

# 30-281

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 2016 3 1

The City of: West Okoboji

County Name: DICKINSON

Date Budget Adopted: 3/14/2016

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

(712) 320-4394

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>114,327,838</u>	2b <u>113,841,248</u>	289
DEBT SERVICE	3a <u>135,204,052</u>	3b <u>134,717,462</u>	
Ag Land	4a <u>171,702</u>		
	4b		

### 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	5 229,538	228,561	43 2.00772
(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(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(21)	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(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 229,538	228,561	
384.1	3.00375	Ag Land	26 344	344	63 2.00347
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 229,882	228,905	<b>Do Not Add</b>
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 0	0	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A)	(B)	34	0
		SSMID 2 (A)	(B)	35	0
		SSMID 3 (A)	(B)	36	0
		SSMID 4 (A)	(B)	37	0
		SSMID 5 (A)	(B)	555	0
		SSMID 6 (A)	(B)	556	0
		SSMID 7 (A)	(B)	1177	0
		<b>Total SSMID</b>	38 0	0	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 229,882	228,905	72 2.00772

### 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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

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)
<b>(1)</b>										
<b>*Annual Report FY 2015</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	252,389	493,744	-174,154	0	-54,380	0	517,599	339,947	857,546
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	215,960	89,292	324,268	0	0	0	629,520	343,464	972,984
Actual Expenditures Except End Bal (pg 12, line 259) *	3	224,584	19,192	0	0	269,406	0	513,182	271,566	784,748
Ending Fund Balance June 30 (pg 12, line 261) *	4	243,765	563,844	150,114	0	-323,786	0	633,937	411,845	1,045,782
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2016</b>										
Beginning Fund Balance	5	243,765	563,844	150,114	0	-323,786	0	633,937	411,845	1,045,782
Re-Est Revenues	6	256,460	84,000	57,746	0	200,000	0	598,206	331,200	929,406
Re-Est Expenditures	7	288,780	169,654	57,746	0	200,000	0	716,180	311,200	1,027,380
Ending Fund Balance	8	211,445	478,190	150,114	0	-323,786	0	515,963	431,845	947,808
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2017</b>										
Beginning Fund Balance	9	211,445	478,190	150,114	0	-323,786	0	515,963	431,845	947,808
Revenues	10	253,273	90,000	284,614	0	523,786	0	1,151,673	364,320	1,515,993
Expenditures	11	340,270	118,458	434,728	0	200,000	0	1,093,456	316,200	1,409,656
Ending Fund Balance	12	124,448	449,732	0	0	0	0	574,180	479,965	1,054,145

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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	15,000							15,000	15,000	8,725
Jail	2								0	0	0
Emergency Management	3	950							950	680	679
Flood Control	4								0	0	0
Fire Department	5	60,000							60,000	57,000	53,967
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	1,200							1,200	4,000	1,183
TOTAL (lines 1 - 10)	11	77,150	0				0		77,150	76,680	64,554
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	72,200	21,400						93,600	66,500	53,453
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	16,000	2,000						18,000	18,000	15,587
Traffic Control and Safety	15	2,000	1,000						3,000	3,000	504
Snow Removal	16	2,000	5,000						7,000	7,000	4,202
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
Other Public Works	21	4,000							4,000	4,000	3,439
TOTAL (lines 12 - 21)	22	96,200	29,400				0		125,600	98,500	77,185
<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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	7,720							7,720	8,200	6,670
Museum, Band and Theater	32								0	0	0
Parks	33	33,500							33,500	8,500	4,734
Recreation	34	7,200							7,200	12,600	5,084
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	2,000							2,000	2,000	1,451
TOTAL (lines 31 - 37)	38	50,420	0				0		50,420	31,300	17,939

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		6,000							6,000	2,200	0
Economic Development	40		400							400	400	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		7,400							7,400	7,400	6,501
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		13,800	0	0			0		13,800	10,000	6,501
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		26,500							26,500	26,500	23,670
Clerk, Treasurer, & Finance Adm.	47		35,500							35,500	35,500	29,464
Elections	48									0	1,000	0
Legal Services & City Attorney	49		6,000							6,000	3,000	739
City Hall & General Buildings	50		17,200							17,200	17,200	10,431
Tort Liability	51		17,000							17,000	16,000	13,219
Other General Government	52		500							500	500	74
TOTAL (lines 46 - 52)	53		102,700	0	0			0		102,700	99,700	77,597
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56						200,000			200,000	200,000	269,406
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		200,000	0		200,000	200,000	269,406
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		340,270	29,400	0	0	200,000	0		569,670	516,180	513,182
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								243,700	243,700	243,700	213,376
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								72,500	72,500	67,500	58,190
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								316,200	316,200	311,200	271,566
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		340,270	29,400	0	0	200,000	0	316,200	885,870	827,380	784,748
Regular Transfers Out	75			89,058						89,058	142,254	0
Internal TIF Loan / Repayment Transfers Out	76				434,728					434,728	57,746	0
<b>Total ALL Transfers Out</b>	77		0	89,058	434,728	0	0	0	0	523,786	200,000	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		340,270	118,458	434,728	0	200,000	0	316,200	1,409,656	1,027,380	784,748
<b>Ending Fund Balance June 30</b>	79		124,448	449,732	0	0	0	0	479,965	1,054,145	947,808	1,045,782

\* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	228,905	0		0	0			228,905	242,972	197,206
	2								0	0	0
	3	228,905	0		0	0			228,905	242,972	197,206
	4								0	0	0
	5			284,614					284,614	57,746	324,268
Other City Taxes:											
	6	977	0		0	0			977	1,007	870
	7	12,000							12,000	1,945	1,860
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		55,000						55,000	55,000	59,241
	13	12,977	55,000		0	0			67,977	57,952	61,971
	14	3,300							3,300	3,300	2,995
	15	6,000							6,000	5,000	13,029
Intergovernmental:											
	16								0	0	0
	17		35,000						35,000	29,000	30,051
	18	2,091	0	0	0	0		0	2,091	1,836	0
	19								0	0	0
	20	2,091	35,000	0	0	0		0	37,091	30,836	30,051
Charges for Fees & Service:											
	21							269,500	269,500	245,000	251,682
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							94,820	94,820	86,200	91,782
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0	0	364,320	364,320	331,200	343,464
	35								0	0	0
	36								0	400	0
Other Financing Sources:											
	37					89,058			89,058	142,254	0
	38					434,728			434,728	57,746	0
	39	0	0	0	0	523,786	0	0	523,786	200,000	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	523,786	0	0	523,786	200,000	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	253,273	90,000	284,614	0	523,786	0	364,320	1,515,993	929,406	972,984
	44	211,445	478,190	150,114	0	-323,786	0	431,845	947,808	1,045,782	857,546
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	464,718	568,190	434,728	0	200,000	0	796,165	2,463,801	1,975,188	1,830,530

CITY OF

West Okoboji

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	228,905	0		0	0			228,905	242,972	197,206
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	228,905	0		0	0			228,905	242,972	197,206
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			284,614					284,614	57,746	324,268
Other City Taxes	6	12,977	55,000		0	0			67,977	57,952	61,971
Licenses & Permits	7	3,300	0					0	3,300	3,300	2,995
Use of Money and Property	8	6,000	0	0	0	0	0	0	6,000	5,000	13,029
Intergovernmental	9	2,091	35,000	0	0	0		0	37,091	30,836	30,051
Charges for Fees & Service	10	0	0		0	0		364,320	364,320	331,200	343,464
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	400	0
Sub-Total Revenues	13	253,273	90,000	284,614	0	0	0	364,320	992,207	729,406	972,984
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	523,786	0	0	523,786	200,000	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	0
Total Revenues and Other Sources	17	253,273	90,000	284,614	0	523,786	0	364,320	1,515,993	929,406	972,984
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	77,150	0	0			0		77,150	76,680	64,554
Public Works	19	96,200	29,400	0			0		125,600	98,500	77,185
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	50,420	0	0			0		50,420	31,300	17,939
Community and Economic Development	22	13,800	0	0			0		13,800	10,000	6,501
General Government	23	102,700	0	0			0		102,700	99,700	77,597
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		200,000	0		200,000	200,000	269,406
Total Government Activities Expenditures	26	340,270	29,400	0	0	200,000	0		569,670	516,180	513,182
Business Type Proprietary: Enterprise & ISF	27							316,200	316,200	311,200	271,566
Total Gov & Bus Type Expenditures	28	340,270	29,400	0	0	200,000	0	316,200	885,870	827,380	784,748
Total Transfers Out	29	0	89,058	434,728	0	0	0	0	523,786	200,000	0
Total ALL Expenditures/Fund Transfers Out	30	340,270	118,458	434,728	0	200,000	0	316,200	1,409,656	1,027,380	784,748
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-86,997	-28,458	-150,114	0	323,786	0	48,120	106,337	-97,974	188,236
Beginning Fund Balance July 1	33	211,445	478,190	150,114	0	-323,786	0	431,845	947,808	1,045,782	857,546
Ending Fund Balance June 30	34	124,448	449,732	0	0	0	0	479,965	1,054,145	947,808	1,045,782

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

City Name: West Okoboji

Fiscal Year  
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
<b>TOTALS</b>					0	0	0	0	0	0









## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

City of West Okoboji, Iowa

The City Council will conduct a public hearing on the proposed Budget at West Okoboji city hall  
on 3/14/2016 at 6:30pm  
*(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 . . . . . \$ 2.00772

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 2.00347

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

Benjamin Umscheid  
City Clerk/Finance Officer's NAME

		Budget FY 2017	Re-estimated FY 2016	Actual FY 2015
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	228,905	242,972	197,206
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>228,905</b>	<b>242,972</b>	<b>197,206</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	284,614	57,746	324,268
Other City Taxes	6	67,977	57,952	61,971
Licenses & Permits	7	3,300	3,300	2,995
Use of Money and Property	8	6,000	5,000	13,029
Intergovernmental	9	37,091	30,836	30,051
Charges for Fees & Service	10	364,320	331,200	343,464
Special Assessments	11	0	0	0
Miscellaneous	12	0	400	0
Other Financing Sources	13	0	0	0
Transfers In	14	523,786	200,000	0
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>1,515,993</b>	<b>929,406</b>	<b>972,984</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	77,150	76,680	64,554
Public Works	17	125,600	98,500	77,185
Health and Social Services	18	0	0	0
Culture and Recreation	19	50,420	31,300	17,939
Community and Economic Development	20	13,800	10,000	6,501
General Government	21	102,700	99,700	77,597
Debt Service	22	0	0	0
Capital Projects	23	200,000	200,000	269,406
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>569,670</b>	<b>516,180</b>	<b>513,182</b>
Business Type / Enterprises	25	316,200	311,200	271,566
<b>Total ALL Expenditures</b>	<b>26</b>	<b>885,870</b>	<b>827,380</b>	<b>784,748</b>
Transfers Out	27	523,786	200,000	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>1,409,656</b>	<b>1,027,380</b>	<b>784,748</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>106,337</b>	<b>-97,974</b>	<b>188,236</b>
Beginning Fund Balance July 1	30	947,808	1,045,782	857,546
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>1,054,145</b>	<b>947,808</b>	<b>1,045,782</b>