

# 08-063

## Adoption of Budget and Certification of City Taxes

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

The City of: Pilot Mound County Name: BOONE Date Budget Adopted: 04/08/13  
(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.

County Auditor Date Stamp		515-275-3171 Telephone Number	Signature
<b>January 1, 2012 Property Valuations</b>			
Regular	2a	With Gas & Electric <b>2,451,634</b>	2b Without Gas & Electric <b>2,423,726</b>
<b>Debt Service Value</b>	3a	<b>2,451,634</b>	3b <b>2,423,726</b>
Ag Land	4a	<b>401,255</b>	
			Last Official Census <b>173</b>

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	5	19,858	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	4,500	52 1.83551
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
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	<b>24,358</b>	<b>24,081</b>
384.1	3.00375		Ag Land	26	1,205	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>25,563</b>	<b>25,286</b>
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	1,550	0.63223
Rules	Amt Nec		Other Employee Benefits	31	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>1,550</b>	<b>1,532</b>
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>1,550</b>	<b>1,532</b>
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
<b>Total SSMID</b>				38	<b>0</b>	<b>0</b>
<b>Total Special Revenue Levies</b>				39	<b>1,550</b>	<b>1,532</b>
384.4	Amt Nec		Debt Service Levy 76.10(6)	40	0	70 0.00000
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>27,113</b>	<b>26,818</b>
						72 10.56774

**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 **Pilot Mound**

		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	98,995	20,999					119,994	42,621	162,615
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	62,571	19,903					82,474	34,264	116,738
Actual Expenditures Except End Bal (pg 12, line 259) *	3	46,210	5,284					51,494	38,864	90,358
Ending Fund Balance June 30 (pg 12, line 270) *	4	115,356	35,618	0	0	0	0	150,974	38,021	188,995
<b>(2)</b>										
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	115,356	35,618	0	0	0	0	150,974	38,021	188,995
Re-Est Revenues	6	57,513	20,726	0	0	0	0	78,239	41,500	119,739
Re-Est Expenditures	7	44,367	5,000	0	0	0	0	49,367	38,864	88,231
Ending Fund Balance	8	128,502	51,344	0	0	0	0	179,846	40,657	220,503
<b>(3)</b>										
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	128,502	51,344	0	0	0	0	179,846	40,657	220,503
Revenues	10	43,428	1,550	0	0	0	0	44,978	0	44,978
Expenditures	11	53,798	5,000	0	0	0	0	58,798	0	58,798
Ending Fund Balance	12	118,132	47,894	0	0	0	0	166,026	40,657	206,683

\* 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 Pilot Mound

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.	<input type="text"/>	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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	100							100	100	0
Flood Control	4								0	0	0
Fire Department	5	400							400	400	400
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,730							1,730	1,730	0
Animal Control	9	340							340	340	310
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,570	0	0			0		2,570	2,570	710
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		5,000						5,000	5,000	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000							4,000	3,947	3,942
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	0	1,662
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	19,250							19,250	19,250	18,250
Other Public Works	21								0	0	4,936
TOTAL (lines 12 - 21)	22	25,250	5,000	0			0		30,250	28,197	28,790
<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	1,578							1,578	1,000	1,578
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,578	0	0			0		1,578	1,000	1,578
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	300							300	300	0
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	2,000	240
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,000							3,000	2,500	1,769
Other Culture and Recreation	37								0	0	1,243
TOTAL (lines 31 - 37)	38	5,300	0	0			0		5,300	4,800	3,252

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									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)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,000							1,000	1,000	875
Clerk, Treasurer, & Finance Adm.	47		6,000							6,000	1,000	7,889
Elections	48		300							300	0	0
Legal Services & City Attorney	49		300							300	300	0
City Hall & General Buildings	50		3,500							3,500	3,500	3,655
Tort Liability	51		5,000							5,000	5,000	3,933
Other General Government	52		3,000							3,000	2,000	812
TOTAL (lines 46 - 52)	53		19,100	0	0			0		19,100	12,800	17,164
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		53,798	5,000	0	0	0	0		58,798	49,367	51,494
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	18,814	18,814
Sewer Utility	60									0	20,050	20,050
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	38,864	38,864
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		53,798	5,000	0	0	0	0	0	58,798	88,231	90,358
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		53,798	5,000	0	0	0	0	0	58,798	88,231	90,358
<b>Ending Fund Balance June 30</b>	79		118,132	47,894	0	0	0	0	40,657	206,683	220,503	188,995

