

# 72-669

## Adoption of Budget and Certification of City Taxes

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

The City of: MELVIN County Name: OSCEOLA 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.

	712-348-3367 <i>Telephone Number</i>		<i>Signature</i>				
County Auditor Date Stamp	<b>January 1, 2012 Property Valuations</b>						
	Regular	2a	3,936,256	2b	3,771,959	Last Official Census	214
	<b>Debt Service Value</b>	3a		3b			
	Ag Land	4a	16,624				

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement	Levied	Levied	Rate		
384.1	8.10000	Regular General levy	31,884	30,553	43	8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47	0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49	0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city		0	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	3,700	3,546	52	0.93998	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465	0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53	0.00000	
12(2)	0.81000	Memorial Building		0	54	0.00000	
12(3)	0.13500	Symphony Orchestra		0	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities		0	56	0.00000	
12(5)	As Voted	County Bridge		0	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58	0.00000	
12(9)	0.03375	Aid to a Transit Company		0	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise		0	60	0.00000	
12(19)	1.00000	City Emergency Medical District		0	466	0.00000	
12(21)	0.27000	Support Public Library		0	61	0.00000	
28E.22	1.50000	Unified Law Enforcement	5,904	5,658	62	1.50000	
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>41,488</b>	<b>39,757</b>			
384.1	3.00375	Ag Land	50	50	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>41,538</b>	<b>39,807</b>		<b>Do Not Add</b>	
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	1,063	1,018	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	1,545	1,481		0.39250	
Rules	Amt Nec	Other Employee Benefits		0		0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>1,545</b>	<b>1,480</b>	65	<b>0.39250</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>2,608</b>	<b>2,498</b>			
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)			34	0	66	0.00000
	SSMID 2 (A)			35	0	67	0.00000
	SSMID 3 (A)			36	0	68	0.00000
	SSMID 4 (A)			37	0	69	0.00000
	SSMID 5 (A)			555	0	565	0.00000
	SSMID 6 (A)			556	0	566	0.00000
	SSMID 7 (A)			1177	0	###	0.00000
<b>Total SSMID</b>				38	0		<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>				39	2,608	2,498	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	0	0	70	0.00000	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		0	71	0.00000	
<b>Total Property Taxes (27+39+40+41)</b>			<b>44,146</b>	<b>42,305</b>	72	<b>11.20248</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 **MELVIN**

		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	21,510	71,631					93,141	103,417	196,558
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	98,870	45,178					144,048	43,083	187,131
Actual Expenditures Except End Bal (pg 12, line 259) *	3	77,717	10,738					88,455	73,165	161,620
Ending Fund Balance June 30 (pg 12, line 270) *	4	42,663	106,071	0	0	0	0	148,734	73,335	222,069
(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	42,663	106,071	0	0	0	0	148,734	73,335	222,069
Re-Est Revenues	6	75,463	23,072	0	0	0	0	98,535	44,103	142,638
Re-Est Expenditures	7	81,086	31,751	0	0	0	0	112,837	57,047	169,884
Ending Fund Balance	8	37,040	97,392	0	0	0	0	134,432	60,391	194,823
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	37,040	97,392	0	0	0	0	134,432	60,391	194,823
Revenues	10	82,632	14,670	0	0	0	0	97,302	43,803	141,105
Expenditures	11	81,372	31,786	0	0	0	0	113,158	59,753	172,911
Ending Fund Balance	12	38,300	80,276	0	0	0	0	118,576	44,441	163,017

\* 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	18,360							18,360	18,360	16,546
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,166							14,166	14,166	18,473
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	32,526	0	0			0		32,526	32,526	35,019
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		26,786						26,786	26,751	7,621
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,200							7,200	7,200	6,746
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	5,000	1,301
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	7,200	31,786	0			0		38,986	38,951	15,668
<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	165							165	165	0
TOTAL (lines 23 - 29)	30	165	0	0			0		165	165	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	14,058							14,058	13,438	12,410
Museum, Band and Theater	32								0	0	0
Parks	33	1,471							1,471	1,468	2,093
Recreation	34								0	0	0
Cemetery	35	400							400	400	400
Community Center, Zoo, & Marina	36	500							500	500	500
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	16,429	0	0			0		16,429	15,806	15,403

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	1,406	0
Economic Development	40		250							250	0	287
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		250	0	0			0		250	1,406	287
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,500							2,500	2,500	2,707
Clerk, Treasurer, & Finance Adm.	47		6,120							6,120	6,120	4,947
Elections	48		470							470	0	465
Legal Services & City Attorney	49		1,000							1,000	1,000	1,261
City Hall & General Buildings	50		11,012							11,012	10,663	11,680
Tort Liability	51		3,700							3,700	3,700	0
Other General Government	52									0	0	1,018
TOTAL (lines 46 - 52)	53		24,802	0	0			0		24,802	23,983	22,078
<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> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		81,372	31,786	0	0	0	0		113,158	112,837	88,455
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								43,583	43,583	42,320	26,232
Sewer Utility	60									0	0	34,030
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								16,170	16,170	14,727	12,903
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								59,753	59,753	57,047	73,165
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		81,372	31,786	0	0	0	0	59,753	172,911	169,884	161,620
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+78)</b>	78		81,372	31,786	0	0	0	0	59,753	172,911	169,884	161,620
<b>Ending Fund Balance June 30</b>	79		38,300	80,276	0	0	0	0	44,441	163,017	194,823	222,069

