

16-142

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No.: 1879

The City of: West Branch

County Name: CEDAR & JOHNSON

Date Budget Adopted: 3/2/2020

(Date) xxx/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.

319-643-5888
Telephone Number

Morgan R. Edgar
Signature

County Auditor Date Stamp

January 1, 2019 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>143,785,299</u>	2b <u>142,523,267</u>	2,322
DEBT SERVICE	3a <u>161,739,740</u>	3b <u>160,477,708</u>	
Ag Land	4a <u>573,644</u>		

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 1,164,661	1,154,438	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 18,885	18,719	47 0.13134
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 44,451	44,061	52 0.30915
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 8,908	8,829	465 0.06195
(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
Total General Fund Regular Levies (5 thru 24)			25 1,236,905	1,226,047	
384.1	3.00375	Ag Land	26 1,723	1,723	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 1,238,628	1,227,770	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 38,822	38,481	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 161,782	160,361	1.12516
Rules	Amt Nec	Other Employee Benefits	31 120,000	118,947	0.83458
Total Employee Benefit Levies (29,30,31)			32 281,782	279,308	65 1.95974
Sub Total Special Revenue Levies (28+32)			33 320,604	317,789	
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
	SSMID 8 (A)	(B)	1185	0	### 0
Total Special Revenue Levies			39 320,604	317,789	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 365,872	363,017	70 2.26210
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 1,925,104	1,908,576	72 13.09428

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, 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)

CITY NAME West Branch	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2020 - June 30, 2021	CITY CODE 16-142
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The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/4/2020	Meeting Time: 7:00 PM	Meeting Location: Council Chambers, City Office, 110 N Poplar, West Branch, Iowa
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy.

After adoption of the proposed tax levy, the Council will publish notice and hold a hearing on the proposed city budget.

City Web Site (if available):		City Telephone Number:			
Iowa Department of Management		Current Year Certified Property Tax 2019/2020	Budget Year Effective Property Tax 2020/2021**	Budget Year Proposed Maximum Property Tax 2020/2021	Annual % CHG
Regular Taxable Valuation	1	135,421,456	143,785,299	143,785,299	
Tax Levies:					
Regular General	2	\$1,096,914	\$1,096,914	\$1,164,661	
Contract for Use of Bridge	3	\$0	\$0		
Opr & Maint Publicly Owned Transit	4	\$0	\$0		
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5	\$0	\$0		
Opr & Maint of City-Owned Civic Center	6	\$18,280	\$18,280	\$18,898	
Planning a Sanitary Disposal Project	7	\$0	\$0		
Liability, Property & Self-Insurance Costs	8	\$45,543	\$45,543	\$44,451	
Support of Local Emer. Mgmt. Commission	9	\$15,032	\$15,032	\$8,908	
Emergency	10	\$36,564	\$36,564	\$38,822	
Police & Fire Retirement	11	\$0	\$0		
FICA & IPERS	12	\$139,911	\$139,911	\$162,837	
Other Employee Benefits	13	\$119,844	\$119,844	\$127,707	
*Total 384.15A Maximum Tax Levy	14	\$1,472,088	\$1,472,088	\$1,566,284	6.40%
Calculated 384.15A Maximum Tax Rate	15	\$10.87042	\$10.23810	\$10.89321	

Explanation of significant increases in the budget:

Increase in full time staff by 2 people, results in increased salary, FICA, IPERS and employee benefit expense. Increase in Park operating expense due to opening of new park.

If applicable, the above notice also available online at:

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

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 West Branch

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	50,872,600	15,569,177	11,468,601	
2	100% Assessed	58,255,018	15,569,177	12,742,890	

	REPLACEMENT \$	FILLS TO:
3	General Fund \$59,575	REVENUES, LINE 18, COL (C)
4	Special Fund \$15,442	REVENUES, LINE 18, COL (D)
5	Debt Fund \$15,666	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.

