

56-536

Adoption of Budget and Certification of City Taxes

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

The City of: WEST POINT County Name: LEE Date Budget Adopted: 3/9/2015
(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.

319-837-6313

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>31,575,295</u>	2b <u>31,396,451</u>	966
DEBT SERVICE	3a <u>31,575,295</u>	3b <u>31,396,451</u>	
Ag Land	4a <u>28,158</u>		

TAXES LIEVED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 209,000	207,816	43 6.61910
(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	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	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 14,573	14,490	465 0.46153
(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)			25 223,573	222,306	
384.1	3.00375	Ag Land	26 72	72	63 2.55700
Total General Fund Tax Levies (25 + 26)			27 223,645	222,378	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	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 1,710	1,700	70 0.05416
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 225,355	224,078	72 7.13479

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.

(County Auditor)

Fund Balance Worksheet for City of

WEST POINT

		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	534,631	-93,551	0	3,167	0	0	444,247	918,355	1,362,602
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	363,690	181,262	0	42,061	0	0	587,013	2,194,606	2,781,619
Actual Expenditures Except End Bal (pg 12, line 259) *	3	350,868	170,157	0	40,348	0	0	561,373	2,201,029	2,762,402
Ending Fund Balance June 30 (pg 12, line 261) *	4	547,453	-82,446	0	4,880	0	0	469,887	911,932	1,381,819
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	547,453	-82,446	0	4,880	0	0	469,887	911,932	1,381,819
Re-Est Revenues	6	399,303	90,000	0	1,800	0	0	491,103	2,316,738	2,807,841
Re-Est Expenditures	7	388,841	89,963	0	1,710	0	0	480,514	2,237,603	2,718,117
Ending Fund Balance	8	557,915	-82,409	0	4,970	0	0	480,476	991,067	1,471,543
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	557,915	-82,409	0	4,970	0	0	480,476	991,067	1,471,543
Revenues	10	1,131,977	185,000	0	17,756	0	0	1,334,733	2,249,406	3,584,139
Expenditures	11	1,123,185	183,637	0	1,710	0	0	1,308,532	2,218,623	3,527,155
Ending Fund Balance	12	566,707	-81,046	0	21,016	0	0	506,677	1,021,850	1,528,527

* 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 POINT _____

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.	14,573	14,490
3 TOTAL FOR FISCAL YEAR 2014	14,573	14,490

CITY OF WEST POINT

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	104,780							104,780	104,735	93,974
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	16,700							16,700	9,790	17,361
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	121,480	0				0		121,480	114,525	111,335
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	797,974	91,137						889,111	119,413	129,848
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,500						2,500	2,500	2,517
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	0							0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	797,974	93,637				0		891,611	121,913	132,365
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	79,690							79,690	80,742	72,898
Museum, Band and Theater	32	0							0	0	0
Parks	33	30,127							30,127	31,616	42,285
Recreation	34	0							0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	109,817	0				0		109,817	112,358	115,183

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		0							0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		10,000							10,000	10,000	0
TOTAL (lines 39 - 44)	45		10,000	0	0			0		10,000	10,000	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		23,320							23,320	23,006	19,594
Clerk, Treasurer, & Finance Adm.	47		55,794							55,794	58,602	56,025
Elections	48		1,600							1,600	0	1,578
Legal Services & City Attorney	49		3,000							3,000	3,000	0
City Hall & General Buildings	50		200							200	200	142
Tort Liability	51									0	0	0
Other General Government	52		0							0	0	0
TOTAL (lines 46 - 52)	53		83,914	0	0			0		83,914	84,808	77,339
DEBT SERVICE	54					1,710				1,710	1,710	40,348
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		1,123,185	93,637	0	1,710	0	0		1,218,532	445,314	476,570
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								162,980	162,980	166,090	323,392
Sewer Utility	60								100,477	100,477	116,025	82,751
Electric Utility	61								1,855,946	1,855,946	1,872,268	1,671,317
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								0	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	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								2,119,403	2,119,403	2,154,383	2,077,460
TOTAL ALL EXPENDITURES (lines 58+74)	74		1,123,185	93,637	0	1,710	0	0	2,119,403	3,337,935	2,599,697	2,554,030
Regular Transfers Out	75			90,000		0	0	0	99,220	189,220	118,420	208,372
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	90,000	0	0	0	0	99,220	189,220	118,420	208,372
Total Expenditures & Fund Transfers Out (lines 75+76)	78		1,123,185	183,637	0	1,710	0	0	2,218,623	3,527,155	2,718,117	2,762,402
Ending Fund Balance June 30	79		566,707	-81,046	0	21,016	0	0	1,021,850	1,528,527	1,471,543	1,381,819

