

24-221

Adoption of Budget and Certification of City Taxes

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

The City of: DOW CITY County Name: CRAWFORD Date Budget Adopted: 3/2/2015
(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.

712-674-3350
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>7,480,179</u>	2b <u>7,189,533</u>	510
DEBT SERVICE	3a <u>7,480,179</u>	3b <u>7,189,533</u>	
Ag Land	4a <u>69,257</u>		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5a 0.00000	5 60,589	58,235	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		9 900	865	47 0.12032
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 28,023	26,934	52 3.74630
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 89,512	86,034	
384.1	3.00375	Ag Land		26 208	208	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27 89,720	86,242	Do Not Add
		Special Revenue Levies				
384.8	0.27000	Emergency (if general fund at levy limit)		28 2,020	1,941	64 0.27000
384.6	Amt Nec	Police & Fire Retirement		29 _____	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30 3,942	3,789	0.52699
Rules	Amt Nec	Other Employee Benefits		31 3,300	3,172	0.44117
		Total Employee Benefit Levies (29,30,31)		32 7,242	6,961	65 0.96816
		Sub Total Special Revenue Levies (28+32)		33 9,262	8,902	
		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	
		Total Special Revenue Levies	39 9,262	8,902		
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 98,982	95,144	72 13.20478

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

DOW CITY

		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	169,508	63,048	0	0	0	0	232,556	146,702	379,258
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	113,373	163,492	0	0	0	0	276,865	189,784	466,649
Actual Expenditures Except End Bal (pg 12, line 259) *	3	122,128	177,929	0	0	0	0	300,057	251,049	551,106
Ending Fund Balance June 30 (pg 12, line 261) *	4	160,753	48,611	0	0	0	0	209,364	85,437	294,801
(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	160,753	48,611	0	0	0	0	209,364	85,437	294,801
Re-Est Revenues	6	149,136	48,000	0	0	0	0	197,136	173,000	370,136
Re-Est Expenditures	7	149,959	62,479	0	0	0	0	212,438	223,382	435,820
Ending Fund Balance	8	159,930	34,132	0	0	0	0	194,062	35,055	229,117
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	159,930	34,132	0	0	0	0	194,062	35,055	229,117
Revenues	10	137,022	57,964	0	0	0	0	194,986	178,500	373,486
Expenditures	11	148,685	74,200	0	0	0	0	222,885	248,138	471,023
Ending Fund Balance	12	148,267	17,896	0	0	0	0	166,163	-34,583	131,580

* 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 _____ DOW CITY _____

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	11,004							11,004	11,004	12,279
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	11,261							11,261	9,753	9,753
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	140
TOTAL (lines 1 - 10)	11	22,365	0				0		22,365	20,857	22,172
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		60,000						60,000	45,000	95,669
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,200						7,200	7,200	6,250
Traffic Control and Safety	15								0	2,829	35,318
Snow Removal	16		6,000						6,000	6,250	2,139
Highway Engineering	17								0	0	0
Street Cleaning	18		1,000						1,000	1,200	63
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	74,200				0		74,200	62,479	139,439
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	1,000							1,000	1,000	312
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,000	0				0		1,000	1,000	312
CULTURE & RECREATION											
Library Services	31	1,000							1,000	1,000	1,000
Museum, Band and Theater	32								0	0	0
Parks	33	11,000							11,000	10,600	7,527
Recreation	34								0	0	0
Cemetery	35	3,000							3,000	3,000	3,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	15,000	0				0		15,000	14,600	11,527

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	200							200	200	68
Economic Development	40	250							250	250	250
Housing and Urban Renewal	41	1,000							1,000	1,000	0
Planning & Zoning	42	750							750	750	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	2,200	0	0			0		2,200	2,200	318
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,970							5,970	5,669	3,587
Clerk, Treasurer, & Finance Adm.	47	14,000							14,000	14,000	13,534
Elections	48	650							650	0	537
Legal Services & City Attorney	49	5,000							5,000	7,000	1,650
City Hall & General Buildings	50	35,000							35,000	35,000	27,732
Tort Liability	51	20,000							20,000	24,633	16,942
Other General Government	52	27,500							27,500	25,000	27,484
TOTAL (lines 46 - 52)	53	108,120	0	0			0		108,120	111,302	91,466
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 (lines 11+22+30+38+45+53+54+57)	58	148,685	74,200	0	0	0	0		222,885	212,438	265,234
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						95,000	95,000	70,000	114,271	
Sewer Utility	60						35,000	35,000	35,000	51,516	
Electric Utility	61						0	0	0	0	
Gas Utility	62						0	0	0	0	
Airport	63						0	0	0	0	
Landfill/Garbage	64						100,000	100,000	100,000	67,524	
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						18,138	18,138	18,382	17,738	
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						248,138	248,138	223,382	251,049	
TOTAL ALL EXPENDITURES (lines 58+74)	74	148,685	74,200	0	0	0	248,138	471,023	435,820	516,283	
Regular Transfers Out	75							0	0	34,823	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	34,823	
Total Expenditures & Fund Transfers Out (lines 75+76)	78	148,685	74,200	0	0	0	248,138	471,023	435,820	551,106	
Ending Fund Balance June 30	79	148,267	17,896	0	0	0	-34,583	131,580	229,117	294,801	