86%
85%
84%
83%
82%
81%
80%

* 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 West Branch

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

REPLACEMENT \$		
1	Special Fund	\$0

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

SSMID 3		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 4		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 5		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 6		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 7		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 8		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

Fund Balance Worksheet for City of

West Branch

		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 2019										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	732,893	476,224	118,695	55,583	3,469,290	166,476	5,019,161	295,550	5,314,711
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,961,882	891,150	422,267	1,078,647	382,398	4,730	4,741,074	1,006,505	5,747,579
Actual Expenditures Except End Bal (pg 9, line 136) *	3	1,507,376	735,096	432,391	1,063,861	2,828,825	0	6,567,549	919,281	7,486,830
Ending Fund Balance June 30 (pg 9, line 147) *	4	1,187,399	632,278	108,571	70,369	1,022,863	171,206	3,192,686	382,774	3,575,460
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2020										
Beginning Fund Balance	5	1,187,399	632,278	108,571	70,369	1,022,863	171,206	3,192,686	382,774	3,575,460
Re-Est Revenues	6	1,801,623	812,247	466,972	1,017,019	1,578,202	2,350	5,678,413	1,032,370	6,710,783
Re-Est Expenditures	7	1,913,856	886,686	351,758	1,000,885	2,352,547	0	6,505,732	946,993	7,452,725
Ending Fund Balance	8	1,075,166	557,839	223,785	86,503	248,518	173,556	2,365,367	468,151	2,833,518
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2021										
Beginning Fund Balance	9	1,075,166	557,839	223,785	86,503	248,518	173,556	2,365,367	468,151	2,833,518
Revenues	10	1,974,965	856,046	486,238	1,058,852	650,000	2,200	5,028,301	1,138,000	6,166,301
Expenditures	11	1,967,782	894,493	486,238	1,005,824	850,000	0	5,204,337	901,354	6,105,691
Ending Fund Balance	12	1,082,349	519,392	223,785	139,531	48,518	175,756	2,189,331	704,797	2,894,128

* 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 West Branch

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 type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	8,908	8,829
3 TOTAL FOR FISCAL YEAR 2021	8,908	8,829

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2020	ACTUAL 2019
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	437,604	99,252						536,856	0
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	273,108	8,450						281,558	0
Ambulance	6								0	0
Building Inspections	7	13,880	2,350						16,230	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	3,250							3,250	1,510
Other Public Safety	10								0	607,641
TOTAL (lines 1 - 10)	11	727,842	110,052				0		837,894	609,151
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	24,510	288,709						313,219	304,614
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	40,000							40,000	0
Traffic Control and Safety	15								0	0
Snow Removal	16								0	13,754
Highway Engineering	17								0	7,758
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	69,000							69,000	66,810
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	133,510	288,709				0		422,219	392,936
HEALTH & SOCIAL SERVICES										
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
CULTURE & RECREATION										
Library Services	31	220,724	40,767						261,491	258,049
Museum, Band and Theater	32								0	0
Parks	33	125,577	21,658						147,235	137,716
Recreation	34								0	0
Cemetery	35	129,838	27,588						157,426	145,426
Community Center, Zoo, & Marina	36	19,940							19,940	15,950
Other Culture and Recreation	37	99,820	3,063						102,883	68,872
TOTAL (lines 31 - 37)	38	595,899	93,076				0		688,975	626,013

