

22-191

Adoption of Budget and Certification of City Taxes

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

The City of: Luana County Name: CLAYTON Date Budget Adopted: 3/5/2015
(Date) xxxxxx

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.

County Auditor Date Stamp		563-539-2296 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	5,856,263	5,692,024
DEBT SERVICE	3a	7,623,438	7,459,199
Ag Land	4a	534,584	
			Last Official Census 269

Code		Dollar			(A)	(B)	(C)
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5		47,436	46,105	8.10000
Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge	6			0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9			0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13			0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14			0	0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	605		588	0.10331
Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups	15			0	0
12(2)	0.81000	Memorial Building	16			0	0
12(3)	0.13500	Symphony Orchestra	17			0	0
12(4)	0.27000	Cultural & Scientific Facilities	18			0	0
12(5)	As Voted	County Bridge	19			0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20			0	0
12(9)	0.03375	Aid to a Transit Company	21			0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22			0	0
12(18)	1.00000	City Emergency Medical District	463			0	0
12(20)	0.27000	Support Public Library	23			0	0
28E.22	1.50000	Unified Law Enforcement	24			0	0
Total General Fund Regular Levies (5 thru 24)					48,041	46,693	
384.1	3.00375	Ag Land	26		1,606	1,606	3.00375
Total General Fund Tax Levies (25 + 26)					49,647	48,299	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28			0	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)					0	0	0
Sub Total Special Revenue Levies (28+32)					0	0	0
Valuation							
386	As Req						
		<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>				
SSMID 1	(A)		(B)	34		0	0
SSMID 2	(A)		(B)	35		0	0
SSMID 3	(A)		(B)	36		0	0
SSMID 4	(A)		(B)	37		0	0
SSMID 5	(A)		(B)	555		0	0
SSMID 6	(A)		(B)	556		0	0
SSMID 7	(A)		(B)	1177		0	0
Total SSMID					0	0	Do Not Add
Total Special Revenue Levies					0	0	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	0
Total Property Taxes (27+39+40+41)					49,647	48,299	8.20331

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.

Fund Balance Worksheet for City of **Luana**

		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	44,297	15,065	101	0	0	0	59,463	64,782	124,245
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	142,525	47,262	56,228	0	0	0	246,015	102,043	348,058
Actual Expenditures Except End Bal (pg 12, line 259) *	3	121,795	55,654	55,640	0	0	0	233,089	69,100	302,189
Ending Fund Balance June 30 (pg 12, line 261) *	4	65,027	6,673	689	0	0	0	72,389	97,725	170,114
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	65,027	6,673	689	0	0	0	72,389	97,725	170,114
Re-Est Revenues	6	94,606	42,850	60,918	0	21,062	0	219,436	70,938	290,374
Re-Est Expenditures	7	95,965	48,000	60,918	0	21,062	0	225,945	46,000	271,945
Ending Fund Balance	8	63,668	1,523	689	0	0	0	65,880	122,663	188,543
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	63,668	1,523	689	0	0	0	65,880	122,663	188,543
Revenues	10	120,069	457,265	55,309	0	21,063	0	653,706	72,600	726,306
Expenditures	11	118,201	457,765	55,309	0	21,063	0	652,338	48,500	700,838
Ending Fund Balance	12	65,536	1,023	689	0	0	0	67,248	146,763	214,011

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

CITY OF _____ **Luana**

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.	<input style="width: 100px; height: 20px;" type="text"/>	0
2 Support of a Local Emerg.Mgmt.Comm.	605	588
<hr style="border: 1px solid black;"/>		
3 TOTAL FOR FISCAL YEAR 2014	605	588

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	605							605	605	151
Flood Control	4								0	0	0
Fire Department	5	21,000							21,000	17,000	24,238
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	200	24
Other Public Safety	10	3,500	19,265						22,765	50	37
TOTAL (lines 1 - 10)	11	25,205	19,265				0		44,470	17,855	24,450
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,900	9,600						22,500	22,250	30,456
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,000	4,000						6,000	5,500	5,789
Traffic Control and Safety	15		10,400						10,400	0	55
Snow Removal	16		8,500						8,500	9,000	14,767
Highway Engineering	17								0	0	0
Street Cleaning	18		500						500	500	495
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	19,500							19,500	19,200	19,312
Other Public Works	21								0	0	1,416
TOTAL (lines 12 - 21)	22	34,400	33,000				0		67,400	56,450	72,290
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	800							800	750	700
Museum, Band and Theater	32								0	0	0
Parks	33	80							80	50	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	100	0
Other Culture and Recreation	37	500							500	400	669
TOTAL (lines 31 - 37)	38	1,380	0				0		1,380	1,300	1,369

