

56-536

Adoption of Budget and Certification of City Taxes

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

The City of: WEST POINT County Name: LEE 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.

319-837-6313
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census	
	Regular	2a	29,871,470	2b	29,683,896	966
	DEBT SERVICE	3a	29,871,470	3b	29,683,896	
	Ag Land	4a	27,339			

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	5 197,000	195,763	43 6.59492
(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 13,945	13,857	465 0.46683
(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)			25 210,945	209,620	
384.1	3.00375	Ag Land	26 58	58	63 2.12151
Total General Fund Tax Levies (25 + 26)			27 211,003	209,678	Do Not Add
Special Revenue Levies					
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	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	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			33 0	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	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 1,710	1,699	70 0.05725
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 212,713	211,377	72 7.11900

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 POINT

		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	483,321	-90,281		1,122	0	0	394,162	711,708	1,105,870
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	366,121	92,510		2,045	0	0	460,676	2,101,589	2,562,265
Actual Expenditures Except End Bal (pg 12, line 259) *	3	314,568	95,781		0	0	0	410,349	1,894,655	2,305,004
Ending Fund Balance June 30 (pg 12, line 261) *	4	534,874	-93,552	0	3,167	0	0	444,489	918,642	1,363,131
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	534,874	-93,552	0	3,167	0	0	444,489	918,642	1,363,131
Re-Est Revenues	6	407,642	88,800	0	1,710	0	0	498,152	2,064,491	2,562,643
Re-Est Expenditures	7	352,894	98,624	0	1,710	0	0	453,228	2,316,550	2,769,778
Ending Fund Balance	8	589,622	-103,376	0	3,167	0	0	489,413	666,583	1,155,996
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	589,622	-103,376	0	3,167	0	0	489,413	666,583	1,155,996
Revenues	10	388,818	90,000	0	1,730	0	0	480,548	2,316,738	2,797,286
Expenditures	11	388,841	89,963	0	1,710	0	0	480,514	2,237,603	2,718,117
Ending Fund Balance	12	589,599	-103,339	0	3,187	0	0	489,447	745,718	1,235,165

* 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 POINT _____

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
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	13,945	13,857
3 TOTAL FOR FISCAL YEAR 2014	13,945	13,857

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	104,735							104,735	98,929	84,352
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	9,790							9,790	8,900	6,132
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	114,525	0	0			0		114,525	107,829	90,484
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	31,950	87,463						119,413	118,659	118,859
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	2,500	47
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	0							0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	31,950	89,963	0			0		121,913	121,159	118,906
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	80,742							80,742	79,191	74,364
Museum, Band and Theater	32	0							0	0	0
Parks	33	31,616							31,616	33,693	37,794
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	112,358	0	0			0		112,358	112,884	112,158

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		10,000							10,000	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	15,000
TOTAL (lines 39 - 44)	45		10,000	0	0			0		10,000	0	15,000
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		23,006							23,006	22,323	18,353
Clerk, Treasurer, & Finance Adm.	47		58,602							58,602	47,123	52,557
Elections	48		0							0	1,800	0
Legal Services & City Attorney	49		3,000							3,000	3,000	2,592
City Hall & General Buildings	50		200							200	200	299
Tort Liability	51									0	0	0
Other General Government	52		0							0	0	0
TOTAL (lines 46 - 52)	53		84,808	0	0			0		84,808	74,446	73,801
DEBT SERVICE	54					1,710				1,710	1,710	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		353,641	89,963	0	1,710	0	0		445,314	418,028	410,349
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								166,090	166,090	255,377	159,260
Sewer Utility	60								116,025	116,025	124,888	118,319
Electric Utility	61								1,872,268	1,872,268	1,853,065	1,533,856
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								0	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
TOTAL Business Type Expenditures (lines 59 - 73)	73								2,154,383	2,154,383	2,233,330	1,811,435
TOTAL ALL EXPENDITURES (lines 58+74)	74		353,641	89,963	0	1,710	0	0	2,154,383	2,599,697	2,651,358	2,221,784
Regular Transfers Out	75		35,200			0	0	0	83,220	118,420	118,420	83,220
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		35,200	0	0	0	0	0	83,220	118,420	118,420	83,220
Total Expenditures & Fund Transfers Out (lines 75+76)	78		388,841	89,963	0	1,710	0	0	2,237,603	2,718,117	2,769,778	2,305,004
Ending Fund Balance June 30	79		589,599	-103,339	0	3,187	0	0	745,718	1,235,165	1,155,996	1,363,131

* 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	209,678	0		1,699	0			211,377	203,557	202,571
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	209,678	0		1,699	0			211,377	203,557	202,571
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,325	0		11	0			1,336	11,500	10,876
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	89,200							89,200	89,200	51,884
Subtotal - Other City Taxes (lines 6 thru 12)	13	90,525	0		11	0			90,536	100,700	62,760
Licenses & Permits	14	3,320							3,320	3,170	3,739
Use of Money & Property	15	2,545						8,000	10,545	16,535	11,747
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		90,000						90,000	88,800	92,510
Other State Grants & Reimbursements	18	2,430	0	0	20	0		0	2,450	0	0
Local Grants & Reimbursements	19	2,000							2,000	4,700	500
Subtotal - Intergovernmental (lines 16 thru 19)	20	4,430	90,000	0	20	0		0	94,450	93,500	93,010
Charges for Fees & Service:											
Water Utility	21							196,350	196,350	177,000	201,061
Sewer Utility	22							150,700	150,700	123,000	149,976
Electric Utility	23							1,896,488	1,896,488	1,685,791	1,711,407
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	0						0	0	0	0
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	500						500	500	500	760
Subtotal - Charges for Service (lines 21 thru 33)	34	500	0		0	0		2,243,538	2,244,038	1,986,291	2,063,204
Special Assessments	35							0	0	0	0
Miscellaneous	36	15,600						9,000	24,600	26,970	28,514
Other Financing Sources:											
Regular Operating Transfers In	37	62,220	0		0	0		56,200	118,420	118,420	83,220
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	62,220	0	0	0	0		56,200	118,420	118,420	83,220
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0						0	0	0	0
Proceeds of Capital Asset Sales	41	0						0	0	13,500	13,500
Subtotal-Other Financing Sources (lines 38 thru 40)	42	62,220	0	0	0	0		56,200	118,420	131,920	96,720
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	388,818	90,000	0	1,730	0	0	2,316,738	2,797,286	2,562,643	2,562,265
Beginning Fund Balance July 1	44	589,622	-103,376	0	3,167	0	0	666,583	1,155,996	1,363,131	1,105,870
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	978,440	-13,376	0	4,897	0	0	2,983,321	3,953,282	3,925,774	3,668,135