CITY OF West Branch

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2020

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)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40	74,659							74,659	29,584
Housing and Urban Renewal	41								0	0
Planning & Zoning	42	25,000							25,000	21,525
Other Com & Econ Development	43	33,319							33,319	0
TIF Rebates	44								0	8,528
TOTAL (lines 39 - 44)	45	132,978	0	0			0		132,978	59,637
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	16,250	2,564						18,814	17,491
Clerk, Treasurer, & Finance Adm.	47	126,175	16,297						142,472	132,024
Elections	48								0	0
Legal Services & City Attorney	49	27,000							27,000	25,888
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52								0	0
TOTAL (lines 46 - 52)	53	169,425	18,861	0			0		188,286	175,403
DEBT SERVICE	54				1,000,885				1,000,885	1,063,861
Gov Capital Projects	55					1,743,547			1,743,547	2,821,540
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		1,743,547	0		1,743,547	2,821,540
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	1,759,654	510,698	0	1,000,885	1,743,547	0		5,014,784	5,748,541
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59						363,965		363,965	343,894
Sewer Utility	60						301,735		301,735	284,511
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64								0	0
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68								0	0
Other Business Type (city hosp., ISF, parking, etc.)	69						50,000		50,000	29,288
Enterprise DEBT SERVICE	70							59,305	59,305	59,355
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73						775,005		775,005	717,048
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,759,654	510,698	0	1,000,885	1,743,547	0	775,005	5,789,789	6,465,589
Regular Transfers Out	75	154,202	375,988			609,000		171,988	1,311,178	597,378
Internal TIF Loan Transfers Out	76			351,758					351,758	423,863
Total ALL Transfers Out	77	154,202	375,988	351,758	0	609,000	0	171,988	1,662,936	1,021,241
Total Expenditures and Other Fin Uses (lines 73+74)	78	1,913,856	886,686	351,758	1,000,885	2,352,547	0	946,993	7,452,725	7,486,830
Ending Fund Balance June 30	79	1,075,166	557,839	223,785	86,503	248,518	173,556	468,151	2,833,518	3,575,460

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 2020

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 2020 (J)	ACTUAL 2019 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	1,166,917	293,659		335,021				1,795,597	1,724,998
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,166,917	293,659		335,021	0			1,795,597	1,724,998
Delinquent Property Taxes	4								0	0
TIF Revenues	5			461,222					461,222	403,116
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	10,553	2,660		2,694				15,907	283,281
Utility franchise tax (Iowa Code Chapter 384.2)	7	24,000							24,000	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11	16,000							16,000	
Other Local Option Taxes	12		200,000						200,000	
Subtotal - Other City Taxes (lines 6 thru 12)	13	50,553	202,660		2,694	0			255,907	283,281
Licenses & Permits	14	35,500							35,500	41,934
Use of Money & Property	15	15,500		5,750			1,150	6,750	29,150	104,536
Intergovernmental:										
Federal Grants & Reimbursements	16	6,000				715,000			721,000	11,108
Road Use Taxes	17		300,000						300,000	299,969
Other State Grants & Reimbursements	18	63,202	15,928		16,134				95,264	296,573
Local Grants & Reimbursements	19	199,687							199,687	192,307
Subtotal - Intergovernmental (lines 16 thru 19)	20	268,889	315,928	0	16,134	715,000		0	1,315,951	799,957
Charges for Fees & Service:										
Water Utility	21							551,060	551,060	507,997
Sewer Utility	22							410,560	410,560	396,132
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	48,000							48,000	46,994
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							55,000	55,000	59,215
Other Fees & Charges for Service	33	46,000							46,000	69,173
Subtotal - Charges for Service (lines 21 thru 33)	34	94,000	0		0	0		1,016,620	1,110,620	1,079,511
Special Assessments	35								0	0
Miscellaneous	36	33,700					1,200	9,000	43,900	120,505
Other Financing Sources:										
Regular Operating Transfers In	37	136,564			311,412	863,202			1,311,178	597,378
Internal TIF Loan Transfers In	38				351,758				351,758	423,863
Subtotal ALL Operating Transfers In	39	136,564	0	0	663,170	863,202	0	0	1,662,936	1,021,241
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0
Proceeds of Capital Asset Sales	41								0	168,500
Subtotal-Other Financing Sources (lines 36 thru 38)	42	136,564	0	0	663,170	863,202	0	0	1,662,936	1,189,741
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,801,623	812,247	466,972	1,017,019	1,578,202	2,350	1,032,370	6,710,783	5,747,579
Beginning Fund Balance July 1	44	1,187,399	632,278	108,571	70,369	1,022,863	171,206	382,774	3,575,460	5,314,711
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	2,989,022	1,444,525	575,543	1,087,388	2,601,065	173,556	1,415,144	10,286,243	11,062,290

