

21-172

Adoption of Budget and Certification of City Taxes

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

The City of: Dickens County Name: CLAY 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.

712-836-2358
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>6,276,270</u>	2b <u>6,174,082</u>	185
DEBT SERVICE	3a <u>6,276,270</u>	3b <u>6,174,082</u>	
Ag Land	4a <u>305,500</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 50,838	50,010	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 _____	0	52 _____ 0
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 50,838	50,010	
384.1	3.00375	Ag Land	26 918	918	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 51,756	50,928	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 _____	0	64 _____ 0
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 0	0	
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 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 _____ 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 _____ 0
Total Property Taxes (27+39+40+41)			42 51,756	50,928	72 8.10000

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

Dickens

		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	376,322	-81,404	0	0	0	0	294,918	7,920	302,838
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	88,249	40,671	0	0	0	0	128,920	45,568	174,488
Actual Expenditures Except End Bal (pg 12, line 259) *	3	79,066	86,836		0	0	0	165,902	51,499	217,401
Ending Fund Balance June 30 (pg 12, line 261) *	4	385,505	-127,569	0	0	0	0	257,936	1,989	259,925
(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	385,505	-127,569	0	0	0	0	257,936	1,989	259,925
Re-Est Revenues	6	95,569	61,000	0	0	0	0	156,569	54,000	210,569
Re-Est Expenditures	7	84,000	71,000	0	0	0	0	155,000	54,000	209,000
Ending Fund Balance	8	397,074	-137,569	0	0	0	0	259,505	1,989	261,494
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	397,074	-137,569	0	0	0	0	259,505	1,989	261,494
Revenues	10	86,318	52,500	0	0	0	0	138,818	70,500	209,318
Expenditures	11	87,000	60,500	0	0	0	0	147,500	61,000	208,500
Ending Fund Balance	12	396,392	-145,569	0	0	0	0	250,823	11,489	262,312

* 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 _____ Dickens _____

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		3,000						3,000	2,800	1,298
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,000							18,000	21,000	28,399
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	1,000							1,000	1,000	523
TOTAL (lines 1 - 10)	11	19,000	3,000				0		22,000	24,800	30,220
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		10,000						10,000	45,000	54,201
Parking - Meter and Off-Street	13		35,000						35,000	0	0
Street Lighting	14		4,500						4,500	5,000	4,931
Traffic Control and Safety	15								0	0	0
Snow Removal	16		7,000						7,000	3,000	6,429
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		1,000						1,000	1,000	765
TOTAL (lines 12 - 21)	22	0	57,500				0		57,500	54,000	66,326
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	11,000							11,000	11,000	7,337
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	3,000	1,859
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,000							4,000	14,200	14,181
Other Culture and Recreation	37	1,000							1,000	1,000	4,252
TOTAL (lines 31 - 37)	38	20,000	0				0		20,000	29,200	27,629

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	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)
COMMUNITY & ECONOMIC DEVELOPMENT											
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
	44										
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,500							3,500	4,000	3,691
Clerk, Treasurer, & Finance Adm.	47	12,500							12,500	13,000	11,209
Elections	48	1,500							1,500	2,000	704
Legal Services & City Attorney	49	4,500							4,500	5,000	6,185
City Hall & General Buildings	50	15,000							15,000	15,000	11,088
Tort Liability	51	10,000							10,000	7,000	8,059
Other General Government	52	1,000							1,000	1,000	791
TOTAL (lines 46 - 52)	53	48,000	0	0			0		48,000	47,000	41,727
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
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	87,000	60,500	0	0	0	0		147,500	155,000	165,902
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						45,000		45,000	40,000	40,373
Sewer Utility	60						16,000		16,000	0	0
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	14,000	11,126
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	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						61,000		61,000	54,000	51,499
TOTAL ALL EXPENDITURES (lines 58+74)	74	87,000	60,500	0	0	0	0	61,000	208,500	209,000	217,401
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+76)	78	87,000	60,500	0	0	0	0	61,000	208,500	209,000	217,401
Ending Fund Balance June 30	79	396,392	-145,569	0	0	0	0	11,489	262,312	261,494	259,925

