

45-422

Adoption of Budget and Certification of City Taxes

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

The City of: Elma County Name: HOWARD 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.

641-393-2543
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,374,194</u>	2b <u>10,187,905</u>	546
DEBT SERVICE	3a <u>10,648,140</u>	3b <u>10,461,851</u>	
Ag Land	4a <u>336,820</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 84,031	82,522	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 28,000	27,497	52 2.69900
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 2,200	2,160	465 0.21206
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	0	53 0
12(2)	0.81000	Memorial Building	16 8,403	8,252	54 0.81000
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)	25 122,634	120,431	
384.1	3.00375	Ag Land	26 823	823	63 2.44344
		Total General Fund Tax Levies (25 + 26)	27 123,457	121,254	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 12,500	12,276	1.20491
Rules	Amt Nec	Other Employee Benefits	31 _____	0	0
		Total Employee Benefit Levies (29,30,31)	32 12,500	12,276	65 1.20491
		Sub Total Special Revenue Levies (28+32)	33 12,500	12,276	
		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 12,500	12,276	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 14,680	14,423	70 1.37864
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0
		Total Property Taxes (27+39+40+41)	42 150,637	147,953	72 14.40461

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

Elma

		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	159,447	184,596	0	4,896	23,847	20,781	393,567	50,086	443,653
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	258,321	249,053	14,113	14,750	-23,847	-20,781	491,609	156,282	647,891
Actual Expenditures Except End Bal (pg 12, line 259) *	3	220,741	186,488	14,113	15,000	0	0	436,342	191,216	627,558
Ending Fund Balance June 30 (pg 12, line 261) *	4	197,027	247,161	0	4,646	0	0	448,834	15,152	463,986
(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	197,027	247,161	0	4,646	0	0	448,834	15,152	463,986
Re-Est Revenues	6	202,711	0	10,195	0	0	0	212,906	233,400	446,306
Re-Est Expenditures	7	207,659	122,181	0	15,911	0	0	345,751	166,768	512,519
Ending Fund Balance	8	192,079	124,980	10,195	-11,265	0	0	315,989	81,784	397,773
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	192,079	124,980	10,195	-11,265	0	0	315,989	81,784	397,773
Revenues	10	211,257	58,545	9,828	19,380	0	0	299,010	209,400	508,410
Expenditures	11	190,344	65,095	9,828	14,680	0	0	279,947	169,000	448,947
Ending Fund Balance	12	212,992	118,430	10,195	-6,565	0	0	335,052	122,184	457,236

* 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 Elma

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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	2,200	2,160
3 TOTAL FOR FISCAL YEAR 2014	2,200	2,160

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	5,460							5,460	1,100	0
Jail	2								0	0	0
Emergency Management	3	2,200							2,200	2,200	2,457
Flood Control	4								0	0	0
Fire Department	5	16,500	2,500						19,000	13,000	12,004
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								0	0	0
TOTAL (lines 1 - 10)	11	24,160	2,500				0		26,660	16,300	14,461
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		30,045						30,045	86,850	90,539
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		13,000						13,000	13,000	11,979
Traffic Control and Safety	15								0	1,000	0
Snow Removal	16		1,000						1,000	4,000	2,736
Highway Engineering	17								0	0	0
Street Cleaning	18		2,000						2,000	1,000	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	35,000							35,000	30,000	33,965
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	35,000	46,045				0		81,045	135,850	139,219
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	500							500	500	0
TOTAL (lines 23 - 29)	30	500	0				0		500	500	0
CULTURE & RECREATION											
Library Services	31	32,250	2,700						34,950	36,000	44,867
Museum, Band and Theater	32	3,500							3,500	3,500	3,447
Parks	33	11,700	300						12,000	12,500	19,676
Recreation	34								0	2,000	0
Cemetery	35	770							770	770	770
Community Center, Zoo, & Marina	36	18,400							18,400	8,492	13,618
Other Culture and Recreation	37								0	6,000	0
TOTAL (lines 31 - 37)	38	66,620	3,000				0		69,620	69,262	82,378

