

# 23-213

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: WELTON County Name: CLINTON Date Budget Adopted: 03/03/09  
(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.

563-659-9516  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2008 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric 3,552,195	2b	Without Gas & Electric 3,402,710	159
	<b>DEBT SERVICE</b>	3a	3,552,195	3b	3,402,710	
	Ag Land	4a	122,649			

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	28,773	27,562	43	8.10000
(384)		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		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
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	4,000	3,832	52	1.12606
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(384)		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		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	32,773	31,394		
384.1	3.00375	Ag Land	26	368	368	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27	33,141	31,762		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	959	919	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	2,500	2,395		0.70379
	Amt Nec	Other Employee Benefits	31	1,600	1,533		0.45043
<b>Total Employee Benefit Levies (29,30,31)</b>			32	4,100	3,927	65	1.15422
<b>Sub Total Special Revenue Levies (28+32)</b>			33	5,059	4,846		
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	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
<b>Total SSMID (34 thru 37)</b>			38	0	0		Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39	5,059	4,846		
384.4	Amt Nec	Debt Service Levy	40	76.10(6)	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	38,200	36,608	72	10.65028

**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

**WELTON**

(1)		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>*Annual Report FY 2008</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	75,153	85,401	10,152	0	-13,101	0	157,605	-20,949	136,656
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	55,122	28,067	0	0	91,582	0	174,771	16,989	191,760
Actual Expenditures Except End Bal (pg 12, line 259) *	3	61,133	25,353	0	0	116,557	0	203,043	18,227	221,270
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	69,142	88,115	10,152	0	-38,076	0	129,333	-22,187	107,146
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2009</b>										
Beginning Fund Balance	5	69,142	88,115	10,152	0	-38,076	0	129,333	-22,187	107,146
Re-Est Revenues	6	36,713	33,898	0	0	1,200,000	91,975	1,362,586	0	1,362,586
Re-Est Expenditures	7	66,165	25,950	0	0	1,200,000	0	1,292,115	32,468	1,324,583
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	39,690	96,063	10,152	0	-38,076	91,975	199,804	-54,655	145,149
(3)										
<b>** Budget FY 2010</b>										
Beginning Fund Balance	10	39,690	96,063	10,152	0	-38,076	91,975	199,804	-54,655	145,149
Revenues	11	35,241	32,059	0	0	0	0	67,300	101,970	169,270
Expenditures	12	53,890	52,485	0	0	0	0	106,375	124,500	230,875
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	21,041	75,637	10,152	0	-38,076	91,975	160,729	-77,185	83,544

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

**CITY OF \_\_\_\_\_ WELTON**

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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2008</b>
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	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	6,600							6,600	6,120	5,884
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,000							1,000	1,000	1,329
Ambulance	6	665							665	0	662
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	200							200	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	150	0
TOTAL (lines 1 - 10)	11	8,465	0	0			0		8,465	7,270	7,875
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		42,985						42,985	25,950	13,353
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,500						3,500	4,500	3,631
Traffic Control and Safety	15								0	0	0
Snow Removal	16		6,000						6,000	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	2,840							2,840	11,480	10,625
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	2,840	52,485	0			0		55,325	41,930	27,609
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	600	600
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	695							695	95	95
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	695	0	0			0		695	695	695
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	1,360							1,360	1,200	1,272
Museum, Band and Theater	32								0	0	0
Parks	33	3,425							3,425	1,200	357
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	4,785	0	0			0		4,785	2,400	1,629

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Item, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES, and ending with Ending Fund Balance June 30.

\* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	31,762	4,846		0	0			36,608	35,038	34,296
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,762	4,846		0	0			36,608	35,038	34,296
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,379	213		0	0			1,592	1,563	1,333
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		13,500						13,500	14,500	13,112
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,379	13,713		0	0			15,092	16,063	14,445
Licenses & Permits	14	500							500	500	640
Use of Money & Property	15	1,500							1,500	0	4,681
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		13,500						13,500	14,500	13,622
Other State Grants & Reimbursements	18								0	0	91,582
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	13,500	0	0	0		0	13,500	14,500	105,204
Charges for Fees & Service:											
Water Utility	21							80,000	80,000	73,475	0
Sewer Utility	22							13,000	13,000	18,500	16,989
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							8,970	8,970	4,510	3,505
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	101,970	101,970	96,485	20,494
Special Assessments	35								0	0	0
Miscellaneous	36	100							100	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	12,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	12,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	1,200,000	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	1,200,000	12,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	35,241	32,059	0	0	0	0	101,970	169,270	1,362,586	191,760
Beginning Fund Balance July 1	44	39,690	96,063	10,152	0	-38,076	91,975	-54,655	145,149	107,146	136,656
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	74,931	128,122	10,152	0	-38,076	91,975	47,315	314,419	1,469,732	328,416

