

# 97-936

## Adoption of Budget and Certification of City Taxes

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

The City of: Salix County Name: WOODBURY Date Budget Adopted: 03/20/13  
(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.

		712-946-5645		
		Telephone Number	Signature	
		<b>January 1, 2012 Property Valuations</b>		
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	8,572,308	8,290,073	363
<b>Debt Service Value</b>	3a	<b>0</b>	<b>0</b>	
Ag Land	4a	1,041,456		

TAXES LEVIED								
Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C)	
			Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	69,436		67,150		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			0		0.00000	
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>69,436</b>		<b>67,150</b>			
384.1	3.00375	Ag Land	0		0		0.00000	
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>69,436</b>		<b>67,150</b>		<b>Do Not Add</b>	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	0		0		0.00000	
384.6	Amt Nec	Police & Fire Retirement			0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)			0		0.00000	
Rules	Amt Nec	Other Employee Benefits			0		0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>		<b>0</b>		<b>0.00000</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>		<b>0</b>			
Valuation								
386	As Req	<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; Elec</u>					
	SSMID 1 (A)			0		0	0.00000	
	SSMID 2 (A)			0		0	0.00000	
	SSMID 3 (A)			0		0	0.00000	
	SSMID 4 (A)			0		0	0.00000	
	SSMID 5 (A)			0		0	0.00000	
	SSMID 6 (A)			0		0	0.00000	
	SSMID 7 (A)			0		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>0</b>		<b>0</b>			
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>		<b>0</b>		<b>0.00000</b>	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>			<b>0</b>		<b>0.00000</b>	
<b>Total Property Taxes (27+39+40+41)</b>			<b>69,436</b>		<b>67,150</b>		<b>8.10000</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 **Salix**

		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 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	8,535	2,990		34,449	-27,160		18,814	28,404	47,218
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	100,262	32,019		262,063	1,936,074		2,330,418	101,113	2,431,531
Actual Expenditures Except End Bal (pg 12, line 259) *	3	92,712	29,740		4,969	2,135,911		2,263,332	85,198	2,348,530
Ending Fund Balance June 30 (pg 12, line 270) *	4	16,085	5,269	0	291,543	-226,997	0	85,900	44,319	130,219
<b>(2)</b>										
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	16,085	5,269	0	291,543	-226,997	0	85,900	44,319	130,219
Re-Est Revenues	6	102,103	36,940	0	212,042	0	0	351,085	110,049	461,134
Re-Est Expenditures	7	112,091	28,544	0	97,275	0	0	237,910	122,922	360,832
Ending Fund Balance	8	6,097	13,665	0	406,310	-226,997	0	199,075	31,446	230,521
<b>(3)</b>										
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	6,097	13,665	0	406,310	-226,997	0	199,075	31,446	230,521
Revenues	10	108,451	33,600	0	92,300	0	0	234,351	114,180	348,531
Expenditures	11	103,963	41,500	0	82,445	0	0	227,908	126,680	354,588
Ending Fund Balance	12	10,585	5,765	0	416,165	-226,997	0	205,518	18,946	224,464

\* 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.

CITY OF Salix

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	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 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	7,200							7,200	7,100	7,225
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	0
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	7,200	0	0			0		7,200	7,100	7,225
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	17,625	34,500						52,125	41,945	46,843
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,500						4,500	4,018	3,989
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	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	25,000							25,000	24,959	23,231
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	42,625	39,000	0			0		81,625	70,922	74,063
<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		2,500						2,500	2,500	2,138
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	2,500	0			0		2,500	2,500	2,138
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	2,238							2,238	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,000							3,000	1,996	2,882
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	5,238	0	0			0		5,238	1,996	2,882

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	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)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		5,500							5,500	5,223	4,314
Clerk, Treasurer, & Finance Adm.	47		26,500							26,500	34,017	14,399
Elections	48		1,100							1,100	0	1,016
Legal Services & City Attorney	49		2,000							2,000	4,976	480
City Hall & General Buildings	50		250							250	201	283
Tort Liability	51		10,100							10,100	10,069	10,074
Other General Government	52		3,450							3,450	3,631	5,578
TOTAL (lines 46 - 52)	53		48,900	0	0			0		48,900	58,117	36,144
<b>DEBT SERVICE</b>	54					82,445				82,445	97,275	4,969
Gov Capital Projects	55									0	0	2,135,911
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	2,135,911
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		103,963	41,500	0	82,445	0	0		227,908	237,910	2,263,332
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								88,370	88,370	84,996	68,087
Sewer Utility	60								38,310	38,310	37,926	17,111
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								126,680	126,680	122,922	85,198
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		103,963	41,500	0	82,445	0	0	126,680	354,588	360,832	2,348,530
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		103,963	41,500	0	82,445	0	0	126,680	354,588	360,832	2,348,530
<b>Ending Fund Balance June 30</b>	79		10,585	5,765	0	416,165	-226,997	0	18,946	224,464	230,521	130,219