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2021

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 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	439,318	106,514						545,832	536,856	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	279,889	16,504						296,393	281,558	0
Ambulance	6								0	0	0
Building Inspections	7	13,937	2,350						16,287	16,230	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,250							3,250	3,250	1,510
Other Public Safety	10								0	0	607,641
TOTAL (lines 1 - 10)	11	736,394	125,368				0		861,762	837,894	609,151
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	56,111	407,220						463,331	313,219	304,614
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	37,000							37,000	40,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	13,754
Highway Engineering	17								0	0	7,758
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	203,700							203,700	69,000	66,810
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	296,811	407,220				0		704,031	422,219	392,936
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
CULTURE & RECREATION											
Library Services	31	225,209	34,871						260,080	261,491	258,049
Museum, Band and Theater	32								0	0	0
Parks	33	218,476	31,156						249,632	147,235	137,716
Recreation	34								0	0	0
Cemetery	35	91,240	16,285						107,525	157,426	145,426
Community Center, Zoo, & Marina	36	18,885	233						19,118	19,940	15,950
Other Culture and Recreation	37	97,080	3,492						100,572	102,883	68,872
TOTAL (lines 31 - 37)	38	650,890	86,037				0		736,927	688,975	626,013

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2021

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 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	69,659							69,659	74,659	29,584
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	25,000							25,000	25,000	21,525
Other Com & Econ Development	43			33,899					33,899	33,319	0
TIF Rebates	44								0	0	8,528
TOTAL (lines 39 - 44)	45	94,659	0	33,899			0		128,558	132,978	59,637
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	16,500	2,564						19,064	18,814	17,491
Clerk, Treasurer, & Finance Adm.	47	145,528	20,507						166,035	142,472	132,024
Elections	48								0	0	0
Legal Services & City Attorney	49	27,000							27,000	27,000	25,888
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	189,028	23,071	0			0		212,099	188,286	175,403
DEBT SERVICE	54				1,005,824				1,005,824	1,000,885	1,063,861
Gov Capital Projects	55					850,000			850,000	1,743,547	2,821,540
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		850,000	0		850,000	1,743,547	2,821,540
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	1,967,782	641,696	33,899	1,005,824	850,000	0		4,499,201	5,014,784	5,748,541
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						395,957		395,957	363,965	343,894
Sewer Utility	60						309,162		309,162	301,735	284,511
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							50,000	50,000	50,000	29,288
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70							60,235	60,235	59,305	59,355
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							815,354	815,354	775,005	717,048
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,967,782	641,696	33,899	1,005,824	850,000	0	815,354	5,314,555	5,789,789	6,465,589
Regular Transfers Out	75		252,797					86,000	338,797	1,311,178	597,378
Internal TIF Loan / Repayment Transfers Out	76			452,339					452,339	351,758	423,863
Total ALL Transfers Out	77	0	252,797	452,339	0	0	0	86,000	791,136	1,662,936	1,021,241
Total Expenditures & Fund Transfers Out (lines 75+78)	78	1,967,782	894,493	486,238	1,005,824	850,000	0	901,354	6,105,691	7,452,725	7,486,830
Ending Fund Balance June 30	79	1,082,349	519,392	223,785	139,531	48,518	175,756	704,797	2,894,128	2,833,518	3,575,460

