

23-202

Adoption of Budget and Certification of City Taxes

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

The City of: CALAMUS County Name: CLINTON Date Budget Adopted: 3/2/2015
(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.

(563) 246-2692
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,385,656</u>	2b <u>9,624,254</u>	439
DEBT SERVICE	3a <u>10,385,656</u>	3b <u>9,624,254</u>	
Ag Land	4a <u>199,753</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 84,123	77,956	43 8.09992
(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	0	465 0
(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 84,123	77,956	
384.1	3.00375	Ag Land	26 600	600	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 84,723	78,556	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	40 76.10(6)	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 84,723	42 78,556	72 8.09992

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

CALAMUS

		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	57,404	31,048	0	30,758	0	0	119,210	143,222	262,432
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	138,318	44,812	0	0	0	0	183,130	180,242	363,372
Actual Expenditures Except End Bal (pg 12, line 259) *	3	145,308	32,835	0	0	0	0	178,143	174,249	352,392
Ending Fund Balance June 30 (pg 12, line 261) *	4	50,414	43,025	0	30,758	0	0	124,197	149,215	273,412
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	50,414	43,025	0	30,758	0	0	124,197	149,215	273,412
Re-Est Revenues	6	132,420	48,001	0	32,000	0	0	212,421	486,000	698,421
Re-Est Expenditures	7	147,519	44,000	0	32,700	0	0	224,219	485,400	709,619
Ending Fund Balance	8	35,315	47,026	0	30,058	0	0	112,399	149,815	262,214
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	35,315	47,026	0	30,058	0	0	112,399	149,815	262,214
Revenues	10	139,245	43,680	0	0	0	0	182,925	994,200	1,177,125
Expenditures	11	160,367	43,680	0	30,058	0	0	234,105	1,018,000	1,252,105
Ending Fund Balance	12	14,193	47,026	0	0	0	0	61,219	126,015	187,234

* 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 _____ CALAMUS _____

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.	0	0
<hr style="border: 1px solid black;"/>			
3	TOTAL FOR FISCAL YEAR 2014	0	0

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	11,460							11,460	11,105	10,927
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	7,000							7,000	7,000	7,000
Ambulance	6	2,207							2,207	2,207	2,207
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	20,667	0				0		20,667	20,312	20,134
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	26,000	43,680						69,680	71,500	37,130
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	10,500	6,007
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000							3,000	900	2,100
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
Other Public Works	21	13,000							13,000	14,000	20,794
TOTAL (lines 12 - 21)	22	54,000	43,680				0		97,680	96,900	66,031
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	500							500	500	500
TOTAL (lines 23 - 29)	30	500	0				0		500	500	500
CULTURE & RECREATION											
Library Services	31	4,500							4,500	4,500	4,500
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	2,000	2,000
Recreation	34								0	0	0
Cemetery	35	3,050							3,050	3,100	3,536
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	11,450							11,450	4,200	10,842
TOTAL (lines 31 - 37)	38	21,000	0				0		21,000	13,800	20,878

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
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									0	0	0
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,956							3,956	2,956	2,982
Clerk, Treasurer, & Finance Adm.	47		15,200							15,200	17,507	16,193
Elections	48		1,200							1,200	0	0
Legal Services & City Attorney	49		1,000							1,000	0	0
City Hall & General Buildings	50		7,500							7,500	6,400	6,540
Tort Liability	51									0	0	0
Other General Government	52		35,344							35,344	33,144	44,885
TOTAL (lines 46 - 52)	53		64,200	0	0			0		64,200	60,007	70,600
DEBT SERVICE	54					30,058				30,058	32,700	0
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		160,367	43,680	0	30,058	0	0		234,105	224,219	178,143
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							48,000		48,000	46,400	80,885
Sewer Utility	60							923,000		923,000	402,000	60,174
Electric Utility	61							0		0	0	0
Gas Utility	62							0		0	0	0
Airport	63							0		0	0	0
Landfill/Garbage	64							47,000		47,000	37,000	33,190
Transit	65							0		0	0	0
Cable TV, Internet & Telephone	66							0		0	0	0
Housing Authority	67							0		0	0	0
Storm Water Utility	68							0		0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0		0	0	0
Enterprise DEBT SERVICE	70							0		0	0	0
Enterprise CAPITAL PROJECTS	71							0		0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0		0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							1,018,000		1,018,000	485,400	174,249
TOTAL ALL EXPENDITURES (lines 58+74)	74		160,367	43,680	0	30,058	0	0	1,018,000	1,252,105	709,619	352,392
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+76)	78		160,367	43,680	0	30,058	0	0	1,018,000	1,252,105	709,619	352,392
Ending Fund Balance June 30	79		14,193	47,026	0	0	0	0	126,015	187,234	262,214	273,412

* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	78,556	0		0	0			78,556	77,900	83,700
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	78,556	0		0	0			78,556	77,900	83,700
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	6,167	0		0	0			6,167	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	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	45,500							45,500	46,944	47,372
Subtotal - Other City Taxes (lines 6 thru 12)	13	51,667	0		0	0			51,667	46,944	47,372
Licenses & Permits	14	550							550	900	290
Use of Money & Property	15	450							450	675	958
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		43,680						43,680	48,001	33,544
Other State Grants & Reimbursements	18	0	0	0	0	0		850,000	850,000	0	855
Local Grants & Reimbursements	19								0	0	14,525
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	43,680	0	0	0		850,000	893,680	48,001	48,924
Charges for Fees & Service:											
Water Utility	21							46,200	46,200	79,740	90,229
Sewer Utility	22							62,000	62,000	403,160	61,813
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							36,000	36,000	35,100	28,200
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	906
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	144,200	144,200	518,000	181,148
Special Assessments	35								0	0	0
Miscellaneous	36	8,022							8,022	6,001	980
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	139,245	43,680	0	0	0	0	994,200	1,177,125	698,421	363,372
Beginning Fund Balance July 1	44	35,315	47,026	0	30,058	0	0	149,815	262,214	273,412	262,432
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	174,560	90,706	0	30,058	0	0	1,144,015	1,439,339	971,833	625,804

CITY OF CALAMUS
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	78,556	0		0	0			78,556	77,900	83,700
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	78,556	0		0	0			78,556	77,900	83,700
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	51,667	0		0	0			51,667	46,944	47,372
Licenses & Permits	7	550	0					0	550	900	290
Use of Money and Property	8	450	0	0	0	0	0	0	450	675	958
Intergovernmental	9	0	43,680	0	0	0		850,000	893,680	48,001	48,924
Charges for Fees & Service	10	0	0		0	0		144,200	144,200	518,000	181,148
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	8,022	0		0	0		0	8,022	6,001	980
Sub-Total Revenues	13	139,245	43,680	0	0	0		994,200	1,177,125	698,421	363,372
Other Financing Sources:											
Total Transfers In	14	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	139,245	43,680	0	0	0		994,200	1,177,125	698,421	363,372
Expenditures & Other Financing Uses											
Public Safety	18	20,667	0	0					20,667	20,312	20,134
Public Works	19	54,000	43,680	0					97,680	96,900	66,031
Health and Social Services	20	500	0	0					500	500	500
Culture and Recreation	21	21,000	0	0					21,000	13,800	20,878
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	64,200	0	0					64,200	60,007	70,600
Debt Service	24	0	0	0	30,058				30,058	32,700	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	160,367	43,680	0	30,058	0			234,105	224,219	178,143
Business Type Proprietary: Enterprise & ISF	27							1,018,000	1,018,000	485,400	174,249
Total Gov & Bus Type Expenditures	28	160,367	43,680	0	30,058	0		1,018,000	1,252,105	709,619	352,392
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	160,367	43,680	0	30,058	0		1,018,000	1,252,105	709,619	352,392
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-21,122	0	0	-30,058	0		-23,800	-74,980	-11,198	10,980
Beginning Fund Balance July 1	33	35,315	47,026	0	30,058	0		149,815	262,214	273,412	262,432
Ending Fund Balance June 30	34	14,193	47,026	0	0	0		126,015	187,234	262,214	273,412

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

City Name: **CALAMUS**

Fiscal Year
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE								0
(2) WELL PROJECT	460,000	03/06/2006	22,000	9,313	787	32,100	32,100	0
(3)						0		0
(4)						0		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			22,000	9,313	787	32,100	32,100	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **CALAMUS** , Iowa

The City Council will conduct a public hearing on the proposed Budget at CITY HALL
on 3/2/2015 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 \$ 8.09992

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) 246-2692
phone number

 patricia schulz, city clerk
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	78,556	77,900	83,700
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	78,556	77,900	83,700
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	51,667	46,944	47,372
Licenses & Permits	7	550	900	290
Use of Money and Property	8	450	675	958
Intergovernmental	9	893,680	48,001	48,924
Charges for Fees & Service	10	144,200	518,000	181,148
Special Assessments	11	0	0	0
Miscellaneous	12	8,022	6,001	980
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	1,177,125	698,421	363,372
Expenditures & Other Financing Uses				
Public Safety	16	20,667	20,312	20,134
Public Works	17	97,680	96,900	66,031
Health and Social Services	18	500	500	500
Culture and Recreation	19	21,000	13,800	20,878
Community and Economic Development	20	0	0	0
General Government	21	64,200	60,007	70,600
Debt Service	22	30,058	32,700	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	234,105	224,219	178,143
Business Type / Enterprises	25	1,018,000	485,400	174,249
Total ALL Expenditures	26	1,252,105	709,619	352,392
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	1,252,105	709,619	352,392
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-74,980	-11,198	10,980
Beginning Fund Balance July 1	30	262,214	273,412	262,432
Ending Fund Balance June 30	31	187,234	262,214	273,412