CITY OF WEST POINT
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	209,678	0		1,699	0			211,377	203,557	202,571
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	209,678	0		1,699	0			211,377	203,557	202,571
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	90,525	0		11	0			90,536	100,700	62,760
Licenses & Permits	7	3,320	0					0	3,320	3,170	3,739
Use of Money and Property	8	2,545	0	0	0	0	0	8,000	10,545	16,535	11,747
Intergovernmental	9	4,430	90,000	0	20	0		0	94,450	93,500	93,010
Charges for Fees & Service	10	500	0		0	0	0	2,243,538	2,244,038	1,986,291	2,063,204
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	15,600	0		0	0		9,000	24,600	26,970	28,514
Sub-Total Revenues	13	326,598	90,000	0	1,730	0	0	2,260,538	2,678,866	2,430,723	2,465,545
Other Financing Sources:											
Total Transfers In	14	62,220	0	0	0	0	0	56,200	118,420	118,420	83,220
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	13,500	13,500
Total Revenues and Other Sources	17	388,818	90,000	0	1,730	0	0	2,316,738	2,797,286	2,562,643	2,562,265
Expenditures & Other Financing Uses											
Public Safety	18	114,525	0	0			0		114,525	107,829	90,484
Public Works	19	31,950	89,963	0			0		121,913	121,159	118,906
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	112,358	0	0			0		112,358	112,884	112,158
Community and Economic Development	22	10,000	0	0			0		10,000	0	15,000
General Government	23	84,808	0	0			0		84,808	74,446	73,801
Debt Service	24	0	0	0	1,710		0		1,710	1,710	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	353,641	89,963	0	1,710	0	0		445,314	418,028	410,349
Business Type Proprietary: Enterprise & ISF	27							2,154,383	2,154,383	2,233,330	1,811,435
Total Gov & Bus Type Expenditures	28	353,641	89,963	0	1,710	0	0	2,154,383	2,599,697	2,651,358	2,221,784
Total Transfers Out	29	35,200	0	0	0	0	0	83,220	118,420	118,420	83,220
Total ALL Expenditures/Fund Transfers Out	30	388,841	89,963	0	1,710	0	0	2,237,603	2,718,117	2,769,778	2,305,004
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-23	37	0	20	0	0	79,135	79,169	-207,135	257,261
Beginning Fund Balance July 1	33	589,622	-103,376	0	3,167	0	0	666,583	1,155,996	1,363,131	1,105,870
Ending Fund Balance June 30	34	589,599	-103,339	0	3,187	0	0	745,718	1,235,165	1,155,996	1,363,131

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

City Name: WEST POINT

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)
1995 Sanitary Sewer Revenue	322,533	June 1995	22,703	1,297		24,000	24,000	0
1995 Sanitary Sewer G.O.	246,467	June 1995	16,010	990		17,000	17,000	0
2006 Real Estate Loan	57,000	June 2006		1,710		1,710	0	1,710
2010 Development Loan	347,000	June 2010		9,750		9,750	9,750	0
						0		0
						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 POINT** , Iowa

The City Council will conduct a public hearing on the proposed Budget at West Point Library
on 3/10/2014 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 \$ 7.11900
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.12151

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

319-837-6313
phone number

 Diane Smith
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	211,377	203,557	202,571
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	211,377	203,557	202,571
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	90,536	100,700	62,760
Licenses & Permits	7	3,320	3,170	3,739
Use of Money and Property	8	10,545	16,535	11,747
Intergovernmental	9	94,450	93,500	93,010
Charges for Fees & Service	10	2,244,038	1,986,291	2,063,204
Special Assessments	11	0	0	0
Miscellaneous	12	24,600	26,970	28,514
Other Financing Sources	13	118,420	131,920	96,720
Total Revenues and Other Sources	14	2,797,286	2,562,643	2,562,265
Expenditures & Other Financing Uses				
Public Safety	15	114,525	107,829	90,484
Public Works	16	121,913	121,159	118,906
Health and Social Services	17	0	0	0
Culture and Recreation	18	112,358	112,884	112,158
Community and Economic Development	19	10,000	0	15,000
General Government	20	84,808	74,446	73,801
Debt Service	21	1,710	1,710	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	445,314	418,028	410,349
Business Type / Enterprises	24	2,154,383	2,233,330	1,811,435
Total ALL Expenditures	25	2,599,697	2,651,358	2,221,784
Transfers Out	26	118,420	118,420	83,220
Total ALL Expenditures/Transfers Out	27	2,718,117	2,769,778	2,305,004
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	79,169	-207,135	257,261
Beginning Fund Balance July 1	29	1,155,996	1,363,131	1,105,870
Ending Fund Balance June 30	30	1,235,165	1,155,996	1,363,131