* 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 2021

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,227,770	317,789		363,017	0			1,908,576	1,795,597	1,724,998
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,227,770	317,789		363,017	0			1,908,576	1,795,597	1,724,998
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			486,238					486,238	461,222	403,116
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	10,858	2,815		2,855	0			16,528	15,907	283,281
Utility franchise tax (Iowa Code Chapter 364.2)	7	24,000							24,000	24,000	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	18,000							18,000	16,000	0
Other Local Option Taxes	12		210,000						210,000	200,000	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	52,858	212,815		2,855	0			268,528	255,907	283,281
Licenses & Permits	14	35,100							35,100	35,500	41,934
Use of Money & Property	15	13,000					1,000	6,000	20,000	29,150	104,536
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000				450,000			456,000	721,000	11,108
Road Use Taxes	17		310,000						310,000	300,000	299,969
Other State Grants & Reimbursements	18	59,575	15,442	0	15,666	0		0	90,683	95,264	296,573
Local Grants & Reimbursements	19	201,720							201,720	199,687	192,307
Subtotal - Intergovernmental (lines 16 thru 19)	20	267,295	325,442	0	15,666	450,000		0	1,058,403	1,315,951	799,957
Charges for Fees & Service:											
Water Utility	21							545,000	545,000	551,060	507,997
Sewer Utility	22							518,000	518,000	410,560	396,132
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	188,700							188,700	48,000	46,994
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							60,000	60,000	55,000	59,215
Other Fees & Charges for Service	33	46,500							46,500	46,000	69,173
Subtotal - Charges for Service (lines 21 thru 33)	34	235,200	0		0	0	0	1,123,000	1,358,200	1,110,620	1,079,511
Special Assessments	35								0	0	0
Miscellaneous	36	29,920					1,200	9,000	40,120	43,900	120,505
Other Financing Sources:											
Regular Operating Transfers In	37	38,822			299,975				338,797	1,311,178	597,378
Internal TIF Loan Transfers In	38	75,000			377,339				452,339	351,758	423,863
Subtotal ALL Operating Transfers In	39	113,822	0	0	677,314	0	0	0	791,136	1,662,936	1,021,241
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					200,000			200,000	0	0
Proceeds of Capital Asset Sales	41								0	0	168,500
Subtotal-Other Financing Sources (lines 38 thru 40)	42	113,822	0	0	677,314	200,000	0	0	991,136	1,662,936	1,189,741
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	1,974,965	856,046	486,238	1,058,852	650,000	2,200	1,138,000	6,166,301	6,710,783	5,747,579
Beginning Fund Balance July 1	44	1,075,166	557,839	223,785	86,503	248,518	173,556	468,151	2,833,518	3,575,460	5,314,711
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	3,050,131	1,413,885	710,023	1,145,355	898,518	175,756	1,606,151	8,999,819	10,286,243	11,062,290

CITY OF

West Branch

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2021

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,227,770	317,789		363,017	0			1,908,576	1,795,597	1,724,998
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,227,770	317,789		363,017	0			1,908,576	1,795,597	1,724,998
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			486,238					486,238	461,222	403,116
Other City Taxes	6	52,858	212,815		2,855	0			268,528	255,907	283,281
Licenses & Permits	7	35,100	0					0	35,100	35,500	41,934
Use of Money and Property	8	13,000	0	0	0	0	1,000	6,000	20,000	29,150	104,536
Intergovernmental	9	267,295	325,442	0	15,666	450,000		0	1,058,403	1,315,951	799,957
Charges for Fees & Service	10	235,200	0		0	0	0	1,123,000	1,358,200	1,110,620	1,079,511
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	29,920	0		0	0	1,200	9,000	40,120	43,900	120,505
Sub-Total Revenues	13	1,861,143	856,046	486,238	381,538	450,000	2,200	1,138,000	5,175,165	5,047,847	4,557,838
Other Financing Sources:											
Total Transfers In	14	113,822	0	0	677,314	0	0	0	791,136	1,662,936	1,021,241
Proceeds of Debt	15	0	0	0	0	200,000		0	200,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	168,500
Total Revenues and Other Sources	17	1,974,965	856,046	486,238	1,058,852	650,000	2,200	1,138,000	6,166,301	6,710,783	5,747,579
Expenditures & Other Financing Uses											
Public Safety	18	736,394	125,368	0			0		861,762	837,894	609,151
Public Works	19	296,811	407,220	0			0		704,031	422,219	392,936
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	650,890	86,037	0			0		736,927	688,975	626,013
Community and Economic Development	22	94,659	0	33,899			0		128,558	132,978	59,637
General Government	23	189,028	23,071	0			0		212,099	188,286	175,403
Debt Service	24	0	0	0	1,005,824		0		1,005,824	1,000,885	1,063,861
Capital Projects	25	0	0	0		850,000	0		850,000	1,743,547	2,821,540
Total Government Activities Expenditures	26	1,967,782	641,696	33,899	1,005,824	850,000	0		4,499,201	5,014,784	5,748,541
Business Type Proprietary: Enterprise & ISF	27							815,354	815,354	775,005	717,048
Total Gov & Bus Type Expenditures	28	1,967,782	641,696	33,899	1,005,824	850,000	0	815,354	5,314,555	5,789,789	6,465,589
Total Transfers Out	29	0	252,797	452,339	0	0	0	86,000	791,136	1,662,936	1,021,241
Total ALL Expenditures/Fund Transfers Out	30	1,967,782	894,493	486,238	1,005,824	850,000	0	901,354	6,105,691	7,452,725	7,486,830
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	7,183	-38,447	0	53,028	-200,000	2,200	236,646	60,610	-741,942	-1,739,251
Beginning Fund Balance July 1	33	1,075,166	557,839	223,785	86,503	248,518	173,556	468,151	2,833,518	3,575,460	5,314,711
Ending Fund Balance June 30	34	1,082,349	519,392	223,785	139,531	48,518	175,756	704,797	2,894,128	2,833,518	3,575,460