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		1,500							1,500	1,089	1,361
Economic Development	40		1,250							1,250	1,100	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		367		9,828					10,195	10,195	14,113
TOTAL (lines 39 - 44)	45		3,117	0	9,828			0		12,945	12,384	15,474
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,100	300						4,400	4,400	5,226
Clerk, Treasurer, & Finance Adm.	47		16,800	6,200						23,000	21,300	40,689
Elections	48		600							600	600	683
Legal Services & City Attorney	49		3,000							3,000	3,000	2,105
City Hall & General Buildings	50		1,000							1,000	10,000	5,395
Tort Liability	51		20,447	7,050						27,497	10,000	28,413
Other General Government	52		15,000							15,000	43,413	9,491
TOTAL (lines 46 - 52)	53		60,947	13,550	0			0		74,497	92,713	92,002
DEBT SERVICE	54					14,680				14,680	15,911	15,000
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		190,344	65,095	9,828	14,680	0	0		279,947	342,920	358,534
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								29,000	29,000	28,000	89,407
Sewer Utility	60								65,000	65,000	64,000	101,809
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								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								75,000	75,000	74,768	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								169,000	169,000	166,768	191,216
TOTAL ALL EXPENDITURES (lines 58+74)	74		190,344	65,095	9,828	14,680	0	0	169,000	448,947	509,688	549,750
Regular Transfers Out	75									0	2,831	77,808
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	2,831	77,808
Total Expenditures & Fund Transfers Out (lines 75+76)	78		190,344	65,095	9,828	14,680	0	0	169,000	448,947	512,519	627,558
Ending Fund Balance June 30	79		212,992	118,430	10,195	-6,565	0	0	122,184	457,236	397,773	463,986

* 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	121,254	12,276		14,423	0			147,953	143,780	153,066
	2								0	0	0
	3	121,254	12,276		14,423	0			147,953	143,780	153,066
	4								0	0	0
	5			9,828					9,828	10,195	10,098
Other City Taxes:											
	6	2,203	224		257	0			2,684	0	0
	7								0	2,100	2,092
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	42,300			4,700				47,000	47,000	49,599
	13	44,503	224		4,957	0			49,684	49,100	51,691
	14	1,500							1,500	1,000	590
	15								0	0	15,119
Intergovernmental:											
	16								0	0	0
	17		46,045						46,045	0	54,520
	18	0	0	0	0	0		0	0	0	0
	19								0	6,000	17,359
	20	0	46,045	0	0	0		0	46,045	6,000	71,879
Charges for Fees & Service:											
	21							78,000	78,000	58,000	42,086
	22							131,400	131,400	131,400	131,442
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	44,000							44,000	44,000	43,602
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	44,000	0		0	0	0	209,400	253,400	233,400	217,130
	35								0	0	0
	36								0	0	40,410
Other Financing Sources:											
	37								0	2,831	77,808
	38								0	0	0
	39	0	0	0	0	0	0	0	0	2,831	77,808
	40								0	0	0
	41								0	0	10,100
	42	0	0	0	0	0	0	0	0	2,831	87,908
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	211,257	58,545	9,828	19,380	0	0	209,400	508,410	446,306	647,891
	44	192,079	124,980	10,195	-11,265	0	0	81,784	397,773	463,986	443,653
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	403,336	183,525	20,023	8,115	0	0	291,184	906,183	910,292	1,091,544

