

# 83-797

## Adoption of Budget and Certification of City Taxes

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

The City of: Westphalia County Name: SHELBY Date Budget Adopted: 3/4/2014  
(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.

712-627-4245  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp:

**January 1, 2013 Property Valuations**

		With Gas & Electric			Without Gas & Electric	Last Official Census
	Regular	2a <u>2,457,303</u>		2b	<u>2,416,334</u>	<span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;">127</span>
	<b>DEBT SERVICE</b>	3a		3b		
	Ag Land	4a				
					<u>8,373</u>	

		(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Code Sec.	Dollar Limit	Purpose	5	6	43	44	Rate
384.1	8.10000	Regular General levy	19,904	19,572			8.10000
<b>Non-Voted Other Permissible Levies</b>							
12(8)	0.67500	Contract for use of Bridge		0		44	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0		45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0		46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0		47	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0		48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0		49	0
12(16)	0.06750	Levee Impr. fund in special charter city		0		51	0
12(18)	Amt Nec	Liability, property & self insurance costs	2,140	2,104		52	0.87087
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0		465	0
<b>Voted Other Permissible Levies</b>							
12(1)	0.13500	Instrumental/Vocal Music Groups		0		53	0
12(2)	0.81000	Memorial Building		0		54	0
12(3)	0.13500	Symphony Orchestra		0		55	0
12(4)	0.27000	Cultural & Scientific Facilities		0		56	0
12(5)	As Voted	County Bridge		0		57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0		58	0
12(9)	0.03375	Aid to a Transit Company		0		59	0
12(17)	0.20500	Maintain Institution received by gift/devise		0		60	0
12(19)	1.00000	City Emergency Medical District		0		466	0
12(21)	0.27000	Support Public Library		0		61	0
28E.22	1.50000	Unified Law Enforcement		0		62	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 <u>22,044</u>	21,676			
384.1	3.00375	Ag Land	25	25		63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 <u>22,069</u>	21,701			Do Not Add
<b>Special Revenue Levies</b>							
384.8	0.27000	Emergency (if general fund at levy limit)	0	0		64	0
384.6	Amt Nec	Police & Fire Retirement		0			0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	260	256			0.10595
Rules	Amt Nec	Other Employee Benefits		0			0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 <u>260</u>	256		65	0.10595
<b>Sub Total Special Revenue Levies (28+32)</b>			33 <u>260</u>	256			
<b>Valuation</b>							
386	As Req	<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; Elec</u>				
	SSMID 1 (A)	(B)		0		66	0
	SSMID 2 (A)	(B)		0		67	0
	SSMID 3 (A)	(B)		0		68	0
	SSMID 4 (A)	(B)		0		69	0
	SSMID 5 (A)	(B)		0		565	0
	SSMID 6 (A)	(B)		0		566	0
	SSMID 7 (A)	(B)		0			0
<b>Total SSMID</b>			38 <u>0</u>	0			Do Not Add
<b>Total Special Revenue Levies</b>			39 <u>260</u>	256			
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	0	0		70	0
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		0		71	0
<b>Total Property Taxes (27+39+40+41)</b>			42 <u>22,329</u>	21,957		72	9.07682

**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 **Westphalia**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	78,100	2,130					80,230		80,230
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	33,462	10,268					43,730		43,730
Actual Expenditures Except End Bal (pg 12, line 259) *	3	32,800	13,685					46,485		46,485
Ending Fund Balance June 30 (pg 12, line 261) *	4	78,762	-1,287	0	0	0	0	77,475	0	77,475
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	78,762	-1,287	0	0	0	0	77,475	0	77,475
Re-Est Revenues	6	32,369	12,263	0	0	0	0	44,632	0	44,632
Re-Est Expenditures	7	34,195	10,000	0	0	0	0	44,195	0	44,195
Ending Fund Balance	8	76,936	976	0	0	0	0	77,912	0	77,912
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	76,936	976	0	0	0	0	77,912	0	77,912
Revenues	10	32,193	12,645	0	0	0	0	44,838	0	44,838
Expenditures	11	38,260	12,000	0	0	0	0	50,260	0	50,260
Ending Fund Balance	12	70,869	1,621	0	0	0	0	72,490	0	72,490

\* 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.