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	7,500							7,500	7,500	7,081
Economic Development	40								0	0	41,443
Housing and Urban Renewal	41								0	0	12,627
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43			39,877					39,877	39,856	0
	44										
TOTAL (lines 39 - 44)	45	7,500	0	39,877			0		47,377	47,356	61,151
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,200							4,200	4,100	3,786
Clerk, Treasurer, & Finance Adm.	47	12,500							12,500	9,344	9,181
Elections	48	416							416	416	0
Legal Services & City Attorney	49	500							500	1,000	475
City Hall & General Buildings	50	4,600							4,600	3,000	4,433
Tort Liability	51	11,500							11,500	11,000	11,007
Other General Government	52	16,000	15,500						31,500	32,000	30,750
TOTAL (lines 46 - 52)	53	49,716	15,500	0			0		65,216	60,860	59,632
DEBT SERVICE											
Gov Capital Projects	55		390,000			21,063			411,063	21,062	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	390,000	0		21,063	0		411,063	21,062	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	118,201	457,765	39,877	0	21,063	0		636,906	204,883	218,892
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							28,500	28,500	30,000	23,625
Sewer Utility	60							20,000	20,000	16,000	14,987
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							0	0	0	6,825
Enterprise CAPITAL PROJECTS	71							0	0	0	21,063
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							48,500	48,500	46,000	66,500
TOTAL ALL EXPENDITURES (lines 58+74)	74	118,201	457,765	39,877	0	21,063	0	48,500	685,406	250,883	285,392
Regular Transfers Out	75								0	0	2,600
Internal TIF Loan / Repayment Transfers Out	76			15,432					15,432	21,062	14,197
Total ALL Transfers Out	77	0	0	15,432	0	0	0	0	15,432	21,062	16,797
Total Expenditures & Fund Transfers Out (lines 75+76)	78	118,201	457,765	55,309	0	21,063	0	48,500	700,838	271,945	302,189
Ending Fund Balance June 30	79	65,536	1,023	689	0	0	0	146,763	214,011	188,543	170,114

* 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											
Taxes Levied on Property	1	48,299	0		0	0			48,299	46,089	47,146
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	48,299	0		0	0			48,299	46,089	47,146
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			55,309					55,309	39,856	42,030
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6		0			0			0	1,394	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	2,850	17,200						20,050	22,000	19,833
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,850	17,200		0	0			20,050	23,394	19,833
Licenses & Permits	14	465							465	465	465
Use of Money & Property	15	300							300	350	308
Intergovernmental:											
Federal Grants & Reimbursements	16		412,665						412,665	0	0
Road Use Taxes	17		12,500						12,500	11,500	11,951
Other State Grants & Reimbursements	18	823	0	0	0	0		0	823	408	30,504
Local Grants & Reimbursements	19	21,000	14,800						35,800	14,250	36,315
Subtotal - Intergovernmental (lines 16 thru 19)	20	21,823	439,965	0	0	0		0	461,788	26,158	78,770
Charges for Fees & Service:											
Water Utility	21					21,063		43,000	64,063	64,000	62,646
Sewer Utility	22							29,000	29,000	27,000	28,032
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	23,000							23,000	19,200	22,359
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	15,000	0
Subtotal - Charges for Service (lines 21 thru 33)	34	23,000	0		0	21,063	0	72,000	116,063	125,200	113,037
Special Assessments	35								0	0	0
Miscellaneous	36	7,900	100					600	8,600	7,800	29,672
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	2,600
Internal TIF Loan Transfers In	38	15,432		0					15,432	21,062	14,197
Subtotal ALL Operating Transfers In	39	15,432	0	0	0	0	0	0	15,432	21,062	16,797
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	15,432	0	0	0	0	0	0	15,432	21,062	16,797
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	120,069	457,265	55,309	0	21,063	0	72,600	726,306	290,374	348,058
Beginning Fund Balance July 1	44	63,668	1,523	689	0	0	0	122,663	188,543	170,114	124,245
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	183,737	458,788	55,998	0	21,063	0	195,263	914,849	460,488	472,303

