

47-437

Adoption of Budget and Certification of City Taxes

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

The City of: Battle Creek County Name: IDA Date Budget Adopted: 3/10/2015
(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.

712-365-4646

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,980,658</u>	2b <u>10,628,538</u>	713
DEBT SERVICE	3a <u>10,980,658</u>	3b <u>10,628,538</u>	
Ag Land	4a <u>174,861</u>		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 88,943	86,091	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 14,040	13,590	52 1.27861
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 2,556	2,474	465 0.23277
(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 16,471	15,943	62 1.50000
		Total General Fund Regular Levies (5 thru 24)	25 122,010	118,098	
384.1	3.00375	Ag Land	26 525	525	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 122,535	118,623	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 2,954	2,859	64 0.26902
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0
		Sub Total Special Revenue Levies (28+32)	33 2,954	2,859	
		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 2,954	2,859	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 2,296	2,222	70 0.20909
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 127,785	123,704	72 11.58949

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

Battle Creek

		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	204,691	101,853	51,243	1,414	-564	0	358,637	289,998	648,635
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	576,560	133,305	0	38,250	191,685	0	939,800	233,746	1,173,546
Actual Expenditures Except End Bal (pg 12, line 259) *	3	517,379	136,204	8,857	38,242	205,673	0	906,355	226,311	1,132,666
Ending Fund Balance June 30 (pg 12, line 261) *	4	263,872	98,954	42,386	1,422	-14,552	0	392,082	297,433	689,515
(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	263,872	98,954	42,386	1,422	-14,552	0	392,082	297,433	689,515
Re-Est Revenues	6	370,642	137,805	0	9,494	0	0	517,941	237,895	755,836
Re-Est Expenditures	7	427,845	143,907	8,857	9,329	16,136	0	606,074	320,594	926,668
Ending Fund Balance	8	206,669	92,852	33,529	1,587	-30,688	0	303,949	214,734	518,683
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	206,669	92,852	33,529	1,587	-30,688	0	303,949	214,734	518,683
Revenues	10	401,127	133,354	0	2,296	0	0	536,777	258,520	795,297
Expenditures	11	472,516	148,215	8,857	2,296	14,160	0	646,044	244,115	890,159
Ending Fund Balance	12	135,280	77,991	24,672	1,587	-44,848	0	194,682	229,139	423,821

* 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 _____ **Battle Creek**

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.	2,556	2,474
3 TOTAL FOR FISCAL YEAR 2014	2,556	2,474

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	92,011	0						92,011	87,772	82,896
Jail	2		0						0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	161,565							161,565	161,565	33,914
Ambulance	6	147,706							147,706	107,456	332,847
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	401,282	0				0		401,282	356,793	449,657
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	68,337						68,337	67,309	37,892
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		10,700						10,700	10,700	11,374
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,000						3,000	3,000	2,080
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	0
Other Public Works	21								0	0	205,673
TOTAL (lines 12 - 21)	22	0	82,037				0		82,037	81,009	257,019
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	37,065	2,450						39,515	39,735	35,725
Museum, Band and Theater	32								0	0	0
Parks	33	9,240	286						9,526	9,424	11,490
Recreation	34								0	0	0
Cemetery	35	400							400	400	400
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	46,705	2,736				0		49,441	49,559	47,615

