150	0	0			0		7,150	7,900	6,157
Community and Economic Development	22	3,600	0	0			0		3,600	3,500	507
General Government	23	33,000	0	0			0		33,000	25,000	24,333
Debt Service	24	16,300	0	0	0		0		16,300	17,563	17,563
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	79,350	14,000	0	0	0			93,350	74,423	65,303
Business Type Proprietary: Enterprise & ISF	27							45,500	45,500	41,885	41,096
Total Gov & Bus Type Expenditures	28	79,350	14,000	0	0	0		45,500	138,850	116,308	106,399
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	79,350	14,000	0	0	0		45,500	138,850	116,308	106,399
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-36,059	6,900	0	15,705	0		20,000	6,546	10,490	16,051
Beginning Fund Balance July 1	33	59,171	15,887	0	0	0		9,568	84,626	74,136	58,085
Ending Fund Balance June 30	34	23,112	22,787	0	15,705	0		29,568	91,172	84,626	74,136

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

City Name: Magnolia

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 Revenue Bond (not GO as previously reported)	125,000	2/2/03	15,000	705		15,705		15,705
-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			15,000	705	0	15,705	0	15,705

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

City Name: Magnolia

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

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?
-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
			15,000	705	0	15,705	0	15,705

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Magnolia** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Magnolia City Hall
on 02/20/13 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 \$ 16.96957
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.

648-6030
phone number

Susanne Vokt
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	46,487	44,250	40,949
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	46,487	44,250	40,949
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	12,089	11,343	10,939
Licenses & Permits	7	390	390	780
Use of Money and Property	8	30	30	36
Intergovernmental	9	20,900	20,900	21,235
Charges for Fees & Service	10	45,500	44,885	43,108
Special Assessments	11	20,000	0	0
Miscellaneous	12	0	5,000	5,403
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	145,396	126,798	122,450
Expenditures & Other Financing Uses				
Public Safety	15	14,300	10,960	11,480
Public Works	16	19,000	9,500	5,263
Health and Social Services	17	0	0	0
Culture and Recreation	18	7,150	7,900	6,157
Community and Economic Development	19	3,600	3,500	507
General Government	20	33,000	25,000	24,333
Debt Service	21	16,300	17,563	17,563
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	93,350	74,423	65,303
Business Type / Enterprises	24	45,500	41,885	41,096
Total ALL Expenditures	25	138,850	116,308	106,399
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	138,850	116,308	106,399
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	6,546	10,490	16,051
Beginning Fund Balance July 1	29	84,626	74,136	58,085
Ending Fund Balance June 30	30	91,172	84,626	74,136