

99-954

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Rowan County Name: WRIGHT Date Budget Adopted: 03/01/10
(Date) xxx/xxxx

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.

641-853-2345
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2009 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 2,134,942	2b	Without Gas & Electric 1,987,491	
	DEBT SERVICE	3a	0	3b	0	
	Ag Land	4a	273,367			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	17,293	16,099	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	288	268	47	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10	144	134	48	0.06750
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	8,000	7,447	52	3.74717
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	300	279	465	0.14052
(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	576	537	61	0.27000
28E.22	1.50000	Unified Law Enforcement	24	3,202	2,981	62	1.50000
		Total General Fund Regular Levies (5 thru 24)	25	29,803	27,745		
384.1	3.00375	Ag Land	26	821	821	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	30,624	28,566		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	576	537	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	4,400	4,096		2.06095
	Amt Nec	Other Employee Benefits	31		0		0.00000
		Total Employee Benefit Levies (29,30,31)	32	4,400	4,096	65	2.06095
		Sub Total Special Revenue Levies (28+32)	33	4,976	4,633		
		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		Do Not Add
		Total Special Revenue Levies (33+38)	39	4,976	4,633		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	1,441	1,342	71	0.67500
		Total Property Taxes (27+39+40+41)	42	37,041	34,541	72	16.96614

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

Rowan

		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 2009										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	96,984	20,001			14,355		131,340	15,183	146,523
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	129,623	20,001			0		149,624	13,420	163,044
Actual Expenditures Except End Bal (pg 12, line 259) *	3	90,110	17,329			3,000		110,439	13,420	123,859
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	136,497	22,673	0	0	11,355	0	170,525	15,183	185,708
(2) ** Re-Estimated FY 2010		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	136,497	22,673	0	0	11,355	0	170,525	15,183	185,708
Re-Est Revenues	6	88,290	18,560	0	0	0	0	106,850	10,700	117,550
Re-Est Expenditures	7	122,090	20,270	0	0	3,000	0	145,360	25,883	171,243
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	102,697	20,963	0	0	8,355	0	132,015	0	132,015
(3) ** Budget FY 2011		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	102,697	20,963	0	0	8,355	0	132,015	0	132,015
Revenues	11	84,524	18,776	0	0	1,441	0	104,741	11,500	116,241
Expenditures	12	84,524	18,776	0	0	1,441	0	104,741	11,500	116,241
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	102,697	20,963	0	0	8,355	0	132,015	0	132,015

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

CITY OF _____ Rowan

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 2009
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,390							4,390	4,390	4,390
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	5,000							5,000	8,000	3,760
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	400							400	400	110
Animal Control	9								0	0	0
Other Public Safety	10								0	0	745
TOTAL (lines 1 - 10)	11	9,790	0	0			0		9,790	12,790	9,005
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,530	3,500						5,030	5,000	2,026
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	500	7,000						7,500	7,600	6,838
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,300	3,500						6,800	7,000	5,735
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	5,450
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	5,330	14,000	0			0		19,330	19,600	20,049
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	1,300							1,300	1,200	1,200
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,300	0	0			0		1,300	1,200	1,200
CULTURE & RECREATION											
Library Services	31	34,580	2,900						37,480	38,340	42,500
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	3,965
Recreation	34								0	18,000	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	500							500	15,500	51
Other Culture and Recreation	37								0	500	0
TOTAL (lines 31 - 37)	38	40,080	2,900	0			0		42,980	77,340	46,516

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2011

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 2011, (K) RE-ESTIMATED 2010, (L) ACTUAL 2009. 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 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	28,566	4,633		0	1,342			34,541	36,460	36,364
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,566	4,633		0	1,342			34,541	36,460	36,364
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,058	343		0	99			2,500	2,490	2,900
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								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	15,000							15,000	15,000	15,337
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,058	343		0	99			17,500	17,490	18,237
Licenses & Permits	14								0	0	0
Use of Money & Property	15	8,900							8,900	9,100	8,937
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	5,423
Road Use Taxes	17		13,800						13,800	13,800	15,114
Other State Grants & Reimbursements	18	1,800							1,800	1,800	1,400
Local Grants & Reimbursements	19	19,000							19,000	17,700	23,759
Subtotal - Intergovernmental (lines 16 thru 19)	20	20,800	13,800	0	0	0		0	34,600	33,300	45,696
Charges for Fees & Service:											
Water Utility	21							11,500	11,500	10,700	13,420
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	5,500							5,500	5,300	6,154
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	1,700							1,700	2,900	1,086
Subtotal - Charges for Service (lines 21 thru 33)	34	7,200	0		0	0		11,500	18,700	18,900	20,660
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	2,300	33,150
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, & 41)	43	84,524	18,776	0	0	1,441	0	11,500	116,241	117,550	163,044
Beginning Fund Balance July 1	44	102,697	20,963	0	0	8,355	0	0	132,015	185,708	146,523
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	187,221	39,739	0	0	9,796	0	11,500	248,256	303,258	309,567

