

23-209

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: GRAND MOUND County Name: CLINTON Date Budget Adopted: 02/13/06
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

County Auditor Date Stamp		Telephone Number		Signature			
		January 1, 2005 Property Valuations				Last Official Census 676	
		Regular		With Gas & Electric			Without Gas & Electric
		2a		12,445,980			2b 12,109,346
		DEBT SERVICE		3a 12,445,980			3b 12,109,346
Ag Land		4a 1,043,939					

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied	(C) Rate
384.1	#N/A	Regular General levy	###	5	100,812	98,086	43 8.10000
Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge		6	0	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49 0
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50 0
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52 0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465 0
Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53 0
12(2)	0.81000	Memorial Building		16	0	0	54 0
12(3)	0.13500	Symphony Orchestra		17	0	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56 0
12(5)	As Voted	County Bridge		19	0	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58 0
12(9)	0.03375	Aid to a Transit Company		21	0	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60 0
12(19)	1.00000	City Emergency Medical District		463	0	0	466 0
12(21)	0.27000	Support Public Library		23	0	0	61 0
28E.22	1.50000	Unified Law Enforcement		24	0	0	62 0
Total General Fund Regular Levies (5 thru 24)				25	100,812	98,086	
384.1	3.00375	Ag Land		26	3,136	3,136	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	103,948	101,222	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64 0
384.6	Amt Nec	Police & Fire Retirement		29	0	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	7,013	6,823	0.56348
	Amt Nec	Other Employee Benefits		31	22,740	22,125	1.82710
Total Employee Benefit Levies (29,30,31)				32	29,753	28,948	65 2.39057
Sub Total Special Revenue Levies (28+32)				33	29,753	28,948	
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)		35a		0	69 0
	SSMID 5 (A)	(B)		36a		0	565 0
	SSMID 6 (A)	(B)		37		0	566 0
Total SSMID (34 thru 37)				38	0	0	Do Not Add
Total Special Revenue Levies (33+38)				39	29,753	28,948	
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
Total Property Taxes (27+39+40+41)				42	133,701	130,170	72 10.49057

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of **GRAND MOUND**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	651,062	50,989	63,945	-39,314		726,682	69,183	795,865
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	156,715	105,643	0	155,655		418,013	117,442	535,455
Actual Expenditures Except End Bal (pg 12, line 259) *	3	193,848	93,256	0			287,104	323,602	610,706
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	613,929	63,376	63,945	116,341	0	857,591	-136,977	720,614
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	613,929	63,376	63,945	116,341	0	857,591	-136,977	720,614
Re-Est Revenues	6	115,074	81,230	0	35,700	0	232,004	124,830	356,834
Re-Est Expenditures	7	114,574	71,239	0	34,000	0	219,813	152,481	372,294
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	614,429	73,367	63,945	118,041	0	869,782	-164,628	705,154
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	614,429	73,367	63,945	118,041	0	869,782	-164,628	705,154
Revenues	11	142,684	92,253	0	35,500	0	270,437	174,600	445,037
Expenditures	12	138,562	65,965	0	30,000	0	234,527	174,745	409,272
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	618,551	99,655	63,945	123,541	0	905,692	-164,773	740,919