* 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	222,378	0		1,700	0			224,078	211,800	207,962
	2								0	0	0
	3	222,378	0		1,700	0			224,078	211,800	207,962
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,267	0		10	0			1,277	11,500	10,392
	7	11,500							11,500	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	0	90,000						90,000	89,200	84,803
	13	12,767	90,000		10	0			102,777	100,700	95,195
	14	3,320							3,320	3,320	3,647
	15	2,045						7,000	9,045	10,545	9,500
Intergovernmental:											
	16	500,000							500,000	0	0
	17		95,000						95,000	90,000	96,459
	18	6,047	0	0	46	0		0	6,093	2,418	0
	19	2,000							2,000	2,000	0
	20	508,047	95,000	0	46	0		0	603,093	94,418	96,459
Charges for Fees & Service:											
	21							201,250	201,250	196,350	202,280
	22							121,210	121,210	150,700	109,261
	23							1,855,946	1,855,946	1,896,488	1,798,282
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	0						0	0	0	0
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	500						0	500	500	22,000
	34	500	0		0	0	0	2,178,406	2,178,906	2,244,038	2,131,823
	35								0	0	0
	36	16,700						7,000	23,700	24,600	28,661
Other Financing Sources:											
	37	116,220	0		16,000	0	0	57,000	189,220	118,420	208,372
	38								0	0	0
	39	116,220	0	0	16,000	0	0	57,000	189,220	118,420	208,372
	40	250,000						0	250,000	0	0
	41	0							0	0	0
	42	366,220	0	0	16,000	0	0	57,000	439,220	118,420	208,372
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	1,131,977	185,000	0	17,756	0	0	2,249,406	3,584,139	2,807,841	2,781,619
	44	557,915	-82,409	0	4,970	0	0	991,067	1,471,543	1,381,819	1,362,602
	45	1,689,892	102,591	0	22,726	0	0	3,240,473	5,055,682	4,189,660	4,144,221

