

13-112

Adoption of Budget and Certification of City Taxes

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

The City of: Somers County Name: CALHOUN Date Budget Adopted: 02/14/13
(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.

		515-544-3789		
		Telephone Number	Signature	
		January 1, 2012 Property Valuations		
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,958,441	2,891,308	113
Debt Service Value	3a	2,958,441	2,891,308	
Ag Land	4a	120,621		

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement					
384.1	8.10000	Regular General Levy	23,963	23,420	43	8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47	0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city		0	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs		0	52	0.00000	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0.00000	
12(2)	0.81000	Memorial Building		0	54	0.00000	
12(3)	0.13500	Symphony Orchestra		0	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0.00000	
12(5)	As Voted	County Bridge		0	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0.00000	
12(9)	0.03375	Aid to a Transit Company		0	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise		0	60	0.00000	
12(19)	1.00000	City Emergency Medical District		0	466	0.00000	
12(21)	0.27000	Support Public Library		0	61	0.00000	
28E.22	1.50000	Unified Law Enforcement		0	62	0.00000	
Total General Fund Regular Levies (5 thru 24)			23,963	23,420			
384.1	3.00375	Ag Land	0	0	63	0.00000	
Total General Fund Tax Levies (25 + 26)			23,963	23,420		Do Not Add	
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	64	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	65	0.00000	
Sub Total Special Revenue Levies (28+32)			0	0			
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)			34	0	66	0.00000
	SSMID 2 (A)			35	0	67	0.00000
	SSMID 3 (A)			36	0	68	0.00000
	SSMID 4 (A)			37	0	69	0.00000
	SSMID 5 (A)			555	0	565	0.00000
	SSMID 6 (A)			556	0	566	0.00000
	SSMID 7 (A)			1177	0	###	0.00000
Total SSMID				38	0		Do Not Add
Total Special Revenue Levies				39	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	3,845	3,758	70	1.29967	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71	0.00000	
Total Property Taxes (27+39+40+41)			27,808	27,178	72	9.39967	

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 **Somers**

		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)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	59,226	11,130					70,356	-8,640	61,716
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	43,557	14,155					57,712	35,684	93,396
Actual Expenditures Except End Bal (pg 12, line 259) *	3	65,802	7,653					73,455	30,258	103,713
Ending Fund Balance June 30 (pg 12, line 270) *	4	36,981	17,632	0	0	0	0	54,613	-3,214	51,399
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	36,981	17,632	0	0	0	0	54,613	-3,214	51,399
Re-Est Revenues	6	48,079	10,000	0	3,943	0	0	62,022	32,500	94,522
Re-Est Expenditures	7	73,800	16,800	0	0	0	0	90,600	36,800	127,400
Ending Fund Balance	8	11,260	10,832	0	3,943	0	0	26,035	-7,514	18,521
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	11,260	10,832	0	3,943	0	0	26,035	-7,514	18,521
Revenues	10	49,963	10,000	0	3,845	0	0	63,808	31,500	95,308
Expenditures	11	70,800	16,800	0	0	0	0	87,600	56,800	144,400
Ending Fund Balance	12	-9,577	4,032	0	7,788	0	0	2,243	-32,814	-30,571

* 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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	500							500	500	500
Ambulance	6	500							500	500	500
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	3,000	0
Animal Control	9								0	0	0
Other Public Safety	10	1,200							1,200	1,200	570
TOTAL (lines 1 - 10)	11	2,200	0	0			0		2,200	5,200	1,570
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	6,000	8,000						14,000	14,000	2,101
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,800						2,800	2,800	2,859
Traffic Control and Safety	15								0	0	0
Snow Removal	16		6,000						6,000	6,000	2,693
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	1,500							1,500	1,500	6,314
TOTAL (lines 12 - 21)	22	7,500	16,800	0			0		24,300	24,300	13,967
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	2,000							2,000	2,000	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,000							1,000	1,000	200
TOTAL (lines 23 - 29)	30	3,000	0	0			0		3,000	3,000	200
CULTURE & RECREATION											
Library Services	31	20,000							20,000	20,000	30,557
Museum, Band and Theater	32								0	0	0
Parks	33	2,500							2,500	2,500	2,397
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,500							1,500	1,500	1,078
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	24,000	0	0			0		24,000	24,000	34,032

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									0	0	0
Economic Development	40		200							200	200	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		2,500							2,500	2,500	0
TOTAL (lines 39 - 44)	45		2,700	0	0			0		2,700	2,700	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	1,800	1,460
Clerk, Treasurer, & Finance Adm.	47		6,000							6,000	6,000	5,760
Elections	48		600							600	600	512
Legal Services & City Attorney	49		1,000							1,000	1,000	294
City Hall & General Buildings	50		10,000							10,000	10,000	0
Tort Liability	51									0	0	0
Other General Government	52		12,000							12,000	12,000	15,660
TOTAL (lines 46 - 52)	53		31,400	0	0			0		31,400	31,400	23,686
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		70,800	16,800	0	0	0	0		87,600	90,600	73,455
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								20,000	20,000	20,000	11,919
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								14,000	14,000	14,000	11,590
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								2,800	2,800	2,800	6,749
Enterprise CAPITAL PROJECTS	71								20,000	20,000	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								56,800	56,800	36,800	30,258
TOTAL ALL EXPENDITURES (lines 58+74)	74		70,800	16,800	0	0	0	0	56,800	144,400	127,400	103,713
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		70,800	16,800	0	0	0	0	56,800	144,400	127,400	103,713
Ending Fund Balance June 30	79		-9,577	4,032	0	7,788	0	0	-32,814	-30,571	18,521	51,399