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005

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

CITY OF GRAND MOUND

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	12,600					325	12,600	12,000	10,507
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	16,900					330	16,900	14,950	13,575
Ambulance	6	2,300					331	2,300	2,300	2,228
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9	100					349	100	100	40
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	31,900	0		0			31,900	29,350	26,350
Public Works										
Roads, Bridges, & Sidewalks	12	7,663	47,538				353	55,201	59,582	47,185
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	12,500					324	12,500	12,500	11,436
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16						354	0	0	0
Highway Engineering	17						355	0	0	0
Street Cleaning	18						359	0	0	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	4,746	1,140				358	5,886	4,537	33,640
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	24,909	48,678		0			73,587	76,619	92,261
Health and Social Services										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25						339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27						341	0	0	0
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	0	0		0			0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
Culture and Recreation										
Library Services	31	4,732					344	4,732	3,380	2,704
Museum, Band and Theater	32						345	0	0	0
Parks	33	8,996	1,140				346	10,136	4,925	3,450
Recreation	34	3,500					587	3,500	3,500	1,818
Cemetery	35	9,946	1,140				366	11,086	9,630	10,624
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37						348	0	0	0
TOTAL (lines 31 - 37)	38	27,174	2,280			0		29,454	21,435	18,596
Community and Economic Development										
Community Beautification	39						367	0	0	0
Economic Development	40						368	0	0	0
Housing and Urban Renewal	41		0				369	0	0	0
Planning & Zoning	42						379	0	0	0
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	0	0			0		0	0	0
General Government										
Mayor, Council, & City Manager	45	10,100	934				375	11,034	10,237	8,973
Clerk, Treasurer, & Finance Adm.	46	28,900	13,828				376	42,728	35,502	40,942
Elections	47						377	0	0	0
Legal Services & City Attorney	48	6,000					378	6,000	4,000	1,579
City Hall & General Buildings	49	9,579	245				380	9,824	8,670	13,075
Tort Liability	50						382	0	0	0
Other General Government	51						381	0	0	0
TOTAL (lines 45 - 51)	52	54,579	15,007			0		69,586	58,409	64,569
Debt Service	53		0					0	0	0
Capital Projects	54			30,000				30,000	34,000	177,238
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	138,562	65,965	0	30,000	0		234,527	219,813	379,014
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					92,500	360	92,500	84,790	196,585
Sewer Utility	57					49,245	357	49,245	58,631	35,094
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61					33,000	383	33,000	9,060	13
Transit	62						364	0	0	0
Cable TV, Internet & Telephone	63						443	0	0	0
Housing Authority	64						444	0	0	0
Storm Water Utility	65						445	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	66						446	0	0	0
Enterprise DEBT SERVICE	67						447	0	0	0
Enterprise CAPITAL PROJECTS	68						448	0	0	0
TOTAL Business Type Expenditures (lines 56 - 68)	69					174,745		174,745	152,481	231,692
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	138,562	65,965	0	30,000	0	174,745	409,272	372,294	610,706
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	138,562	65,965	0	30,000	0	174,745	409,272	372,294	610,706
Continuing Appropriation	73					0		0	0	0
Ending Fund Balance June 30	74	618,551	99,655	63,945	123,541	0	-164,773	740,919	705,154	720,614

* 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.

CITY OF GRAND MOUND

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	101,222	28,948	0	0			130,170	101,779	101,511
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	101,222	28,948	0	0			130,170	101,779	101,511
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	2,726	805	0	0			472 3,531	0	0
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	24,500			30,000			395 54,500	49,818	51,477
Subtotal - Other City Taxes (lines 6 thru 11) 12	27,226	805	0	30,000			58,031	49,818	51,477
Licenses & Permits 13	1,235						1,235	855	2,319
Use of Money & Property 14	4,701	1,500		5,500			13,501	13,501	11,127
Intergovernmental:									
Federal Grants & Reimbursements 15		0					399 0	0	0
State Shared Revenues 16	0	61,000					400 61,000	57,800	56,207
Other State Grants & Reimbursements 17		0		0			401 0	0	179
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	61,000	0	0		0	61,000	57,800	56,386
Charges for Fees & Service:									
Water Utility 20	400						404 92,200	86,330	227,415
Sewer Utility 21							405 48,000	38,000	41,583
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26	0						410 33,000	0	26,037
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32	2,600						413 2,600	2,600	3,135
Subtotal - Charges for Service (lines 20 thru 32) 33	3,000	0	0	0	0	172,800	175,800	126,930	298,170
Special Assessments 34	3,200						3,200	4,000	4,523
Miscellaneous 35	2,100	0					2,100	2,151	9,942
Other Financing Sources:									
Operating Transfers In 36	0	0	0	0		0	0	0	0
Proceeds of Debt 37				0			0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	142,684	92,253	0	35,500	0	174,600	445,037	356,834	535,455
Beginning Fund Balance July 1 41	614,429	73,367	63,945	118,041	0	-164,628	705,154	720,614	795,865
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	757,113	165,620	63,945	153,541	0	9,972	1,150,191	1,077,448	1,331,320