CITY OF

Elma

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	121,254	12,276		14,423	0			147,953	143,780	153,066
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	121,254	12,276		14,423	0			147,953	143,780	153,066
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			9,828					9,828	10,195	10,098
Other City Taxes	6	44,503	224		4,957	0			49,684	49,100	51,691
Licenses & Permits	7	1,500	0					0	1,500	1,000	590
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	15,119
Intergovernmental	9	0	46,045	0	0	0		0	46,045	6,000	71,879
Charges for Fees & Service	10	44,000	0		0	0		209,400	253,400	233,400	217,130
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	40,410
Sub-Total Revenues	13	211,257	58,545	9,828	19,380	0	0	209,400	508,410	443,475	559,983
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	2,831	77,808
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	10,100
Total Revenues and Other Sources	17	211,257	58,545	9,828	19,380	0	0	209,400	508,410	446,306	647,891
Expenditures & Other Financing Uses											
Public Safety	18	24,160	2,500	0			0		26,660	16,300	14,461
Public Works	19	35,000	46,045	0			0		81,045	135,850	139,219
Health and Social Services	20	500	0	0			0		500	500	0
Culture and Recreation	21	66,620	3,000	0			0		69,620	69,262	82,378
Community and Economic Development	22	3,117	0	9,828			0		12,945	12,384	15,474
General Government	23	60,947	13,550	0			0		74,497	92,713	92,002
Debt Service	24	0	0	0	14,680		0		14,680	15,911	15,000
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	190,344	65,095	9,828	14,680	0	0		279,947	342,920	358,534
Business Type Proprietary: Enterprise & ISF	27							169,000	169,000	166,768	191,216
Total Gov & Bus Type Expenditures	28	190,344	65,095	9,828	14,680	0	0	169,000	448,947	509,688	549,750
Total Transfers Out	29	0	0	0	0	0	0	0	0	2,831	77,808
Total ALL Expenditures/Fund Transfers Out	30	190,344	65,095	9,828	14,680	0	0	169,000	448,947	512,519	627,558
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	20,913	-6,550	0	4,700	0	0	40,400	59,463	-66,213	20,333
Beginning Fund Balance July 1	33	192,079	124,980	10,195	-11,265	0	0	81,784	397,773	463,986	443,653
Ending Fund Balance June 30	34	212,992	118,430	10,195	-6,565	0	0	122,184	457,236	397,773	463,986

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

City Name: Elma

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) Water	417,000		20,000	7,500	650	28,150	28,150	0
(3) Sewer	587,100		11,549	35,096		46,645	46,645	0
(4) G/O	130,012		9,530	5,150		14,680		14,680
(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			41,079	47,746	650	89,475	74,795	14,680

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Elma, Iowa

The City Council will conduct a public hearing on the proposed Budget at Elma Memorial Hall
on 3/9/2015 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 \$ 14.40461

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.44344

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

641-393-2543
phone number

Jim Johnson 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	147,953	143,780	153,066
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	147,953	143,780	153,066
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	9,828	10,195	10,098
Other City Taxes	6	49,684	49,100	51,691
Licenses & Permits	7	1,500	1,000	590
Use of Money and Property	8	0	0	15,119
Intergovernmental	9	46,045	6,000	71,879
Charges for Fees & Service	10	253,400	233,400	217,130
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	40,410
Other Financing Sources	13	0	0	10,100
Transfers In	14	0	2,831	77,808
Total Revenues and Other Sources	15	508,410	446,306	647,891
Expenditures & Other Financing Uses				
Public Safety	16	26,660	16,300	14,461
Public Works	17	81,045	135,850	139,219
Health and Social Services	18	500	500	0
Culture and Recreation	19	69,620	69,262	82,378
Community and Economic Development	20	12,945	12,384	15,474
General Government	21	74,497	92,713	92,002
Debt Service	22	14,680	15,911	15,000
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	279,947	342,920	358,534
Business Type / Enterprises	25	169,000	166,768	191,216
Total ALL Expenditures	26	448,947	509,688	549,750
Transfers Out	27	0	2,831	77,808
Total ALL Expenditures/Transfers Out	28	448,947	512,519	627,558
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	59,463	-66,213	20,333
Beginning Fund Balance July 1	30	397,773	463,986	443,653
Ending Fund Balance June 30	31	457,236	397,773	463,986