

# 86-829

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: GARWIN County Name: TAMA Date Budget Adopted: 03/04/13  
(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.

641.499.2307

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	9,181,659	2b	Without Gas & Electric	8,946,108	527
<b>Debt Service Value</b>	3a		<b>9,181,659</b>	3b		<b>8,946,108</b>	
Ag Land	4a		<b>390,492</b>				

### 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	74,371	72,463	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	19,000	18,513	2.06934
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>93,371</b>	<b>90,976</b>	
384.1	3.00375	Ag Land	1,173	1,173	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>94,544</b>	<b>92,149</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	2,479	2,415	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	4,000	3,897	0.43565
Rules	Amt Nec	Other Employee Benefits		0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>4,000</b>	<b>3,897</b>	<b>0.43565</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>6,479</b>	<b>6,312</b>	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>6,479</b>	<b>6,312</b>	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>101,023</b>	<b>98,461</b>	<b>10.87499</b>

### 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 **GARWIN**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	11,613	11,587					23,200	24,651	47,851
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	98,631	122,466		10,766			231,863	85,346	317,209
Actual Expenditures Except End Bal (pg 12, line 259) *	3	90,134	97,776		10,766			198,676	88,110	286,786
Ending Fund Balance June 30 (pg 12, line 270) *	4	20,110	36,277	0	0	0	0	56,387	21,887	78,274
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	20,110	36,277	0	0	0	0	56,387	21,887	78,274
Re-Est Revenues	6	97,100	67,900	0	51,370	0	0	216,370	155,104	371,474
Re-Est Expenditures	7	110,474	57,810	0	51,370	0	0	219,654	154,408	374,062
Ending Fund Balance	8	6,736	46,367	0	0	0	0	53,103	22,583	75,686
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	6,736	46,367	0	0	0	0	53,103	22,583	75,686
Revenues	10	117,414	52,479	0	40,604	0	0	210,497	155,104	365,601
Expenditures	11	108,000	51,800	0	40,604	0	0	200,404	116,304	316,708
Ending Fund Balance	12	16,150	47,046	0	0	0	0	63,196	61,383	124,579

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	13,000							13,000	13,000	12,504
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	15,830	250						16,080	14,900	16,949
Ambulance	6	13,800	250						14,050	14,000	9,456
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	42,630	500	0			0		43,130	41,900	38,909
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		37,500						37,500	44,610	53,096
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,800						2,800	2,700	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	500	0
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	8,400							8,400	0	4,600
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	8,400	41,300	0			0		49,700	47,810	57,696
<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	9,500							9,500	10,000	11,345
Museum, Band and Theater	32								0	0	0
Parks	33	2,520							2,520	2,520	1,098
Recreation	34								0	0	0
Cemetery	35	2,700							2,700	2,700	2,700
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	14,720	0	0			0		14,720	15,220	15,143

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39		10,000						10,000	10,000	28,606
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)	45	0	10,000	0			0		10,000	10,000	28,606
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,500							1,500	1,900	1,932
Clerk, Treasurer, & Finance Adm.	47	7,000							7,000	7,838	15,797
Elections	48	1,500							1,500	1,500	1,009
Legal Services & City Attorney	49	1,800							1,800	1,800	1,755
City Hall & General Buildings	50	10,950							10,950	10,950	13,503
Tort Liability	51	19,000							19,000	18,000	13,560
Other General Government	52	500							500	600	0
TOTAL (lines 46 - 52)	53	42,250	0	0			0		42,250	42,588	47,556
<b>DEBT SERVICE</b>											
Gov Capital Projects	55				40,604				0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	108,000	51,800	0	40,604	0	0		200,404	208,888	198,677
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							58,900	58,900	56,900	35,460
Sewer Utility	60							16,800	16,800	56,904	41,883
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							75,700	75,700	113,804	77,343
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	108,000	51,800	0	40,604	0	0	75,700	276,104	322,692	276,020
Regular Transfers Out	75							40,604	40,604	51,370	10,767
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	40,604	40,604	51,370	10,767
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	108,000	51,800	0	40,604	0	0	116,304	316,708	374,062	286,787
<b>Ending Fund Balance June 30</b>	79	16,150	47,046	0	0	0	0	61,383	124,579	75,686	78,274

