

85-812

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Cambridge County Name: STORY Date Budget Adopted: 03/09/09
(Date) xxx/xxx/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.

(515) 220-4541
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	10,988,309	10,641,026	819
DEBT SERVICE	3a	19,053,997	18,706,714	
Ag Land	4a	286,455		

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	89,005	86,192	43	8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	89,005	86,192		
384.1	3.00375	Ag Land	26	860	860	63	3.00375
Total General Fund Tax Levies (25 + 26)			27	89,865	87,052		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0.00000
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	0	0	65	0.00000
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	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
Total SSMID (34 thru 37)			38	0	0		Do Not Add
Total Special Revenue Levies (33+38)			39	0	0		
384.4	Amt Nec	Debt Service Levy	40	76.10(6)	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000
Total Property Taxes (27+39+40+41)			42	89,865	87,052	72	8.10000

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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

Cambridge

(1) *Annual Report FY 2008		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)
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	161,199	40,001	0	132			201,332	126,036	327,368
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	282,188	70,166	123,833	16,972			493,159	561,770	1,054,929
Actual Expenditures Except End Bal (pg 12, line 259) *	3	236,349	67,225	118,516	16,922			439,012	520,440	959,452
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	207,038	42,942	5,317	182	0	0	255,479	167,366	422,845
(2) ** Re-Estimated FY 2009		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	207,038	42,942	5,317	182	0	0	255,479	167,366	422,845
Re-Est Revenues	6	396,565	70,434	225,867	0	0	0	692,866	405,069	1,097,935
Re-Est Expenditures	7	433,336	107,369	225,867	0	0	0	766,572	348,089	1,114,661
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	170,267	6,007	5,317	182	0	0	181,773	224,346	406,119
(3) ** Budget FY 2010										
Beginning Fund Balance	10	170,267	6,007	5,317	182	0	0	181,773	224,346	406,119
Revenues	11	411,317	73,301	269,553	0	0	0	754,171	403,921	1,158,092
Expenditures	12	367,863	75,901	269,553	0	0	0	713,317	342,451	1,055,768
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	213,721	3,407	5,317	182	0	0	222,627	285,816	508,443

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

CITY OF _____ Cambridge

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2008
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	1,322,000
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	10,673
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	1,332,673

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1	Iowa Finance Authority	107,821	114,273	113,160
2	City of Cambridge	161,732	111,594	10,673
3				
4				
5				
6				
7				
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11				
12				
13				
14				
15				
16				
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18				
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21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	38,374							38,374	38,039	37,176
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	46,500							46,500	46,000	39,111
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	500	245
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	85,374	0	0			0		85,374	84,539	76,532
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	29,250	48,000						77,250	129,120	53,734
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	12,000	11,105
Traffic Control and Safety	15								0	0	0
Snow Removal	16		6,000						6,000	6,000	4,386
Highway Engineering	17								0	0	0
Street Cleaning	18	21,576	21,901						43,477	41,452	31,758
Airport	19								0	0	0
Garbage	20	8,600							8,600	8,600	8,599
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	71,426	75,901	0			0		147,327	197,172	109,582
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	5,000							5,000	5,000	11,211
Community Mental Health	28								0	0	0
Other Health and Social Services	29	350							350	250	450
TOTAL (lines 23 - 29)	30	5,350	0	0			0		5,350	5,250	11,661
CULTURE & RECREATION											
Library Services	31	20,393							20,393	21,390	17,662
Museum, Band and Theater	32								0	0	0
Parks	33	64,510							64,510	39,007	7,770
Recreation	34	1,500							1,500	1,500	0
Cemetery	35	12,160							12,160	9,157	7,459
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	98,563	0	0			0		98,563	71,054	32,891

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Number, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES, and TOTAL ALL EXPENDITURES.

* 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.

REVENUES DETAIL
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	87,052	0		0	0			87,052	83,536	116,422
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	87,052	0		0	0			87,052	83,536	116,422
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			269,553					269,553	225,867	123,833
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,813	0		0	0			2,813	2,770	3,032
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10	200							200	200	205
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	78,905							78,905	93,317	85,236
Subtotal - Other City Taxes (lines 6 thru 12)	13	81,918	0		0	0			81,918	96,287	88,473
Licenses & Permits	14	2,115							2,115	2,115	2,217
Use of Money & Property	15	12,900							12,900	12,100	11,708
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		73,301						73,301	70,434	70,166
Other State Grants & Reimbursements	18	25,000							25,000	25,000	170,779
Local Grants & Reimbursements	19	31,600							31,600	31,600	31,472
Subtotal - Intergovernmental (lines 16 thru 19)	20	56,600	73,301	0	0	0		0	129,901	127,034	272,417
Charges for Fees & Service:											
Water Utility	21							138,200	138,200	138,200	128,533
Sewer Utility	22							68,900	68,900	68,900	68,192
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							69,000	69,000	69,029	63,223
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		276,100	276,100	276,129	259,948
Special Assessments	35								0	0	0
Miscellaneous	36	9,000					0		9,000	29,000	11,395
Other Financing Sources:											
Regular Operating Transfers In	37							20,000	20,000	20,000	50,000
Internal TIF Loan Transfers In	38	161,732					0	107,821	269,553	225,867	118,516
Subtotal ALL Operating Transfers In	39	161,732	0	0	0	0	0	127,821	289,553	245,867	168,516
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	161,732	0	0	0	0	0	127,821	289,553	245,867	168,516
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	411,317	73,301	269,553	0	0	0	403,921	1,158,092	1,097,935	1,054,929
Beginning Fund Balance July 1	44	170,267	6,007	5,317	182	0	0	224,346	406,119	422,845	327,368
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	581,584	79,308	274,870	182	0	0	628,267	1,564,211	1,520,780	1,382,297