**CITY OF WELTON**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2010**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	31,762	4,846		0	0			36,608	35,038	34,296
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>31,762</b>	<b>4,846</b>		<b>0</b>	<b>0</b>			<b>36,608</b>	<b>35,038</b>	<b>34,296</b>
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,379	13,713		0	0			15,092	16,063	14,445
Licenses & Permits	7	500	0					0	500	500	640
Use of Money and Property	8	1,500	0	0	0	0	0	0	1,500	0	4,681
Intergovernmental	9	0	13,500	0	0	0		0	13,500	14,500	105,204
Charges for Fees & Service	10	0	0		0	0	0	101,970	101,970	96,485	20,494
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	100	0		0	0		0	100	0	0
<b>Sub-Total Revenues</b>	<b>13</b>	<b>35,241</b>	<b>32,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,970</b>	<b>169,270</b>	<b>162,586</b>	<b>179,760</b>
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
Proceeds of Debt	15	0	0	0	0	0		0	0	1,200,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>35,241</b>	<b>32,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,970</b>	<b>169,270</b>	<b>1,362,586</b>	<b>191,760</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	8,465	0	0			0		8,465	7,270	7,875
Public Works	19	2,840	52,485	0			0		55,325	41,930	27,609
Health and Social Services	20	695	0	0			0		695	695	695
Culture and Recreation	21	4,785	0	0			0		4,785	2,400	1,629
Community and Economic Development	22	500	0	0			0		500	500	0
General Government	23	36,605	0	0			0		36,605	39,320	36,678
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	1,200,000	116,557
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>53,890</b>	<b>52,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,375</b>	<b>1,292,115</b>	<b>191,043</b>
Business Type Proprietary: Enterprise & ISF	27							124,500	124,500	32,468	18,227
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>53,890</b>	<b>52,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,500</b>	<b>230,875</b>	<b>1,324,583</b>	<b>209,270</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>53,890</b>	<b>52,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,500</b>	<b>230,875</b>	<b>1,324,583</b>	<b>221,270</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-18,649	-20,426	0	0	0	0	-22,530	-61,605	38,003	-29,510
Continuing Appropriation	33					0		0	0	0	
<b>Beginning Fund Balance July 1</b>	<b>34</b>	<b>39,690</b>	<b>96,063</b>	<b>10,152</b>	<b>0</b>	<b>-38,076</b>	<b>91,975</b>	<b>-54,655</b>	<b>145,149</b>	<b>107,146</b>	<b>136,656</b>
<b>Ending Fund Balance June 30</b>	<b>35</b>	<b>21,041</b>	<b>75,637</b>	<b>10,152</b>	<b>0</b>	<b>-38,076</b>	<b>91,975</b>	<b>-77,185</b>	<b>83,544</b>	<b>145,149</b>	<b>107,146</b>





## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

**DATE POSTED**

02/19/2009

City of                     **WELTON**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Welton Fire Station                    

on           03/03/09           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 . . . . . \$           10.65028          

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.

563-659-9516  
phone number

LeAnn McCallister, City Clerk  
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	36,608	35,038	34,296
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>36,608</b>	<b>35,038</b>	<b>34,296</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	15,092	16,063	14,445
Licenses & Permits	7	500	500	640
Use of Money and Property	8	1,500	0	4,681
Intergovernmental	9	13,500	14,500	105,204
Charges for Fees & Service	10	101,970	96,485	20,494
Special Assessments	11	0	0	0
Miscellaneous	12	100	0	0
Other Financing Sources	13	0	1,200,000	12,000
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>169,270</b>	<b>1,362,586</b>	<b>191,760</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	8,465	7,270	7,875
Public Works	16	55,325	41,930	27,609
Health and Social Services	17	695	695	695
Culture and Recreation	18	4,785	2,400	1,629
Community and Economic Development	19	500	500	0
General Government	20	36,605	39,320	36,678
Debt Service	21	0	0	0
Capital Projects	22	0	1,200,000	116,557
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>106,375</b>	<b>1,292,115</b>	<b>191,043</b>
Business Type / Enterprises	24	124,500	32,468	18,227
<b>Total ALL Expenditures</b>	<b>25</b>	<b>230,875</b>	<b>1,324,583</b>	<b>209,270</b>
Transfers Out	26	0	0	12,000
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>230,875</b>	<b>1,324,583</b>	<b>221,270</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-61,605</b>	<b>38,003</b>	<b>-29,510</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance July 1	30	145,149	107,146	136,656
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>83,544</b>	<b>145,149</b>	<b>107,146</b>