

99-954

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Rowan County Name: WRIGHT Date Budget Adopted: 03/07/11
(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.

641-853-2345
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2010 Property Valuations			<small>Last Official Census</small>	
		<small>With Gas & Electric</small>		<small>Without Gas & Electric</small>		
		Regular	2a	2,040,513	2b	1,887,918
		DEBT SERVICE	3a		3b	
		Ag Land	4a	284,684		
						218

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	5	16,528	15,292
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	275	47 0.13500
12(13)	0.06750		Planning a Sanitary Disposal Project	10	138	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	7,900	52 3.87158
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
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	551	61 0.27000
28E.22	1.50000		Unified Law Enforcement	24	3,061	62 1.50000
Total General Fund Regular Levies (5 thru 24)				25	28,453	26,325
384.1	3.00375		Ag Land	26	855	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	29,308	27,180
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	28	551	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	3,600	1.76426
	Amt Nec		Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)				32	3,600	3,331
Sub Total Special Revenue Levies (28+32)				33	4,151	3,841
Valuation						
386	As Req		<small>With Gas & Elec</small>			
			<small>Without Gas & Elec</small>			
	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
Total Special Revenue Levies (33+38)				39	4,151	3,841
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	0	41 0.00000
Total Property Taxes (27+39+40+41)				42	33,459	31,021
				72		15,97834

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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	136,497	22,673			11,355		170,525	15,183	185,708
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	102,864	17,895					120,759	12,751	133,510
Actual Expenditures Except End Bal (pg 12, line 259) *	3	109,992	24,361			671		135,024	15,361	150,385
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	129,369	16,207	0	0	10,684	0	156,260	12,573	168,833
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	129,369	16,207	0	0	10,684	0	156,260	12,573	168,833
Re-Est Revenues	6	96,666	22,476	0	0	1,342	0	120,484	18,000	138,484
Re-Est Expenditures	7	104,364	18,776	0	0	1,800	0	124,940	26,000	150,940
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	121,671	19,907	0	0	10,226	0	151,804	4,573	156,377
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	121,671	19,907	0	0	10,226	0	151,804	4,573	156,377
Revenues	11	95,808	22,151	0	0	0	0	117,959	16,500	134,459
Expenditures	12	95,808	22,151	0	0	0	0	117,959	16,500	134,459
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	121,671	19,907	0	0	10,226	0	151,804	4,573	156,377

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

** 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 2010
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 2012	RE-ESTIMATED 2011	ACTUAL 2010
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
2				
3				
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21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,400							4,400	4,390	4,390
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	8,000							8,000	8,000	2,240
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	400							400	400	220
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	12,800	0	0			0		12,800	12,790	6,850
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,500	7,000						9,500	5,200	2,438
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,800	7,000						8,800	8,000	7,778
Traffic Control and Safety	15								0	0	0
Snow Removal	16	4,500	4,000						8,500	8,200	8,140
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	5,500							5,500	5,450	5,450
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	14,300	18,000	0			0		32,300	26,850	23,806
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	1,400							1,400	1,900	600
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,400	0	0			0		1,400	1,900	600
CULTURE & RECREATION											
Library Services	31	29,649	2,351						32,000	37,400	34,787
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	3,414
Recreation	34	1,236							1,236	6,000	18,213
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	500							500	2,000	15,953
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	36,385	2,351	0			0		38,736	50,400	72,367

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
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
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,000							2,000	2,000	1,795
Clerk, Treasurer, & Finance Adm.	47	5,700	1,800						7,500	7,200	6,669
Elections	48	700							700	0	699
Legal Services & City Attorney	49	1,000							1,000	1,500	260
City Hall & General Buildings	50	10,623							10,623	10,000	9,901
Tort Liability	51	7,900							7,900	7,500	7,289
Other General Government	52	3,000							3,000	3,000	4,117
TOTAL (lines 46 - 52)	53	30,923	1,800	0			0		32,723	31,200	30,730
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	56								0	1,800	671
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	1,800	671
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	95,808	22,151	0	0	0	0		117,959	124,940	135,024
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							16,500	16,500	26,000	15,361
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							16,500	16,500	26,000	15,361
TOTAL ALL EXPENDITURES (lines 58+74)	74	95,808	22,151	0	0	0	0	16,500	134,459	150,940	150,385
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	95,808	22,151	0	0	0	0	16,500	134,459	150,940	150,385
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	121,671	19,907	0	0	10,226	0	4,573	156,377	156,377	168,833