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
 PAGE 1

City Name: West Branch

Fiscal Year
2021

GO - TOTAL	844,000	158,824	1,002,824	2,500	0	639,452	365,872
NON-GO TOTAL	53,000	6,378	59,378	858	0	60,236	0
GRAND TOTAL	897,000	165,202	1,062,202	3,358	0	699,688	365,872

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2021 (E)	Interest Due FY 2021 (F)	Total Obligation Due FY 2021 =(G)	Bond Reg./ Paying Agent Fees Due FY 2021 +(H)	Reductions due to Refinancing or Prepayment of Certified Debt -(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes -(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) GO Corp Purpose and Refunding Bonds Series 2013	2,730,000	GO	1081	175,000	31,350	206,350	500		86,000	120,850
(2) Water Revenue Bonds	943,000	NON - GO	798	53,000	6,378	59,378	858		60,236	0
(3) GO Corp Purpose Bonds Series 2015	855,000	GO	1377	85,000	10,255	95,255	500			95,755
(4) GO Corp Purpose Bonds Series 2016A	1,000,000	GO	1483	85,000	13,043	98,043	500		49,271	49,272
(5) GO Corp Purpose Bonds Series 2016B	400,000	GO	1484	50,000	6,850	56,850	500		57,350	0
(6) GO Judgement Settlement Note 2017	495,000	GO	1584	99,000	9,653	108,653			108,653	0
(7) GO Corp Purpose Bonds Series 2017	4,200,000	GO	1663	350,000	87,673	437,673	500		338,178	99,995
(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
TOTALS				897,000	165,202	1,062,202	3,358	0	699,688	365,872

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

City of West Branch, Iowa

The City Council will conduct a public hearing on the proposed Budget at 110 N Poplar St. West Branch, IA
 on 3/2/2020 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 \$ 13.09428
 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. The city budget is subject to protest. More information on protest can be found at
<https://dom.iowa.gov/local-gov-appeals>.