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	67,150	0		0	0			67,150	60,522	60,523
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	67,150	0		0	0			67,150	60,522	60,523
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,286	0		0	0			2,286	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				42,000				42,000	42,667	38,358
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,286	0		42,000	0			44,286	42,667	38,358
Licenses & Permits	14	465							465	465	932
Use of Money & Property	15	350			300			330	980	620	1,936,988
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		32,000						32,000	32,604	30,018
Other State Grants & Reimbursements	18								0	2,773	364
Local Grants & Reimbursements	19	0	1,600						1,600	3,238	1,637
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	33,600	0	0	0		0	33,600	38,615	32,019
Charges for Fees & Service:											
Water Utility	21							88,850	88,850	85,587	79,625
Sewer Utility	22							25,000	25,000	24,462	21,488
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	28,800							28,800	28,839	28,779
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30	8,100							8,100	8,100	8,100
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	36,900	0		0	0		113,850	150,750	146,988	137,992
Special Assessments	35				50,000				50,000	169,082	223,158
Miscellaneous	36	1,300							1,300	2,175	1,561
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, & 42)	43	108,451	33,600	0	92,300	0	0	114,180	348,531	461,134	2,431,531
Beginning Fund Balance July 1	44	6,097	13,665	0	406,310	-226,997	0	31,446	230,521	130,219	47,218
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>114,548</b>	<b>47,265</b>	<b>0</b>	<b>498,610</b>	<b>-226,997</b>	<b>0</b>	<b>145,626</b>	<b>579,052</b>	<b>591,353</b>	<b>2,478,749</b>

CITY OF

Salix

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 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	67,150	0		0	0			67,150	60,522	60,523
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	67,150	0		0	0			67,150	60,522	60,523
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,286	0		42,000	0			44,286	42,667	38,358
Licenses & Permits	7	465	0					0	465	465	932
Use of Money and Property	8	350	0	0	300	0	0	330	980	620	1,936,988
Intergovernmental	9	0	33,600	0	0	0		0	33,600	38,615	32,019
Charges for Fees & Service	10	36,900	0		0	0	0	113,850	150,750	146,988	137,992
Special Assessments	11	0			50,000	0		0	50,000	169,082	223,158
Miscellaneous	12	1,300	0		0	0	0	0	1,300	2,175	1,561
Sub-Total Revenues	13	108,451	33,600	0	92,300	0	0	114,180	348,531	461,134	2,431,531
<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	108,451	33,600	0	92,300	0	0	114,180	348,531	461,134	2,431,531
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	7,200	0	0			0		7,200	7,100	7,225
Public Works	19	42,625	39,000	0			0		81,625	70,922	74,063
Health and Social Services	20	0	2,500	0			0		2,500	2,500	2,138
Culture and Recreation	21	5,238	0	0			0		5,238	1,996	2,882
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	48,900	0	0			0		48,900	58,117	36,144
Debt Service	24	0	0	0	82,445		0		82,445	97,275	4,969
Capital Projects	25	0	0	0		0			0	0	2,135,911
Total Government Activities Expenditures	26	103,963	41,500	0	82,445	0	0		227,908	237,910	2,263,332
Business Type Proprietary: Enterprise & ISF	27							126,680	126,680	122,922	85,198
Total Gov & Bus Type Expenditures	28	103,963	41,500	0	82,445	0	0	126,680	354,588	360,832	2,348,530
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	103,963	41,500	0	82,445	0	0	126,680	354,588	360,832	2,348,530
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	4,488	-7,900	0	9,855	0	0	-12,500	-6,057	100,302	83,001
Beginning Fund Balance July 1	33	6,097	13,665	0	406,310	-226,997	0	31,446	230,521	130,219	47,218
Ending Fund Balance June 30	34	10,585	5,765	0	416,165	-226,997	0	18,946	224,464	230,521	130,219

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

City Name: Salix

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	0	0		0
-3			0	0	0	0		0
-4			0	0	0	0		0
-5			0	0	0	0		0
-6					0	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 Salix, Iowa

The City Council will conduct a public hearing on the proposed Budget at Salix City Hall, 317 Tipton Street  
on 03/20/2013 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 . . . . . \$ 8.10000  
The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 0.00000

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

712/946-5645  
phone number

Barbara Parker  
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	67,150	60,522	60,523
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>67,150</b>	<b>60,522</b>	<b>60,523</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	44,286	42,667	38,358
Licenses & Permits	7	465	465	932
Use of Money and Property	8	980	620	1,936,988
Intergovernmental	9	33,600	38,615	32,019
Charges for Fees & Service	10	150,750	146,988	137,992
Special Assessments	11	50,000	169,082	223,158
Miscellaneous	12	1,300	2,175	1,561
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>348,531</b>	<b>461,134</b>	<b>2,431,531</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	7,200	7,100	7,225
Public Works	16	81,625	70,922	74,063
Health and Social Services	17	2,500	2,500	2,138
Culture and Recreation	18	5,238	1,996	2,882
Community and Economic Development	19	0	0	0
General Government	20	48,900	58,117	36,144
Debt Service	21	82,445	97,275	4,969
Capital Projects	22	0	0	2,135,911
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>227,908</b>	<b>237,910</b>	<b>2,263,332</b>
Business Type / Enterprises	24	126,680	122,922	85,198
<b>Total ALL Expenditures</b>	<b>25</b>	<b>354,588</b>	<b>360,832</b>	<b>2,348,530</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>354,588</b>	<b>360,832</b>	<b>2,348,530</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-6,057</b>	<b>100,302</b>	<b>83,001</b>
Beginning Fund Balance July 1	29	230,521	130,219	47,218
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>224,464</b>	<b>230,521</b>	<b>130,219</b>