* 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	50,928	0		0	0			50,928	52,233	56,867
	2								0	0	0
	3	50,928	0		0	0			50,928	52,233	56,867
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6		0		0	0			0	836	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		30,000						30,000	36,000	27,760
	13	0	30,000		0	0			30,000	36,836	27,760
	14	390							390	500	390
	15	3,000	1,500					1,500	6,000	8,000	692
Intergovernmental:											
	16								0	0	0
	17		21,000						21,000	25,000	12,710
	18	0	0	0	0	0		0	0	0	0
	19	31,000							31,000	31,000	24,068
	20	31,000	21,000	0	0	0		0	52,000	56,000	36,778
Charges for Fees & Service:											
	21							50,000	50,000	40,000	36,890
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							18,000	18,000	14,000	8,668
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,000						1,000	2,000	2,000	0
	34	1,000	0		0	0	0	69,000	70,000	56,000	45,558
	35								0	0	0
	36								0	1,000	6,443
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	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, & 41)											
	43	86,318	52,500	0	0	0	0	70,500	209,318	210,569	174,488
	44	397,074	-137,569	0	0	0	0	1,989	261,494	259,925	302,838
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	483,392	-85,069	0	0	0	0	72,489	470,812	470,494	477,326

CITY OF Dickens
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	50,928	0		0	0			50,928	52,233	56,867
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	50,928	0		0	0			50,928	52,233	56,867
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	0	30,000		0	0			30,000	36,836	27,760
Licenses & Permits	7	390	0					0	390	500	390
Use of Money and Property	8	3,000	1,500	0	0	0	0	1,500	6,000	8,000	692
Intergovernmental	9	31,000	21,000	0	0	0		0	52,000	56,000	36,778
Charges for Fees & Service	10	1,000	0		0	0		69,000	70,000	56,000	45,558
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	1,000	6,443
Sub-Total Revenues	13	86,318	52,500	0	0	0		70,500	209,318	210,569	174,488
Other Financing Sources:											
Total Transfers In	14	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
Total Revenues and Other Sources	17	86,318	52,500	0	0	0		70,500	209,318	210,569	174,488
Expenditures & Other Financing Uses											
Public Safety	18	19,000	3,000	0					22,000	24,800	30,220
Public Works	19	0	57,500	0					57,500	54,000	66,326
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	20,000	0	0					20,000	29,200	27,629
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	48,000	0	0					48,000	47,000	41,727
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	87,000	60,500	0	0	0			147,500	155,000	165,902
Business Type Proprietary: Enterprise & ISF	27							61,000	61,000	54,000	51,499
Total Gov & Bus Type Expenditures	28	87,000	60,500	0	0	0		61,000	208,500	209,000	217,401
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	87,000	60,500	0	0	0		61,000	208,500	209,000	217,401
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-682	-8,000	0	0	0		9,500	818	1,569	-42,913
Beginning Fund Balance July 1	33	397,074	-137,569	0	0	0		1,989	261,494	259,925	302,838
Ending Fund Balance June 30	34	396,392	-145,569	0	0	0		11,489	262,312	261,494	259,925

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

City Name: Dickens

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)						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, 2015 - ENDING JUNE 30, 2016

DATE POSTED _____

<=== E1

City of **Dickens** , Iowa

The City Council will conduct a public hearing on the proposed Budget at the Dickens Community Center
on 3/10/2015 at 8:00 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 \$ 8.10000

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.

 712-836-2358
phone number

 Sandra L. Richardson, City Clerk
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	50,928	52,233	56,867
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	50,928	52,233	56,867
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	30,000	36,836	27,760
Licenses & Permits	7	390	500	390
Use of Money and Property	8	6,000	8,000	692
Intergovernmental	9	52,000	56,000	36,778
Charges for Fees & Service	10	70,000	56,000	45,558
Special Assessments	11	0	0	0
Miscellaneous	12	0	1,000	6,443
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	209,318	210,569	174,488
Expenditures & Other Financing Uses				
Public Safety	16	22,000	24,800	30,220
Public Works	17	57,500	54,000	66,326
Health and Social Services	18	0	0	0
Culture and Recreation	19	20,000	29,200	27,629
Community and Economic Development	20	0	0	0
General Government	21	48,000	47,000	41,727
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	147,500	155,000	165,902
Business Type / Enterprises	25	61,000	54,000	51,499
Total ALL Expenditures	26	208,500	209,000	217,401
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	208,500	209,000	217,401
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	818	1,569	-42,913
Beginning Fund Balance July 1	30	261,494	259,925	302,838
Ending Fund Balance June 30	31	262,312	261,494	259,925