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	23,420	0		3,758	0			27,178	25,384	27,284
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,420	0		3,758	0			27,178	25,384	27,284
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	543	0		87	0			630	638	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	9,000							9,000	9,000	7,442
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,543	0		87	0			9,630	9,638	7,442
Licenses & Permits	14								0	0	0
Use of Money & Property	15	1,000							1,000	2,000	1,586
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,000						10,000	10,000	10,405
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	16,000							16,000	16,000	14,702
Subtotal - Intergovernmental (lines 16 thru 19)	20	16,000	10,000	0	0	0		0	26,000	26,000	25,107
Charges for Fees & Service:											
Water Utility	21							16,000	16,000	16,000	15,736
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							13,000	13,000	13,000	11,351
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	2,500	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	29,000	29,000	31,500	27,087
Special Assessments	35								0	0	0
Miscellaneous	36							2,500	2,500	0	4,890
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	49,963	10,000	0	3,845	0	0	31,500	95,308	94,522	93,396
Beginning Fund Balance July 1	44	11,260	10,832	0	3,943	0	0	-7,514	18,521	51,399	61,716
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	61,223	20,832	0	7,788	0	0	23,986	113,829	145,921	155,112

CITY OF Somers

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	23,420	0		3,758	0			27,178	25,384	27,284
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,420	0		3,758	0			27,178	25,384	27,284
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,543	0		87	0			9,630	9,638	7,442
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	2,000	1,586
Intergovernmental	9	16,000	10,000	0	0	0		0	26,000	26,000	25,107
Charges for Fees & Service	10	0	0		0	0	0	29,000	29,000	31,500	27,087
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		2,500	2,500	0	4,890
Sub-Total Revenues	13	49,963	10,000	0	3,845	0	0	31,500	95,308	94,522	93,396
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	0
Total Revenues and Other Sources	17	49,963	10,000	0	3,845	0	0	31,500	95,308	94,522	93,396
Expenditures & Other Financing Uses											
Public Safety	18	2,200	0	0			0		2,200	5,200	1,570
Public Works	19	7,500	16,800	0			0		24,300	24,300	13,967
Health and Social Services	20	3,000	0	0			0		3,000	3,000	200
Culture and Recreation	21	24,000	0	0			0		24,000	24,000	34,032
Community and Economic Development	22	2,700	0	0			0		2,700	2,700	0
General Government	23	31,400	0	0			0		31,400	31,400	23,686
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	70,800	16,800	0	0	0	0		87,600	90,600	73,455
Business Type Proprietary: Enterprise & ISF	27							56,800	56,800	36,800	30,258
Total Gov & Bus Type Expenditures	28	70,800	16,800	0	0	0	0	56,800	144,400	127,400	103,713
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	70,800	16,800	0	0	0	0	56,800	144,400	127,400	103,713
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-20,837	-6,800	0	3,845	0	0	-25,300	-49,092	-32,878	-10,317
Beginning Fund Balance July 1	33	11,260	10,832	0	3,943	0	0	-7,514	18,521	51,399	61,716
Ending Fund Balance June 30	34	-9,577	4,032	0	7,788	0	0	-32,814	-30,571	18,521	51,399

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

City Name: Somers

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 water project	56,000	June-05	3,000	780	65	3,845		3,845
-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			3,000	780	65	3,845	0	3,845

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

Fiscal Year
2014

City Name: Somers

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

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
			3,000	780	65	3,845	0	3,845

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Somers** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Somers Community Bldg
on 02/14/13 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 \$ 9.39967

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0.00000

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

515-544-3789
phone number

Eileen McGuire
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	27,178	25,384	27,284
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	27,178	25,384	27,284
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	9,630	9,638	7,442
Licenses & Permits	7	0	0	0
Use of Money and Property	8	1,000	2,000	1,586
Intergovernmental	9	26,000	26,000	25,107
Charges for Fees & Service	10	29,000	31,500	27,087
Special Assessments	11	0	0	0
Miscellaneous	12	2,500	0	4,890
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	95,308	94,522	93,396
Expenditures & Other Financing Uses				
Public Safety	15	2,200	5,200	1,570
Public Works	16	24,300	24,300	13,967
Health and Social Services	17	3,000	3,000	200
Culture and Recreation	18	24,000	24,000	34,032
Community and Economic Development	19	2,700	2,700	0
General Government	20	31,400	31,400	23,686
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	87,600	90,600	73,455
Business Type / Enterprises	24	56,800	36,800	30,258
Total ALL Expenditures	25	144,400	127,400	103,713
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	144,400	127,400	103,713
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-49,092	-32,878	-10,317
Beginning Fund Balance July 1	29	18,521	51,399	61,716
Ending Fund Balance June 30	30	-30,571	18,521	51,399