CITY OF

Luana

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	48,299	0		0	0			48,299	46,089	47,146
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	48,299	0		0	0			48,299	46,089	47,146
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			55,309					55,309	39,856	42,030
Other City Taxes	6	2,850	17,200		0	0			20,050	23,394	19,833
Licenses & Permits	7	465	0					0	465	465	465
Use of Money and Property	8	300	0	0	0	0	0	0	300	350	308
Intergovernmental	9	21,823	439,965	0	0	0		0	461,788	26,158	78,770
Charges for Fees & Service	10	23,000	0		0	21,063	0	72,000	116,063	125,200	113,037
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	7,900	100		0	0	0	600	8,600	7,800	29,672
Sub-Total Revenues	13	104,637	457,265	55,309	0	21,063	0	72,600	710,874	269,312	331,261
Other Financing Sources:											
Total Transfers In	14	15,432	0	0	0	0	0	0	15,432	21,062	16,797
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	0
Total Revenues and Other Sources	17	120,069	457,265	55,309	0	21,063	0	72,600	726,306	290,374	348,058
Expenditures & Other Financing Uses											
Public Safety	18	25,205	19,265	0			0		44,470	17,855	24,450
Public Works	19	34,400	33,000	0			0		67,400	56,450	72,290
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,380	0	0			0		1,380	1,300	1,369
Community and Economic Development	22	7,500	0	39,877			0		47,377	47,356	61,151
General Government	23	49,716	15,500	0			0		65,216	60,860	59,632
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	390,000	0		21,063	0		411,063	21,062	0
Total Government Activities Expenditures	26	118,201	457,765	39,877	0	21,063	0		636,906	204,883	218,892
Business Type Proprietary: Enterprise & ISF	27							48,500	48,500	46,000	66,500
Total Gov & Bus Type Expenditures	28	118,201	457,765	39,877	0	21,063	0	48,500	685,406	250,883	285,392
Total Transfers Out	29	0	0	15,432	0	0	0	0	15,432	21,062	16,797
Total ALL Expenditures/Fund Transfers Out	30	118,201	457,765	55,309	0	21,063	0	48,500	700,838	271,945	302,189
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	1,868	-500	0	0	0	0	24,100	25,468	18,429	45,869
Beginning Fund Balance July 1	33	63,668	1,523	689	0	0	0	122,663	188,543	170,114	124,245
Ending Fund Balance June 30	34	65,536	1,023	689	0	0	0	146,763	214,011	188,543	170,114

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

City Name: Luana

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) LSB Loan on Well-Revenue Bond	315,000		16,682	4,381		21,063	21,063	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			16,682	4,381	0	21,063	21,063	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Luana, Iowa

The City Council will conduct a public hearing on the proposed Budget at Luana City Hall
on 3/5/2015 at 7 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 \$ 8.20331

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.

563-539-2296
phone number

Tammy Humble
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	48,299	46,089	47,146
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	48,299	46,089	47,146
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	55,309	39,856	42,030
Other City Taxes	6	20,050	23,394	19,833
Licenses & Permits	7	465	465	465
Use of Money and Property	8	300	350	308
Intergovernmental	9	461,788	26,158	78,770
Charges for Fees & Service	10	116,063	125,200	113,037
Special Assessments	11	0	0	0
Miscellaneous	12	8,600	7,800	29,672
Other Financing Sources	13	0	0	0
Transfers In	14	15,432	21,062	16,797
Total Revenues and Other Sources	15	726,306	290,374	348,058
Expenditures & Other Financing Uses				
Public Safety	16	44,470	17,855	24,450
Public Works	17	67,400	56,450	72,290
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,380	1,300	1,369
Community and Economic Development	20	47,377	47,356	61,151
General Government	21	65,216	60,860	59,632
Debt Service	22	0	0	0
Capital Projects	23	411,063	21,062	0
Total Government Activities Expenditures	24	636,906	204,883	218,892
Business Type / Enterprises	25	48,500	46,000	66,500
Total ALL Expenditures	26	685,406	250,883	285,392
Transfers Out	27	15,432	21,062	16,797
Total ALL Expenditures/Transfers Out	28	700,838	271,945	302,189
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	25,468	18,429	45,869
Beginning Fund Balance July 1	30	188,543	170,114	124,245
Ending Fund Balance June 30	31	214,011	188,543	170,114