* 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 **2012**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	27,180	3,841		0	0			31,021	34,541	35,446
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,180	3,841		0	0			31,021	34,541	35,446
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,128	310		0	0			2,438	2,643	2,525
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	14,000	15,253
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,128	310		0	0			17,438	16,643	17,778
Licenses & Permits	14								0	0	0
Use of Money & Property	15	7,700							7,700	8,900	7,693
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		18,000						18,000	17,500	13,130
Other State Grants & Reimbursements	18	2,000							2,000	1,800	0
Local Grants & Reimbursements	19	20,200							20,200	22,500	19,195
Subtotal - Intergovernmental (lines 16 thru 19)	20	22,200	18,000	0	0	0		0	40,200	41,800	32,325
Charges for Fees & Service:											
Water Utility	21							16,500	16,500	18,000	12,751
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	6,500							6,500	6,500	6,029
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	1,700							1,700	1,700	0
Other Fees & Charges for Service	33	1,400							1,400	1,400	1,461
Subtotal - Charges for Service (lines 21 thru 33)	34	9,600	0		0	0	0	16,500	26,100	27,600	20,241
Special Assessments	35								0	0	0
Miscellaneous	36	12,000							12,000	9,000	20,027
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	95,808	22,151	0	0	0	0	16,500	134,459	138,484	133,510
Beginning Fund Balance July 1	44	121,671	19,907	0	0	10,226	0	4,573	156,377	168,833	185,708
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	217,479	42,058	0	0	10,226	0	21,073	290,836	307,317	319,218

CITY OF

Rowan

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	27,180	3,841		0	0			31,021	34,541	35,446
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,180	3,841		0	0			31,021	34,541	35,446
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,128	310		0	0			17,438	16,643	17,778
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	7,700	0	0	0	0	0	0	7,700	8,900	7,693
Intergovernmental	9	22,200	18,000	0	0	0		0	40,200	41,800	32,325
Charges for Fees & Service	10	9,600	0		0	0	0	16,500	26,100	27,600	20,241
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	12,000	0		0	0	0	0	12,000	9,000	20,027
Sub-Total Revenues	13	95,808	22,151	0	0	0	0	16,500	134,459	138,484	133,510
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	95,808	22,151	0	0	0	0	16,500	134,459	138,484	133,510
Expenditures & Other Financing Uses											
Public Safety	18	12,800	0	0			0		12,800	12,790	6,850
Public Works	19	14,300	18,000	0			0		32,300	26,850	23,806
Health and Social Services	20	1,400	0	0			0		1,400	1,900	600
Culture and Recreation	21	36,385	2,351	0			0		38,736	50,400	72,367
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	30,923	1,800	0			0		32,723	31,200	30,730
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	1,800	671
Total Government Activities Expenditures	26	95,808	22,151	0	0	0	0		117,959	124,940	135,024
Business Type Proprietary: Enterprise & ISF	27							16,500	16,500	26,000	15,361
Total Gov & Bus Type Expenditures	28	95,808	22,151	0	0	0	0	16,500	134,459	150,940	150,385
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	95,808	22,151	0	0	0	0	16,500	134,459	150,940	150,385
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0	0	0	0	-12,456	-16,875
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	121,671	19,907	0	0	10,226	0	4,573	156,377	168,833	185,708
Ending Fund Balance June 30	35	121,671	19,907	0	0	10,226	0	4,573	156,377	156,377	168,833

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

City of Rowan, Iowa

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

on 03/07/2011 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 \$ 15.97834

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.

641-853-2345
phone number

Vicki Box
City Clerk/Finance Officer's NAME

		Budget FY 2012	Re-estimated FY 2011	Actual FY 2010
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	31,021	34,541	35,446
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	31,021	34,541	35,446
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	17,438	16,643	17,778
Licenses & Permits	7	0	0	0
Use of Money and Property	8	7,700	8,900	7,693
Intergovernmental	9	40,200	41,800	32,325
Charges for Fees & Service	10	26,100	27,600	20,241
Special Assessments	11	0	0	0
Miscellaneous	12	12,000	9,000	20,027
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	134,459	138,484	133,510
Expenditures & Other Financing Uses				
Public Safety	15	12,800	12,790	6,850
Public Works	16	32,300	26,850	23,806
Health and Social Services	17	1,400	1,900	600
Culture and Recreation	18	38,736	50,400	72,367
Community and Economic Development	19	0	0	0
General Government	20	32,723	31,200	30,730
Debt Service	21	0	0	0
Capital Projects	22	0	1,800	671
Total Government Activities Expenditures	23	117,959	124,940	135,024
Business Type / Enterprises	24	16,500	26,000	15,361
Total ALL Expenditures	25	134,459	150,940	150,385
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	134,459	150,940	150,385
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	0	-12,456	-16,875
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	156,377	168,833	185,708
Ending Fund Balance June 30	31	156,377	156,377	168,833