

28-260

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: EARLVILLE County Name: DELAWARE Date Budget Adopted: 3/9/2015
(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.

County Auditor Date Stamp		563-923-3365 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	17,304,696	17,229,488
DEBT SERVICE	3a	20,067,086	19,991,878
Ag Land	4a	71,029	
			Last Official Census 812

Code		Dollar			(A)	(B)	(C)	
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5		140,168	139,559	43 8.10000	
Non-Voted Other Permissible Levies								
12(8)	0.67500	Contract for use of Bridge	6			0	44 0	
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0	45 0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0	46 0	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9			0	47 0	
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0	48 0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0	49 0	
12(15)	0.06750	Levee Impr. fund in special charter city	13			0	51 0	
12(17)	Amt Nec	Liability, property & self insurance costs	14	23,000		22,900	52 1.32912	
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	732		729	465 0.04230	
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	163,900	163,188	
384.1	3.00375	Ag Land	26		213	213	63 3.00375	
Total General Fund Tax Levies (25 + 26)					27	164,113	163,401	Do Not Add
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28			0	64 0	
384.6	Amt Nec	Police & Fire Retirement	29			0	0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	17,010		16,936	0.98297	
Rules	Amt Nec	Other Employee Benefits	31	13,485		13,426	0.77927	
Total Employee Benefit Levies (29,30,31)					32	30,495	30,362	1.76224
Sub Total Special Revenue Levies (28+32)					33	30,495	30,362	
Valuation								
386	As Req							
		<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>					
SSMID 1	(A)		(B)	34		0	0	
SSMID 2	(A)		(B)	35		0	0	
SSMID 3	(A)		(B)	36		0	0	
SSMID 4	(A)		(B)	37		0	0	
SSMID 5	(A)		(B)	555		0	0	
SSMID 6	(A)		(B)	556		0	0	
SSMID 7	(A)		(B)	1177		0	0	
Total SSMID					38	0	0	Do Not Add
Total Special Revenue Levies					39	30,495	30,362	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40		25,000	24,906	70 1.24582	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41			0	71 0	
Total Property Taxes (27+39+40+41)					42	219,608	218,669	72 12.47948

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
 Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

Fund Balance Worksheet for City of **EARLVILLE**

		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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	602,951	351,088	-2,110	14,888	0	0	966,817	728,201	1,695,018
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	332,948	180,927	82,924	106,788	0	0	703,587	674,582	1,378,169
Actual Expenditures Except End Bal (pg 12, line 259) *	3	413,786	209,017	80,814	116,362	0	0	819,979	702,183	1,522,162
Ending Fund Balance June 30 (pg 12, line 261) *	4	522,113	322,998	0	5,314	0	0	850,425	700,600	1,551,025
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	522,113	322,998	0	5,314	0	0	850,425	700,600	1,551,025
Re-Est Revenues	6	277,804	180,797	87,000	114,058	0	0	659,659	610,868	1,270,527
Re-Est Expenditures	7	370,772	275,513	87,000	113,785	0	0	847,070	779,035	1,626,105
Ending Fund Balance	8	429,145	228,282	0	5,587	0	0	663,014	532,433	1,195,447
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	429,145	228,282	0	5,587	0	0	663,014	532,433	1,195,447
Revenues	10	292,928	184,270	87,000	113,255	0	0	677,453	599,500	1,276,953
Expenditures	11	366,309	171,593	87,000	114,500	0	0	739,402	837,900	1,577,302
Ending Fund Balance	12	355,764	240,959	0	4,342	0	0	601,065	294,033	895,098

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

CITY OF EARLVILLE

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.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	732	729
3 TOTAL FOR FISCAL YEAR 2014	732	729

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	27,000							27,000	27,000	26,390
Jail	2								0	0	0
Emergency Management	3	732							732	732	731
Flood Control	4								0	0	0
Fire Department	5	34,370							34,370	33,370	148,170
Ambulance	6	21,305							21,305	21,305	30,282
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	0
Other Public Safety	10	500							500	500	48
TOTAL (lines 1 - 10)	11	84,107	0				0		84,107	83,107	205,621
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	28,000	134,000						162,000	281,000	188,591
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,000						6,000	6,000	8,000
Traffic Control and Safety	15								0	0	0
Snow Removal	16		9,000						9,000	5,000	16,249
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	53,000							53,000	51,520	48,216
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	81,000	149,000				0		230,000	343,520	261,056
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	600
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	800							800	800	0
TOTAL (lines 23 - 29)	30	800	0				0		800	800	600
CULTURE & RECREATION											
Library Services	31	26,382	2,488						28,870	25,390	21,805
Museum, Band and Theater	32								0	0	0
Parks	33	24,620	4,630						29,250	31,133	24,745
Recreation	34	31,500	1,400						32,900	35,900	23,850
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	17,000	2,500						19,500	20,500	13,578
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	99,502	11,018				0		110,520	112,923	83,978

