

22-191

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Luana County Name: CLAYTON Date Budget Adopted: 03/11/08
(Date) xxxxxx

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

563-539-2296
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	6,607,289	6,386,542	247
DEBT SERVICE 3a	6,767,312	6,546,565	
Ag Land 4a	621,535		

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	53,519	51,731	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease		0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs		0	52 0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	53 0.00000
12(2)	0.81000	Memorial Building		0	54 0.00000
12(3)	0.13500	Symphony Orchestra		0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	56 0.00000
12(5)	As Voted	County Bridge		0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	58 0.00000
12(9)	0.03375	Aid to a Transit Company		0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	60 0.00000
12(19)	1.00000	City Emergency Medical District		0	466 0.00000
12(21)	0.27000	Support Public Library		0	61 0.00000
28E.22	1.50000	Unified Law Enforcement		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			53,519	51,731	
384.1	3.00375	Ag Land	1,867	1,867	63 3.00375
Total General Fund Tax Levies (25 + 26)			55,386	53,598	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		0	68 0.00000
	SSMID 4 (A)	(B)		0	69 0.00000
	SSMID 5 (A)	(B)		0	565 0.00000
	SSMID 6 (A)	(B)		0	566 0.00000
Total SSMID (34 thru 37)			0	0	Do Not Add
Total Special Revenue Levies (33+38)			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71 0.00000
Total Property Taxes (27+39+40+41)			55,386	53,598	72 8.10000

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.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Luana

		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 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	34,896	31,453		0	0	0	66,349	56,061	122,410
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	149,090	20,912		0	0	0	170,002	2,022	172,024
Actual Expenditures Except End Bal (pg 12, line 259) *	3	62,478	26,590		0	0	0	89,068	20,864	109,932
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	121,508	25,775		0	0	0	147,283	37,219	184,502
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	121,508	25,775	0	0	0	0	147,283	37,219	184,502
Re-Est Revenues	6	96,326	550	0	0	0	2,500	99,376	50,000	149,376
Re-Est Expenditures	7	109,573	21,350	0	0	0	0	130,923	57,000	187,923
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	108,261	4,975	0	0	0	2,500	115,736	30,219	145,955
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	108,261	4,975	0	0	0	2,500	115,736	30,219	145,955
Revenues	11	97,071	21,100	4,684	0	0	0	122,855	60,500	183,355
Expenditures	12	94,450	21,100	4,684	0	0	0	120,234	25,500	145,734
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	110,882	4,975	0	0	0	2,500	118,357	65,219	183,576

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

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

CITY OF _____ Luana

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF	ACTUAL 2007
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	64,681
Tax Rebatelements & Other Agreements Paid with TIF Revenues	360,000
TOTAL OUTSTANDING TIF INDEBTEDNESS	424,681

TIF Revenues are those moneys paid from the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1	City of Luana	4,684		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	4,684	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

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 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	373	0
Flood Control	4								0	0	0
Fire Department	5	2,400							2,400	2,500	2,215
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,400	0	0			0		2,400	2,873	2,215
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	22,000	16,000						38,000	30,000	24,468
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500	2,500						5,000	4,000	4,068
Traffic Control and Safety	15		100						100	0	0
Snow Removal	16	4,100	2,100						6,200	4,000	2,824
Highway Engineering	17								0	0	0
Street Cleaning	18		400						400	350	385
Airport	19								0	0	0
Garbage	20	14,000							14,000	16,000	11,498
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	42,600	21,100	0			0		63,700	54,350	43,243
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	500							500	500	36
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,000							2,000	850	1,197
Other Culture and Recreation	37								0	0	250
TOTAL (lines 31 - 37)	38	2,500	0	0			0		2,500	1,350	1,483

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	4,200							4,200	3,500	2,155
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	25,000	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			4,684					4,684	0	0
TOTAL (lines 39 - 44)	45	4,200	0	4,684			0		8,884	28,500	2,155
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	4,600							4,600	4,400	3,232
Clerk, Treasurer, & Finance Adm.	47	7,650							7,650	7,200	6,112
Elections	48								0	750	0
Legal Services & City Attorney	49	2,000							2,000	2,000	1,508
City Hall & General Buildings	50	6,000							6,000	7,500	5,283
Tort Liability	51	9,500							9,500	9,500	9,076
Other General Government	52	13,000							13,000	12,500	14,761
TOTAL (lines 46 - 52)	53	42,750	0	0			0		42,750	43,850	39,972
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	94,450	21,100	4,684	0	0	0		120,234	130,923	89,068
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							7,500	7,500	15,000	4,734
Sewer Utility	60							18,000	18,000	17,000	16,130
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								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	25,000	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							25,500	25,500	57,000	20,864
TOTAL ALL EXPENDITURES (lines 58+74)	74	94,450	21,100	4,684	0	0	0	25,500	145,734	187,923	109,932
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	94,450	21,100	4,684	0	0	0	25,500	145,734	187,923	109,932
Continuing Appropriation	79								0	0	0
Ending Fund Balance June 30	80	110,882	4,975	0	0	0	2,500	65,219	183,576	145,955	184,502

* 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.

