

# 25-228

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

Resolution No.: 17-17

The City of: Adel

County Name: DALLAS

Date Budget Adopted: 3/14/2017

(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.

(515) 993-4525

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2016 Property Valuations

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census
<b>DEBT SERVICE</b>		<b>121,554,233</b>		<b>118,931,830</b>	<b>3,682</b>
	3a	<b>144,251,180</b>	3b	<b>141,628,777</b>	
Ag Land	4a	<b>977,511</b>			

### 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	5 984,589	963,348	43 8.10000
(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 41,068	40,182	52 0.33786
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 <b>1,025,657</b>	<b>1,003,530</b>	
384.1	3.00375	Ag Land	26 2,936	2,936	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 <b>1,028,593</b>	<b>1,006,466</b>	<b>Do Not Add</b>
		<b>Special Revenue Levies</b>			
384.8	0.27000	Emergency (if general fund at levy limit)	28 32,820	32,112	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 159,742	156,295	1.31416
Rules	Amt Nec	Other Employee Benefits	31 242,054	236,833	1.99133
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 <b>401,796</b>	<b>393,128</b>	65 <b>3.30549</b>
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 <b>434,616</b>	<b>425,240</b>	
		<b>Valuation</b>			
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
		SSMID 8 (A)	(B)	1185	0
		<b>Total Special Revenue Levies</b>	39 <b>434,616</b>	<b>425,240</b>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 <b>330,477</b>	<b>324,469</b>	70 <b>2.29098</b>
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 <b>1,793,686</b>	<b>1,756,175</b>	72 <b>14.30433</b>

### 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)

**CHECK CITY VALUATIONS**  
 Taxable Valuations By Class By Levy Authority  
 100% Valuations By Class By Levy Authority

**Commercial & Industrial Replacement Claim Estimation**

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Adel

	(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 Taxable	22,424,196	7,966,628	3,813,331	2,037,902
2 100% Assessed	25,800,953	7,966,628	4,463,468	2,037,902

REPLACEMENT \$		FILLS TO:
3 General Fund	\$32,279	REVENUES, LINE 18, COL (C)
4 Special Fund	\$13,678	REVENUES, LINE 18, COL (D)
5 Debt Fund	\$8,765	REVENUES, LINE 18, COL (F)
6 Capital Reserve Fund	\$0	REVENUES, LINE 18, COL (G)

**REPLACEMENT PAYMENT PERCENTAGE**

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

100%  
 99%  
 98%  
 97%  
 96%  
 95%  
 94%

\* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

	(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18					

# Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of Adel

**SSMID 1**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

		REPLACEMENT \$
1	Special Fund	\$0

**SSMID 2**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 3**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 4**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 5**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 6**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 7**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 8**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

Fund Balance Worksheet for City of **Adel**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
<b>(1)</b>										
<b>*Annual Report FY 2016</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	102,105	482,245	48,358	-23,906	-171,756	0	437,046	1,987,966	2,425,012
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,606,047	1,339,953	641,828	1,001,600	21,390	0	5,610,818	1,748,699	7,359,517
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,032,829	1,383,785	640,207	981,923	21,311	0	5,060,055	1,507,900	6,567,955
Ending Fund Balance June 30 (pg 12, line 261) *	4	675,323	438,413	49,979	-4,229	-171,677	0	987,809	2,228,765	3,216,574
<b>(2)</b>		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2017</b>										
Beginning Fund Balance	5	675,323	438,413	49,979	-4,229	-171,677	0	987,809	2,228,765	3,216,574
Re-Est Revenues	6	2,135,357	1,496,956	640,200	1,010,012	21,094	0	5,303,619	1,675,500	6,979,119
Re-Est Expenditures	7	1,971,297	1,304,325	744,585	986,530	19,455	0	5,026,192	1,737,429	6,763,621
Ending Fund Balance	8	839,383	631,044	-54,406	19,253	-170,038	0	1,265,236	2,166,836	3,432,072
<b>(3)</b>		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2018</b>										
Beginning Fund Balance	9	839,383	631,044	-54,406	19,253	-170,038	0	1,265,236	2,166,836	3,432,072
Revenues	10	2,146,747	1,504,103	647,348	1,014,079	9,217	0	5,321,494	1,793,000	7,114,494
Expenditures	11	2,105,837	1,315,367	647,348	933,125	9,217	0	5,010,894	1,806,040	6,816,934
Ending Fund Balance	12	880,293	819,780	-54,406	100,207	-170,038	0	1,575,836	2,153,796	3,729,632