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	2,000							2,000	2,000	3,660
Economic Development	40	1,830							1,830	1,830	196
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	1,000							1,000	1,000	0
Other Com & Econ Development	43	2,500							2,500	4,500	0
TOTAL (lines 39 - 44)	45	7,330	0	0			0		7,330	9,330	3,856
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,600	575						6,175	4,055	4,144
Clerk, Treasurer, & Finance Adm.	47	29,870	11,000						40,870	37,000	33,431
Elections	48	2,100							2,100	0	1,421
Legal Services & City Attorney	49	10,000							10,000	10,000	6,442
City Hall & General Buildings	50	9,500							9,500	9,200	3,663
Tort Liability	51	10,500							10,500	10,500	6,404
Other General Government	52	26,000							26,000	25,850	12,146
TOTAL (lines 46 - 52)	53	93,570	11,575	0			0		105,145	96,605	67,651
DEBT SERVICE	54				114,500				114,500	113,785	116,362
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	366,309	171,593	0	114,500	0	0		652,402	760,070	739,124
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						115,000		115,000	60,500	57,954
Sewer Utility	60						102,900		102,900	87,335	88,622
Electric Utility	61						620,000		620,000	600,000	538,737
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	31,200	16,875
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73						837,900		837,900	779,035	702,188
TOTAL ALL EXPENDITURES (lines 58+74)	74	366,309	171,593	0	114,500	0	0	837,900	1,490,302	1,539,105	1,441,312
Regular Transfers Out	75								0	0	41
Internal TIF Loan / Repayment Transfers Out	76			87,000					87,000	87,000	80,814
Total ALL Transfers Out	77	0	0	87,000	0	0	0	0	87,000	87,000	80,855
Total Expenditures & Fund Transfers Out (lines 75+76)	78	366,309	171,593	87,000	114,500	0	0	837,900	1,577,302	1,626,105	1,522,167
Ending Fund Balance June 30	79	355,764	240,959	0	4,342	0	0	294,033	895,098	1,195,447	1,551,025

* 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

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	163,401	30,362		24,906	0			218,669	216,068	210,269
	2								0	0	0
	3	163,401	30,362		24,906	0			218,669	216,068	210,269
	4								0	0	0
	5			87,000					87,000	87,000	82,819
Other City Taxes:											
	6	712	133		94	0			939	965	1,660
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		73,000						73,000	73,000	71,329
	13	712	73,133		94	0			73,939	73,965	72,989
	14	1,425							1,425	1,800	3,530
	15	3,200							3,200	4,235	21,585
Intergovernmental:											
	16								0	0	0
	17		79,000						79,000	78,000	81,081
	18	9,540	1,775	0	1,255	0		0	12,570	891	922
	19	31,650							31,650	5,500	35,843
	20	41,190	80,775	0	1,255	0		0	123,220	84,391	117,846
Charges for Fees & Service:											
	21							65,000	65,000	67,000	67,062
	22							72,000	72,000	77,343	73,667
	23							462,500	462,500	466,525	533,853
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	52,000							52,000	52,000	52,734
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	29,000							29,000	29,000	45,457
	34	81,000	0		0	0		599,500	680,500	691,868	772,773
	35								0	19,000	4,943
	36	2,000							2,000	5,200	10,565
Other Financing Sources:											
	37								0	0	41
	38				87,000				87,000	87,000	80,814
	39	0	0	0	87,000	0	0	0	87,000	87,000	80,855
	40								0	0	0
	41								0	0	0
	42	0	0	0	87,000	0	0	0	87,000	87,000	80,855
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	292,928	184,270	87,000	113,255	0	0	599,500	1,276,953	1,270,527	1,378,174
	44	429,145	228,282	0	5,587	0	0	532,433	1,195,447	1,551,025	1,695,018
	45	722,073	412,552	87,000	118,842	0	0	1,131,933	2,472,400	2,821,552	3,073,192