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	39,807	2,498		0	0			42,305	40,864	39,683
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	39,807	2,498		0	0			42,305	40,864	39,683
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,731	110		0	0			1,841	1,889	1,490
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	15,000							15,000	15,000	22,663
Subtotal - Other City Taxes (lines 6 thru 12)	13	16,731	110		0	0			16,841	16,889	24,153
Licenses & Permits	14	165							165	175	205
Use of Money & Property	15	919							919	1,263	780
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	34,030
Road Use Taxes	17		12,062						12,062	14,590	14,340
Other State Grants & Reimbursements	18	780							780	6,692	6,662
Local Grants & Reimbursements	19	23,480							23,480	18,062	22,978
Subtotal - Intergovernmental (lines 16 thru 19)	20	24,260	12,062	0	0	0		0	36,322	39,344	78,010
Charges for Fees & Service:											
Water Utility	21							27,703	27,703	27,703	27,775
Sewer Utility	22								0	0	0
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							16,100	16,100	16,400	15,308
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	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		43,803	43,803	44,103	43,083
Special Assessments	35								0	0	0
Miscellaneous	36	750							750	0	1,217
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	82,632	14,670	0	0	0	0	43,803	141,105	142,638	187,131
Beginning Fund Balance July 1	44	37,040	97,392	0	0	0	0	60,391	194,823	222,069	196,558
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>119,672</b>	<b>112,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,194</b>	<b>335,928</b>	<b>364,707</b>	<b>383,689</b>

CITY OF

MELVIN

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	39,807	2,498		0	0			42,305	40,864	39,683
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	39,807	2,498		0	0			42,305	40,864	39,683
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	16,731	110		0	0			16,841	16,889	24,153
Licenses & Permits	7	165	0		0	0		0	165	175	205
Use of Money and Property	8	919	0	0	0	0	0	0	919	1,263	780
Intergovernmental	9	24,260	12,062	0	0	0		0	36,322	39,344	78,010
Charges for Fees & Service	10	0	0		0	0	0	43,803	43,803	44,103	43,083
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	750	0		0	0	0	0	750	0	1,217
Sub-Total Revenues	13	82,632	14,670	0	0	0	0	43,803	141,105	142,638	187,131
<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	0	0
Total Revenues and Other Sources	17	82,632	14,670	0	0	0	0	43,803	141,105	142,638	187,131
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	32,526	0	0			0		32,526	32,526	35,019
Public Works	19	7,200	31,786	0			0		38,986	38,951	15,668
Health and Social Services	20	165	0	0			0		165	165	0
Culture and Recreation	21	16,429	0	0			0		16,429	15,806	15,403
Community and Economic Development	22	250	0	0			0		250	1,406	287
General Government	23	24,802	0	0			0		24,802	23,983	22,078
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	81,372	31,786	0	0	0	0		113,158	112,837	88,455
Business Type Proprietary: Enterprise & ISF	27							59,753	59,753	57,047	73,165
Total Gov & Bus Type Expenditures	28	81,372	31,786	0	0	0	0	59,753	172,911	169,884	161,620
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	81,372	31,786	0	0	0	0	59,753	172,911	169,884	161,620
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	1,260	-17,116	0	0	0	0	-15,950	-31,806	-27,246	25,511
Beginning Fund Balance July 1	33	37,040	97,392	0	0	0	0	60,391	194,823	222,069	196,558
Ending Fund Balance June 30	34	38,300	80,276	0	0	0	0	44,441	163,017	194,823	222,069

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

City Name: MELVIN

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						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                     **MELVIN**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Melvin Civic Center                      
on           03/04/2013           at           7:30 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 . . . . . \$           11.20248            
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.

\_\_\_\_\_  
phone number Sandra Heitritter  
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	42,305	40,864	39,683
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>42,305</b>	<b>40,864</b>	<b>39,683</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	16,841	16,889	24,153
Licenses & Permits	7	165	175	205
Use of Money and Property	8	919	1,263	780
Intergovernmental	9	36,322	39,344	78,010
Charges for Fees & Service	10	43,803	44,103	43,083
Special Assessments	11	0	0	0
Miscellaneous	12	750	0	1,217
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>141,105</b>	<b>142,638</b>	<b>187,131</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	32,526	32,526	35,019
Public Works	16	38,986	38,951	15,668
Health and Social Services	17	165	165	0
Culture and Recreation	18	16,429	15,806	15,403
Community and Economic Development	19	250	1,406	287
General Government	20	24,802	23,983	22,078
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>113,158</b>	<b>112,837</b>	<b>88,455</b>
Business Type / Enterprises	24	59,753	57,047	73,165
<b>Total ALL Expenditures</b>	<b>25</b>	<b>172,911</b>	<b>169,884</b>	<b>161,620</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>172,911</b>	<b>169,884</b>	<b>161,620</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-31,806</b>	<b>-27,246</b>	<b>25,511</b>
Beginning Fund Balance July 1	29	194,823	222,069	196,558
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>163,017</b>	<b>194,823</b>	<b>222,069</b>