

30-272

Adoption of Budget and Certification of City Taxes

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

The City of: Arnolds Park County Name: DICKINSON Date Budget Adopted: 3/11/2015
(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.

712-332-2341

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>208,019,451</u>	2b <u>205,956,573</u>	1,126
DEBT SERVICE	3a <u>254,164,622</u>	3b <u>252,101,744</u>	
Ag Land	4a <u>132,585</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	5 988,092	978,294	43 4.75000
(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)			25 988,092	978,294	
384.1	3.00375	Ag Land	26 398	398	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 988,490	978,692	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)	40 127,082	126,051	70 0.50000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 1,115,572	1,104,743	72 5.25000

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

Arnolds Park

		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	710,373	58,336	28,533	49,516	498,028	0	1,344,786	119,618	1,464,404
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,127,368	112,435	779,586	6,877,204	1,349,562	0	11,246,155	750,402	11,996,557
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,241,803	91,126	818,624	6,904,348	914,890	0	10,970,791	750,361	11,721,152
Ending Fund Balance June 30 (pg 12, line 261) *	4	595,938	79,645	-10,505	22,372	932,700	0	1,620,150	119,659	1,739,809
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	595,938	79,645	-10,505	22,372	932,700	0	1,620,150	119,659	1,739,809
Re-Est Revenues	6	1,978,642	109,785	791,229	2,056,262	516,430	0	5,452,348	733,150	6,185,498
Re-Est Expenditures	7	1,975,812	119,270	791,229	2,061,794	890,766	0	5,838,871	723,872	6,562,743
Ending Fund Balance	8	598,768	70,160	-10,505	16,840	558,364	0	1,233,627	128,937	1,362,564
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	598,768	70,160	-10,505	16,840	558,364	0	1,233,627	128,937	1,362,564
Revenues	10	2,036,012	112,037	739,726	1,107,580	92,473	0	4,087,828	787,350	4,875,178
Expenditures	11	1,981,424	110,966	727,226	1,102,909	600,625	0	4,523,150	758,654	5,281,804
Ending Fund Balance	12	653,356	71,231	1,995	21,511	50,212	0	798,305	157,633	955,938

* 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.

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	569,299							569,299	582,620	519,960
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	81,650							81,650	81,650	178,944
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	650,949	0				0		650,949	664,270	698,904
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	102,000	110,966						212,966	210,169	91,126
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	57,500							57,500	57,500	55,062
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	206,627
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	202,830							202,830	188,832	168,894
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	362,330	110,966				0		473,296	456,501	521,709
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	107,254							107,254	107,254	106,761
Museum, Band and Theater	32								0	0	0
Parks	33	76,982							76,982	74,139	68,353
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	184,236	0				0		184,236	181,393	175,114

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		5,000							5,000	9,105	1,870
Economic Development	40		164,000							164,000	164,000	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		10,050							10,050	10,050	173,006
TOTAL (lines 39 - 44)	45		179,050	0	0			0		179,050	183,155	174,876
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		11,600							11,600	11,600	8,950
Clerk, Treasurer, & Finance Adm.	47		201,790							201,790	260,232	238,603
Elections	48									0	0	0
Legal Services & City Attorney	49		80,000							80,000	80,000	0
City Hall & General Buildings	50		25,000							25,000	20,000	0
Tort Liability	51		37,500							37,500	34,710	0
Other General Government	52		108,200							108,200	92,761	232,527
TOTAL (lines 46 - 52)	53		464,090	0	0			0		464,090	499,303	480,080
DEBT SERVICE	54					1,102,909				1,102,909	2,061,794	6,904,348
Gov Capital Projects	55						379,632	0		379,632	270,292	876,670
TIF Capital Projects	56						220,993			220,993	620,474	0
TOTAL CAPITAL PROJECTS	57		0	0	0		600,625	0		600,625	890,766	876,670
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		1,840,655	110,966	0	1,102,909	600,625	0		3,655,155	4,937,182	9,831,701
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								326,972	326,972	313,645	287,239
Sewer Utility	60								221,682	221,682	220,182	233,122
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	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								548,654	548,654	533,827	520,361
TOTAL ALL EXPENDITURES (lines 58+74)	74		1,840,655	110,966	0	1,102,909	600,625	0	548,654	4,203,809	5,471,009	10,352,062
Regular Transfers Out	75		140,769						210,000	350,769	300,505	550,466
Internal TIF Loan / Repayment Transfers Out	76				727,226					727,226	791,229	818,624
Total ALL Transfers Out	77		140,769	0	727,226	0	0	0	210,000	1,077,995	1,091,734	1,369,090
Total Expenditures & Fund Transfers Out (lines 75+76)	78		1,981,424	110,966	727,226	1,102,909	600,625	0	758,654	5,281,804	6,562,743	11,721,152
Ending Fund Balance June 30	79		653,356	71,231	1,995	21,511	50,212	0	157,633	955,938	1,362,564	1,739,809

