

57-537

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Alburett County Name: LINN Date Budget Adopted: 3/9/2015
(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) 842-2692
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>21,000,148</u>	2b <u>20,608,712</u>	673
DEBT SERVICE	3a <u>22,135,622</u>	3b <u>21,744,186</u>	
Ag Land	4a <u>339,424</u>		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 170,101	166,931	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 12,000	11,776	52 0.57142
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 182,101	178,707	
384.1	3.00375	Ag Land	26 1,020	1,020	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 183,121	179,727	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 5,670	5,564	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 5,000	4,907	0.23809
Rules	Amt Nec	Other Employee Benefits	31 5,000	4,907	0.23809
		Total Employee Benefit Levies (29,30,31)	32 10,000	9,814	65 0.47618
		Sub Total Special Revenue Levies (28+32)	33 15,670	15,378	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) _____ (B) _____	34 _____	0	66 0
		SSMID 2 (A) _____ (B) _____	35 _____	0	67 0
		SSMID 3 (A) _____ (B) _____	36 _____	0	68 0
		SSMID 4 (A) _____ (B) _____	37 _____	0	69 0
		SSMID 5 (A) _____ (B) _____	555 _____	0	565 0
		SSMID 6 (A) _____ (B) _____	556 _____	0	566 0
		SSMID 7 (A) _____ (B) _____	1177 _____	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 15,670	15,378	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 50,185	49,298	70 2.26716
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 248,976	244,403	72 11.68476

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

Alburnett

		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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	159,473	223,158	97,939	148,962	429,707	0	1,059,239	212,170	1,271,409
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	352,841	171,594	68,033	75,854	0	0	668,322	408,743	1,077,065
Actual Expenditures Except End Bal (pg 12, line 259) *	3	217,430	107,296	68,000	76,485	121,399	0	590,610	242,281	832,891
Ending Fund Balance June 30 (pg 12, line 261) *	4	294,884	287,456	97,972	148,331	308,308	0	1,136,951	378,632	1,515,583
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	294,884	287,456	97,972	148,331	308,308	0	1,136,951	378,632	1,515,583
Re-Est Revenues	6	194,198	155,820	68,000	85,797	0	0	503,815	251,800	755,615
Re-Est Expenditures	7	167,075	88,400	68,000	85,500	365,000	0	773,975	221,505	995,480
Ending Fund Balance	8	322,007	354,876	97,972	148,628	-56,692	0	866,791	408,927	1,275,718
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	322,007	354,876	97,972	148,628	-56,692	0	866,791	408,927	1,275,718
Revenues	10	206,179	158,629	34,000	84,971	0	0	483,779	242,300	726,079
Expenditures	11	186,550	73,550	34,000	84,500	400,000	0	778,600	233,995	1,012,595
Ending Fund Balance	12	341,636	439,955	97,972	149,099	-456,692	0	571,970	417,232	989,202

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

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

CITY OF _____ **Alburnett**

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

		Request with Utility Replacement (A)	Property Taxes Levied (B)
1	Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	17,000							17,000	16,500	15,600
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	54,700							54,700	30,000	26,677
Ambulance	6								0	0	0
Building Inspections	7	1,500							1,500	1,000	667
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	750							750	750	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	73,950	0				0		73,950	48,250	42,944
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	54,500	39,800						94,300	113,200	61,661
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	8,000	7,917
Traffic Control and Safety	15	1,400							1,400	1,400	718
Snow Removal	16		23,000						23,000	23,000	3,084
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	4,000							4,000	3,900	1,950
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	59,900	70,800				0		130,700	149,500	75,330
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
CULTURE & RECREATION											
Library Services	31	3,000							3,000	3,000	0
Museum, Band and Theater	32								0	0	0
Parks	33	50							50	125	22
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,050	0				0		3,050	3,125	22