CITY OF Cambridge
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
	1	87,052	0		0	0			87,052	83,536	116,422
	2	0	0		0	0			0	0	0
	3	87,052	0		0	0			87,052	83,536	116,422
	4	0	0		0	0			0	0	0
	5			269,553					269,553	225,867	123,833
	6	81,918	0		0	0			81,918	96,287	88,473
	7	2,115	0					0	2,115	2,115	2,217
	8	12,900	0	0	0	0	0	0	12,900	12,100	11,708
	9	56,600	73,301	0	0	0		0	129,901	127,034	272,417
	10	0	0		0	0		276,100	276,100	276,129	259,948
	11	0	0		0	0		0	0	0	0
	12	9,000	0		0	0		0	9,000	29,000	11,395
	13	249,585	73,301	269,553	0	0		276,100	868,539	852,068	886,413
Other Financing Sources:											
	14	161,732	0	0	0	0		127,821	289,553	245,867	168,516
	15	0	0	0	0	0		0	0	0	0
	16	0	0	0	0	0		0	0	0	0
	17	411,317	73,301	269,553	0	0		403,921	1,158,092	1,097,935	1,054,929
Expenditures & Other Financing Uses											
	18	85,374	0	0			0		85,374	84,539	76,532
	19	71,426	75,901	0			0		147,327	197,172	109,582
	20	5,350	0	0			0		5,350	5,250	11,661
	21	98,563	0	0			0		98,563	71,054	32,891
	22	50,000	0	269,553			0		319,553	355,867	146,450
	23	57,150	0	0			0		57,150	52,690	50,291
	24	0	0	0	0		0		0	0	0
	25	0	0	0		0	0		0	0	16,922
	26	367,863	75,901	269,553	0	0	0		713,317	766,572	444,329
	27							322,451	322,451	328,089	470,440
	28	367,863	75,901	269,553	0	0	0	322,451	1,035,768	1,094,661	914,769
	29	0	0	0	0	0	0	20,000	20,000	20,000	44,683
	30	367,863	75,901	269,553	0	0	0	342,451	1,055,768	1,114,661	959,452
	31										
	32	43,454	-2,600	0	0	0	0	61,470	102,324	-16,726	95,477
	33					0		0	0	0	
	34	170,267	6,007	5,317	182	0	0	224,346	406,119	422,845	327,368
	35	213,721	3,407	5,317	182	0	0	285,816	508,443	406,119	422,845

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

Fiscal Year
2010

City Name: Cambridge

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 +(E)	Bond Reg & Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	Sewer Improvements	374,000	Jan. -03	17,000	7,410	618	25,028	25,028	0
(2)	Water Improvements	610,000	Aug. -04	26,000	14,670	1,223	41,893	41,893	0
(3)	Water Tower	569,000	Sept. -06	24,000	15,600	1,300	40,900	40,900	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			67,000	37,680	3,141	107,821	107,821	0

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2**

Fiscal Year

2010

City Name: Cambridge

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
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(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				67,000	37,680	3,141	107,821	107,821	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

City of Cambridge, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall

on 03/09/2009 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 \$ 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.

(515) 220-4541
phone number

Debra L. Thompson
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	87,052	83,536	116,422
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	87,052	83,536	116,422
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	269,553	225,867	123,833
Other City Taxes	6	81,918	96,287	88,473
Licenses & Permits	7	2,115	2,115	2,217
Use of Money and Property	8	12,900	12,100	11,708
Intergovernmental	9	129,901	127,034	272,417
Charges for Fees & Service	10	276,100	276,129	259,948
Special Assessments	11	0	0	0
Miscellaneous	12	9,000	29,000	11,395
Other Financing Sources	13	289,553	245,867	168,516
Total Revenues and Other Sources	14	1,158,092	1,097,935	1,054,929
Expenditures & Other Financing Uses				
Public Safety	15	85,374	84,539	76,532
Public Works	16	147,327	197,172	109,582
Health and Social Services	17	5,350	5,250	11,661
Culture and Recreation	18	98,563	71,054	32,891
Community and Economic Development	19	319,553	355,867	146,450
General Government	20	57,150	52,690	50,291
Debt Service	21	0	0	0
Capital Projects	22	0	0	16,922
Total Government Activities Expenditures	23	713,317	766,572	444,329
Business Type / Enterprises	24	322,451	328,089	470,440
Total ALL Expenditures	25	1,035,768	1,094,661	914,769
Transfers Out	26	20,000	20,000	44,683
Total ALL Expenditures/Transfers Out	27	1,055,768	1,114,661	959,452
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	102,324	-16,726	95,477
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	406,119	422,845	327,368
Ending Fund Balance June 30	31	508,443	406,119	422,845