CITY OF Westphalia

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

	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 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	2,540							2,540	2,540	2,540
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,500							2,500	2,500	2,500
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	20							20	20	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,060	0	0			0		5,060	5,060	5,040
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	12,000	12,000						24,000	22,000	26,374
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,400							3,400	3,400	2,814
Traffic Control and Safety	15								0	0	1,717
Snow Removal	16	7,700							7,700	3,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	2,100							2,100	2,100	2,000
Other Public Works	21								0	0	1,301
TOTAL (lines 12 - 21)	22	25,200	12,000	0			0		37,200	30,500	34,206
<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	1,100							1,100	2,200	1,235
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	1,100	0	0			0		1,100	2,200	1,235

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		100							100	200	172
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)	44											
	45		100	0	0			0		100	200	172
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,000							2,000	2,100	1,861
Clerk, Treasurer, & Finance Adm.	47		2,100							2,100	1,400	1,236
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		600							600	600	600
Tort Liability	51		2,100							2,100	2,135	2,135
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		6,800	0	0			0		6,800	6,235	5,832
<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		38,260	12,000	0	0	0	0		50,260	44,195	46,485
<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		38,260	12,000	0	0	0	0	0	50,260	44,195	46,485
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		38,260	12,000	0	0	0	0	0	50,260	44,195	46,485
<b>Ending Fund Balance June 30</b>	79		70,869	1,621	0	0	0	0	0	72,490	77,912	77,475

\* 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	21,701	256		0	0			21,957	21,569	20,909
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	21,701	256		0	0			21,957	21,569	20,909
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	368	4		0	0			372	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	8,897							8,897	9,782	10,104
Subtotal - Other City Taxes (lines 6 thru 12)	13	9,265	4		0	0			9,269	9,782	10,104
Licenses & Permits	14	875							875	875	865
Use of Money & Property	15	150							150	150	149
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		12,383						12,383	12,256	11,569
Other State Grants & Reimbursements	18	202	2	0	0	0		0	204	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	202	12,385	0	0	0		0	12,587	12,256	11,569
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	134
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	32,193	12,645	0	0	0	0	0	44,838	44,632	43,730
Beginning Fund Balance July 1	44	76,936	976	0	0	0	0	0	77,912	77,475	80,230
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	109,129	13,621	0	0	0	0	0	122,750	122,107	123,960

**CITY OF Westphalia**  
**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	21,701	256		0	0			21,957	21,569	20,909
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	21,701	256		0	0			21,957	21,569	20,909
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	9,265	4		0	0			9,269	9,782	10,104
Licenses & Permits	7	875	0					0	875	875	865
Use of Money and Property	8	150	0		0	0	0	0	150	150	149
Intergovernmental	9	202	12,385		0	0		0	12,587	12,256	11,569
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	134
Sub-Total Revenues	13	32,193	12,645		0	0		0	44,838	44,632	43,730
<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
Total Revenues and Other Sources	17	32,193	12,645		0	0		0	44,838	44,632	43,730
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	5,060	0				0		5,060	5,060	5,040
Public Works	19	25,200	12,000				0		37,200	30,500	34,206
Health and Social Services	20	0	0				0		0	0	0
Culture and Recreation	21	1,100	0				0		1,100	2,200	1,235
Community and Economic Development	22	100	0				0		100	200	172
General Government	23	6,800	0				0		6,800	6,235	5,832
Debt Service	24	0	0		0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	38,260	12,000		0	0			50,260	44,195	46,485
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	38,260	12,000		0	0		0	50,260	44,195	46,485
Total Transfers Out	29	0	0		0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	38,260	12,000		0	0		0	50,260	44,195	46,485
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -6,067	 645		 0	 0		 0	 -5,422	 437	 -2,755
Beginning Fund Balance July 1	33	76,936	976		0	0		0	77,912	77,475	80,230
Ending Fund Balance June 30	34	70,869	1,621		0	0		0	72,490	77,912	77,475

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

City Name: Westphalia

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

**DATE POSTED**  
**2/22/2014**

City of Westphalia, Iowa

The City Council will conduct a public hearing on the proposed Budget at Parish Center  
on 3/4/2014 at 8:00 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 . . . . . \$ 9.07682  
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.

627-4245  
phone number

Bonnie Zimmerman, Clerk  
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	21,957	21,569	20,909
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>21,957</b>	<b>21,569</b>	<b>20,909</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	9,269	9,782	10,104
Licenses & Permits	7	875	875	865
Use of Money and Property	8	150	150	149
Intergovernmental	9	12,587	12,256	11,569
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	134
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>44,838</b>	<b>44,632</b>	<b>43,730</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	5,060	5,060	5,040
Public Works	16	37,200	30,500	34,206
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,100	2,200	1,235
Community and Economic Development	19	100	200	172
General Government	20	6,800	6,235	5,832
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>50,260</b>	<b>44,195</b>	<b>46,485</b>
Business Type / Enterprises	24	0	0	0
<b>Total ALL Expenditures</b>	<b>25</b>	<b>50,260</b>	<b>44,195</b>	<b>46,485</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>50,260</b>	<b>44,195</b>	<b>46,485</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-5,422</b>	<b>437</b>	<b>-2,755</b>
Beginning Fund Balance July 1	29	77,912	77,475	80,230
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>72,490</b>	<b>77,912</b>	<b>77,475</b>