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,000							1,000	1,000	229
Economic Development	40									0	34,000	0
Housing and Urban Renewal	41									0	0	34,000
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		1,000	0	0			0		1,000	35,000	34,229
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		6,700	800						7,500	8,400	6,988
Clerk, Treasurer, & Finance Adm.	47		12,000	1,950						13,950	13,900	13,360
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		29,950							29,950	31,300	29,070
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		48,650	2,750	0			0		51,400	53,600	49,418
DEBT SERVICE	54					84,500				84,500	85,500	76,485
Gov Capital Projects	55						400,000			400,000	365,000	7,760
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		400,000	0		400,000	365,000	7,760
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		186,550	73,550	0	84,500	400,000	0		744,600	739,975	286,188
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								138,850	138,850	144,200	139,560
Sewer Utility	60								92,615	92,615	74,775	51,632
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								2,530	2,530	2,530	589
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								233,995	233,995	221,505	191,781
TOTAL ALL EXPENDITURES (lines 58+74)	74		186,550	73,550	0	84,500	400,000	0	233,995	978,595	961,480	477,969
Regular Transfers Out	75									0	0	320,922
Internal TIF Loan / Repayment Transfers Out	76				34,000					34,000	34,000	34,000
Total ALL Transfers Out	77		0	0	34,000	0	0	0	0	34,000	34,000	354,922
Total Expenditures & Fund Transfers Out (lines 75+76)	78		186,550	73,550	34,000	84,500	400,000	0	233,995	1,012,595	995,480	832,891
Ending Fund Balance June 30	79		341,636	439,955	97,972	149,099	-456,692	0	417,232	989,202	1,275,718	1,515,583

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

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

REVENUES DETAIL

Fiscal Year Ending

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	179,727	15,378		49,298	0			244,403	241,719	216,192
	2								0	0	0
	3	179,727	15,378		49,298	0			244,403	241,719	216,192
	4								0	0	0
	5			34,000					34,000	68,000	68,033
Other City Taxes:											
	6	3,394	292		887	0			4,573	0	0
	7	2,000							2,000	2,000	2,514
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		80,000						80,000	75,000	84,371
	13	5,394	80,292		887	0			86,573	77,000	86,885
	14	4,550							4,550	3,550	5,657
	15	1,500							1,500	1,500	13,670
Intergovernmental:											
	16								0	0	0
	17		62,700						62,700	60,450	67,202
	18	3,008	259	0	786	0		0	4,053	2,096	0
	19	10,000							10,000	13,000	13,900
	20	13,008	62,959	0	786	0		0	76,753	75,546	81,102
Charges for Fees & Service:											
	21							162,500	162,500	172,000	168,719
	22							75,300	75,300	75,300	77,256
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							4,500	4,500	4,500	4,629
	33								0	0	0
	34	0	0		0	0	0	242,300	242,300	251,800	250,604
	35								0	0	0
	36	2,000							2,000	2,500	0
Other Financing Sources:											
	37								0	0	320,922
	38				34,000				34,000	34,000	34,000
	39	0	0	0	34,000	0	0	0	34,000	34,000	354,922
	40								0	0	0
	41								0	0	0
	42	0	0	0	34,000	0	0	0	34,000	34,000	354,922
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	206,179	158,629	34,000	84,971	0	0	242,300	726,079	755,615	1,077,065
	44	322,007	354,876	97,972	148,628	-56,692	0	408,927	1,275,718	1,515,583	1,271,409
	45	528,186	513,505	131,972	233,599	-56,692	0	651,227	2,001,797	2,271,198	2,348,474