\* 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.

CITY OF Adel

**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**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2018	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2017	ACTUAL 2016
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	670,176	230,425						900,601	826,326
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	68,868	8,988						77,856	52,304
Ambulance	6								0	0
Building Inspections	7	16,116	7,774						23,890	95,808
Miscellaneous Protective Services	8								0	0
Animal Control	9	5,000							5,000	7,898
Other Public Safety	10								0	234
TOTAL (lines 1 - 10)	11	760,160	247,187	0			0		1,007,347	982,570
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12		408,173						408,173	441,702
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	47,328							47,328	46,028
Traffic Control and Safety	15	502							502	463
Snow Removal	16		25,000						25,000	33,670
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	47,830	433,173	0			0		481,003	521,863
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	217,846	53,357						271,203	263,012
Museum, Band and Theater	32	10,000							10,000	0
Parks	33	169,411	56,473						225,884	132,828
Recreation	34	95,095	10,308						105,403	104,035
Cemetery	35	21,822							21,822	29,224
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	234,181							234,181	208,784
TOTAL (lines 31 - 37)	38	748,355	120,138	0			0		868,493	737,883

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

		RE-ESTIMATED Fiscal Year Ending 2017						Fiscal Years		
GOVERNMENT ACTIVITIES CONT.	(A)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2017 (J)	ACTUAL 2016 (K)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39								0	0
Economic Development	40	5,000		37,053					42,053	0
Housing and Urban Renewal	41								0	0
Planning & Zoning	42	107,527	7,774						115,301	78,755
Other Com & Econ Development	43	104,385		10,136					114,521	0
	44									
<b>TOTAL (lines 39 - 44)</b>	45	216,912	7,774	47,189			0		271,875	78,755
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	21,968	4,599						26,567	31,064
Clerk, Treasurer, & Finance Adm.	47	21,476	10,495						31,971	30,320
Elections	48								0	2,047
Legal Services & City Attorney	49	63,580							63,580	49,037
City Hall & General Buildings	50	5,000							5,000	17,358
Tort Liability	51	4,547							4,547	5,007
Other General Government	52	56,260							56,260	62,190
<b>TOTAL (lines 46 - 52)</b>	53	172,831	15,094	0			0		187,925	197,023
<b>DEBT SERVICE</b>	54				986,530				986,530	981,923
Gov Capital Projects	55					5,000			5,000	689,989
TIF Capital Projects	56			57,196					57,196	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	57,196		5,000	0		62,196	689,989
<b>TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)</b>	58	1,946,088	823,366	104,385	986,530	5,000	0		3,865,369	4,190,006
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59							612,259	612,259	539,239
Sewer Utility	60							543,332	543,332	441,170
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							271,000	271,000	263,001
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							140,505	140,505	59,068
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70							150,333	150,333	150,639
Enterprise CAPITAL PROJECTS	71								0	34,783
Enterprise TIF CAPITAL PROJECTS	72								0	0
<b>TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)</b>	73							1,717,429	1,717,429	1,487,900
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	1,946,088	823,366	104,385	986,530	5,000	0	1,717,429	5,582,798	5,677,906
Regular Transfers Out	75	25,209	480,959			14,455		20,000	540,623	249,842
Internal TIF Loan Transfers Out	76			640,200					640,200	640,207
<b>Total ALL Transfers Out</b>	77	25,209	480,959	640,200	0	14,455	0	20,000	1,180,823	890,049
<b>Total Expenditures and Other Fin Uses (lines 73+74)</b>	78	1,971,297	1,304,325	744,585	986,530	19,455	0	1,737,429	6,763,621	6,567,955
<b>Ending Fund Balance June 30</b>	79	839,383	631,044	-54,406	19,253	-170,038	0	2,166,836	3,432,072	3,216,574

