

44-956

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Westwood County Name: HENRY Date Budget Adopted: 02/12/07
(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, 2006 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	3,714,970	2b		3,702,259
		DEBT SERVICE	3a	3,714,970	3b		
Ag Land	4a						

Code		Dollar	Purpose	#/N/A	(A)	(B)	(C)		
Sec.	Limit			#/N/A	Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	#N/A		Regular General levy	###	5	23,000	22,921	43	6.19117
(384) 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
(384) 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	23,000	22,921		
384.1	3.00375		Ag Land		26	0	0	63	0
Total General Fund Tax Levies (25 + 26)					27	23,000	22,921		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	0	71	0
Total Property Taxes (27+39+40+41)					42	23,000	22,921	72	6.19117

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 Westwood

(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 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	32,803					32,803		32,803
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	96,436					96,436		96,436
Actual Expenditures Except End Bal (pg 12, line 259) *	3	82,598					82,598		82,598
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	46,641	0	0	0	0	46,641	0	46,641
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	46,641	0	0	0	0	46,641	0	46,641
Re-Est Revenues	6	99,206	0	0	0	0	99,206	0	99,206
Re-Est Expenditures	7	98,728	0	0	0	0	98,728	0	98,728
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	47,119	0	0	0	0	47,119	0	47,119
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	47,119	0	0	0	0	47,119	0	47,119
Revenues	11	98,792	0	0	0	0	98,792	0	98,792
Expenditures	12	93,769	0	0	0	0	93,769	0	93,769
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	52,142	0	0	0	0	52,142	0	52,142

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	2,500					325	2,500	0	0
Jail	2						327	0	0	0
Emergency Management	3						328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	2,500					330	2,500	2,500	2,316
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	5,000	0		0		5,000	2,500	2,316	
Public Works										
Roads, Bridges, & Sidewalks	12	14,400					353	14,400	26,528	13,410
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	681					324	681	552	876
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16	3,500					354	3,500	3,500	2,135
Highway Engineering	17						355	0	0	0
Street Cleaning	18	500					359	500	451	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	11,828					358	11,828	11,158	10,780
Other Public Works	21						350	0	3,926	0
TOTAL (lines 12 - 21)	22	30,909	0		0		30,909	46,115	27,201	
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	41,418					341	41,418	31,875	31,706
Community Mental Health	28	128					342	128	0	0
Other Health and Social Services	29	170					343	170	298	0
TOTAL (lines 23 - 29)	30	41,716	0		0		41,716	32,173	31,706	

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
Culture and Recreation									
Library Services 31	405						344 405	405	800
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	405	0			0		405	405	800
Community and Economic Development									
Community Beautification 39	1,500						367 1,500	2,267	2,470
Economic Development 40							368 0	405	0
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	1,500	0			0		1,500	2,672	2,470
General Government									
Mayor, Council, & City Manager 45	4,615						375 4,615	4,463	5,317
Clerk, Treasurer, & Finance Adm. 46	2,174						376 2,174	2,173	3,323
Elections 47							377 0	0	0
Legal Services & City Attorney 48	1,000						378 1,000	1,182	384
City Hall & General Buildings 49							380 0	0	0
Tort Liability 50	3,300						382 3,300	3,300	3,096
Other General Government 51	3,150						381 3,150	3,745	5,985
TOTAL (lines 45 - 51) 52	14,239	0			0		14,239	14,863	18,105
Debt Service 53								0	0
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	93,769	0	0	0	0		93,769		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56							360 0	0	0
Sewer Utility 57							357 0	0	0
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						0	0	0	0
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	93,769	0	0	0	0	0	93,769	0	0
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	93,769	0	0	0	0	0	93,769	98,728	82,598
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	52,142	0	20	0	0	0	52,142	47,119	46,641

* 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 Westwood

REVENUES DETAIL
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	22,921	0	0	0			22,921	22,434	21,559
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	22,921	0	0	0			22,921	22,434	21,559
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	79	0	0	0			472 79	0	0
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	10,000						395 10,000	8,108	9,954
Subtotal - Other City Taxes (lines 6 thru 11) 12	10,079	0	0	0			10,079	8,108	9,954
Licenses & Permits 13								0	0
Use of Money & Property 14	500						500	1,776	623
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16	10,500						400 10,500	10,203	10,633
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	10,500	0	0	0		0	10,500	10,203	10,633
Charges for Fees & Service:									
Water Utility 20	28,500						404 28,500	26,139	24,883
Sewer Utility 21	3,948						405 3,948	3,948	3,384
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26	11,844						410 11,844	10,998	10,998
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32	500						413 500	0	1,409
Subtotal - Charges for Service (lines 20 thru 32) 33	44,792	0	0	0	0	0	44,792	41,085	40,674
Special Assessments 34	10,000							10,000	15,600
Miscellaneous 35								0	0
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	98,792	0	0	0	0	0	98,792	99,206	96,436
Beginning Fund Balance July 1 41	47,119	0	0	0	0	0	47,119	46,641	32,803
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	145,911	0	0	0	0	0	145,911	145,847	129,239

