

06-041

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: SHELLSBURG County Name: BENTON Date Budget Adopted: 3/2/2015
(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.

319-436-2954

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>29,245,230</u>	2b <u>28,822,531</u>	983
DEBT SERVICE	3a <u>30,595,227</u>	3b <u>30,172,528</u>	
Ag Land	4a <u>95,351</u>		

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	5 236,886	233,463	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 15,562	15,337	52 0.53212
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23 7,896	7,782	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 260,344	256,582	
384.1	3.00375	Ag Land	26 286	286	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 260,630	256,868	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 7,896	7,782	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 18,909	18,636	0.64657
Rules	Amt Nec	Other Employee Benefits	31 37,069	36,533	1.26752
		Total Employee Benefit Levies (29,30,31)	32 55,978	55,169	65 1.91409
		Sub Total Special Revenue Levies (28+32)	33 63,874	62,951	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) (B)	34	0	66 0
		SSMID 2 (A) (B)	35	0	67 0
		SSMID 3 (A) (B)	36	0	68 0
		SSMID 4 (A) (B)	37	0	69 0
		SSMID 5 (A) (B)	555	0	565 0
		SSMID 6 (A) (B)	556	0	566 0
		SSMID 7 (A) (B)	1177	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 63,874	62,951	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 61,528	60,678	70 2.01103
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 386,032	380,497	72 13.09724

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

SHELLSBURG

		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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	770,598	332,693	45,867	31,302	509,455	0	1,689,915	740,499	2,430,414
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	330,103	225,815	38,307	145,593	0	0	739,818	508,738	1,248,556
Actual Expenditures Except End Bal (pg 12, line 259) *	3	298,225	199,141	38,999	139,922	30,175	0	706,462	489,910	1,196,372
Ending Fund Balance June 30 (pg 12, line 261) *	4	802,476	359,367	45,175	36,973	479,280	0	1,723,271	759,327	2,482,598
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	802,476	359,367	45,175	36,973	479,280	0	1,723,271	759,327	2,482,598
Re-Est Revenues	6	340,057	168,776	39,000	130,150	0	0	677,983	526,259	1,204,242
Re-Est Expenditures	7	340,057	168,776	39,000	130,150	0	0	677,983	526,259	1,204,242
Ending Fund Balance	8	802,476	359,367	45,175	36,973	479,280	0	1,723,271	759,327	2,482,598
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	802,476	359,367	45,175	36,973	479,280	0	1,723,271	759,327	2,482,598
Revenues	10	363,102	157,984	39,000	129,550	0	0	689,636	526,397	1,216,033
Expenditures	11	363,102	157,984	39,000	129,550	479,280	0	1,168,916	526,397	1,695,313
Ending Fund Balance	12	802,476	359,367	45,175	36,973	0	0	1,243,991	759,327	2,003,318

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

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

CITY OF _____ SHELLSBURG _____

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	109,631	30,189						139,820	136,948	119,679
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	15,500							15,500	15,291	14,969
Ambulance	6	1,530							1,530	1,514	1,482
Building Inspections	7	2,846							2,846	2,500	1,437
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	500							500	500	150
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	130,007	30,189				0		160,196	156,753	137,717
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	27,586	105,553						133,139	131,123	156,753
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	16,000							16,000	16,000	15,583
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								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	43,586	105,553				0		149,139	147,123	172,336
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								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
CULTURE & RECREATION											
Library Services	31	53,600							53,600	49,500	60,304
Museum, Band and Theater	32								0	0	0
Parks	33	20,157	5,082						25,239	28,985	17,726
Recreation	34								0	0	0
Cemetery	35	21,270	5,112						26,382	32,021	22,547
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	95,027	10,194				0		105,221	110,506	100,577

