

52-489

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Swisher **County Name:** JOHNSON **Date Budget Adopted:** 03/09/09
(Date) xxx/xxxx

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.

319-857-4537
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2008 Property Valuations	Last Official Census									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">With Gas & Electric</td> <td style="width: 50%; text-align: center;">Without Gas & Electric</td> </tr> <tr> <td style="text-align: center;">2a <u>22,975,297</u></td> <td style="text-align: center;">2b <u>22,571,542</u></td> </tr> <tr> <td style="text-align: center;">3a <u>27,522,944</u></td> <td style="text-align: center;">3b <u>27,119,189</u></td> </tr> <tr> <td style="text-align: center;">4a <u>149,633</u></td> <td></td> </tr> </table>	With Gas & Electric	Without Gas & Electric	2a <u>22,975,297</u>	2b <u>22,571,542</u>	3a <u>27,522,944</u>	3b <u>27,119,189</u>	4a <u>149,633</u>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; font-size: 24pt;">813</td> </tr> </table>	813
With Gas & Electric	Without Gas & Electric										
2a <u>22,975,297</u>	2b <u>22,571,542</u>										
3a <u>27,522,944</u>	3b <u>27,119,189</u>										
4a <u>149,633</u>											
813											

		(A) Request with Utility Replacement			(B) Property Taxes Levied		(C) Rate	
Code Sec.	Dollar Limit	Purpose	5	186,100	182,829	43	8.10000	
		TAXES LEVIED						
		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000	
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000	
		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000	
12(2)	0.81000	Memorial Building	16		0	54	0.00000	
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000	
12(5)	As Voted	County Bridge	19		0	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000	
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000	
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000	
12(21)	0.27000	Support Public Library	23		0	61	0.00000	
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000	
		Total General Fund Regular Levies (5 thru 24)	25	186,100	182,829			
384.1	3.00375	Ag Land	26	449	449	63	3.00375	
		Total General Fund Tax Levies (25 + 26)	27	186,549	183,278		Do Not Add	
		Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0.00000	
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0.00000	
	Amt Nec	Other Employee Benefits	31		0		0.00000	
		Total Employee Benefit Levies (29,30,31)	32	0	0	65	0.00000	
		Sub Total Special Revenue Levies (28+32)	33	0	0			
		Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec	34		0	66	0.00000
	SSMID 1 (A)			35		0	67	0.00000
	SSMID 2 (A)			36		0	68	0.00000
	SSMID 3 (A)			35a		0	69	0.00000
	SSMID 4 (A)			36a		0	565	0.00000
	SSMID 5 (A)			37		0	566	0.00000
	SSMID 6 (A)			38	0	0		Do Not Add
		Total SSMID (34 thru 37)		39	0	0		
		Total Special Revenue Levies (33+38)		40	0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	70	0.00000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000	
		Total Property Taxes (27+39+40+41)	42	186,549	183,278	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

Swisher

		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 2008										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	344,370	84,455				8,197	437,022	195,681	632,703
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	267,866	69,655				461	337,982	147,931	485,913
Actual Expenditures Except End Bal (pg 12, line 259) *	3	268,334	70,258				7,258	345,850	105,045	450,895
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	343,902	83,852	0	0	0	1,400	429,154	238,567	667,721
(2) ** Re-Estimated FY 2009		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	343,902	83,852	0	0	0	1,400	429,154	238,567	667,721
Re-Est Revenues	6	257,876	70,000	204,005	0	0	415	532,296	301,350	833,646
Re-Est Expenditures	7	269,643	65,700	180,000	0	0	0	515,343	238,990	754,333
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	332,135	88,152	24,005	0	0	1,815	446,107	300,927	747,034
(3) ** Budget FY 2010										
Beginning Fund Balance	10	332,135	88,152	24,005	0	0	1,815	446,107	300,927	747,034
Revenues	11	272,144	72,853	137,000	0	0	352	482,349	127,650	609,999
Expenditures	12	272,004	72,404	120,000	0	0	0	464,408	62,409	526,817
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	332,275	88,601	41,005	0	0	2,167	464,048	366,168	830,216

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

CITY OF _____ Swisher

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 all remaining payments for any 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	ACTUAL 2008
OUTSTANDING PRINCIPAL as of June 30th on 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	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into 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 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1	Sewer Plant Plan and Design	0	180,000	0
2	Street, Road, Alley, Culvert Repairs	120,000	0	0
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	37,000							37,000	35,099	35,100
Jail	2								0	0	0
Emergency Management	3	500							500	500	203
Flood Control	4								0	0	0
Fire Department	5	16,566							16,566	16,134	15,513
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	50	0
Other Public Safety	10								0	0	68
TOTAL (lines 1 - 10)	11	54,166	0	0			0		54,166	51,783	50,884
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	39,751	68,051						107,802	98,400	98,839
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	12,000	8,946
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,353						4,353	4,450	7,431
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	42,709							42,709	42,709	42,508
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	94,460	72,404	0			0		166,864	157,559	157,724
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	250							250	250	423
Museum, Band and Theater	32								0	0	0
Parks	33	34,661							34,661	44,300	29,763
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	15,829
TOTAL (lines 31 - 37)	38	34,911	0	0			0		34,911	44,550	46,015

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

Table with columns: (A) Description, (B) Line Item, (C) GENERAL, (D) SPECIAL REVENUES, (E) TIF SPECIAL REVENUES, (F) DEBT SERVICE, (G) CAPITAL PROJECTS, (H) PERMANENT, (I) PROPRIETARY, (J) BUDGET 2010, (K) RE-ESTIMATED 2009, (L) ACTUAL 2008. Rows include categories like COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, BUSINESS TYPE ACTIVITIES, and ending with Ending Fund Balance June 30.

* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	183,278	0		0	0			183,278	156,329	179,912
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	183,278	0		0	0			183,278	156,329	179,912
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			136,500					136,500	203,505	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,271	0		0	0			3,271	3,185	954
Utility franchise tax	7								0	0	12,098
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	12,000							12,000	12,000	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,271	0		0	0			15,271	15,185	13,052
Licenses & Permits	14	1,895							1,895	1,902	2,054
Use of Money & Property	15	6,300		500			2	1,500	8,302	11,115	15,611
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		72,853						72,853	70,000	69,652
Other State Grants & Reimbursements	18	19,000							19,000	18,460	68,081
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	19,000	72,853	0	0	0		0	91,853	88,460	137,733
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							126,150	126,150	120,050	91,715
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	38,000							38,000	38,000	38,902
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	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	38,000	0		0	0	0	126,150	164,150	158,050	130,617
Special Assessments	35								0	0	0
Miscellaneous	36	8,400					350		8,750	19,100	6,934
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	180,000	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	180,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	272,144	72,853	137,000	0	0	352	127,650	609,999	833,646	485,913
Beginning Fund Balance July 1	44	332,135	88,152	24,005	0	0	1,815	300,927	747,034	667,721	632,703
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	604,279	161,005	161,005	0	0	2,167	428,577	1,357,033	1,501,367	1,118,616

CITY OF

Swisher

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	183,278	0		0	0			183,278	156,329	179,912
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	183,278	0		0	0			183,278	156,329	179,912
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			136,500					136,500	203,505	0
Other City Taxes	6	15,271	0		0	0			15,271	15,185	13,052
Licenses & Permits	7	1,895	0					0	1,895	1,902	2,054
Use of Money and Property	8	6,300	0	500	0	0	2	1,500	8,302	11,115	15,611
Intergovernmental	9	19,000	72,853	0	0	0		0	91,853	88,460	137,733
Charges for Fees & Service	10	38,000	0		0	0	0	126,150	164,150	158,050	130,617
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	8,400	0				350	0	8,750	19,100	6,934
Sub-Total Revenues	13	272,144	72,853	137,000	0	0	352	127,650	609,999	653,646	485,913
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	180,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	272,144	72,853	137,000	0	0	352	127,650	609,999	833,646	485,913
Expenditures & Other Financing Uses											
Public Safety	18	54,166	0	0			0		54,166	51,783	50,884
Public Works	19	94,460	72,404	0			0		166,864	157,559	157,724
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	34,911	0	0			0		34,911	44,550	46,015
Community and Economic Development	22	23,762	0	120,000			0		143,762	202,335	23,721
General Government	23	64,705	0	0			0		64,705	59,116	67,506
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	272,004	72,404	120,000	0	0	0		464,408	515,343	345,850
Business Type Proprietary: Enterprise & ISF	27							62,409	62,409	238,990	105,045
Total Gov & Bus Type Expenditures	28	272,004	72,404	120,000	0	0	0	62,409	526,817	754,333	450,895
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	272,004	72,404	120,000	0	0	0	62,409	526,817	754,333	450,895
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	140	449	17,000	0	0	352	65,241	83,182	79,313	35,018
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	332,135	88,152	24,005	0	0	1,815	300,927	747,034	667,721	632,703
Ending Fund Balance June 30	35	332,275	88,601	41,005	0	0	2,167	366,168	830,216	747,034	667,721

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

Fiscal Year

2010

City Name: Swisher

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(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	

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

City of Swisher, Iowa

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

on 03/09/09 at 7:00 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 \$ 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.

319-857-4539
phone number

Connie Evans
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	183,278	156,329	179,912
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	183,278	156,329	179,912
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	136,500	203,505	0
Other City Taxes	6	15,271	15,185	13,052
Licenses & Permits	7	1,895	1,902	2,054
Use of Money and Property	8	8,302	11,115	15,611
Intergovernmental	9	91,853	88,460	137,733
Charges for Fees & Service	10	164,150	158,050	130,617
Special Assessments	11	0	0	0
Miscellaneous	12	8,750	19,100	6,934
Other Financing Sources	13	0	180,000	0
Total Revenues and Other Sources	14	609,999	833,646	485,913
Expenditures & Other Financing Uses				
Public Safety	15	54,166	51,783	50,884
Public Works	16	166,864	157,559	157,724
Health and Social Services	17	0	0	0
Culture and Recreation	18	34,911	44,550	46,015
Community and Economic Development	19	143,762	202,335	23,721
General Government	20	64,705	59,116	67,506
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	464,408	515,343	345,850
Business Type / Enterprises	24	62,409	238,990	105,045
Total ALL Expenditures	25	526,817	754,333	450,895
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	526,817	754,333	450,895
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	83,182	79,313	35,018
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	747,034	667,721	632,703
Ending Fund Balance June 30	31	830,216	747,034	667,721