* 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	978,692	0		126,051	0			1,104,743	1,091,895	1,026,595
	2								0	0	0
	3	978,692	0		126,051	0			1,104,743	1,091,895	1,026,595
	4								0	0	0
	5			739,726					739,726	791,229	779,586
Other City Taxes:											
	6	9,798	0		1,031	0			10,829	0	0
	7								0	0	23,121
	8								0	0	0
	9								0	0	0
	10	3,000							3,000	3,000	3,261
	11	328,000							328,000	328,000	329,972
	12	220,000							220,000	220,000	228,054
	13	560,798	0		1,031	0			561,829	551,000	584,408
	14	7,000							7,000	7,000	17,003
	15								0	0	2,748
Intergovernmental:											
	16								0	1,485	0
	17		112,037						112,037	109,785	112,435
	18	37,200	0	0	3,272	7,500		0	47,972	87,650	0
	19	48,603							48,603	47,600	25,303
	20	85,803	112,037	0	3,272	7,500		0	208,612	246,520	137,738
Charges for Fees & Service:											
	21							568,500	568,500	511,800	531,242
	22							218,850	218,850	221,350	219,160
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	228,250							228,250	220,250	244,443
	28								0	0	0
	29								0	0	0
	30	0							0	0	0
	31								0	0	0
	32								0	0	0
	33	61,000							61,000	51,400	95,278
	34	289,250	0		0	0		787,350	1,076,600	1,004,800	1,090,123
	35								27,740	33,000	0
	36	69,469							70,933	83,313	591,876
Other Financing Sources:											
	37	45,000			250,000	55,769			350,769	300,505	550,466
	38				727,226				727,226	791,229	818,624
	39	45,000	0	0	977,226	55,769	0	0	1,077,995	1,091,734	1,369,090
	40								0	1,285,007	6,397,390
	41								0	0	0
	42	45,000	0	0	977,226	55,769	0	0	1,077,995	2,376,741	7,766,480
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	2,036,012	112,037	739,726	1,107,580	92,473	0	787,350	4,875,178	6,185,498	11,996,557
	44	598,768	70,160	-10,505	16,840	558,364	0	128,937	1,362,564	1,739,809	1,464,404
	45	2,634,780	182,197	729,221	1,124,420	650,837	0	916,287	6,237,742	7,925,307	13,460,961