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		5,000							5,000	0	0
Economic Development	40									0	1,000	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		5,000	0	0			0		5,000	1,000	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		12,056	40						12,096	11,002	9,505
Clerk, Treasurer, & Finance Adm.	47		27,941	4,112						32,053	28,925	30,277
Elections	48		1,100							1,100	1,100	989
Legal Services & City Attorney	49		7,100							7,100	7,100	12,260
City Hall & General Buildings	50		13,285							13,285	12,060	11,607
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		61,482	4,152	0			0		65,634	60,187	64,638
DEBT SERVICE	54					129,550				129,550	130,150	139,922
Gov Capital Projects	55						479,280			479,280	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		479,280	0		479,280	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		335,102	150,088	0	129,550	479,280	0		1,094,020	605,719	615,190
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								151,815	151,815	151,715	128,974
Sewer Utility	60								281,500	281,500	283,184	165,310
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								93,082	93,082	91,360	83,866
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	111,760
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								526,397	526,397	526,259	489,910
TOTAL ALL EXPENDITURES (lines 58+74)	74		335,102	150,088	0	129,550	479,280	0	526,397	1,620,417	1,131,978	1,105,100
Regular Transfers Out	75		28,000	7,896						35,896	33,264	52,273
Internal TIF Loan / Repayment Transfers Out	76				39,000					39,000	39,000	38,999
Total ALL Transfers Out	77		28,000	7,896	39,000	0	0	0	0	74,896	72,264	91,272
Total Expenditures & Fund Transfers Out (lines 75+76)	78		363,102	157,984	39,000	129,550	479,280	0	526,397	1,695,313	1,204,242	1,196,372
Ending Fund Balance June 30	79		802,476	359,367	45,175	36,973	0	0	759,327	2,003,318	2,482,598	2,482,598

* 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.

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

REVENUES DETAIL
Fiscal Year Ending 2016

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
REVENUES & OTHER FINANCING SOURCES											
	1	256,868	62,951		60,678	0			380,497	392,548	391,487
	2								0	0	0
	3	256,868	62,951		60,678	0			380,497	392,548	391,487
	4								0	0	0
	5			39,000					39,000	39,000	38,307
Other City Taxes:											
	6	3,762	923		850	0			5,535	6,179	5,135
	7	4,500							4,500	5,100	4,974
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	56,000							56,000	37,204	54,998
	13	64,262	923		850	0			66,035	48,483	65,107
	14	1,375							1,375	3,135	3,690
	15	1,800						1,510	3,310	3,100	5,509
Intergovernmental:											
	16								0	0	0
	17		93,000						93,000	90,000	98,156
	18	4,523	1,110	0	1,022	0		0	6,655	6,725	1,370
	19	11,178							11,178	8,478	8,696
	20	15,701	94,110	0	1,022	0		0	110,833	105,203	108,222
Charges for Fees & Service:											
	21							151,615	151,615	151,715	145,178
	22							280,300	280,300	283,184	270,079
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							92,972	92,972	91,360	91,378
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	13,200							13,200	14,250	26,500
	34	13,200	0		0	0		524,887	538,087	540,509	533,135
	35								0	0	120
	36	2,000							2,000	0	11,707
Other Financing Sources:											
	37	7,896			28,000				35,896	33,264	52,273
	38				39,000				39,000	39,000	38,999
	39	7,896	0	0	67,000	0	0	0	74,896	72,264	91,272
	40								0	0	0
	41								0	0	0
	42	7,896	0	0	67,000	0	0	0	74,896	72,264	91,272
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	363,102	157,984	39,000	129,550	0	0	526,397	1,216,033	1,204,242	1,248,556
	44	802,476	359,367	45,175	36,973	479,280	0	759,327	2,482,598	2,482,598	2,430,414
	45	1,165,578	517,351	84,175	166,523	479,280	0	1,285,724	3,698,631	3,686,840	3,678,970