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	2,500							2,500	2,500	0
Economic Development	40	0	6,000	8,857					14,857	14,857	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	8,857
	44										
TOTAL (lines 39 - 44)	45	2,500	6,000	8,857			0		17,357	17,357	8,857
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,922	326						4,248	4,248	3,687
Clerk, Treasurer, & Finance Adm.	47	9,022	438						9,460	9,380	6,513
Elections	48	0							0	0	610
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	9,085	224						9,309	9,309	9,297
Tort Liability	51								0	0	6,374
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	22,029	988	0			0		23,017	22,937	26,481
DEBT SERVICE	54				2,296				2,296	9,329	38,242
Gov Capital Projects	55					14,160			14,160	16,136	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		14,160	0		14,160	16,136	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	472,516	91,761	8,857	2,296	14,160	0		589,590	553,120	827,871
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							96,268	96,268	91,328	85,269
Sewer Utility	60							80,447	80,447	84,192	65,854
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							67,400	67,400	67,400	65,488
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	77,674	9,700
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							244,115	244,115	320,594	226,311
TOTAL ALL EXPENDITURES (lines 58+74)	74	472,516	91,761	8,857	2,296	14,160	0	244,115	833,705	873,714	1,054,182
Regular Transfers Out	75	0	56,454		0	0		0	56,454	52,954	78,484
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	56,454	0	0	0	0	0	56,454	52,954	78,484
Total Expenditures & Fund Transfers Out (lines 75+76)	78	472,516	148,215	8,857	2,296	14,160	0	244,115	890,159	926,668	1,132,666
Ending Fund Balance June 30	79	135,280	77,991	24,672	1,587	-44,848	0	229,139	423,821	518,683	689,515

* 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	118,623	2,859		2,222	0			123,704	140,448	140,128
	2								0	0	0
	3	118,623	2,859		2,222	0			123,704	140,448	140,128
	4								0	0	0
	5			0					0	0	0
Other City Taxes:											
	6	3,912	95		74	0			4,081	1,100	0
	7	0							0	0	1,125
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		59,500						59,500	59,500	53,147
	13	3,912	59,595		74	0			63,581	60,600	54,272
	14	1,425							1,425	1,425	1,165
	15	5,655	0					0	5,655	5,655	27,283
Intergovernmental:											
	16		0						0	0	0
	17		70,900						70,900	68,448	71,196
	18	15,000	0	0	0	0		0	15,000	17,494	0
	19	33,423							33,423	33,423	355,490
	20	48,423	70,900	0	0	0		0	119,323	119,365	426,686
Charges for Fees & Service:											
	21							88,760	88,760	87,560	74,393
	22							70,460	70,460	70,460	61,238
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							60,000	60,000	60,000	58,671
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							20,000	20,000	19,875	19,895
	33	166,135	0					19,300	185,435	136,994	19,549
	34	166,135	0		0	0	0	258,520	424,655	374,889	233,746
	35								0	0	0
	36	500				0			500	500	20,097
Other Financing Sources:											
	37	56,454			0	0			56,454	52,954	78,484
	38								0	0	0
	39	56,454	0	0	0	0	0	0	56,454	52,954	78,484
	40				0	0			0	0	191,685
	41								0	0	0
	42	56,454	0	0	0	0	0	0	56,454	52,954	270,169
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	401,127	133,354	0	2,296	0	0	258,520	795,297	755,836	1,173,546
	44	206,669	92,852	33,529	1,587	-30,688	0	214,734	518,683	689,515	648,635
	45	607,796	226,206	33,529	3,883	-30,688	0	473,254	1,313,980	1,445,351	1,822,181

