

96-919

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: Castalia County Name: WINNESHEIK Date Budget Adopted: 03/06/06
(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.

County Auditor Date Stamp		Telephone Number		Signature			
		January 1, 2005 Property Valuations				Last Official Census 175	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	1,795,787	2b		1,734,996
		DEBT SERVICE	3a		3b		
	Ag Land	4a	298,820				

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	14,545	14,053	43	8.09951	
Non-Voted Other Permissible Levies									
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
Voted Other Permissible Levies									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
Total General Fund Regular Levies (5 thru 24)				25	14,545	14,053			
384.1	3.00375	Ag Land		26	896	896	63	2.99846	
Total General Fund Tax Levies (25 + 26)				27	15,441	14,949			Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0	
	Amt Nec	Other Employee Benefits		31	0	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		0	66	0	
	SSMID 2 (A)	(B)		35		0	67	0	
	SSMID 3 (A)	(B)		36		0	68	0	
	SSMID 4 (A)	(B)		35a		0	69	0	
	SSMID 5 (A)	(B)		36a		0	565	0	
	SSMID 6 (A)	(B)		37		0	566	0	
Total SSMID (34 thru 37)				38	0	0			Do Not Add
Total Special Revenue Levies (33+38)				39	0	0			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
Total Property Taxes (27+39+40+41)				42	15,441	14,949	72	8.09951	

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.

(County Auditor)

Fund Balance Worksheet for City of Castalia

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	91,124	17,744		11,096		119,964	57,199	177,163
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	37,420	16,096		46,804		100,320	48,286	148,606
Actual Expenditures Except End Bal (pg 12, line 259) *	3	35,540	18,072				53,612	41,814	95,426
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	93,004	15,768	0	57,900	0	166,672	63,671	230,343
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	93,004	15,768	0	57,900	0	166,672	63,671	230,343
Re-Est Revenues	6	33,322	15,432	0	0	0	48,754	99,600	148,354
Re-Est Expenditures	7	34,050	6,200	0	57,900	0	98,150	44,200	142,350
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	92,276	25,000	0	0	0	117,276	119,071	236,347
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	92,276	25,000	0	0	0	117,276	119,071	236,347
Revenues	11	17,756	14,665	0	0	0	32,421	25,000	57,421
Expenditures	12	31,200	8,800	0	0	0	40,000	0	40,000
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	78,832	30,865	0	0	0	109,697	144,071	253,768

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005
 ** The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	100					325	100	0	0
Jail	2						327	0	0	0
Emergency Management	3	250					328	250	0	0
Flood Control	4						329	0	0	0
Fire Department	5						330	0	0	0
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	500	0
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	102
TOTAL (lines 1 - 10)	11	350	0		0		350	500		102
Public Works										
Roads, Bridges, & Sidewalks	12		7,500				353	7,500	5,000	17,268
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	3,200					324	3,200	3,200	2,810
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16		700				354	700	500	279
Highway Engineering	17						355	0	0	0
Street Cleaning	18		600				359	600	700	525
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20						358	0	0	0
Other Public Works	21						350	0	0	1,480
TOTAL (lines 12 - 21)	22	3,200	8,800		0		12,000	9,400		22,362
Health and Social Services										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25						339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27	200					341	200	500	0
Community Mental Health	28	250					342	250	0	0
Other Health and Social Services	29						343	0	250	616
TOTAL (lines 23 - 29)	30	450	0		0		450	750		616

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	4,000						346	4,000	11,408
Recreation 34	500						587	500	750
Cemetery 35	500						366	500	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	250
TOTAL (lines 31 - 37) 38	5,000	0			0		5,000	5,000	11,533
Community and Economic Development									
Community Beautification 39	400						367	400	500
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43	200						370	200	100
TOTAL (lines 39 - 43) 44	600	0			0		600	600	152
General Government									
Mayor, Council, & City Manager 45	3,500						375	3,500	2,600
Clerk, Treasurer, & Finance Adm. 46	8,500						376	8,500	9,000
Elections 47	600						377	600	400
Legal Services & City Attorney 48	1,000						378	1,000	2,000
City Hall & General Buildings 49	5,000						380	5,000	7,000
Tort Liability 50	3,000						382	3,000	3,000
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	21,600	0			0		21,600	24,000	18,847
Debt Service									
Capital Projects									
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	31,200	8,800	0	0	0		40,000	40,250	53,612
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56							360	0	19,500
Sewer Utility 57							357	0	24,700
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
TOTAL Business Type Expenditures (lines 56 - 68) 69						0	0	44,200	39,814
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	31,200	8,800	0	0	0	0	40,000	84,450	93,426
Transfers Out 71								0	57,900
Total Expenditures & Other Financing Uses (lines 71 +72) 72	31,200	8,800	0	0	0	0	40,000	142,350	95,426
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	78,832	30,865	20	0	0	144,071	253,768	236,347	230,343

* 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.