* 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	86,242	8,902		0	0			95,144	88,088	83,191
	2								0	0	0
	3	86,242	8,902		0	0			95,144	88,088	83,191
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,478	360		0	0			3,838	5,158	9,232
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	209	264
	11								0	0	0
	12	39,500							39,500	40,000	42,279
	13	42,978	360		0	0			43,338	45,367	51,775
	14	1,250							1,250	1,250	1,405
	15	3,400							3,400	3,450	5,643
Intergovernmental:											
	16								0	0	0
	17		48,500						48,500	48,000	50,925
	18	1,952	202	0	0	0		0	2,154	0	35,318
	19								0	981	1,000
	20	1,952	48,702	0	0	0		0	50,654	48,981	87,243
Charges for Fees & Service:											
	21							84,500	84,500	82,000	88,467
	22							37,000	37,000	36,000	37,394
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	55,000	0
	27							57,000	57,000	0	60,481
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	134
	34	0	0		0	0	0	178,500	178,500	173,000	186,476
	35								0	0	0
	36	1,200							1,200	10,000	16,093
Other Financing Sources:											
	37								0	0	34,823
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	34,823
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	34,823
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	137,022	57,964	0	0	0	0	178,500	373,486	370,136	466,649
	44	159,930	34,132	0	0	0	0	35,055	229,117	294,801	379,258
	45	296,952	92,096	0	0	0	0	213,555	602,603	664,937	845,907

CITY OF

DOW CITY

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	86,242	8,902		0	0			95,144	88,088	83,191
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	86,242	8,902		0	0			95,144	88,088	83,191
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	42,978	360		0	0			43,338	45,367	51,775
Licenses & Permits	7	1,250	0					0	1,250	1,250	1,405
Use of Money and Property	8	3,400	0	0	0	0	0	0	3,400	3,450	5,643
Intergovernmental	9	1,952	48,702	0	0	0		0	50,654	48,981	87,243
Charges for Fees & Service	10	0	0		0	0		178,500	178,500	173,000	186,476
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,200	0		0	0		0	1,200	10,000	16,093
Sub-Total Revenues	13	137,022	57,964	0	0	0	0	178,500	373,486	370,136	431,826
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	34,823
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	137,022	57,964	0	0	0	0	178,500	373,486	370,136	466,649
Expenditures & Other Financing Uses											
Public Safety	18	22,365	0	0			0		22,365	20,857	22,172
Public Works	19	0	74,200	0			0		74,200	62,479	139,439
Health and Social Services	20	1,000	0	0			0		1,000	1,000	312
Culture and Recreation	21	15,000	0	0			0		15,000	14,600	11,527
Community and Economic Development	22	2,200	0	0			0		2,200	2,200	318
General Government	23	108,120	0	0			0		108,120	111,302	91,466
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	148,685	74,200	0	0	0	0		222,885	212,438	265,234
Business Type Proprietary: Enterprise & ISF	27							248,138	248,138	223,382	251,049
Total Gov & Bus Type Expenditures	28	148,685	74,200	0	0	0	0	248,138	471,023	435,820	516,283
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	34,823
Total ALL Expenditures/Fund Transfers Out	30	148,685	74,200	0	0	0	0	248,138	471,023	435,820	551,106
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-11,663	-16,236	0	0	0	0	-69,638	-97,537	-65,684	-84,457
Beginning Fund Balance July 1	33	159,930	34,132	0	0	0	0	35,055	229,117	294,801	379,258
Ending Fund Balance June 30	34	148,267	17,896	0	0	0	0	-34,583	131,580	229,117	294,801

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

City Name: DOW CITY

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) 2000 Water Main Project Series 2001 Bond	144,000	March 2001	8,000	1,650	28	9,678	9,678	0
(3) 2002 Rural Water Project	156,650	January 2002	2,516	5,944		8,460	8,460	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			10,516	7,594	28	18,138	18,138	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **DOW CITY** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Dow City, City Hall
on 3/2/2015 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 \$ 13.20478

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.

 712-674-3350
phone number

 Debra A. Garrett
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	95,144	88,088	83,191
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	95,144	88,088	83,191
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	43,338	45,367	51,775
Licenses & Permits	7	1,250	1,250	1,405
Use of Money and Property	8	3,400	3,450	5,643
Intergovernmental	9	50,654	48,981	87,243
Charges for Fees & Service	10	178,500	173,000	186,476
Special Assessments	11	0	0	0
Miscellaneous	12	1,200	10,000	16,093
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	34,823
Total Revenues and Other Sources	15	373,486	370,136	466,649
Expenditures & Other Financing Uses				
Public Safety	16	22,365	20,857	22,172
Public Works	17	74,200	62,479	139,439
Health and Social Services	18	1,000	1,000	312
Culture and Recreation	19	15,000	14,600	11,527
Community and Economic Development	20	2,200	2,200	318
General Government	21	108,120	111,302	91,466
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	222,885	212,438	265,234
Business Type / Enterprises	25	248,138	223,382	251,049
Total ALL Expenditures	26	471,023	435,820	516,283
Transfers Out	27	0	0	34,823
Total ALL Expenditures/Transfers Out	28	471,023	435,820	551,106
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-97,537	-65,684	-84,457
Beginning Fund Balance July 1	30	229,117	294,801	379,258
Ending Fund Balance June 30	31	131,580	229,117	294,801