CITY OF Alburnett

**ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	179,727	15,378		49,298	0			244,403	241,719	216,192
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	179,727	15,378		49,298	0			244,403	241,719	216,192
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			34,000					34,000	68,000	68,033
Other City Taxes	6	5,394	80,292		887	0			86,573	77,000	86,885
Licenses & Permits	7	4,550	0					0	4,550	3,550	5,657
Use of Money and Property	8	1,500	0	0	0	0	0	0	1,500	1,500	13,670
Intergovernmental	9	13,008	62,959	0	786	0		0	76,753	75,546	81,102
Charges for Fees & Service	10	0	0		0	0		242,300	242,300	251,800	250,604
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	2,500	0
Sub-Total Revenues	13	206,179	158,629	34,000	50,971	0	0	242,300	692,079	721,615	722,143
Other Financing Sources:											
Total Transfers In	14	0	0	0	34,000	0	0	0	34,000	34,000	354,922
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	206,179	158,629	34,000	84,971	0	0	242,300	726,079	755,615	1,077,065
Expenditures & Other Financing Uses											
Public Safety	18	73,950	0	0			0		73,950	48,250	42,944
Public Works	19	59,900	70,800	0			0		130,700	149,500	75,330
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,050	0	0			0		3,050	3,125	22
Community and Economic Development	22	1,000	0	0			0		1,000	35,000	34,229
General Government	23	48,650	2,750	0			0		51,400	53,600	49,418
Debt Service	24	0	0	0	84,500		0		84,500	85,500	76,485
Capital Projects	25	0	0	0		400,000	0		400,000	365,000	7,760
Total Government Activities Expenditures	26	186,550	73,550	0	84,500	400,000	0		744,600	739,975	286,188
Business Type Proprietary: Enterprise & ISF	27							233,995	233,995	221,505	191,781
Total Gov & Bus Type Expenditures	28	186,550	73,550	0	84,500	400,000	0	233,995	978,595	961,480	477,969
Total Transfers Out	29	0	0	34,000	0	0	0	0	34,000	34,000	354,922
Total ALL Expenditures/Fund Transfers Out	30	186,550	73,550	34,000	84,500	400,000	0	233,995	1,012,595	995,480	832,891
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	19,629	85,079	0	471	-400,000	0	8,305	-286,516	-239,865	244,174
Beginning Fund Balance July 1	33	322,007	354,876	97,972	148,628	-56,692	0	408,927	1,275,718	1,515,583	1,271,409
Ending Fund Balance June 30	34	341,636	439,955	97,972	149,099	-456,692	0	417,232	989,202	1,275,718	1,515,583

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

City Name: Alburnett

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) GO Refunding Series	810,000	03/24/2011	60,000	23,685	500	84,185	34,000	50,185
(3) SRF Water Revenue	796,467	06/23/2010	39,000	22,080	1,840	62,920	62,920	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			99,000	45,765	2,340	147,105	96,920	50,185

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of **Alburnett** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Alburnett City Hall
on 3/9/2015 at 7:00 PM
(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 \$ 11.68476

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) 842-2692
phone number

 Sharon Robertson
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	244,403	241,719	216,192
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	244,403	241,719	216,192
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	34,000	68,000	68,033
Other City Taxes	6	86,573	77,000	86,885
Licenses & Permits	7	4,550	3,550	5,657
Use of Money and Property	8	1,500	1,500	13,670
Intergovernmental	9	76,753	75,546	81,102
Charges for Fees & Service	10	242,300	251,800	250,604
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	2,500	0
Other Financing Sources	13	0	0	0
Transfers In	14	34,000	34,000	354,922
Total Revenues and Other Sources	15	726,079	755,615	1,077,065
Expenditures & Other Financing Uses				
Public Safety	16	73,950	48,250	42,944
Public Works	17	130,700	149,500	75,330
Health and Social Services	18	0	0	0
Culture and Recreation	19	3,050	3,125	22
Community and Economic Development	20	1,000	35,000	34,229
General Government	21	51,400	53,600	49,418
Debt Service	22	84,500	85,500	76,485
Capital Projects	23	400,000	365,000	7,760
Total Government Activities Expenditures	24	744,600	739,975	286,188
Business Type / Enterprises	25	233,995	221,505	191,781
Total ALL Expenditures	26	978,595	961,480	477,969
Transfers Out	27	34,000	34,000	354,922
Total ALL Expenditures/Transfers Out	28	1,012,595	995,480	832,891
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-286,516	-239,865	244,174
Beginning Fund Balance July 1	30	1,275,718	1,515,583	1,271,409
Ending Fund Balance June 30	31	989,202	1,275,718	1,515,583