

30-281

Adoption of Budget and Certification of City Taxes

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

The City of: West Okoboji County Name: DICKINSON Date Budget Adopted: 3/10/2014
(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) 320-4394

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	Regular		2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census 289
	DEBT SERVICE		3a	97,971,272	3b	97,462,656	
	Ag Land		4a	122,361,346	4b	121,852,730	
			4a	139,876			

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	5 196,700	43 195,679	2.00773
(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(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
(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(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
Total General Fund Regular Levies (5 thru 24)			25 196,700	43 195,679	
384.1	3.00375	Ag Land	26 280	63 280	2.00177
Total General Fund Tax Levies (25 + 26)			27 196,980	63 195,959	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	64 0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	65 0	0.00000
Sub Total Special Revenue Levies (28+32)			33 0	65 0	
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	66 0	Do Not Add
Total Special Revenue Levies			39 0	66 0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 196,980	72 195,959	2.00773

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

West Okoboji

		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 2013											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	325,014	385,945	-150,727		-54,380		505,852	433,583	939,435	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	200,263	79,483	438,523				718,269	271,087	989,356	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	185,606	26,564	418,344				630,514	393,931	1,024,445	
Ending Fund Balance June 30 (pg 12, line 261) *	4	339,671	438,864	-130,548	0	-54,380	0	593,607	310,739	904,346	
(2)											
** Re-Estimated FY 2014											
Beginning Fund Balance	5	339,671	438,864	-130,548	0	-54,380	0	593,607	310,739	904,346	
Re-Est Revenues	6	581,755	81,000	332,184	0	0	0	994,939	264,400	1,259,339	
Re-Est Expenditures	7	648,839	82,400	320,000	0	0	0	1,051,239	239,850	1,291,089	
Ending Fund Balance	8	272,587	437,464	-118,364	0	-54,380	0	537,307	335,289	872,596	
(3)											
** Budget FY 2015											
Beginning Fund Balance	9	272,587	437,464	-118,364	0	-54,380	0	537,307	335,289	872,596	
Revenues	10	207,977	145,000	330,397	0	330,397	0	1,013,771	331,200	1,344,971	
Expenditures	11	341,550	27,400	330,397	0	300,000	0	999,347	311,200	1,310,547	
Ending Fund Balance	12	139,014	555,064	-118,364	0	-23,983	0	551,731	355,289	907,020	

* 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 West Okoboji

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.	680	676
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	680	676

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	14,000							14,000	12,000	8,923
Jail	2								0	0	0
Emergency Management	3	680							680	639	618
Flood Control	4								0	0	0
Fire Department	5	58,000							58,000	56,000	48,043
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	1,300							1,300	1,300	1,577
TOTAL (lines 1 - 10)	11	73,980	0	0			0		73,980	69,939	59,161
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	46,100	19,400						65,500	138,800	37,897
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	16,000	2,000						18,000	16,000	16,009
Traffic Control and Safety	15	4,000							4,000	1,000	373
Snow Removal	16	2,000	6,000						8,000	8,000	7,194
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	2,000							2,000	3,900	955
TOTAL (lines 12 - 21)	22	70,100	27,400	0			0		97,500	167,700	62,428
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	0
CULTURE & RECREATION											
Library Services	31	6,670							6,670	6,550	6,183
Museum, Band and Theater	32								0	0	0
Parks	33	8,500							8,500	8,500	2,695
Recreation	34	12,600							12,600	1,800	764
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	2,000							2,000	1,400	501
TOTAL (lines 31 - 37)	38	29,770	0	0			0		29,770	18,250	10,143

