

89-856

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Cantril County Name: VAN BUREN Date Budget Adopted: 03/11/13
(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.

319 397-2295
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,054,576	3,934,435	222
Debt Service Value	3a			
Ag Land	4a	44,931		

		(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Code	Dollar	Purpose					
Sec.	Limit						
384.1	8.10000	Regular General levy	32,842	31,869	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(16)	0.06750	Levee Impr. fund in special charter city		0	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs	14,000	13,585	52	3.45289	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	337	327	465	0.08312	
-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)			47,179	45,781			
384.1	3.00375	Ag Land	135	135	63	3.00375	
Total General Fund Tax Levies (25 + 26)			47,314	45,916		Do Not Add	
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	1,095	1,062	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	500	485		0.12332	
Rules	Amt Nec	Other Employee Benefits		0		0.00000	
Total Employee Benefit Levies (29,30,31)			500	485	65	0.12332	
Sub Total Special Revenue Levies (28+32)			1,595	1,547			
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)		(B)	34	0	66	0.00000
	SSMID 2 (A)		(B)	35	0	67	0.00000
	SSMID 3 (A)		(B)	36	0	68	0.00000
	SSMID 4 (A)		(B)	37	0	69	0.00000
	SSMID 5 (A)		(B)	555	0	565	0.00000
	SSMID 6 (A)		(B)	556	0	566	0.00000
	SSMID 7 (A)		(B)	1177	0	###	0.00000
Total SSMID			0	0		Do Not Add	
Total Special Revenue Levies			1,595	1,547			
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)			48,909	47,463	72	12.02933	

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 **Cantril**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	50,127	3,427					53,554	150,017	203,571
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	81,966	18,273					100,239	88,988	189,227
Actual Expenditures Except End Bal (pg 12, line 259) *	3	110,339	13,292					123,631	117,559	241,190
Ending Fund Balance June 30 (pg 12, line 270) *	4	21,754	8,408	0	0	0	0	30,162	121,446	151,608
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	21,754	8,408	0	0	0	0	30,162	121,446	151,608
Re-Est Revenues	6	77,143	17,947	0	0	0	0	95,090	88,500	183,590
Re-Est Expenditures	7	62,645	37,040	0	0	0	0	99,685	109,905	209,590
Ending Fund Balance	8	36,252	-10,685	0	0	0	0	25,567	100,041	125,608
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	36,252	-10,685	0	0	0	0	25,567	100,041	125,608
Revenues	10	119,364	17,907	0	0	0	0	137,271	89,500	226,771
Expenditures	11	118,170	16,797	0	0	0	0	134,967	126,385	261,352
Ending Fund Balance	12	37,446	-9,575	0	0	0	0	27,871	63,156	91,027

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF Cantril

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 for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	337	327
3 TOTAL FOR FISCAL YEAR 2014	337	327

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,945							5,945	5,828	5,828
Jail	2								0	0	0
Emergency Management	3	337							337	337	337
Flood Control	4								0	0	0
Fire Department	5	2,000							2,000	1,000	447
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	0
Other Public Safety	10	200							200	200	0
TOTAL (lines 1 - 10)	11	8,682	0	0			0		8,682	7,565	6,612
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	44,000	6,810						50,810	24,334	14,342
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,500						8,500	8,400	8,187
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	750	0
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	20,250							20,250	20,250	19,038
Other Public Works	21	200							200	200	43
TOTAL (lines 12 - 21)	22	64,450	16,310	0			0		80,760	53,934	41,610
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	975							975	975	814
Museum, Band and Theater	32								0	0	0
Parks	33	12,000							12,000	8,000	12,214
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	2,500							2,500	2,000	1,301
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	15,475	0	0			0		15,475	10,975	14,329

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	500							500	500	0
Economic Development	40	225							225	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	725	0	0			0		725	500	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,600							1,600	1,600	1,431
Clerk, Treasurer, & Finance Adm.	47	2,938	487						3,425	3,143	3,208
Elections	48	350							350	18	326
Legal Services & City Attorney	49	200							200	200	0
City Hall & General Buildings	50	4,500							4,500	4,750	3,860
Tort Liability	51	15,250							15,250	14,000	14,931
Other General Government	52	4,000							4,000	3,000	10,870
TOTAL (lines 46 - 52)	53	28,838	487	0			0		29,325	26,711	34,626
DEBT SERVICE											
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
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	118,170	16,797	0	0	0	0		134,967	99,685	97,177
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							40,000	40,000	65,000	33,071
Sewer Utility	60							30,000	30,000	20,000	51,405
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
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	34,112
Enterprise DEBT SERVICE	70							24,385	24,385	24,905	25,425
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							94,385	94,385	109,905	144,013
TOTAL ALL EXPENDITURES (lines 58+74)	74	118,170	16,797	0	0	0	0	94,385	229,352	209,590	241,190
Regular Transfers Out	75							32,000	32,000	0	0
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	32,000	32,000	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	118,170	16,797	0	0	0	0	126,385	261,352	209,590	241,190
Ending Fund Balance June 30	79	37,446	-9,575	0	0	0	0	63,156	91,027	125,608	151,608