REVENUES DETAIL
Fiscal Year Ending

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	53,598	0		0	0			53,598	40,073	39,877
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	53,598	0		0	0			53,598	40,073	39,877
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			4,684					4,684	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,788	0		0	0			1,788	1,723	0
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	16,620							16,620	15,000	15,679
Subtotal - Other City Taxes (lines 6 thru 12)	13	18,408	0		0	0			18,408	16,723	15,679
Licenses & Permits	14	465							465	780	465
Use of Money & Property	15	800						1,500	2,300	3,800	1,121
Intergovernmental:											
Federal Grants & Reimbursements	16								0	15,000	0
Road Use Taxes	17		9,500						9,500	0	9,234
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19		11,600						11,600	0	11,411
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	21,100	0	0	0		0	21,100	15,000	20,645
Charges for Fees & Service:											
Water Utility	21							45,000	45,000	38,000	44,277
Sewer Utility	22							14,000	14,000	12,000	13,217
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	16,000							16,000	15,000	14,954
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								0	0	0
Other Fees & Charges for Service	33								0	250	0
Subtotal - Charges for Service (lines 21 thru 33)	34	16,000	0		0	0	0	59,000	75,000	65,250	72,448
Special Assessments	35	6,800							6,800	6,750	6,735
Miscellaneous	36	1,000							1,000	1,000	15,054
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	97,071	21,100	4,684	0	0	0	60,500	183,355	149,376	172,024
Beginning Fund Balance July 1	44	108,261	4,975	0	0	0	2,500	30,219	145,955	184,502	122,410
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	205,332	26,075	4,684	0	0	2,500	90,719	329,310	333,878	294,434

CITY OF

Luana

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	53,598	0		0	0			53,598	40,073	39,877
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	53,598	0		0	0			53,598	40,073	39,877
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			4,684					4,684	0	0
Other City Taxes	6	18,408	0		0	0			18,408	16,723	15,679
Licenses & Permits	7	465	0					0	465	780	465
Use of Money and Property	8	800	0	0	0	0	0	1,500	2,300	3,800	1,121
Intergovernmental	9	0	21,100	0	0	0		0	21,100	15,000	20,645
Charges for Fees & Service	10	16,000	0		0	0	0	59,000	75,000	65,250	72,448
Special Assessments	11	6,800	0		0	0		0	6,800	6,750	6,735
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,000	15,054
Sub-Total Revenues	13	97,071	21,100	4,684	0	0	0	60,500	183,355	149,376	172,024
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	97,071	21,100	4,684	0	0	0	60,500	183,355	149,376	172,024
Expenditures & Other Financing Uses											
Public Safety	18	2,400	0	0			0		2,400	2,873	2,215
Public Works	19	42,600	21,100	0			0		63,700	54,350	43,243
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,500	0	0			0		2,500	1,350	1,483
Community and Economic Development	22	4,200	0	4,684			0		8,884	28,500	2,155
General Government	23	42,750	0	0			0		42,750	43,850	39,972
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	94,450	21,100	4,684	0	0	0		120,234	130,923	89,068
Business Type Proprietary: Enterprise & ISF	27							25,500	25,500	57,000	20,864
Total Gov & Bus Type Expenditures	28	94,450	21,100	4,684	0	0	0	25,500	145,734	187,923	109,932
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	94,450	21,100	4,684	0	0	0	25,500	145,734	187,923	109,932
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	2,621	0	0	0	0	0	35,000	37,621	-38,547	62,092
Beginning Fund Balance July 1	33							0	0	0	
Beginning Fund Balance July 1	34	108,261	4,975	0	0	0	2,500	30,219	145,955	184,502	122,410
Ending Fund Balance June 30	35	110,882	4,975	0	0	0	2,500	65,219	183,576	145,955	184,502

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

City of Luana, Iowa

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

on 3/11/08 at 7:15pm
(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 \$ 8.10000

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) 539-2296
phone number

Marilyn Pape, City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2009	Re-estimated FY 2008	Actual FY 2007
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	53,598	40,073	39,877
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	53,598	40,073	39,877
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	4,684	0	0
Other City Taxes	6	18,408	16,723	15,679
Licenses & Permits	7	465	780	465
Use of Money and Property	8	2,300	3,800	1,121
Intergovernmental	9	21,100	15,000	20,645
Charges for Fees & Service	10	75,000	65,250	72,448
Special Assessments	11	6,800	6,750	6,735
Miscellaneous	12	1,000	1,000	15,054
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	183,355	149,376	172,024
Expenditures & Other Financing Uses				
Public Safety	15	2,400	2,873	2,215
Public Works	16	63,700	54,350	43,243
Health and Social Services	17	0	0	0
Culture and Recreation	18	2,500	1,350	1,483
Community and Economic Development	19	8,884	28,500	2,155
General Government	20	42,750	43,850	39,972
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	120,234	130,923	89,068
Business Type / Enterprises	24	25,500	57,000	20,864
Total ALL Expenditures	25	145,734	187,923	109,932
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	145,734	187,923	109,932
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	37,621	-38,547	62,092
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	145,955	184,502	122,410
Ending Fund Balance June 30	31	183,576	145,955	184,502