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		2,200							2,200	2,200	1,596
Economic Development	40		400							400	400	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		7,400							7,400	6,400	4,119
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		10,000	0	0			0		10,000	9,000	5,715
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		26,500							26,500	24,500	19,877
Clerk, Treasurer, & Finance Adm.	47		35,500							35,500	32,000	21,484
Elections	48									0	1,000	0
Legal Services & City Attorney	49		3,000							3,000	3,500	2,435
City Hall & General Buildings	50		17,200							17,200	13,850	18,666
Tort Liability	51		15,000							15,000	15,000	12,223
Other General Government	52		500							500	500	38
TOTAL (lines 46 - 52)	53		97,700	0	0			0		97,700	90,350	74,723
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56						300,000			300,000	320,000	418,344
TOTAL CAPITAL PROJECTS	57		0	0	0		300,000	0		300,000	320,000	418,344
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		281,550	27,400	0	0	300,000	0		608,950	675,239	630,514
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								243,700	243,700	177,900	170,676
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								67,500	67,500	61,950	139,127
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	84,128
TOTAL Business Type Expenditures (lines 59 - 73)	73								311,200	311,200	239,850	393,931
TOTAL ALL EXPENDITURES (lines 58+74)	74		281,550	27,400	0	0	300,000	0	311,200	920,150	915,089	1,024,445
Regular Transfers Out	75		60,000							60,000	56,000	0
Internal TIF Loan / Repayment Transfers Out	76				330,397					330,397	320,000	332,184
Total ALL Transfers Out	77		60,000	0	330,397	0	0	0	0	390,397	376,000	332,184
Total Expenditures & Fund Transfers Out (lines 75+76)	78		341,550	27,400	330,397	0	300,000	0	311,200	1,310,547	1,291,089	1,356,629
Ending Fund Balance June 30	79		139,014	555,064	-118,364	0	-23,983	0	355,289	907,020	872,596	904,346

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	195,959	0		0	0			195,959	194,209	183,758
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	195,959	0		0	0			195,959	194,209	183,758
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			330,397					330,397	332,184	340,637
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,021	0		0	0			1,021	967	2,003
Utility franchise tax (Iowa Code Chapter 364.2)	7	1,945							1,945	1,945	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		60,000						60,000	56,000	51,807
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,966	60,000		0	0			62,966	58,912	53,810
Licenses & Permits	14	3,300							3,300	3,300	2,350
Use of Money & Property	15	5,000							5,000	5,000	12,152
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	13,550
Road Use Taxes	17		25,000						25,000	25,000	27,676
Other State Grants & Reimbursements	18	752	0	0	0	0		0	752	0	84,128
Local Grants & Reimbursements	19								0	0	208
Subtotal - Intergovernmental (lines 16 thru 19)	20	752	25,000	0	0	0		0	25,752	25,000	125,562
Charges for Fees & Service:											
Water Utility	21							245,000	245,000	182,000	186,895
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							86,200	86,200	82,400	84,192
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		331,200	331,200	264,400	271,087
Special Assessments	35								0	0	0
Miscellaneous	36								0	334	0
Other Financing Sources:											
Regular Operating Transfers In	37		60,000						60,000	56,000	0
Internal TIF Loan Transfers In	38					330,397			330,397	320,000	332,184
Subtotal ALL Operating Transfers In	39	0	60,000	0	0	330,397	0	0	390,397	376,000	332,184
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	60,000	0	0	330,397	0	0	390,397	376,000	332,184
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	207,977	145,000	330,397	0	330,397	0	331,200	1,344,971	1,259,339	1,321,540
Beginning Fund Balance July 1	44	272,587	437,464	-118,364	0	-54,380	0	335,289	872,596	904,346	939,435
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	480,564	582,464	212,033	0	276,017	0	666,489	2,217,567	2,163,685	2,260,975