CITY OF SHELLSBURG
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	256,868	62,951		60,678	0			380,497	392,548	391,487
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	256,868	62,951		60,678	0			380,497	392,548	391,487
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			39,000					39,000	39,000	38,307
Other City Taxes	6	64,262	923		850	0			66,035	48,483	65,107
Licenses & Permits	7	1,375	0					0	1,375	3,135	3,690
Use of Money and Property	8	1,800	0	0	0	0	0	1,510	3,310	3,100	5,509
Intergovernmental	9	15,701	94,110	0	1,022	0		0	110,833	105,203	108,222
Charges for Fees & Service	10	13,200	0		0	0		524,887	538,087	540,509	533,135
Special Assessments	11	0	0		0	0		0	0	0	120
Miscellaneous	12	2,000	0		0	0	0	0	2,000	0	11,707
Sub-Total Revenues	13	355,206	157,984	39,000	62,550	0	0	526,397	1,141,137	1,131,978	1,157,284
Other Financing Sources:											
Total Transfers In	14	7,896	0	0	67,000	0	0	0	74,896	72,264	91,272
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	363,102	157,984	39,000	129,550	0	0	526,397	1,216,033	1,204,242	1,248,556
Expenditures & Other Financing Uses											
Public Safety	18	130,007	30,189	0			0		160,196	156,753	137,717
Public Works	19	43,586	105,553	0			0		149,139	147,123	172,336
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	95,027	10,194	0			0		105,221	110,506	100,577
Community and Economic Development	22	5,000	0	0			0		5,000	1,000	0
General Government	23	61,482	4,152	0			0		65,634	60,187	64,638
Debt Service	24	0	0	0	129,550		0		129,550	130,150	139,922
Capital Projects	25	0	0	0		479,280	0		479,280	0	0
Total Government Activities Expenditures	26	335,102	150,088	0	129,550	479,280	0		1,094,020	605,719	615,190
Business Type Proprietary: Enterprise & ISF	27							526,397	526,397	526,259	489,910
Total Gov & Bus Type Expenditures	28	335,102	150,088	0	129,550	479,280	0	526,397	1,620,417	1,131,978	1,105,100
Total Transfers Out	29	28,000	7,896	39,000	0	0	0	0	74,896	72,264	91,272
Total ALL Expenditures/Fund Transfers Out	30	363,102	157,984	39,000	129,550	479,280	0	526,397	1,695,313	1,204,242	1,196,372
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	-479,280	0	0	-479,280	0	52,184
Beginning Fund Balance July 1	33	802,476	359,367	45,175	36,973	479,280	0	759,327	2,482,598	2,482,598	2,430,414
Ending Fund Balance June 30	34	802,476	359,367	45,175	36,973	0	0	759,327	2,003,318	2,482,598	2,482,598

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

City Name: **SHELLSBURG**

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) SRF Sewer	1,847,000	March 2005	96,000	14,945	2,135	113,080	113,080	0
(3) GO Refinance	1,735,000	May 2012	100,000	29,050	500	129,550	68,022	61,528
(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			196,000	43,995	2,635	242,630	181,102	61,528

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of **SHELLSBURG** , Iowa

The City Council will conduct a public hearing on the proposed Budget at CITY HALL
 on 3/2/2015 at 6:00 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 \$ 13.09724

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.

 319-436-2954
 phone number

 Nancy Deklotz
 City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	380,497	392,548	391,487
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	380,497	392,548	391,487
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	39,000	39,000	38,307
Other City Taxes	6	66,035	48,483	65,107
Licenses & Permits	7	1,375	3,135	3,690
Use of Money and Property	8	3,310	3,100	5,509
Intergovernmental	9	110,833	105,203	108,222
Charges for Fees & Service	10	538,087	540,509	533,135
Special Assessments	11	0	0	120
Miscellaneous	12	2,000	0	11,707
Other Financing Sources	13	0	0	0
Transfers In	14	74,896	72,264	91,272
Total Revenues and Other Sources	15	1,216,033	1,204,242	1,248,556
Expenditures & Other Financing Uses				
Public Safety	16	160,196	156,753	137,717
Public Works	17	149,139	147,123	172,336
Health and Social Services	18	0	0	0
Culture and Recreation	19	105,221	110,506	100,577
Community and Economic Development	20	5,000	1,000	0
General Government	21	65,634	60,187	64,638
Debt Service	22	129,550	130,150	139,922
Capital Projects	23	479,280	0	0
Total Government Activities Expenditures	24	1,094,020	605,719	615,190
Business Type / Enterprises	25	526,397	526,259	489,910
Total ALL Expenditures	26	1,620,417	1,131,978	1,105,100
Transfers Out	27	74,896	72,264	91,272
Total ALL Expenditures/Transfers Out	28	1,695,313	1,204,242	1,196,372
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-479,280	0	52,184
Beginning Fund Balance July 1	30	2,482,598	2,482,598	2,430,414
Ending Fund Balance June 30	31	2,003,318	2,482,598	2,482,598