CITY OF

Battle Creek

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	118,623	2,859		2,222	0			123,704	140,448	140,128
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	118,623	2,859		2,222	0			123,704	140,448	140,128
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,912	59,595		74	0			63,581	60,600	54,272
Licenses & Permits	7	1,425	0					0	1,425	1,425	1,165
Use of Money and Property	8	5,655	0	0	0	0	0	0	5,655	5,655	27,283
Intergovernmental	9	48,423	70,900	0	0	0		0	119,323	119,365	426,686
Charges for Fees & Service	10	166,135	0		0	0		258,520	424,655	374,889	233,746
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0		0	500	500	20,097
Sub-Total Revenues	13	344,673	133,354	0	2,296	0	0	258,520	738,843	702,882	903,377
Other Financing Sources:											
Total Transfers In	14	56,454	0	0	0	0	0	0	56,454	52,954	78,484
Proceeds of Debt	15	0	0	0	0	0		0	0	0	191,685
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	401,127	133,354	0	2,296	0	0	258,520	795,297	755,836	1,173,546
Expenditures & Other Financing Uses											
Public Safety	18	401,282	0	0			0		401,282	356,793	449,657
Public Works	19	0	82,037	0			0		82,037	81,009	257,019
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	46,705	2,736	0			0		49,441	49,559	47,615
Community and Economic Development	22	2,500	6,000	8,857			0		17,357	17,357	8,857
General Government	23	22,029	988	0			0		23,017	22,937	26,481
Debt Service	24	0	0	0	2,296		0		2,296	9,329	38,242
Capital Projects	25	0	0	0		14,160	0		14,160	16,136	0
Total Government Activities Expenditures	26	472,516	91,761	8,857	2,296	14,160	0		589,590	553,120	827,871
Business Type Proprietary: Enterprise & ISF	27							244,115	244,115	320,594	226,311
Total Gov & Bus Type Expenditures	28	472,516	91,761	8,857	2,296	14,160	0	244,115	833,705	873,714	1,054,182
Total Transfers Out	29	0	56,454	0	0	0	0	0	56,454	52,954	78,484
Total ALL Expenditures/Fund Transfers Out	30	472,516	148,215	8,857	2,296	14,160	0	244,115	890,159	926,668	1,132,666
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-71,389	-14,861	-8,857	0	-14,160	0	14,405	-94,862	-170,832	40,880
Beginning Fund Balance July 1	33	206,669	92,852	33,529	1,587	-30,688	0	214,734	518,683	689,515	648,635
Ending Fund Balance June 30	34	135,280	77,991	24,672	1,587	-44,848	0	229,139	423,821	518,683	689,515

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

City Name: **Battle Creek**

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) Street Project	72,000	9/2010	0	2,296	0	2,296	0	2,296
(3) TIF Rebate	100,000	12/2007	8,857	0	0	8,857	8,857	0
(4) Sliplining	228,000	11/2013	10,000	3,640	520	14,160	14,160	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			18,857	5,936	520	25,313	23,017	2,296

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Battle Creek** , Iowa

The City Council will conduct a public hearing on the proposed Budget at the Community Hall
on 3/10/2015 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 \$ 11.58949

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.

 712-365-4646
phone number

 Diane Lansink, City Clerk/Treasurer
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	123,704	140,448	140,128
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	123,704	140,448	140,128
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	63,581	60,600	54,272
Licenses & Permits	7	1,425	1,425	1,165
Use of Money and Property	8	5,655	5,655	27,283
Intergovernmental	9	119,323	119,365	426,686
Charges for Fees & Service	10	424,655	374,889	233,746
Special Assessments	11	0	0	0
Miscellaneous	12	500	500	20,097
Other Financing Sources	13	0	0	191,685
Transfers In	14	56,454	52,954	78,484
Total Revenues and Other Sources	15	795,297	755,836	1,173,546
Expenditures & Other Financing Uses				
Public Safety	16	401,282	356,793	449,657
Public Works	17	82,037	81,009	257,019
Health and Social Services	18	0	0	0
Culture and Recreation	19	49,441	49,559	47,615
Community and Economic Development	20	17,357	17,357	8,857
General Government	21	23,017	22,937	26,481
Debt Service	22	2,296	9,329	38,242
Capital Projects	23	14,160	16,136	0
Total Government Activities Expenditures	24	589,590	553,120	827,871
Business Type / Enterprises	25	244,115	320,594	226,311
Total ALL Expenditures	26	833,705	873,714	1,054,182
Transfers Out	27	56,454	52,954	78,484
Total ALL Expenditures/Transfers Out	28	890,159	926,668	1,132,666
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-94,862	-170,832	40,880
Beginning Fund Balance July 1	30	518,683	689,515	648,635
Ending Fund Balance June 30	31	423,821	518,683	689,515