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

**RE-ESTIMATED REVENUES DETAIL**  
**RE-ESTIMATED 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)	RE-ESTIMATED 2017 (J)	ACTUAL 2016 (K)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	954,288	405,685		311,603				1,671,576	1,779,188
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	954,288	405,685		311,603	0			1,671,576	1,779,188
Delinquent Property Taxes	4								0	0
TIF Revenues	5			640,200					640,200	641,828
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	24,035	10,246		6,537				40,818	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	2,282
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12		452,129						452,129	474,195
Subtotal - Other City Taxes (lines 6 thru 12)	13	24,035	462,375		6,537	0			492,947	476,477
Licenses & Permits	14	301,186							301,186	323,834
Use of Money & Property	15	52,200	200						52,400	65,676
Intergovernmental:										
Federal Grants & Reimbursements	16								0	324,046
Road Use Taxes	17		423,430						423,430	455,019
Other State Grants & Reimbursements	18	33,191	14,149		9,027				56,367	0
Local Grants & Reimbursements	19	144,633	5,200						149,833	142,338
Subtotal - Intergovernmental (lines 16 thru 19)	20	177,824	442,779	0	9,027	0		0	629,630	921,403
Charges for Fees & Service:										
Water Utility	21		12,000					700,500	712,500	744,382
Sewer Utility	22							600,000	600,000	631,846
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							270,000	270,000	266,950
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							105,000	105,000	105,521
Other Fees & Charges for Service	33	240,255				5,000			245,255	287,946
Subtotal - Charges for Service (lines 21 thru 33)	34	240,255	12,000		0	5,000	0	1,675,500	1,932,755	2,036,645
Special Assessments	35					16,094			16,094	99,632
Miscellaneous	36	42,800	18,708						61,508	124,785
Other Financing Sources:										
Regular Operating Transfers In	37	238,384	130,209		172,030				540,623	249,842
Internal TIF Loan Transfers In	38	104,385	25,000		510,815				640,200	640,207
Subtotal ALL Operating Transfers In	39	342,769	155,209	0	682,845	0	0	0	1,180,823	890,049
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	342,769	155,209	0	682,845	0	0	0	1,180,823	890,049
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	43	<b>2,135,357</b>	<b>1,496,956</b>	<b>640,200</b>	<b>1,010,012</b>	<b>21,094</b>	<b>0</b>	<b>1,675,500</b>	<b>6,979,119</b>	<b>7,359,517</b>
Beginning Fund Balance July 1	44	675,323	438,413	49,979	-4,229	-171,677	0	2,228,765	3,216,574	2,425,012
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 41+42)</b>	45	<b>2,810,680</b>	<b>1,935,369</b>	<b>690,179</b>	<b>1,005,783</b>	<b>-150,583</b>	<b>0</b>	<b>3,904,265</b>	<b>10,195,693</b>	<b>9,784,529</b>