CITY OF WEST POINT
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	222,378	0		1,700	0			224,078	211,800	207,962
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	222,378	0		1,700	0			224,078	211,800	207,962
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,767	90,000		10	0			102,777	100,700	95,195
Licenses & Permits	7	3,320	0					0	3,320	3,320	3,647
Use of Money and Property	8	2,045	0	0	0	0	0	7,000	9,045	10,545	9,500
Intergovernmental	9	508,047	95,000	0	46	0		0	603,093	94,418	96,459
Charges for Fees & Service	10	500	0		0	0		2,178,406	2,178,906	2,244,038	2,131,823
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	16,700	0		0	0		7,000	23,700	24,600	28,661
Sub-Total Revenues	13	765,757	185,000	0	1,756	0	0	2,192,406	3,144,919	2,689,421	2,573,247
Other Financing Sources:											
Total Transfers In	14	116,220	0	0	16,000	0		57,000	189,220	118,420	208,372
Proceeds of Debt	15	250,000	0	0	0	0		0	250,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	1,131,977	185,000	0	17,756	0	0	2,249,406	3,584,139	2,807,841	2,781,619
Expenditures & Other Financing Uses											
Public Safety	18	121,480	0	0					121,480	114,525	111,335
Public Works	19	797,974	93,637	0					891,611	121,913	132,365
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	109,817	0	0					109,817	112,358	115,183
Community and Economic Development	22	10,000	0	0					10,000	10,000	0
General Government	23	83,914	0	0					83,914	84,808	77,339
Debt Service	24	0	0	0	1,710				1,710	1,710	40,348
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	1,123,185	93,637	0	1,710	0	0		1,218,532	445,314	476,570
Business Type Proprietary: Enterprise & ISF	27							2,119,403	2,119,403	2,154,383	2,077,460
Total Gov & Bus Type Expenditures	28	1,123,185	93,637	0	1,710	0	0	2,119,403	3,337,935	2,599,697	2,554,030
Total Transfers Out	29	0	90,000	0	0	0		99,220	189,220	118,420	208,372
Total ALL Expenditures/Fund Transfers Out	30	1,123,185	183,637	0	1,710	0		2,218,623	3,527,155	2,718,117	2,762,402
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 8,792	 1,363	 0	 16,046	 0		 30,783	 56,984	 89,724	 19,217
Beginning Fund Balance July 1	33	557,915	-82,409	0	4,970	0		991,067	1,471,543	1,381,819	1,362,602
Ending Fund Balance June 30	34	566,707	-81,046	0	21,016	0		1,021,850	1,528,527	1,471,543	1,381,819

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

City Name: WEST POINT

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) 1995 Sanitary Sewer - Revenue	322,533	June 1995	22,000			22,000	22,000	0
(3) 1995 Sanitary Sewer - G.O.	246	June 1995	17,000			17,000	17,000	0
(4) 2006 Real Estate Loan	57,000	June 2006		1,710		1,710		1,710
(5) 2010 South Park Development Loan	347,000	June 2010	10,000	5,000		15,000	15,000	0
(6) 2015 STP Road Improvement Loan	250,000	June 2015	1,500	15,000		16,500	16,500	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			50,500	21,710	0	72,210	70,500	1,710

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **WEST POINT** , Iowa

The City Council will conduct a public hearing on the proposed Budget at West Point Public Library
on 3/9/2015 at 6:00 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 \$ 7.13479

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.55700

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

 319-837-6313
phone number

 Diane E. Smith
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	224,078	211,800	207,962
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	224,078	211,800	207,962
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	102,777	100,700	95,195
Licenses & Permits	7	3,320	3,320	3,647
Use of Money and Property	8	9,045	10,545	9,500
Intergovernmental	9	603,093	94,418	96,459
Charges for Fees & Service	10	2,178,906	2,244,038	2,131,823
Special Assessments	11	0	0	0
Miscellaneous	12	23,700	24,600	28,661
Other Financing Sources	13	250,000	0	0
Transfers In	14	189,220	118,420	208,372
Total Revenues and Other Sources	15	3,584,139	2,807,841	2,781,619
Expenditures & Other Financing Uses				
Public Safety	16	121,480	114,525	111,335
Public Works	17	891,611	121,913	132,365
Health and Social Services	18	0	0	0
Culture and Recreation	19	109,817	112,358	115,183
Community and Economic Development	20	10,000	10,000	0
General Government	21	83,914	84,808	77,339
Debt Service	22	1,710	1,710	40,348
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	1,218,532	445,314	476,570
Business Type / Enterprises	25	2,119,403	2,154,383	2,077,460
Total ALL Expenditures	26	3,337,935	2,599,697	2,554,030
Transfers Out	27	189,220	118,420	208,372
Total ALL Expenditures/Transfers Out	28	3,527,155	2,718,117	2,762,402
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	56,984	89,724	19,217
Beginning Fund Balance July 1	30	1,471,543	1,381,819	1,362,602
Ending Fund Balance June 30	31	1,528,527	1,471,543	1,381,819