319-643-5888
 phone number

Redmond Jones II
 City Clerk/Finance Officer's NAME

		Budget FY 2021	Re-estimated FY 2020	Actual FY 2019
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,908,576	1,795,597	1,724,998
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,908,576	1,795,597	1,724,998
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	486,238	461,222	403,116
Other City Taxes	6	268,528	255,907	283,281
Licenses & Permits	7	35,100	35,500	41,934
Use of Money and Property	8	20,000	29,150	104,536
Intergovernmental	9	1,058,403	1,315,951	799,957
Charges for Fees & Service	10	1,358,200	1,110,620	1,079,511
Special Assessments	11	0	0	0
Miscellaneous	12	40,120	43,900	120,505
Other Financing Sources	13	200,000	0	168,500
Transfers In	14	791,136	1,662,936	1,021,241
Total Revenues and Other Sources	15	6,166,301	6,710,783	5,747,579
Expenditures & Other Financing Uses				
Public Safety	16	861,762	837,894	609,151
Public Works	17	704,031	422,219	392,936
Health and Social Services	18	0	0	0
Culture and Recreation	19	736,927	688,975	626,013
Community and Economic Development	20	128,558	132,978	59,637
General Government	21	212,099	188,286	175,403
Debt Service	22	1,005,824	1,000,885	1,063,861
Capital Projects	23	850,000	1,743,547	2,821,540
Total Government Activities Expenditures	24	4,499,201	5,014,784	5,748,541
Business Type / Enterprises	25	815,354	775,005	717,048
Total ALL Expenditures	26	5,314,555	5,789,789	6,465,589
Transfers Out	27	791,136	1,662,936	1,021,241
Total ALL Expenditures/Transfers Out	28	6,105,691	7,452,725	7,486,830
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	60,610	-741,942	-1,739,251
Beginning Fund Balance July 1	30	2,833,518	3,575,460	5,314,711
Ending Fund Balance June 30	31	2,894,128	2,833,518	3,575,460

PUBLICATION DATE CALCULATOR

Earliest Publication Date

2/11/2020

Latest Publication Date

2/21/2020

Proposed Hearing Date

3/2/2020

<== Enter Date

**NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE**

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

City of West Branch, Iowa

The City Council will conduct a public hearing on the proposed Budget at 110 N Poplar St. West Branch, IA
on 3/2/2020 at 7:00 PM

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 . . . 13.09428

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. The city budget is subject to protest. More information on protest can be found at <https://dom.iowa.gov/local-gov-appeals>

319-643-5888
phone number

Redmond Jones II
City Clerk/Finance Officer's NAME

		Budget FY 2021	Re-est. FY 2020	Actual FY 2019
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,908,576	1,795,597	1,724,998
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,908,576	1,795,597	1,724,998
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	486,238	461,222	403,116
Other City Taxes	6	268,528	255,907	283,281
Licenses & Permits	7	35,100	35,500	41,934
Use of Money and Property	8	20,000	29,150	104,536
Intergovernmental	9	1,058,403	1,315,951	799,957
Charges for Services	10	1,358,200	1,110,620	1,079,511
Special Assessments	11	0	0	0
Miscellaneous	12	40,120	43,900	120,505
Other Financing Sources	13	200,000	0	168,500
Transfers In	14	791,136	1,662,936	1,021,241
Total Revenues and Other Sources	15	6,166,301	6,710,783	5,747,579
Expenditures & Other Financing Uses				
Public Safety	16	861,762	837,894	609,151
Public Works	17	704,031	422,219	392,936
Health and Social Services	18	0	0	0
Culture and Recreation	19	736,927	688,975	626,013
Community and Economic Development	20	128,558	132,978	59,637
General Government	21	212,099	188,286	175,403
Debt Service	22	1,005,824	1,000,885	1,063,861
Capital Projects	23	850,000	1,743,547	2,821,540
Total Government Activities Expenditures	24	4,499,201	5,014,784	5,748,541
Business Type / Enterprises	25	815,354	775,005	717,048
Total ALL Expenditures	26	5,314,555	5,789,789	6,465,589
Transfers Out	27	791,136	1,662,936	1,021,241
Total Expenditures/Transfers Out	28	6,105,691	7,452,725	7,486,830
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	60,610	-741,942	-1,739,251
Beginning Fund Balance July 1	30	2,833,518	3,575,460	5,314,711
Ending Fund Balance June 30	31	2,894,128	2,833,518	3,575,460