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	45,916	1,547		0	0			47,463	42,617	42,057
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	45,916	1,547		0	0			47,463	42,617	42,057
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,398	48		0	0			1,446	1,351	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	12,000							12,000	12,000	13,192
Subtotal - Other City Taxes (lines 6 thru 12)	13	13,398	48		0	0			13,446	13,351	13,192
Licenses & Permits	14								0	0	0
Use of Money & Property	15	1,300						500	1,800	1,700	1,589
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	3,527
Road Use Taxes	17		16,312						16,312	16,000	16,282
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	4,000							4,000	922	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	4,000	16,312	0	0	0		0	20,312	16,922	19,809
Charges for Fees & Service:											
Water Utility	21							49,000	49,000	48,000	46,128
Sewer Utility	22							40,000	40,000	40,000	38,884
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	20,750							20,750	20,000	18,869
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	387
Subtotal - Charges for Service (lines 21 thru 33)	34	20,750	0		0	0		89,000	109,750	108,000	104,268
Special Assessments	35								0	0	0
Miscellaneous	36	2,000							2,000	1,000	8,312
Other Financing Sources:											
Regular Operating Transfers In	37	32,000							32,000	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	32,000	0	0	0	0		0	32,000	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	32,000	0	0	0	0		0	32,000	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	119,364	17,907	0	0	0	0	89,500	226,771	183,590	189,227
Beginning Fund Balance July 1	44	36,252	-10,685	0	0	0	0	100,041	125,608	151,608	203,571
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	155,616	7,222	0	0	0	0	189,541	352,379	335,198	392,798

CITY OF

Cantril

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	45,916	1,547		0	0			47,463	42,617	42,057
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	45,916	1,547		0	0			47,463	42,617	42,057
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	13,398	48		0	0			13,446	13,351	13,192
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	1,300	0	0	0	0	0	500	1,800	1,700	1,589
Intergovernmental	9	4,000	16,312	0	0	0		0	20,312	16,922	19,809
Charges for Fees & Service	10	20,750	0		0	0	0	89,000	109,750	108,000	104,268
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	2,000	0		0	0	0	0	2,000	1,000	8,312
Sub-Total Revenues	13	87,364	17,907	0	0	0	0	89,500	194,771	183,590	189,227
Other Financing Sources:											
Total Transfers In	14	32,000	0	0	0	0	0	0	32,000	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	119,364	17,907	0	0	0	0	89,500	226,771	183,590	189,227
Expenditures & Other Financing Uses											
Public Safety	18	8,682	0	0			0		8,682	7,565	6,612
Public Works	19	64,450	16,310	0			0		80,760	53,934	41,610
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	15,475	0	0			0		15,475	10,975	14,329
Community and Economic Development	22	725	0	0			0		725	500	0
General Government	23	28,838	487	0			0		29,325	26,711	34,626
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	118,170	16,797	0	0	0	0		134,967	99,685	97,177
Business Type Proprietary: Enterprise & ISF	27							94,385	94,385	109,905	144,013
Total Gov & Bus Type Expenditures	28	118,170	16,797	0	0	0	0	94,385	229,352	209,590	241,190
Total Transfers Out	29	0	0	0	0	0	0	32,000	32,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	118,170	16,797	0	0	0	0	126,385	261,352	209,590	241,190
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1,194	1,110	0	0	0	0	-36,885	-34,581	-26,000	-51,963
Beginning Fund Balance July 1	33	36,252	-10,685	0	0	0	0	100,041	125,608	151,608	203,571
Ending Fund Balance June 30	34	37,446	-9,575	0	0	0	0	63,156	91,027	125,608	151,608

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

City Name: Cantril

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1						0		0
-2						0		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			0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of **Cantril** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City
on March 11, 2013 at 7:30 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 \$ 12.02933
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) 397-2295
phone number

Rhonda Woodruff
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	47,463	42,617	42,057
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	47,463	42,617	42,057
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	13,446	13,351	13,192
Licenses & Permits	7	0	0	0
Use of Money and Property	8	1,800	1,700	1,589
Intergovernmental	9	20,312	16,922	19,809
Charges for Fees & Service	10	109,750	108,000	104,268
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	1,000	8,312
Other Financing Sources	13	32,000	0	0
Total Revenues and Other Sources	14	226,771	183,590	189,227
Expenditures & Other Financing Uses				
Public Safety	15	8,682	7,565	6,612
Public Works	16	80,760	53,934	41,610
Health and Social Services	17	0	0	0
Culture and Recreation	18	15,475	10,975	14,329
Community and Economic Development	19	725	500	0
General Government	20	29,325	26,711	34,626
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	134,967	99,685	97,177
Business Type / Enterprises	24	94,385	109,905	144,013
Total ALL Expenditures	25	229,352	209,590	241,190
Transfers Out	26	32,000	0	0
Total ALL Expenditures/Transfers Out	27	261,352	209,590	241,190
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-34,581	-26,000	-51,963
Beginning Fund Balance July 1	29	125,608	151,608	203,571
Ending Fund Balance June 30	30	91,027	125,608	151,608