CITY OF
Rowan
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	28,566	4,633		0	1,342			34,541	36,460	36,364
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,566	4,633		0	1,342			34,541	36,460	36,364
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,058	343		0	99			17,500	17,490	18,237
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	8,900	0	0	0	0	0	0	8,900	9,100	8,937
Intergovernmental	9	20,800	13,800	0	0	0		0	34,600	33,300	45,696
Charges for Fees & Service	10	7,200	0		0	0	0	11,500	18,700	18,900	20,660
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0		0	2,000	2,300	33,150
Sub-Total Revenues	13	84,524	18,776	0	0	1,441	0	11,500	116,241	117,550	163,044
Other Financing Sources:											
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
Total Revenues and Other Sources	17	84,524	18,776	0	0	1,441	0	11,500	116,241	117,550	163,044
Expenditures & Other Financing Uses											
Public Safety	18	9,790	0	0			0		9,790	12,790	9,005
Public Works	19	5,330	14,000	0			0		19,330	19,600	20,049
Health and Social Services	20	1,300	0	0			0		1,300	1,200	1,200
Culture and Recreation	21	40,080	2,900	0			0		42,980	77,340	46,516
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	28,024	1,876	0			0		29,900	31,430	30,669
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		1,441	0		1,441	3,000	3,000
Total Government Activities Expenditures	26	84,524	18,776	0	0	1,441	0		104,741	145,360	110,439
Business Type Proprietary: Enterprise & ISF	27							11,500	11,500	25,883	13,420
Total Gov & Bus Type Expenditures	28	84,524	18,776	0	0	1,441	0	11,500	116,241	171,243	123,859
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	84,524	18,776	0	0	1,441	0	11,500	116,241	171,243	123,859
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0	0	0	0	-53,693	39,185
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	102,697	20,963	0	0	8,355	0	0	132,015	185,708	146,523
Ending Fund Balance June 30	35	102,697	20,963	0	0	8,355	0	0	132,015	132,015	185,708

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

City Name: Rowan

Fiscal Year
2011

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg & Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (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)							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

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

Fiscal Year

2011

City Name: Rowan

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 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (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	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

City of **Rowan** , Iowa

The City Council will conduct a public hearing on the proposed Budget at _____
on _____ at _____
(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 \$ 16.96614

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

_____ City Clerk/Finance Officer's NAME

		Budget FY 2011	Re-estimated FY 2010	Actual FY 2009
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	34,541	36,460	36,364
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	34,541	36,460	36,364
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	17,500	17,490	18,237
Licenses & Permits	7	0	0	0
Use of Money and Property	8	8,900	9,100	8,937
Intergovernmental	9	34,600	33,300	45,696
Charges for Fees & Service	10	18,700	18,900	20,660
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	2,300	33,150
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	116,241	117,550	163,044
Expenditures & Other Financing Uses				
Public Safety	15	9,790	12,790	9,005
Public Works	16	19,330	19,600	20,049
Health and Social Services	17	1,300	1,200	1,200
Culture and Recreation	18	42,980	77,340	46,516
Community and Economic Development	19	0	0	0
General Government	20	29,900	31,430	30,669
Debt Service	21	0	0	0
Capital Projects	22	1,441	3,000	3,000
Total Government Activities Expenditures	23	104,741	145,360	110,439
Business Type / Enterprises	24	11,500	25,883	13,420
Total ALL Expenditures	25	116,241	171,243	123,859
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	116,241	171,243	123,859
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	0	-53,693	39,185
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	132,015	185,708	146,523
Ending Fund Balance June 30	31	132,015	132,015	185,708