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2018

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 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	723,875	244,237						968,112	900,601	826,326
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	72,290	10,975						83,265	77,856	52,304
Ambulance	6								0	0	0
Building Inspections	7	16,859	8,322						25,181	23,890	95,808
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	5,000							5,000	5,000	7,898
Other Public Safety	10								0	0	234
TOTAL (lines 1 - 10)	11	818,024	263,534				0		1,081,558	1,007,347	982,570
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		437,168						437,168	408,173	441,702
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	48,500							48,500	47,328	46,028
Traffic Control and Safety	15	500							500	502	463
Snow Removal	16		30,000						30,000	25,000	33,670
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								0	0	0
TOTAL (lines 12 - 21)	22	49,000	467,168				0		516,168	481,003	521,863
<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	230,685	50,694						281,379	271,203	263,012
Museum, Band and Theater	32	10,000							10,000	10,000	0
Parks	33	219,259	61,729						280,988	225,884	132,828
Recreation	34	91,655	11,881						103,536	105,403	104,035
Cemetery	35	28,887							28,887	21,822	29,224
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	222,171							222,171	234,181	208,784
TOTAL (lines 31 - 37)	38	802,657	124,304				0		926,961	868,493	737,883

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2018

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 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	5,100							5,100	42,053	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	107,283	8,322						115,605	115,301	78,755
Other Com & Econ Development	43	113,428							113,428	114,521	0
TOTAL (lines 39 - 44)	45	225,811	8,322	0			0		234,133	271,875	78,755
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	22,614	4,814						27,428	26,567	31,064
Clerk, Treasurer, & Finance Adm.	47	22,595	10,314						32,909	31,971	30,320
Elections	48	2,253							2,253	0	2,047
Legal Services & City Attorney	49	63,580							63,580	63,580	49,037
City Hall & General Buildings	50	5,100							5,100	5,000	17,358
Tort Liability	51	4,633							4,633	4,547	5,007
Other General Government	52	59,421							59,421	56,260	62,190
TOTAL (lines 46 - 52)	53	180,196	15,128	0			0		195,324	187,925	197,023
<b>DEBT SERVICE</b>	54				933,125				933,125	986,530	981,923
Gov Capital Projects	55					5,000			5,000	5,000	689,989
TIF Capital Projects	56								0	57,196	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		5,000	0		5,000	62,196	689,989
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	2,075,688	878,456	0	933,125	5,000	0		3,892,269	3,865,369	4,190,006
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							667,294	667,294	612,259	539,239
Sewer Utility	60							603,329	603,329	543,332	441,170
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							286,000	286,000	271,000	263,001
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							106,422	106,422	140,505	59,068
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							132,995	132,995	150,333	150,639
Enterprise CAPITAL PROJECTS	71							0	0	0	34,783
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							1,796,040	1,796,040	1,717,429	1,487,900
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	2,075,688	878,456	0	933,125	5,000	0	1,796,040	5,688,309	5,582,798	5,677,906
Regular Transfers Out	75	30,149	436,911			4,217		10,000	481,277	540,623	249,842
Internal TIF Loan / Repayment Transfers Out	76			647,348					647,348	640,200	640,207
<b>Total ALL Transfers Out</b>	77	30,149	436,911	647,348	0	4,217	0	10,000	1,128,625	1,180,823	890,049
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	2,105,837	1,315,367	647,348	933,125	9,217	0	1,806,040	6,816,934	6,763,621	6,567,955
<b>Ending Fund Balance June 30</b>	79	880,293	819,780	-54,406	100,207	-170,038	0	2,153,796	3,729,632	3,432,072	3,216,574

