

# 04-025

## Adoption of Budget and Certification of City Taxes

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

The City of: Udell County Name: APPANOOSE Date Budget Adopted: 03/05/13  
(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.

	641-216-3319 <i>Telephone Number</i>		<i>Signature</i>
County Auditor Date Stamp	<b>January 1, 2012 Property Valuations</b>		Last Official Census
		With Gas & Electric	Without Gas & Electric
	Regular 2a	386,149 2b	356,884
	<b>Debt Service Value 3a</b>	<b>386,149 3b</b>	<b>356,884</b>
	Ag Land 4a	63,275	47

### 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	3,125	2,888	8.09273
-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>3,125</b>	<b>2,888</b>	
384.1	3.00375	Ag Land	190	190	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>3,315</b>	<b>3,078</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	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		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	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>3,315</b>	<b>3,078</b>	<b>8.09273</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 **Udell**

		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	28,263	17,065					45,328		45,328	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	7,320	25,568					32,888		32,888	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	8,020	17,562					25,582		25,582	
Ending Fund Balance June 30 (pg 12, line 270) *	4	27,563	25,071	0	0	0	0	52,634	0	52,634	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	27,563	25,071	0	0	0	0	52,634	0	52,634	
Re-Est Revenues	6	7,883	5,000	0	0	0	0	12,883	0	12,883	
Re-Est Expenditures	7	22,260	18,000	0	0	0	0	40,260	0	40,260	
Ending Fund Balance	8	13,186	12,071	0	0	0	0	25,257	0	25,257	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	13,186	12,071	0	0	0	0	25,257	0	25,257	
Revenues	10	7,815	5,000	0	0	0	0	12,815	0	12,815	
Expenditures	11	19,660	17,000	0	0	0	0	36,660	0	36,660	
Ending Fund Balance	12	1,341	71	0	0	0	0	1,412	0	1,412	

\* 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 Udell

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	100							100	300	0
Jail	2	0							0	0	0
Emergency Management	3	0							0	50	0
Flood Control	4	0							0	0	0
Fire Department	5	500							500	400	254
Ambulance	6	0							0	0	0
Building Inspections	7	0							0	0	0
Miscellaneous Protective Services	8	0							0	50	0
Animal Control	9	0							0	0	0
Other Public Safety	10	0							0	0	0
TOTAL (lines 1 - 10)	11	600	0	0			0		600	800	254
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		10,000						10,000	12,000	15,144
Parking - Meter and Off-Street	13		0						0	0	0
Street Lighting	14		5,000						5,000	4,000	2,418
Traffic Control and Safety	15		0						0	0	0
Snow Removal	16		2,000						2,000	2,000	0
Highway Engineering	17		0						0	0	0
Street Cleaning	18		0						0	0	0
Airport (if not Enterprise)	19		0						0	0	0
Garbage (if not Enterprise)	20		0						0	0	0
Other Public Works	21		0						0	0	0
TOTAL (lines 12 - 21)	22	0	17,000	0			0		17,000	18,000	17,562
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	0							0	0	0
City Hospital	24	0							0	0	0
Payments to Private Hospitals	25	0							0	0	0
Health Regulation and Inspection	26	0							0	0	0
Water, Air, and Mosquito Control	27	0							0	0	0
Community Mental Health	28	0							0	0	0
Other Health and Social Services	29	0							0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	60							60	60	60
Museum, Band and Theater	32	0							0	0	0
Parks	33	3,000							3,000	4,000	2,169
Recreation	34	0							0	0	0
Cemetery	35	0							0	0	0
Community Center, Zoo, & Marina	36	0							0	0	0
Other Culture and Recreation	37	0							0	0	0
TOTAL (lines 31 - 37)	38	3,060	0	0			0		3,060	4,060	2,229

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	0
Economic Development	40		0							0	0	0
Housing and Urban Renewal	41		0							0	0	0
Planning & Zoning	42		0							0	0	0
Other Com & Econ Development	43		0							0	0	0
TOTAL (lines 39 - 44)	44		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,500							1,500	1,500	670
Clerk, Treasurer, & Finance Adm.	47		2,000							2,000	2,000	1,080
Elections	48		1,100							1,100	1,500	814
Legal Services & City Attorney	49		2,000							2,000	2,000	0
City Hall & General Buildings	50		400							400	400	156
Tort Liability	51		2,000							2,000	2,000	441
Other General Government	52		7,000							7,000	8,000	2,376
TOTAL (lines 46 - 52)	53		16,000	0	0			0		16,000	17,400	5,537
<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> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		19,660	17,000	0	0	0	0		36,660	40,260	25,582
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		19,660	17,000	0	0	0	0	0	36,660	40,260	25,582
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		19,660	17,000	0	0	0	0	0	36,660	40,260	25,582
<b>Ending Fund Balance June 30</b>	79		1,341	71	0	0	0	0	0	1,412	25,257	52,634