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	25,286	1,532		0	0			26,818	25,573	24,545
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	25,286	1,532		0	0			26,818	25,573	24,545
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	277	18		0	0			295	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								0	12,000	13,481
Subtotal - Other City Taxes (lines 6 thru 12)	13	277	18		0	0			295	12,000	13,481
Licenses & Permits	14								0	75	402
Use of Money & Property	15								0	2,000	7,133
Intergovernmental:											
Federal Grants & Reimbursements	16								0	726	726
Road Use Taxes	17								0	12,000	11,731
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	8,000	7,446
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	0	0	0	0		0	0	20,726	19,903
Charges for Fees & Service:											
Water Utility	21								0	22,000	15,728
Sewer Utility	22								0	19,500	18,536
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	17,865							17,865	17,865	17,010
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	17,865	0		0	0	0	0	17,865	59,365	51,274
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	43,428	1,550	0	0	0	0	0	44,978	119,739	116,738
Beginning Fund Balance July 1	44	128,502	51,344	0	0	0	0	40,657	220,503	188,995	162,615
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>171,930</b>	<b>52,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,657</b>	<b>265,481</b>	<b>308,734</b>	<b>279,353</b>

**CITY OF Pilot Mound**  
**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	25,286	1,532		0	0			26,818	25,573	24,545
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	25,286	1,532		0	0			26,818	25,573	24,545
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	277	18		0	0			295	12,000	13,481
Licenses & Permits	7	0	0					0	0	75	402
Use of Money and Property	8	0	0	0	0	0	0	0	0	2,000	7,133
Intergovernmental	9	0	0	0	0	0		0	0	20,726	19,903
Charges for Fees & Service	10	17,865	0		0	0	0	0	17,865	59,365	51,274
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	43,428	1,550	0	0	0	0	0	44,978	119,739	116,738
<b>Other Financing Sources:</b>											
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	43,428	1,550	0	0	0	0	0	44,978	119,739	116,738
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,570	0	0			0		2,570	2,570	710
Public Works	19	25,250	5,000	0			0		30,250	28,197	28,790
Health and Social Services	20	1,578	0	0			0		1,578	1,000	1,578
Culture and Recreation	21	5,300	0	0			0		5,300	4,800	3,252
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	19,100	0	0			0		19,100	12,800	17,164
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	53,798	5,000	0	0	0	0		58,798	49,367	51,494
Business Type Proprietary: Enterprise & ISF	27							0	0	38,864	38,864
Total Gov & Bus Type Expenditures	28	53,798	5,000	0	0	0	0	0	58,798	88,231	90,358
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	53,798	5,000	0	0	0	0	0	58,798	88,231	90,358
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-10,370	-3,450	0	0	0	0	0	-13,820	31,508	26,380
Beginning Fund Balance July 1	33	128,502	51,344	0	0	0	0	40,657	220,503	188,995	162,615
Ending Fund Balance June 30	34	118,132	47,894	0	0	0	0	40,657	206,683	220,503	188,995

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

City Name: Pilot Mound

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 NONE						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                     **Pilot Mound**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     City Hall                      
on           04/08/2013           at           7:00 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 . . . . . \$           10.56774          

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.

515-275-3171  
phone number

                    Marlys Curry                      
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	26,818	25,573	24,545
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>26,818</b>	<b>25,573</b>	<b>24,545</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	295	12,000	13,481
Licenses & Permits	7	0	75	402
Use of Money and Property	8	0	2,000	7,133
Intergovernmental	9	0	20,726	19,903
Charges for Fees & Service	10	17,865	59,365	51,274
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>44,978</b>	<b>119,739</b>	<b>116,738</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	2,570	2,570	710
Public Works	16	30,250	28,197	28,790
Health and Social Services	17	1,578	1,000	1,578
Culture and Recreation	18	5,300	4,800	3,252
Community and Economic Development	19	0	0	0
General Government	20	19,100	12,800	17,164
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>58,798</b>	<b>49,367</b>	<b>51,494</b>
Business Type / Enterprises	24	0	38,864	38,864
<b>Total ALL Expenditures</b>	<b>25</b>	<b>58,798</b>	<b>88,231</b>	<b>90,358</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>58,798</b>	<b>88,231</b>	<b>90,358</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-13,820</b>	<b>31,508</b>	<b>26,380</b>
Beginning Fund Balance July 1	29	220,503	188,995	162,615
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>206,683</b>	<b>220,503</b>	<b>188,995</b>