\* 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 2018

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,006,466	425,240		324,469	0			1,756,175	1,671,576	1,779,188
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,006,466	425,240		324,469	0			1,756,175	1,671,576	1,779,188
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			647,348					647,348	640,200	641,828
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	22,127	9,376		6,008	0			37,511	40,818	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	2,282
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		500,000						500,000	452,129	474,195
Subtotal - Other City Taxes (lines 6 thru 12)	13	22,127	509,376		6,008	0			537,511	492,947	476,477
Licenses & Permits	14	261,250							261,250	301,186	323,834
Use of Money & Property	15	53,250	25						53,275	52,400	65,676
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	324,046
Road Use Taxes	17		432,635						432,635	423,430	455,019
Other State Grants & Reimbursements	18	32,279	13,678	0	8,765	0		0	54,722	56,367	0
Local Grants & Reimbursements	19	151,101							151,101	149,833	142,338
Subtotal - Intergovernmental (lines 16 thru 19)	20	183,380	446,313	0	8,765	0		0	638,458	629,630	921,403
Charges for Fees & Service:											
Water Utility	21		10,000					755,500	765,500	712,500	744,382
Sewer Utility	22							650,000	650,000	600,000	631,846
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							280,000	280,000	270,000	266,950
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							107,500	107,500	105,000	105,521
Other Fees & Charges for Service	33	231,210				5,000			236,210	245,255	287,946
Subtotal - Charges for Service (lines 21 thru 33)	34	231,210	10,000		0	5,000	0	1,793,000	2,039,210	1,932,755	2,036,645
Special Assessments	35					4,217			4,217	16,094	99,632
Miscellaneous	36	40,425	8,000						48,425	61,508	124,785
Other Financing Sources:											
Regular Operating Transfers In	37	235,211	80,149		165,917				481,277	540,623	249,842
Internal TIF Loan Transfers In	38	113,428	25,000		508,920				647,348	640,200	640,207
Subtotal ALL Operating Transfers In	39	348,639	105,149	0	674,837	0	0	0	1,128,625	1,180,823	890,049
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	348,639	105,149	0	674,837	0	0	0	1,128,625	1,180,823	890,049
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	2,146,747	1,504,103	647,348	1,014,079	9,217	0	1,793,000	7,114,494	6,979,119	7,359,517
Beginning Fund Balance July 1	44	839,383	631,044	-54,406	19,253	-170,038	0	2,166,836	3,432,072	3,216,574	2,425,012
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	2,986,130	2,135,147	592,942	1,033,332	-160,821	0	3,959,836	10,546,566	10,195,693	9,784,529

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2018

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,006,466	425,240		324,469	0			1,756,175	1,671,576	1,779,188
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,006,466	425,240		324,469	0			1,756,175	1,671,576	1,779,188
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			647,348					647,348	640,200	641,828
Other City Taxes	6	22,127	509,376		6,008	0			537,511	492,947	476,477
Licenses & Permits	7	261,250	0					0	261,250	301,186	323,834
Use of Money and Property	8	53,250	25	0	0	0	0	0	53,275	52,400	65,676
Intergovernmental	9	183,380	446,313	0	8,765	0		0	638,458	629,630	921,403
Charges for Fees & Service	10	231,210	10,000		0	5,000	0	1,793,000	2,039,210	1,932,755	2,036,645
Special Assessments	11	0	0		0	4,217		0	4,217	16,094	99,632
Miscellaneous	12	40,425	8,000		0	0	0	0	48,425	61,508	124,785
Sub-Total Revenues	13	1,798,108	1,398,954	647,348	339,242	9,217	0	1,793,000	5,985,869	5,798,296	6,469,468
<b>Other Financing Sources:</b>											
Total Transfers In	14	348,639	105,149	0	674,837	0	0	0	1,128,625	1,180,823	890,049
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	2,146,747	1,504,103	647,348	1,014,079	9,217	0	1,793,000	7,114,494	6,979,119	7,359,517
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	818,024	263,534	0			0		1,081,558	1,007,347	982,570
Public Works	19	49,000	467,168	0			0		516,168	481,003	521,863
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	802,657	124,304	0			0		926,961	868,493	737,883
Community and Economic Development	22	225,811	8,322	0			0		234,133	271,875	78,755
General Government	23	180,196	15,128	0			0		195,324	187,925	197,023
Debt Service	24	0	0	0	933,125		0		933,125	986,530	981,923
Capital Projects	25	0	0	0		5,000	0		5,000	62,196	689,989
Total Government Activities Expenditures	26	2,075,688	878,456	0	933,125	5,000	0		3,892,269	3,865,369	4,190,006
Business Type Proprietary: Enterprise & ISF	27							1,796,040	1,796,040	1,717,429	1,487,900
Total Gov & Bus Type Expenditures	28	2,075,688	878,456	0	933,125	5,000	0	1,796,040	5,688,309	5,582,798	5,677,906
Total Transfers Out	29	30,149	436,911	647,348	0	4,217	0	10,000	1,128,625	1,180,823	890,049
Total ALL Expenditures/Fund Transfers Out	30	2,105,837	1,315,367	647,348	933,125	9,217	0	1,806,040	6,816,934	6,763,621	6,567,955
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	40,910	188,736	0	80,954	0	0	-13,040	297,560	215,498	791,562
Beginning Fund Balance July 1	33	839,383	631,044	-54,406	19,253	-170,038	0	2,166,836	3,432,072	3,216,574	2,425,012
Ending Fund Balance June 30	34	880,293	819,780	-54,406	100,207	-170,038	0	2,153,796	3,729,632	3,432,072	3,216,574