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	3,078	0		0	0			3,078	2,669	2,755
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	3,078	0		0	0			3,078	2,669	2,755
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	237	0		0	0			237	214	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	4,000							4,000	4,000	3,700
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,237	0		0	0			4,237	4,214	3,700
Licenses & Permits	14								0	0	0
Use of Money & Property	15	500							500	1,000	-440
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	1,311
Road Use Taxes	17		5,000						5,000	5,000	25,023
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	539
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	5,000	0	0	0		0	5,000	5,000	26,873
Charges for Fees & Service:											
Water Utility	21								0	0	0
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	0	0
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	0	0
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, & 42)	43	7,815	5,000	0	0	0	0	0	12,815	12,883	32,888
Beginning Fund Balance July 1	44	13,186	12,071	0	0	0	0	0	25,257	52,634	45,328
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>21,001</b>	<b>17,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,072</b>	<b>65,517</b>	<b>78,216</b>

CITY OF **Udell**

**ADOPTED BUDGET SUMMARY**

**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	3,078	0		0	0			3,078	2,669	2,755
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	3,078	0		0	0			3,078	2,669	2,755
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,237	0		0	0			4,237	4,214	3,700
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	500	0	0	0	0	0	0	500	1,000	-440
Intergovernmental	9	0	5,000	0	0	0		0	5,000	5,000	26,873
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	7,815	5,000	0	0	0	0	0	12,815	12,883	32,888
<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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	7,815	5,000	0	0	0	0	0	12,815	12,883	32,888
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	600	0	0			0		600	800	254
Public Works	19	0	17,000	0			0		17,000	18,000	17,562
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,060	0	0			0		3,060	4,060	2,229
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	16,000	0	0			0		16,000	17,400	5,537
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	19,660	17,000	0	0	0	0	0	36,660	40,260	25,582
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	19,660	17,000	0	0	0	0	0	36,660	40,260	25,582
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	19,660	17,000	0	0	0	0	0	36,660	40,260	25,582
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-11,845	-12,000	0	0	0	0	0	-23,845	-27,377	7,306
Beginning Fund Balance July 1	33	13,186	12,071	0	0	0	0	0	25,257	52,634	45,328
Ending Fund Balance June 30	34	1,341	71	0	0	0	0	0	1,412	25,257	52,634

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

City Name: Udell

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
-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, 2013 - ENDING JUNE 30, 2014

City of                     **Udell**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     **Jesse and Brandie Ballangers House**                      
on                     **03/05/13**                     at                     **7:00pm**                      
*(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 . . . . . \$                     **8.09273**                      
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.

                    **641-216-3319**                      
phone number

                    **Malissa Pace**                      
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	3,078	2,669	2,755
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>3,078</b>	<b>2,669</b>	<b>2,755</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	4,237	4,214	3,700
Licenses & Permits	7	0	0	0
Use of Money and Property	8	500	1,000	-440
Intergovernmental	9	5,000	5,000	26,873
Charges for Fees & Service	10	0	0	0
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>12,815</b>	<b>12,883</b>	<b>32,888</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	600	800	254
Public Works	16	17,000	18,000	17,562
Health and Social Services	17	0	0	0
Culture and Recreation	18	3,060	4,060	2,229
Community and Economic Development	19	0	0	0
General Government	20	16,000	17,400	5,537
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>36,660</b>	<b>40,260</b>	<b>25,582</b>
Business Type / Enterprises	24	0	0	0
<b>Total ALL Expenditures</b>	<b>25</b>	<b>36,660</b>	<b>40,260</b>	<b>25,582</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>36,660</b>	<b>40,260</b>	<b>25,582</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-23,845</b>	<b>-27,377</b>	<b>7,306</b>
Beginning Fund Balance July 1	29	25,257	52,634	45,328
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>1,412</b>	<b>25,257</b>	<b>52,634</b>