CITY OF
Arnolds Park
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	978,692	0		126,051	0			1,104,743	1,091,895	1,026,595
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	978,692	0		126,051	0			1,104,743	1,091,895	1,026,595
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			739,726					739,726	791,229	779,586
Other City Taxes	6	560,798	0		1,031	0			561,829	551,000	584,408
Licenses & Permits	7	7,000	0					0	7,000	7,000	17,003
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	2,748
Intergovernmental	9	85,803	112,037	0	3,272	7,500		0	208,612	246,520	137,738
Charges for Fees & Service	10	289,250	0		0	0		787,350	1,076,600	1,004,800	1,090,123
Special Assessments	11	0	0		0	27,740		0	27,740	33,000	0
Miscellaneous	12	69,469	0		0	1,464		0	70,933	83,313	591,876
Sub-Total Revenues	13	1,991,012	112,037	739,726	130,354	36,704		787,350	3,797,183	3,808,757	4,230,077
Other Financing Sources:											
Total Transfers In	14	45,000	0	0	977,226	55,769		0	1,077,995	1,091,734	1,369,090
Proceeds of Debt	15	0	0	0	0	0		0	0	1,285,007	6,397,390
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	2,036,012	112,037	739,726	1,107,580	92,473		787,350	4,875,178	6,185,498	11,996,557
Expenditures & Other Financing Uses											
Public Safety	18	650,949	0	0					650,949	664,270	698,904
Public Works	19	362,330	110,966	0					473,296	456,501	521,709
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	184,236	0	0					184,236	181,393	175,114
Community and Economic Development	22	179,050	0	0					179,050	183,155	174,876
General Government	23	464,090	0	0					464,090	499,303	480,080
Debt Service	24	0	0	0	1,102,909				1,102,909	2,061,794	6,904,348
Capital Projects	25	0	0	0		600,625			600,625	890,766	876,670
Total Government Activities Expenditures	26	1,840,655	110,966	0	1,102,909	600,625			3,655,155	4,937,182	9,831,701
Business Type Proprietary: Enterprise & ISF	27							548,654	548,654	533,827	520,361
Total Gov & Bus Type Expenditures	28	1,840,655	110,966	0	1,102,909	600,625		548,654	4,203,809	5,471,009	10,352,062
Total Transfers Out	29	140,769	0	727,226	0	0		210,000	1,077,995	1,091,734	1,369,090
Total ALL Expenditures/Fund Transfers Out	30	1,981,424	110,966	727,226	1,102,909	600,625		758,654	5,281,804	6,562,743	11,721,152
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	54,588	1,071	12,500	4,671	-508,152		28,696	-406,626	-377,245	275,405
Beginning Fund Balance July 1	33	598,768	70,160	-10,505	16,840	558,364		128,937	1,362,564	1,739,809	1,464,404
Ending Fund Balance June 30	34	653,356	71,231	1,995	21,511	50,212		157,633	955,938	1,362,564	1,739,809

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

City Name: Arnolds Park

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) 2010A	2,200,000	1/1/2010	0	103,813		103,813	103,813	0
(3) 2010B	1,345,000	12/1/2010	75,000	31,588		106,588	106,588	0
(4) 2012	2,770,000	3/29/2012	260,000	51,400		311,400	311,400	0
(5) 2014A	4,340,000	6/2/2014	195,000	122,131		317,131	190,049	127,082
(6) 2014B	2,045,000	6/2/2014	130,000	47,175		177,175	177,175	0
(7) 2014C	1,285,000	10/15/2014	10,000	76,802		86,802	86,802	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			670,000	432,909	0	1,102,909	975,827	127,082

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Arnolds Park** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Arnolds Park City Hall
on 3/11/2015 at 6:00 PM
(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 \$ 5.25000

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.

 712-332-2341
phone number

 Ron Walker
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	1,104,743	1,091,895	1,026,595
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,104,743	1,091,895	1,026,595
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	739,726	791,229	779,586
Other City Taxes	6	561,829	551,000	584,408
Licenses & Permits	7	7,000	7,000	17,003
Use of Money and Property	8	0	0	2,748
Intergovernmental	9	208,612	246,520	137,738
Charges for Fees & Service	10	1,076,600	1,004,800	1,090,123
Special Assessments	11	27,740	33,000	0
Miscellaneous	12	70,933	83,313	591,876
Other Financing Sources	13	0	1,285,007	6,397,390
Transfers In	14	1,077,995	1,091,734	1,369,090
Total Revenues and Other Sources	15	4,875,178	6,185,498	11,996,557
Expenditures & Other Financing Uses				
Public Safety	16	650,949	664,270	698,904
Public Works	17	473,296	456,501	521,709
Health and Social Services	18	0	0	0
Culture and Recreation	19	184,236	181,393	175,114
Community and Economic Development	20	179,050	183,155	174,876
General Government	21	464,090	499,303	480,080
Debt Service	22	1,102,909	2,061,794	6,904,348
Capital Projects	23	600,625	890,766	876,670
Total Government Activities Expenditures	24	3,655,155	4,937,182	9,831,701
Business Type / Enterprises	25	548,654	533,827	520,361
Total ALL Expenditures	26	4,203,809	5,471,009	10,352,062
Transfers Out	27	1,077,995	1,091,734	1,369,090
Total ALL Expenditures/Transfers Out	28	5,281,804	6,562,743	11,721,152
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-406,626	-377,245	275,405
Beginning Fund Balance July 1	30	1,362,564	1,739,809	1,464,404
Ending Fund Balance June 30	31	955,938	1,362,564	1,739,809