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

City Name: Adel

Fiscal Year  
2018

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2018 (F)	Interest Due FY 2018 +(G)	Bond Reg/ Paying Agent Fees Due FY 2018 +(H)	Total Obligation Due FY 2018 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) Library	2,165,000	GO	9/27/2011	4-17	160,000	28,270	500	188,770	188,270	500
(2) 2012 Series B-Refunding 07A	1,130,000	GO	08/08/2012	12-40	155,000	23,100	500	178,600	105,000	73,600
(3) 2011 Series B-Refunding 02/05	1,740,000	GO	09/27/2011	11-53	175,000	3,325	500	178,825	40,000	138,825
(4) 2010 Brick St B	2,325,000	GO	09/27/2011	10-26	0	0	500	500		500
(5) Aquatic Center	3,500,000	GO	08/18/2012	12-39	75,000	86,200	500	161,700	161,700	0
(6) 2014 Fire Truck	440,000	GO	07/01/2014	14-22	40,000	8,580	500	49,080	0	49,080
(7) 2013 Water Revenue	1,400,000	NON - GO	06/25/2013	13-33	60,000	32,732	500	93,232	93,232	0
(8) 2013 Sewer Revenue	570,000	NON - GO	06/18/2013	13-35	25,000	14,263	500	39,763	39,763	0
(9) 2017 GO Capital Loan Notes	3,935,000	GO	03/14/2017	16-17	135,000	99,946	0	234,946	166,974	67,972
(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>					<b>825,000</b>	<b>296,416</b>	<b>4,000</b>	<b>1,125,416</b>	<b>794,939</b>	<b>330,477</b>

**CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE FOUR CATEGORIES**

(1)

OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2)

ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0  
0

0  
0

0  
0

(3)

AN ERROR MESSAGE APPEARS IN **RED** BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

(4)

AN ERROR MESSAGE APPEARS IN **RED** BELOW IF A "DEBT TYPE" WAS NOT SELECTED ON THE LT DEBT TAB.

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

City of Adel, Iowa

The City Council will conduct a public hearing on the proposed Budget at Adel City Hall, 301 S. 10th Street  
 on 3/14/2017 at 6:00 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 . . . . . \$ 14.30433

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.

