

# 36-345

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Thurman County Name: FREMONT Date Budget Adopted: 2/27/2014  
(Date) xxxxxx

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.

	712-628-2701 <small>Telephone Number</small>	
County Auditor Date Stamp	<b>January 1, 2013 Property Valuations</b>	<small>Signature</small>
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>2,724,811</u>	2b <u>2,609,430</u>
<b>DEBT SERVICE</b>	3a <u>2,724,811</u>	3b <u>2,609,430</u>
Ag Land	4a <u>197,989</u>	
		Last Official Census <div style="border: 1px solid black; width: 50px; height: 20px; margin: 0 auto; text-align: center;">229</div>

### 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 22,060	21,126	43 8.09597
<b>Non-Voted Other Permissible Levies</b>					
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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>Voted Other Permissible Levies</b>					
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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 <u>22,060</u>	21,126	
384.1	3.00375	Ag Land	26 539	539	63 2.72237
<b>Total General Fund Tax Levies (25 + 26)</b>			27 <u>22,599</u>	21,665	Do Not Add
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	Not at 8.10 Limit
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	Not at 8.10 Limit
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
<b>Valuation</b>					
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
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 <u>22,599</u>	21,665	72 8.09597

**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.

Fund Balance Worksheet for City of **Thurman**

		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 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	130,192	32,378					162,570	36,501	199,071
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	76,459	32,378					108,837	36,501	145,338
Actual Expenditures Except End Bal (pg 12, line 259) *	3	106,054	19,477					125,531	60,520	186,051
Ending Fund Balance June 30 (pg 12, line 261) *	4	100,597	45,279	0	0	0	0	145,876	12,482	158,358
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	100,597	45,279	0	0	0	0	145,876	12,482	158,358
Re-Est Revenues	6	49,035	22,378	0	0	0	0	71,413	36,501	107,914
Re-Est Expenditures	7	53,317	21,000	0	0	0	0	74,317	27,506	101,823
Ending Fund Balance	8	96,315	46,657	0	0	0	0	142,972	21,477	164,449
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	96,315	46,657	0	0	0	0	142,972	21,477	164,449
Revenues	10	40,099	21,500	0	0	0	0	61,599	0	61,599
Expenditures	11	49,317	21,000	0	0	0	0	70,317	0	70,317
Ending Fund Balance	12	87,097	47,157	0	0	0	0	134,254	21,477	155,731

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,717							3,717	3,717	3,717
Jail	2								0	0	0
Emergency Management	3	500							500	500	0
Flood Control	4								0	0	0
Fire Department	5	4,500							4,500	4,500	1,465
Ambulance	6	1,200							1,200	1,200	871
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	9,917	0	0			0		9,917	9,917	6,053
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		8,000						8,000	8,000	9,600
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,000						5,000	5,000	4,319
Traffic Control and Safety	15		2,000						2,000	2,000	0
Snow Removal	16		6,000						6,000	6,000	1,258
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	4,300
TOTAL (lines 12 - 21)	22	0	21,000	0			0		21,000	21,000	19,477
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	8,000							8,000	8,000	21,307
Recreation	34								0	4,000	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	8,000	0	0			0		8,000	12,000	21,307

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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		500							500	500	460
Clerk, Treasurer, & Finance Adm.	47		6,900							6,900	6,900	6,825
Elections	48									0	0	0
Legal Services & City Attorney	49		1,000							1,000	1,000	0
City Hall & General Buildings	50		10,000							10,000	10,000	15,215
Tort Liability	51		13,000							13,000	13,000	11,520
Other General Government	52									0	0	44,674
TOTAL (lines 46 - 52)	53		31,400	0	0			0		31,400	31,400	78,694
<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> (lines 11+22+30+38+45+53+54+57)	58		49,317	21,000	0	0	0	0		70,317	74,317	125,531
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	20,000	17,999
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	7,506	4,500
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								0	0	27,506	22,499
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		49,317	21,000	0	0	0	0	0	70,317	101,823	148,030
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+76)</b>	78		49,317	21,000	0	0	0	0	0	70,317	101,823	148,030
<b>Ending Fund Balance June 30</b>	79		87,097	47,157	0	0	0	0	21,477	155,731	164,449	158,358

\* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	21,665	0		0	0			21,665	23,089	21,418
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	21,665	0		0	0			21,665	23,089	21,418
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	934	0		0	0			934	946	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	17,000							17,000	15,000	17,020
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,934	0		0	0			17,934	15,946	17,020
Licenses & Permits	14								0	0	0
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16	500							500	0	0
Road Use Taxes	17		21,500						21,500	22,378	22,378
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	10,000	10,000
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	500	21,500	0	0	0		0	22,000	32,378	32,378
Charges for Fees & Service:											
Water Utility	21								0	27,485	27,485
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								0	9,016	9,016
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	0	0	0	36,501	36,501
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	40,099	21,500	0	0	0	0	0	61,599	107,914	107,317
Beginning Fund Balance July 1	44	96,315	46,657	0	0	0	0	21,477	164,449	158,358	199,071
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	136,414	68,157	0	0	0	0	21,477	226,048	266,272	306,388

**CITY OF**  
**Thurman**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	21,665	0		0	0			21,665	23,089	21,418
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,665	0		0	0			21,665	23,089	21,418
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,934	0		0	0			17,934	15,946	17,020
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	500	21,500	0	0	0		0	22,000	32,378	32,378
Charges for Fees & Service	10	0	0		0	0	0	0	0	36,501	36,501
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	40,099	21,500	0	0	0		0	61,599	107,914	107,317
<b>Other Financing Sources:</b>											
Total Transfers In	14	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
Total Revenues and Other Sources	17	40,099	21,500	0	0	0		0	61,599	107,914	107,317
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	9,917	0	0			0		9,917	9,917	6,053
Public Works	19	0	21,000	0			0		21,000	21,000	19,477
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	8,000	0	0			0		8,000	12,000	21,307
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	31,400	0	0			0		31,400	31,400	78,694
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0		0	0	0	0
Total Government Activities Expenditures	26	49,317	21,000	0	0	0		0	70,317	74,317	125,531
Business Type Proprietary: Enterprise & ISF	27							0	0	27,506	22,499
Total Gov & Bus Type Expenditures	28	49,317	21,000	0	0	0		0	70,317	101,823	148,030
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	49,317	21,000	0	0	0		0	70,317	101,823	148,030
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-9,218	500	0	0	0		0	-8,718	6,091	-40,713
Beginning Fund Balance July 1	33	96,315	46,657	0	0	0		21,477	164,449	158,358	199,071
Ending Fund Balance June 30	34	87,097	47,157	0	0	0		21,477	155,731	164,449	158,358

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

City Name: Thurman

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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









## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of                     **Thurman**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at \_\_\_\_\_  
 on           2/27/2015           at           7:00 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 . . . . . \$           8.09597            
 The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           2.72237          

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

712-628-2071  
 phone number

Marilyn Chambers  
 City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	21,665	23,089	21,418
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>21,665</b>	<b>23,089</b>	<b>21,418</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	17,934	15,946	17,020
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	0
Intergovernmental	9	22,000	32,378	32,378
Charges for Fees & Service	10	0	36,501	36,501
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>61,599</b>	<b>107,914</b>	<b>107,317</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	9,917	9,917	6,053
Public Works	16	21,000	21,000	19,477
Health and Social Services	17	0	0	0
Culture and Recreation	18	8,000	12,000	21,307
Community and Economic Development	19	0	0	0
General Government	20	31,400	31,400	78,694
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>70,317</b>	<b>74,317</b>	<b>125,531</b>
Business Type / Enterprises	24	0	27,506	22,499
<b>Total ALL Expenditures</b>	<b>25</b>	<b>70,317</b>	<b>101,823</b>	<b>148,030</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>70,317</b>	<b>101,823</b>	<b>148,030</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-8,718</b>	<b>6,091</b>	<b>-40,713</b>
Beginning Fund Balance July 1	29	164,449	158,358	199,071
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>155,731</b>	<b>164,449</b>	<b>158,358</b>