

82-782

Adoption of Budget and Certification of City Taxes

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

The City of: PANORAMA PARK County Name: SCOTT Date Budget Adopted: 02/15/06
(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 131
		Regular		2a	2b	
		DEBT SERVICE		3a	3b	
		Ag Land		4a	4b	
		With Gas & Electric		Without Gas & Electric		
		2,513,570		2,391,875		

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	17,000	16,177	43	6.76329	
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	17,000	16,177			
384.1	3.00375	Ag Land		26	0	0	63	0	
Total General Fund Tax Levies (25 + 26)				27	17,000	16,177			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						
	(A)	(B)		34		0	66	0	
	(A)	(B)		35		0	67	0	
	(A)	(B)		36		0	68	0	
	(A)	(B)		35a		0	69	0	
	(A)	(B)		36a		0	565	0	
	(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	17,000	16,177	72	6.76329	

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 **PANORAMA PARK**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	136,281					136,281	36,698	172,979
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	44,876					44,876	11,166	56,042
Actual Expenditures Except End Bal (pg 12, line 259) *	3	48,384					48,384	1,634	50,018
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	132,773	0	0	0	0	132,773	46,230	179,003
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	132,773	0	0	0	0	132,773	46,230	179,003
Re-Est Revenues	6	44,330	0	0	0	0	44,330	11,000	55,330
Re-Est Expenditures	7	97,324	0	0	0	0	97,324	30,000	127,324
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	79,779	0	0	0	0	79,779	27,230	107,009
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	79,779	0	0	0	0	79,779	27,230	107,009
Revenues	11	48,030	0	0	0	0	48,030	12,000	60,030
Expenditures	12	49,400	0	0	0	0	49,400	39,230	88,630
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	78,409	0	0	0	0	78,409	0	78,409

* 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.

CITY OF PANORAMA PARK

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						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4	800					329	800	700
Fire Department	5	2,000					330	2,000	2,000
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9	200					349	200	300
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	3,000	0		0		3,000	3,000	2,824
Public Works									
Roads, Bridges, & Sidewalks	12	2,000					353	2,000	26,000
Parking - Meter and Off-Street	13						356	0	200
Street Lighting	14	1,500					324	1,500	2,000
Traffic Control and Safety	15						326	0	500
Snow Removal	16	2,500					354	2,500	2,500
Highway Engineering	17						355	0	0
Street Cleaning	18	500					359	500	1,000
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	6,200					358	6,200	7,000
Other Public Works	21	300					350	300	10,800
TOTAL (lines 12 - 21)	22	13,000	0		0		13,000	50,000	12,970
Health and Social Services									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

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	3,324					344	3,324	3,324	3,137
Museum, Band and Theater	32						345	0	0	0
Parks	33						346	0	0	0
Recreation	34						587	0	0	0
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37						348	0	0	0
TOTAL (lines 31 - 37)	38	3,324	0					3,324	3,324	3,137
Community and Economic Development										
Community Beautification	39	2,000					367	2,000	1,500	0
Economic Development	40	2,000					368	2,000	2,500	1,500
Housing and Urban Renewal	41						369	0	0	0
Planning & Zoning	42	1,500					379	1,500	2,000	878
Other Com & Econ Development	43	4,500					370	4,500	0	7,300
TOTAL (lines 39 - 43)	44	10,000	0					10,000	6,000	9,678
General Government										
Mayor, Council, & City Manager	45	4,000					375	4,000	5,200	3,190
Clerk, Treasurer, & Finance Adm.	46	4,500					376	4,500	6,800	4,200
Elections	47						377	0	0	0
Legal Services & City Attorney	48	1,500					378	1,500	2,500	1,400
City Hall & General Buildings	49	4,000					380	4,000	5,000	3,105
Tort Liability	50	2,000					382	2,000	3,100	1,894
Other General Government	51	4,076					381	4,076	12,400	5,986
TOTAL (lines 45 - 51)	52	20,076	0					20,076	35,000	19,775
Debt Service	53							0	0	0
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	49,400	0	0	0	0		49,400	97,324	48,384
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56						360	0	0	0
Sewer Utility	57					39,230	357	39,230	30,000	1,634
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61						383	0	0	0
Transit	62						364	0	0	0
Cable TV, Internet & Telephone	63						443	0	0	0
Housing Authority	64						444	0	0	0
Storm Water Utility	65						445	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	66						446	0	0	0
Enterprise DEBT SERVICE	67						447	0	0	0
Enterprise CAPITAL PROJECTS	68						448	0	0	0
TOTAL Business Type Expenditures (lines 56 - 68)	69						39,230	39,230	30,000	1,634
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	49,400	0	0	0	0	39,230	88,630	127,324	50,018
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	49,400	0	0	0	0	39,230	88,630	127,324	50,018
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	78,409	0	20	0	0		78,409	107,009	179,003