(515) 993-4525  
 phone number

Jackie Steele  
 City Clerk/Finance Officer's NAME

		Budget FY 2018	Re-estimated FY 2017	Actual FY 2016
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,756,175	1,671,576	1,779,188
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,756,175</b>	<b>1,671,576</b>	<b>1,779,188</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	647,348	640,200	641,828
Other City Taxes	6	537,511	492,947	476,477
Licenses & Permits	7	261,250	301,186	323,834
Use of Money and Property	8	53,275	52,400	65,676
Intergovernmental	9	638,458	629,630	921,403
Charges for Fees & Service	10	2,039,210	1,932,755	2,036,645
Special Assessments	11	4,217	16,094	99,632
Miscellaneous	12	48,425	61,508	124,785
Other Financing Sources	13	0	0	0
Transfers In	14	1,128,625	1,180,823	890,049
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>7,114,494</b>	<b>6,979,119</b>	<b>7,359,517</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	1,081,558	1,007,347	982,570
Public Works	17	516,168	481,003	521,863
Health and Social Services	18	0	0	0
Culture and Recreation	19	926,961	868,493	737,883
Community and Economic Development	20	234,133	271,875	78,755
General Government	21	195,324	187,925	197,023
Debt Service	22	933,125	986,530	981,923
Capital Projects	23	5,000	62,196	689,989
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>3,892,269</b>	<b>3,865,369</b>	<b>4,190,006</b>
Business Type / Enterprises	25	1,796,040	1,717,429	1,487,900
<b>Total ALL Expenditures</b>	<b>26</b>	<b>5,688,309</b>	<b>5,582,798</b>	<b>5,677,906</b>
Transfers Out	27	1,128,625	1,180,823	890,049
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>6,816,934</b>	<b>6,763,621</b>	<b>6,567,955</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>297,560</b>	<b>215,498</b>	<b>791,562</b>
Beginning Fund Balance July 1	30	3,432,072	3,216,574	2,425,012
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>3,729,632</b>	<b>3,432,072</b>	<b>3,216,574</b>

## PUBLICATION DATE CALCULATOR

Earliest Publication Date

2/22/2017

Latest Publication Date

3/4/2017

Proposed Hearing Date

3/14/2017

<== Enter Date



**NOTICE OF PUBLIC HEARING  
BUDGET ESTIMATE**

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

City of Adel, Iowa

The City Council will conduct a public hearing on the proposed Budget at Adel City Hall, 301 S. 10th Street  
on 3/14/2017 at 6:00 p.m.

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 . . . 14.30433  
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.

(515) 993-4525  
*phone number*

Jackie Steele  
*City Clerk/Finance Officer's NAME*

		<b>Budget FY 2018</b>	<b>Re-est. FY 2017</b>	<b>Actual FY 2016</b>
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,756,175	1,671,576	1,779,188
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,756,175</b>	<b>1,671,576</b>	<b>1,779,188</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	647,348	640,200	641,828
Other City Taxes	6	537,511	492,947	476,477
Licenses & Permits	7	261,250	301,186	323,834
Use of Money and Property	8	53,275	52,400	65,676
Intergovernmental	9	638,458	629,630	921,403
Charges for Services	10	2,039,210	1,932,755	2,036,645
Special Assessments	11	4,217	16,094	99,632
Miscellaneous	12	48,425	61,508	124,785
Other Financing Sources	13	0	0	0
Transfers In	14	1,128,625	1,180,823	890,049
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>7,114,494</b>	<b>6,979,119</b>	<b>7,359,517</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	1,081,558	1,007,347	982,570
Public Works	17	516,168	481,003	521,863
Health and Social Services	18	0	0	0
Culture and Recreation	19	926,961	868,493	737,883
Community and Economic Development	20	234,133	271,875	78,755
General Government	21	195,324	187,925	197,023
Debt Service	22	933,125	986,530	981,923
Capital Projects	23	5,000	62,196	689,989
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>3,892,269</b>	<b>3,865,369</b>	<b>4,190,006</b>
Business Type / Enterprises	25	1,796,040	1,717,429	1,487,900
<b>Total ALL Expenditures</b>	<b>26</b>	<b>5,688,309</b>	<b>5,582,798</b>	<b>5,677,906</b>
Transfers Out	27	1,128,625	1,180,823	890,049
<b>Total Expenditures/Transfers Out</b>	<b>28</b>	<b>6,816,934</b>	<b>6,763,621</b>	<b>6,567,955</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>297,560</b>	<b>215,498</b>	<b>791,562</b>
Beginning Fund Balance July 1	30	3,432,072	3,216,574	2,425,012
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>3,729,632</b>	<b>3,432,072</b>	<b>3,216,574</b>