CITY OF Westwood ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	22,921	106	0	134	0	161	0					234	22,921	264	22,434	294	21,559
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	22,921	108	0	136	0	163	0					236	22,921	266	22,434	296	21,559
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	10,079	111	0	138	0	165	0					239	10,079	269	8,108	299	9,954
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	500	113	0	139	0	166	0	194	0	213	0	241	500	271	1,776	301	623
Intergovernmental	84	10,500	114	0	140	0	167	0			426	0	242	10,500	272	10,203	302	10,633
Charges for Fees & Service	85	44,792	115	0	141	0	168	0	195	0	214	0	243	44,792	273	41,085	303	40,674
Special Assessments	86	10,000	116	0	142	0	169	0			427	0	244	10,000	274	15,600	304	12,993
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	0	305	0
Sub-Total Revenues	88	98,792	118	0	144	0	171	0	197	0	216	0	246	98,792	276	99,206	306	96,436
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 Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	98,792	120	0	148	0	175	0	200	0	220	0	250	98,792	280	99,206	310	96,436
Expenditures & Other Financing Uses																		
Public Safety	600	5,000	609	0					623	0			335	5,000	632	2,500	642	2,316
Public Works	601	30,909	610	0					624	0			336	30,909	633	46,115	643	27,201
Health and Social Services	602	41,716	611	0					625	0			352	41,716	634	32,173	644	31,706
Culture and Recreation	603	405	612	0					626	0			371	405	635	405	645	800
Community and Economic Development	604	1,500	613	0					627	0			372	1,500	636	2,672	646	2,470
General Government	605	14,239	614	0					628	0			373	14,239	637	14,863	647	18,105
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	93,769	617	0	619	0	622	0	631	0			442	93,769	640	98,728	650	90,000
Business Type Proprietary: Enterprise & ISF											0	374	0	641	0	651	0	
Total Gov & Bus Type Expenditures	97	93,769	125	0	153	0	180	0	205	0	225	0	255	93,769	285	98,728	315	90,000
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	93,769	130	0	157	0	185	0	208	0	230	0	260	93,769	290	98,728	320	90,000
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	5,023	131	0	158	0	186	0	209	0	231	0	261	5,023	291	99,206	321	96,436
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	47,119	132	0	159	0	187	0	210	0	232	0	262	47,119	292	46,641	322	32,803
Ending Fund Balance June 30	105	52,142	133	0	160	0	188	0	211	0	233	0	263	52,142	293	145,847	323	129,239

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

City Name: Westwood

Fiscal Year
 2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(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

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

Fiscal Year
 2008

City Name: Westwood

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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

01/28/2007

City of Westwood, Iowa

The City Council will conduct a public hearing on the proposed Budget at Mayor Lange's home

on 02/12/07 at 6:30 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 \$ 6.19117

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.

319-385-6867
phone number

Vernon G Mitchell
City Clerk/Finance Officer's NAME

		Budget FY 2008	Re-estimated FY 2007	Actual FY 2006
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	22,921	22,434	21,559
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	22,921	22,434	21,559
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	10,079	8,108	9,954
Licenses & Permits	7	0	0	0
Use of Money and Property	8	500	1,776	623
Intergovernmental	9	10,500	10,203	10,633
Charges for Fees & Service	10	44,792	41,085	40,674
Special Assessments	11	10,000	15,600	12,993
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	98,792	99,206	96,436
Expenditures & Other Financing Uses				
Public Safety	15	5,000	2,500	2,316
Public Works	16	30,909	46,115	27,201
Health and Social Services	17	41,716	32,173	31,706
Culture and Recreation	18	405	405	800
Community and Economic Development	19	1,500	2,672	2,470
General Government	20	14,239	14,863	18,105
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	93,769	98,728	0
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	93,769	98,728	0
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	93,769	0	0
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	5,023	99,206	96,436
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	47,119	46,641	32,803
Ending Fund Balance June 30	31	52,142	145,847	129,239