CITY OF
West Okoboji
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	195,959	0		0	0			195,959	194,209	183,758
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	195,959	0		0	0			195,959	194,209	183,758
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			330,397					330,397	332,184	340,637
Other City Taxes	6	2,966	60,000		0	0			62,966	58,912	53,810
Licenses & Permits	7	3,300	0					0	3,300	3,300	2,350
Use of Money and Property	8	5,000	0	0	0	0	0	0	5,000	5,000	12,152
Intergovernmental	9	752	25,000	0	0	0		0	25,752	25,000	125,562
Charges for Fees & Service	10	0	0		0	0	0	331,200	331,200	264,400	271,087
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	334	0
Sub-Total Revenues	13	207,977	85,000	330,397	0	0	0	331,200	954,574	883,339	989,356
Other Financing Sources:											
Total Transfers In	14	0	60,000	0	0	330,397	0	0	390,397	376,000	332,184
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	0
Total Revenues and Other Sources	17	207,977	145,000	330,397	0	330,397	0	331,200	1,344,971	1,259,339	1,321,540
Expenditures & Other Financing Uses											
Public Safety	18	73,980	0	0			0		73,980	69,939	59,161
Public Works	19	70,100	27,400	0			0		97,500	167,700	62,428
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	29,770	0	0			0		29,770	18,250	10,143
Community and Economic Development	22	10,000	0	0			0		10,000	9,000	5,715
General Government	23	97,700	0	0			0		97,700	90,350	74,723
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		300,000	0		300,000	320,000	418,344
Total Government Activities Expenditures	26	281,550	27,400	0	0	300,000	0		608,950	675,239	630,514
Business Type Proprietary: Enterprise & ISF	27							311,200	311,200	239,850	393,931
Total Gov & Bus Type Expenditures	28	281,550	27,400	0	0	300,000	0	311,200	920,150	915,089	1,024,445
Total Transfers Out	29	60,000	0	330,397	0	0	0	0	390,397	376,000	332,184
Total ALL Expenditures/Fund Transfers Out	30	341,550	27,400	330,397	0	300,000	0	311,200	1,310,547	1,291,089	1,356,629
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-133,573	117,600	0	0	30,397	0	20,000	34,424	-31,750	-35,089
Beginning Fund Balance July 1	33	272,587	437,464	-118,364	0	-54,380	0	335,289	872,596	904,346	939,435
Ending Fund Balance June 30	34	139,014	555,064	-118,364	0	-23,983	0	355,289	907,020	872,596	904,346

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

City Name: West Okoboji

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 West Okoboji, Iowa

The City Council will conduct a public hearing on the proposed Budget at West Okoboji City Hall
on 3/10/2014 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 \$ 2.00773
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.00177

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

(712) 320-4394
phone number

Edward Rice
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	195,959	194,209	183,758
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	195,959	194,209	183,758
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	330,397	332,184	340,637
Other City Taxes	6	62,966	58,912	53,810
Licenses & Permits	7	3,300	3,300	2,350
Use of Money and Property	8	5,000	5,000	12,152
Intergovernmental	9	25,752	25,000	125,562
Charges for Fees & Service	10	331,200	264,400	271,087
Special Assessments	11	0	0	0
Miscellaneous	12	0	334	0
Other Financing Sources	13	390,397	376,000	332,184
Total Revenues and Other Sources	14	1,344,971	1,259,339	1,321,540
Expenditures & Other Financing Uses				
Public Safety	15	73,980	69,939	59,161
Public Works	16	97,500	167,700	62,428
Health and Social Services	17	0	0	0
Culture and Recreation	18	29,770	18,250	10,143
Community and Economic Development	19	10,000	9,000	5,715
General Government	20	97,700	90,350	74,723
Debt Service	21	0	0	0
Capital Projects	22	300,000	320,000	418,344
Total Government Activities Expenditures	23	608,950	675,239	630,514
Business Type / Enterprises	24	311,200	239,850	393,931
Total ALL Expenditures	25	920,150	915,089	1,024,445
Transfers Out	26	390,397	376,000	332,184
Total ALL Expenditures/Transfers Out	27	1,310,547	1,291,089	1,356,629
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	34,424	-31,750	-35,089
Beginning Fund Balance July 1	29	872,596	904,346	939,435
Ending Fund Balance June 30	30	907,020	872,596	904,346