CITY OF Castalia

REVENUES DETAIL
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	14,949	0	0	0			14,949	15,161	15,043
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	14,949	0	0	0			14,949	15,161	15,043
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	492	0	0	0			472	496	0
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11							395	0	14,560
Subtotal - Other City Taxes (lines 6 thru 11) 12	492	0	0	0			492	15,496	14,560
Licenses & Permits 13	465						465	465	465
Use of Money & Property 14	1,350						1,350	1,700	2,450
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	45,855
State Shared Revenues 16		14,665					400	14,665	15,432
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	6,651
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	14,665	0	0		0	14,665	15,432	61,951
Charges for Fees & Service:									
Water Utility 20						15,000	404	15,000	16,700
Sewer Utility 21						10,000	405	10,000	28,674
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26							410	0	0
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	530
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	25,000	25,000	41,700	48,816
Special Assessments 34								0	0
Miscellaneous 35	500							500	3,321
Other Financing Sources:									
Operating Transfers In 36								0	57,900
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	57,900	2,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	17,756	14,665	0	0	0	25,000	57,421	148,354	148,606
Beginning Fund Balance July 1 41	92,276	25,000	0	0	0	119,071	236,347	230,343	177,163
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	110,032	39,665	0	0	0	144,071	293,768	378,697	325,769

CITY OF Castalia ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	14,949	106	0	134	0	161	0					234	14,949	264	15,161	294	15,043
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	14,949	108	0	136	0	163	0					236	14,949	266	15,161	296	15,043
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	492	111	0	138	0	165	0					239	492	269	15,496	299	14,560
Licenses & Permits	82	465	112	0							212	0	240	465	270	465	300	465
Use of Money and Property	83	1,350	113	0	139	0	166	0	194	0	213	0	241	1,350	271	1,700	301	2,450
Intergovernmental	84	0	114	14,665	140	0	167	0			426	0	242	14,665	272	15,432	302	61,951
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	25,000	243	25,000	273	41,700	303	48,816
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	500	117	0	143	0	170	0	196	0	215	0	245	500	275	500	305	3,321
Sub-Total Revenues	88	17,756	118	14,665	144	0	171	0	197	0	216	25,000	246	57,421	276	90,454	306	146,606
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	57,900	307	2,000
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	17,756	120	14,665	148	0	175	0	200	0	220	25,000	250	57,421	280	148,354	310	148,606
Expenditures & Other Financing Uses																		
Public Safety	600	350	609	0					623	0			335	350	632	500	642	102
Public Works	601	3,200	610	8,800					624	0			336	12,000	633	9,400	643	22,362
Health and Social Services	602	450	611	0					625	0			352	450	634	750	644	616
Culture and Recreation	603	5,000	612	0					626	0			371	5,000	635	5,000	645	11,533
Community and Economic Development	604	600	613	0					627	0			372	600	636	600	646	152
General Government	605	21,600	614	0					628	0			373	21,600	637	24,000	647	18,847
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
Total Government Activities Expenditures	608	31,200	617	8,800	619	0	622	0	631	0			442	40,000	640	40,250	650	53,612
Business Type Proprietary: Enterprise & ISF											0	374	0	641	44,200	651	39,814	
Total Gov & Bus Type Expenditures	97	31,200	125	8,800	153	0	180	0	205	0	225	0	255	40,000	285	84,450	315	93,426
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	57,900	319	2,000
Total ALL Expenditures/Transfers Out	102	31,200	130	8,800	157	0	185	0	208	0	230	0	260	40,000	290	142,350	320	95,426
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-13,444	131	5,865	158	0	186	0	209	0	231	25,000	261	17,421	291	6,004	321	53,180
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	92,276	132	25,000	159	0	187	0	210	0	232	119,071	262	236,347	292	230,343	322	177,163
Ending Fund Balance June 30	105	78,832	133	30,865	160	0	188	0	211	0	233	144,071	263	253,768	293	236,347	323	230,343

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

City Name: Castalia

Fiscal Year
2007

Project Name (A)		Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	sewer project	166,100		3,466	5,241		8,707	8,707	0
(2)	sewer project	100,000		2,087	3,156		5,243	5,243	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				5,553	8,397	0	13,950	13,950	0

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

Fiscal Year
2007

City Name: Castalia

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(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	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

02/19/06

City of Castalia, Iowa

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

on 03/06/06 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 \$ 8.09951

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.99846

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

563-532-9764
phone number

Chris Bodensteiner
City Clerk/Finance Officer's NAME

		Budget FY 2007	Re-estimated FY 2006	Actual FY 2005
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	14,949	15,161	15,043
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	14,949	15,161	15,043
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	492	15,496	14,560
Licenses & Permits	7	465	465	465
Use of Money and Property	8	1,350	1,700	2,450
Intergovernmental	9	14,665	15,432	61,951
Charges for Fees & Service	10	25,000	41,700	48,816
Special Assessments	11	0	0	0
Miscellaneous	12	500	500	3,321
Other Financing Sources	13	0	57,900	2,000
Total Revenues and Other Sources	14	57,421	148,354	148,606
Expenditures & Other Financing Uses				
Public Safety	15	350	500	102
Public Works	16	12,000	9,400	22,362
Health and Social Services	17	450	750	616
Culture and Recreation	18	5,000	5,000	11,533
Community and Economic Development	19	600	600	152
General Government	20	21,600	24,000	18,847
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	40,000	40,250	53,612
Business Type / Enterprises	24	0	44,200	39,814
Total ALL Expenditures	25	40,000	84,450	93,426
Transfers Out	26	0	57,900	2,000
Total ALL Expenditures/Transfers Out	27	40,000	142,350	95,426
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	17,421	6,004	53,180
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	236,347	230,343	177,163
Ending Fund Balance June 30	31	253,768	236,347	230,343