CITY OF GRAND MOUND ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	101,222	106	28,948	134	0	161	0					234	130,170	264	101,779	294	101,511
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	101,222	108	28,948	136	0	163	0					236	130,170	266	101,779	296	101,511
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	27,226	111	805	138	0	165	30,000					239	58,031	269	49,818	299	51,477
Licenses & Permits	82	1,235	112	0							212	0	240	1,235	270	855	300	2,319
Use of Money and Property	83	4,701	113	1,500	139	0	166	5,500	194	0	213	1,800	241	13,501	271	13,501	301	11,127
Intergovernmental	84	0	114	61,000	140	0	167	0			426	0	242	61,000	272	57,800	302	56,386
Charges for Fees & Service	85	3,000	115	0	141	0	168	0	195	0	214	172,800	243	175,800	273	126,930	303	298,170
Special Assessments	86	3,200	116	0	142	0	169	0			427	0	244	3,200	274	4,000	304	4,523
Miscellaneous	87	2,100	117	0	143	0	170	0	196	0	215	0	245	2,100	275	2,151	305	9,942
Sub-Total Revenues	88	142,684	118	92,253	144	0	171	35,500	197	0	216	174,600	246	445,037	276	356,834	306	535,455
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	142,684	120	92,253	148	0	175	35,500	200	0	220	174,600	250	445,037	280	356,834	310	535,455
Expenditures & Other Financing Uses																		
Public Safety	600	31,900	609	0					623	0			335	31,900	632	29,350	642	26,350
Public Works	601	24,909	610	48,678					624	0			336	73,587	633	76,619	643	92,261
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	27,174	612	2,280					626	0			371	29,454	635	21,435	645	18,596
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	54,579	614	15,007					628	0			373	69,586	637	58,409	647	64,569
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0
Capital Projects	607	0	616	0			621	30,000	630	0			441	30,000	639	34,000	649	177,238
Total Government Activities Expenditures	608	138,562	617	65,965	619	0	622	30,000	631	0			442	234,527	640	219,813	650	379,014
Business Type Proprietary: Enterprise & ISF											174,745		174,745		152,481		231,692	
Total Gov & Bus Type Expenditures	97	138,562	125	65,965	153	0	180	30,000	205	0	225	174,745	255	409,272	285	372,294	315	610,706
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	138,562	130	65,965	157	0	185	30,000	208	0	230	174,745	260	409,272	290	372,294	320	610,706
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	4,122	131	26,288	158	0	186	5,500	209	0	231	-145	261	35,765	291	-15,460	321	-75,251
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	614,429	132	73,367	159	63,945	187	118,041	210	0	232	-164,628	262	705,154	292	720,614	322	795,865
Ending Fund Balance June 30	105	618,551	133	99,655	160	63,945	188	123,541	211	0	233	-164,773	263	740,919	293	705,154	323	720,614

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2007

City Name: GRAND MOUND

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

City of **GRAND MOUND** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Grand Mound City Hall

on March 13, 2006 at 6:55
(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 \$ 10.49057

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.

563-847-2190
 phone number

Marilyn Galloway
 City Clerk/Finance Officer's NAME

		Budget FY 2007	Re-estimated FY 2006	Actual FY 2005
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	130,170	101,779	101,511
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	130,170	101,779	101,511
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	58,031	49,818	51,477
Licenses & Permits	7	1,235	855	2,319
Use of Money and Property	8	13,501	13,501	11,127
Intergovernmental	9	61,000	57,800	56,386
Charges for Fees & Service	10	175,800	126,930	298,170
Special Assessments	11	3,200	4,000	4,523
Miscellaneous	12	2,100	2,151	9,942
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	445,037	356,834	535,455
Expenditures & Other Financing Uses				
Public Safety	15	31,900	29,350	26,350
Public Works	16	73,587	76,619	92,261
Health and Social Services	17	0	0	0
Culture and Recreation	18	29,454	21,435	18,596
Community and Economic Development	19	0	0	0
General Government	20	69,586	58,409	64,569
Debt Service	21	0	0	0
Capital Projects	22	30,000	34,000	177,238
Total Government Activities Expenditures	23	234,527	219,813	379,014
Business Type / Enterprises	24	174,745	152,481	231,692
Total ALL Expenditures	25	409,272	372,294	610,706
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	409,272	372,294	610,706
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	35,765	-15,460	-75,251
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	705,154	720,614	795,865
Ending Fund Balance June 30	31	740,919	705,154	720,614