CITY OF EARLVILLE
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	163,401	30,362		24,906	0			218,669	216,068	210,269
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	163,401	30,362		24,906	0			218,669	216,068	210,269
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			87,000					87,000	87,000	82,819
Other City Taxes	6	712	73,133		94	0			73,939	73,965	72,989
Licenses & Permits	7	1,425	0					0	1,425	1,800	3,530
Use of Money and Property	8	3,200	0	0	0	0	0	0	3,200	4,235	21,585
Intergovernmental	9	41,190	80,775	0	1,255	0		0	123,220	84,391	117,846
Charges for Fees & Service	10	81,000	0		0	0		599,500	680,500	691,868	772,773
Special Assessments	11	0	0		0	0		0	0	19,000	4,943
Miscellaneous	12	2,000	0		0	0		0	2,000	5,200	10,565
Sub-Total Revenues	13	292,928	184,270	87,000	26,255	0	0	599,500	1,189,953	1,183,527	1,297,319
Other Financing Sources:											
Total Transfers In	14	0	0	0	87,000	0	0	0	87,000	87,000	80,855
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	292,928	184,270	87,000	113,255	0	0	599,500	1,276,953	1,270,527	1,378,174
Expenditures & Other Financing Uses											
Public Safety	18	84,107	0	0					84,107	83,107	205,621
Public Works	19	81,000	149,000	0					230,000	343,520	261,056
Health and Social Services	20	800	0	0					800	800	600
Culture and Recreation	21	99,502	11,018	0					110,520	112,923	83,978
Community and Economic Development	22	7,330	0	0					7,330	9,330	3,856
General Government	23	93,570	11,575	0					105,145	96,605	67,651
Debt Service	24	0	0	0	114,500				114,500	113,785	116,362
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	366,309	171,593	0	114,500	0	0	0	652,402	760,070	739,124
Business Type Proprietary: Enterprise & ISF	27							837,900	837,900	779,035	702,188
Total Gov & Bus Type Expenditures	28	366,309	171,593	0	114,500	0	0	837,900	1,490,302	1,539,105	1,441,312
Total Transfers Out	29	0	0	87,000	0	0	0	0	87,000	87,000	80,855
Total ALL Expenditures/Fund Transfers Out	30	366,309	171,593	87,000	114,500	0	0	837,900	1,577,302	1,626,105	1,522,167
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-73,381	12,677	0	-1,245	0	0	-238,400	-300,349	-355,578	-143,993
Beginning Fund Balance July 1	33	429,145	228,282	0	5,587	0	0	532,433	1,195,447	1,551,025	1,695,018
Ending Fund Balance June 30	34	355,764	240,959	0	4,342	0	0	294,033	895,098	1,195,447	1,551,025

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

City Name: EARLVILLE

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2)			0	0		0	0	0
(3) GO CITY HALL AND POOL	290,000	10-2011	23,000	4,180		27,180	2,180	25,000
(4) REDLG LOAN POOL AND CHALL	360,000	9-2011	36,000	0		36,000	36,000	0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			59,000	4,180	0	63,180	38,180	25,000

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of EARLVILLE, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall/Clerk's Office
 on 3/9/2015 at 6:00 p.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
 Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
 City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 12.47948

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.

563-923-3365
 phone number

Linda Gaul
 City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	218,669	216,068	210,269
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	218,669	216,068	210,269
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	87,000	87,000	82,819
Other City Taxes	6	73,939	73,965	72,989
Licenses & Permits	7	1,425	1,800	3,530
Use of Money and Property	8	3,200	4,235	21,585
Intergovernmental	9	123,220	84,391	117,846
Charges for Fees & Service	10	680,500	691,868	772,773
Special Assessments	11	0	19,000	4,943
Miscellaneous	12	2,000	5,200	10,565
Other Financing Sources	13	0	0	0
Transfers In	14	87,000	87,000	80,855
Total Revenues and Other Sources	15	1,276,953	1,270,527	1,378,174
Expenditures & Other Financing Uses				
Public Safety	16	84,107	83,107	205,621
Public Works	17	230,000	343,520	261,056
Health and Social Services	18	800	800	600
Culture and Recreation	19	110,520	112,923	83,978
Community and Economic Development	20	7,330	9,330	3,856
General Government	21	105,145	96,605	67,651
Debt Service	22	114,500	113,785	116,362
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	652,402	760,070	739,124
Business Type / Enterprises	25	837,900	779,035	702,188
Total ALL Expenditures	26	1,490,302	1,539,105	1,441,312
Transfers Out	27	87,000	87,000	80,855
Total ALL Expenditures/Transfers Out	28	1,577,302	1,626,105	1,522,167
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-300,349	-355,578	-143,993
Beginning Fund Balance July 1	30	1,195,447	1,551,025	1,695,018
Ending Fund Balance June 30	31	895,098	1,195,447	1,551,025