* 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 PANORAMA PARK

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	16,177	0	0	0			16,177	16,205	17,276
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	16,177	0	0	0			16,177	16,205	17,276
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	823	0	0	0			472	795	540
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	16,000						395	16,000	13,000
Subtotal - Other City Taxes (lines 6 thru 11) 12	16,823	0	0	0			16,823	13,795	15,630
Licenses & Permits 13	30							30	30
Use of Money & Property 14	2,000							2,000	3,000
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16	11,000						400	11,000	10,881
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	11,000	0	0	0		0	11,000	10,000	10,881
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21						12,000	405	12,000	11,166
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	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	12,000	12,000	11,000	11,166
Special Assessments 34								0	0
Miscellaneous 35	2,000							2,000	1,300
Other Financing Sources:									
Operating Transfers In 36								0	0
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	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	48,030	0	0	0	0	12,000	60,030	55,330	56,042
Beginning Fund Balance July 1 41	79,779	0	0	0	0	27,230	107,009	179,003	172,979
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	127,809	0	0	0	0	39,230	167,039	234,333	229,021

CITY OF PANORAMA PARK 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	16,177	106	0	134	0	161	0					234	16,177	264	16,205	294	17,276
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	16,177	108	0	136	0	163	0					236	16,177	266	16,205	296	17,276
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	16,823	111	0	138	0	165	0					239	16,823	269	13,795	299	15,630
Licenses & Permits	82	30	112	0							212	0	240	30	270	30	300	30
Use of Money and Property	83	2,000	113	0	139	0	166	0	194	0	213	0	241	2,000	271	3,000	301	1,059
Intergovernmental	84	11,000	114	0	140	0	167	0			426	0	242	11,000	272	10,000	302	10,881
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	12,000	243	12,000	273	11,000	303	11,166
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	2,000	117	0	143	0	170	0	196	0	215	0	245	2,000	275	1,300	305	0
Sub-Total Revenues	88	48,030	118	0	144	0	171	0	197	0	216	12,000	246	60,030	276	55,330	306	56,042
Other Financing Sources:																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	48,030	120	0	148	0	175	0	200	0	220	12,000	250	60,030	280	55,330	310	56,042
Expenditures & Other Financing Uses																		
Public Safety	600	3,000	609	0							623	0	335	3,000	632	3,000	642	2,824
Public Works	601	13,000	610	0							624	0	336	13,000	633	50,000	643	12,970
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	3,324	612	0							626	0	371	3,324	635	3,324	645	3,137
Community and Economic Development	604	10,000	613	0							627	0	372	10,000	636	6,000	646	9,678
General Government	605	20,076	614	0							628	0	373	20,076	637	35,000	647	19,775
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	49,400	617	0	619	0	622	0	631	0			442	49,400	640	97,324	650	48,384
Business Type Proprietary: Enterprise & ISF											39,230	374	39,230	641	30,000	651	1,634	
Total Gov & Bus Type Expenditures	97	49,400	125	0	153	0	180	0	205	0	225	39,230	255	88,630	285	127,324	315	50,018
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	49,400	130	0	157	0	185	0	208	0	230	39,230	260	88,630	290	127,324	320	50,018
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-1,370	131	0	158	0	186	0	209	0	231	-27,230	261	-28,600	291	-71,994	321	6,024
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	79,779	132	0	159	0	187	0	210	0	232	27,230	262	107,009	292	179,003	322	172,979
Ending Fund Balance June 30	105	78,409	133	0	160	0	188	0	211	0	233	0	263	78,409	293	107,009	323	179,003

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

City Name: PANORAMA PARK

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)	NONE						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

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

Fiscal Year
2007

City Name: **PANORAMA PARK**

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

01/30/06

City of **PANORAMA PARK** , Iowa

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

on **02/15/06** at **5:30 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 \$ **6.76329**

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ **0**

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

 563-289-4603
 phone number

 Mary Ahlgren
 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	16,177	16,205	17,276
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	16,177	16,205	17,276
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	16,823	13,795	15,630
Licenses & Permits	7	30	30	30
Use of Money and Property	8	2,000	3,000	1,059
Intergovernmental	9	11,000	10,000	10,881
Charges for Fees & Service	10	12,000	11,000	11,166
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	1,300	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	60,030	55,330	56,042
Expenditures & Other Financing Uses				
Public Safety	15	3,000	3,000	2,824
Public Works	16	13,000	50,000	12,970
Health and Social Services	17	0	0	0
Culture and Recreation	18	3,324	3,324	3,137
Community and Economic Development	19	10,000	6,000	9,678
General Government	20	20,076	35,000	19,775
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	49,400	97,324	48,384
Business Type / Enterprises	24	39,230	30,000	1,634
Total ALL Expenditures	25	88,630	127,324	50,018
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	88,630	127,324	50,018
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-28,600	-71,994	6,024
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	107,009	179,003	172,979
Ending Fund Balance June 30	31	78,409	107,009	179,003