

# 28-257

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: DELAWARE County Name: DELAWARE Date Budget Adopted: 3/8/2014  
(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.

563-922-2743  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
<b>DEBT SERVICE</b>	3a	<b>3,835,813</b>	3b	<b>3,732,293</b>	
Ag Land	4a	<b>251,330</b>			

159

### 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 31,070	43 30,232	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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 31,070	30,232	
384.1	3.00375	Ag Land	26 697	697	63 2.77325
<b>Total General Fund Tax Levies (25 + 26)</b>			27 31,767	30,929	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
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 0	0	
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	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 31,767	30,929	72 8.10000

### 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 **DELAWARE**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2013</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	75,381	34,311					109,692	-24,590	85,102	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	45,071	17,769					62,840	9,226	72,066	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	27,894	29,950					57,844	41,759	99,603	
Ending Fund Balance June 30 (pg 12, line 261) *	4	92,558	22,130	0	0	0	0	114,688	-57,123	57,565	
<b>(2)</b>											
<b>** Re-Estimated FY 2014</b>											
Beginning Fund Balance	5	92,558	22,130	0	0	0	0	114,688	-57,123	57,565	
Re-Est Revenues	6	61,175	18,500	0	0	0	0	79,675	43,000	122,675	
Re-Est Expenditures	7	72,866	36,500	0	0	0	0	109,366	216,000	325,366	
Ending Fund Balance	8	80,867	4,130	0	0	0	0	84,997	-230,123	-145,126	
<b>(3)</b>											
<b>** Budget FY 2015</b>											
Beginning Fund Balance	9	80,867	4,130	0	0	0	0	84,997	-230,123	-145,126	
Revenues	10	32,169	18,500	0	0	0	0	50,669	53,000	103,669	
Expenditures	11	52,866	50,000	0	0	0	0	102,866	216,000	318,866	
Ending Fund Balance	12	60,170	-27,370	0	0	0	0	32,800	-393,123	-360,323	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF \_\_\_\_\_ DELAWARE \_\_\_\_\_

**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 for support of an Emergency Management Commission. The**

	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 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	5,287							5,287	5,287	0
Jail	2								0	0	0
Emergency Management	3	143							143	143	143
Flood Control	4								0	0	0
Fire Department	5	11,000							11,000	11,000	6,712
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	16,430	0	0			0		16,430	16,430	6,855
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		35,000						35,000	35,000	28,555
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		15,000						15,000	1,500	1,395
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	50,000	0			0		50,000	36,500	29,950
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	636							636	636	0
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	25,000	1,000
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	5,636	0	0			0		5,636	25,636	1,000

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,800							2,800	2,800	2,263
Clerk, Treasurer, & Finance Adm.	47									0	0	0
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		8,000							8,000	8,000	2,649
Tort Liability	51									0	0	0
Other General Government	52		20,000							20,000	20,000	15,127
TOTAL (lines 46 - 52)	53		30,800	0	0			0		30,800	30,800	20,039
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		52,866	50,000	0	0	0	0		102,866	109,366	57,844
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								100,000	100,000	100,000	23,219
Sewer Utility	60								100,000	100,000	100,000	9,159
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								16,000	16,000	16,000	9,381
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								216,000	216,000	216,000	41,759
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		52,866	50,000	0	0	0	0	216,000	318,866	325,366	99,603
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		52,866	50,000	0	0	0	0	216,000	318,866	325,366	99,603
<b>Ending Fund Balance June 30</b>	79		60,170	-27,370	0	0	0	0	-393,123	-360,323	-145,126	57,565

\* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	30,929	0		0	0			30,929	33,000	31,206
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	30,929	0		0	0			30,929	33,000	31,206
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	838	0		0	0			838	0	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											
Subtotal - Other City Taxes (lines 6 thru 12)	13	838	0		0	0			838	14,000	12,740
Licenses & Permits	14								0	175	175
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		18,500						18,500	18,500	15,475
Other State Grants & Reimbursements	18	402	0	0	0	0		0	402	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	402	18,500	0	0	0		0	18,902	18,500	15,475
Charges for Fees & Service:											
Water Utility	21							28,000	28,000	28,000	5,886
Sewer Utility	22							15,000	15,000	15,000	3,340
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							10,000	10,000	10,000	2,294
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	0	53,000	53,000	53,000	11,520
Special Assessments	35							0	0	0	0
Miscellaneous	36							0	0	4,000	950
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	32,169	18,500	0	0	0	0	53,000	103,669	122,675	72,066
Beginning Fund Balance July 1	44	80,867	4,130	0	0	0	0	-230,123	-145,126	57,565	85,102
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	113,036	22,630	0	0	0	0	-177,123	-41,457	180,240	157,168

**CITY OF DELAWARE**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	30,929	0		0	0			30,929	33,000	31,206
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	30,929	0		0	0			30,929	33,000	31,206
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	838	0		0	0			838	14,000	12,740
Licenses & Permits	7	0	0					0	0	175	175
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	402	18,500	0	0	0		0	18,902	18,500	15,475
Charges for Fees & Service	10	0	0		0	0	0	53,000	53,000	53,000	11,520
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	4,000	950
Sub-Total Revenues	13	32,169	18,500	0	0	0	0	53,000	103,669	122,675	72,066
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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
Total Revenues and Other Sources	17	32,169	18,500	0	0	0	0	53,000	103,669	122,675	72,066
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	16,430	0	0			0		16,430	16,430	6,855
Public Works	19	0	50,000	0			0		50,000	36,500	29,950
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	5,636	0	0			0		5,636	25,636	1,000
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	30,800	0	0			0		30,800	30,800	20,039
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	52,866	50,000	0	0	0	0		102,866	109,366	57,844
Business Type Proprietary: Enterprise & ISF	27							216,000	216,000	216,000	41,759
Total Gov & Bus Type Expenditures	28	52,866	50,000	0	0	0	0	216,000	318,866	325,366	99,603
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	52,866	50,000	0	0	0	0	216,000	318,866	325,366	99,603
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-20,697	-31,500	0	0	0	0	-163,000	-215,197	-202,691	-27,537
Beginning Fund Balance July 1	33	80,867	4,130	0	0	0	0	-230,123	-145,126	57,565	85,102
Ending Fund Balance June 30	34	60,170	-27,370	0	0	0	0	-393,123	-360,323	-145,126	57,565

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

City Name: DELAWARE

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		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	0	0	0	0	0	0









## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

**DATE POSTED**  
**2/24/2014**

City of                     **DELAWARE**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     CITY HALL                      
on                     3/8/2014                     at                     8:00 A.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 . . . . . \$                     2.77325                    

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

563-922-2743  
phone number

BEVERLY J MCAREAVY  
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	30,929	33,000	31,206
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>30,929</b>	<b>33,000</b>	<b>31,206</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	838	14,000	12,740
Licenses & Permits	7	0	175	175
Use of Money and Property	8	0	0	0
Intergovernmental	9	18,902	18,500	15,475
Charges for Fees & Service	10	53,000	53,000	11,520
Special Assessments	11	0	0	0
Miscellaneous	12	0	4,000	950
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>103,669</b>	<b>122,675</b>	<b>72,066</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	16,430	16,430	6,855
Public Works	16	50,000	36,500	29,950
Health and Social Services	17	0	0	0
Culture and Recreation	18	5,636	25,636	1,000
Community and Economic Development	19	0	0	0
General Government	20	30,800	30,800	20,039
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>102,866</b>	<b>109,366</b>	<b>57,844</b>
Business Type / Enterprises	24	216,000	216,000	41,759
<b>Total ALL Expenditures</b>	<b>25</b>	<b>318,866</b>	<b>325,366</b>	<b>99,603</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>318,866</b>	<b>325,366</b>	<b>99,603</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-215,197</b>	<b>-202,691</b>	<b>-27,537</b>
Beginning Fund Balance July 1	29	-145,126	57,565	85,102
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>-360,323</b>	<b>-145,126</b>	<b>57,565</b>