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	92,149	6,312		0	0			98,461	97,100	115,992
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	92,149	6,312		0	0			98,461	97,100	115,992
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,395	167		0	0			2,562	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	12								0	24,000	30,238
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,395	167		0	0			2,562	24,000	30,238
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		46,000						46,000	43,900	50,754
Other State Grants & Reimbursements	18								0	0	5,993
Local Grants & Reimbursements	19	14,000							14,000	0	12,745
Subtotal - Intergovernmental (lines 16 thru 19)	20	14,000	46,000	0	0	0		0	60,000	43,900	69,492
Charges for Fees & Service:											
Water Utility	21							60,000	60,000	60,000	39,401
Sewer Utility	22							95,104	95,104	95,104	45,945
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	8,400							8,400	0	4,600
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	470							470	0	775
Subtotal - Charges for Service (lines 21 thru 33)	34	8,870	0		0	0		0	163,974	155,104	90,721
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37				40,604				40,604	51,370	10,767
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	40,604	0	0	0	40,604	51,370	10,767
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	40,604	0	0	0	40,604	51,370	10,767
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	117,414	52,479	0	40,604	0	0	155,104	365,601	371,474	317,210
Beginning Fund Balance July 1	44	6,736	46,367	0	0	0	0	22,583	75,686	78,274	47,851
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	124,150	98,846	0	40,604	0	0	177,687	441,287	449,748	365,061

CITY OF

GARWIN

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

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 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	92,149	6,312		0	0			98,461	97,100	115,992
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	92,149	6,312		0	0			98,461	97,100	115,992
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,395	167		0	0			2,562	24,000	30,238
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	14,000	46,000	0	0	0		0	60,000	43,900	69,492
Charges for Fees & Service	10	8,870	0		0	0	0	155,104	163,974	155,104	90,721
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	117,414	52,479	0	0	0	0	155,104	324,997	320,104	306,443
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	40,604	0	0	0	40,604	51,370	10,767
Proceeds of Debt	15	0	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	117,414	52,479	0	40,604	0	0	155,104	365,601	371,474	317,210
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	42,630	500	0			0		43,130	41,900	38,909
Public Works	19	8,400	41,300	0			0		49,700	47,810	57,696
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	14,720	0	0			0		14,720	15,220	15,143
Community and Economic Development	22	0	10,000	0			0		10,000	10,000	28,606
General Government	23	42,250	0	0			0		42,250	42,588	47,556
Debt Service	24	0	0	0	40,604		0		40,604	51,370	10,767
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	108,000	51,800	0	40,604	0	0		200,404	208,888	198,677
Business Type Proprietary: Enterprise & ISF	27							75,700	75,700	113,804	77,343
Total Gov & Bus Type Expenditures	28	108,000	51,800	0	40,604	0	0	75,700	276,104	322,692	276,020
Total Transfers Out	29	0	0	0	0	0	0	40,604	40,604	51,370	10,767
Total ALL Expenditures/Fund Transfers Out	30	108,000	51,800	0	40,604	0	0	116,304	316,708	374,062	286,787
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	9,414	679	0	0	0	0	38,800	48,893	-2,588	30,423
Beginning Fund Balance July 1	33	6,736	46,367	0	0	0	0	22,583	75,686	78,274	47,851
Ending Fund Balance June 30	34	16,150	47,046	0	0	0	0	61,383	124,579	75,686	78,274

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

City Name: **GARWIN**

Fiscal Year  
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 SEWER						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, 2013 - ENDING JUNE 30, 2014

City of                     **GARWIN**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     CITY HALL                      
on           03/04/13           at           6:00PM            
(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 . . . . . \$           10.87499            
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.

641.499.2307  
phone number

Lori Leytham  
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	98,461	97,100	115,992
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>98,461</b>	<b>97,100</b>	<b>115,992</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	2,562	24,000	30,238
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	0
Intergovernmental	9	60,000	43,900	69,492
Charges for Fees & Service	10	163,974	155,104	90,721
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	40,604	51,370	10,767
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>365,601</b>	<b>371,474</b>	<b>317,210</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	43,130	41,900	38,909
Public Works	16	49,700	47,810	57,696
Health and Social Services	17	0	0	0
Culture and Recreation	18	14,720	15,220	15,143
Community and Economic Development	19	10,000	10,000	28,606
General Government	20	42,250	42,588	47,556
Debt Service	21	40,604	51,370	10,767
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>200,404</b>	<b>208,888</b>	<b>198,677</b>
Business Type / Enterprises	24	75,700	113,804	77,343
<b>Total ALL Expenditures</b>	<b>25</b>	<b>276,104</b>	<b>322,692</b>	<b>276,020</b>
Transfers Out	26	40,604	51,370	10,767
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>316,708</b>	<b>374,062</b>	<b>286,787</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>48,893</b>	<b>-2,588</b>	<b>30,423</b>
Beginning Fund Balance July 1	29	75,686	78,274	47,851
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>124,579</b>	<b>75,686</b>	<b>78,274</b>