

# 43-401

## Adoption of Budget and Certification of City Taxes

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

The City of: LITTLE SIOUX County Name: HARRISON Date Budget Adopted: 04/01/13  
(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.

712-649-2211  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	170
<b>Debt Service Value</b>	3a	<b>2,140,833</b>	3b	<b>1,931,497</b>	
Ag Land	4a	<b>86,460</b>			

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	17,341	15,645	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	288	260	0.13453
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	7,000	6,316	3.26976
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>24,629</b>	<b>22,221</b>	
384.1	3.00375	Ag Land	249	249	2.87994
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>24,878</b>	<b>22,470</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	578	522	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	1,190	1,074	0.55586
Rules	Amt Nec	Other Employee Benefits		0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>1,190</b>	<b>1,074</b>	<b>0.55586</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>1,768</b>	<b>1,596</b>	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>1,768</b>	<b>1,596</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>26,646</b>	<b>24,066</b>	<b>12.33015</b>

### 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

**LITTLE SIOUX**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	46,050						46,050	39,513	85,563	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	41,111	14,653					55,764	89,110	144,874	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	49,100	22,488					71,588	92,378	163,966	
Ending Fund Balance June 30 (pg 12, line 270) *	4	38,061	-7,835	0	0	0	0	30,226	36,245	66,471	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	38,061	-7,835	0	0	0	0	30,226	36,245	66,471	
Re-Est Revenues	6	61,683	19,834	0	0	0	0	81,517	78,306	159,823	
Re-Est Expenditures	7	80,533	19,700	0	0	0	0	100,233	85,650	185,883	
Ending Fund Balance	8	19,211	-7,701	0	0	0	0	11,510	28,901	40,411	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	19,211	-7,701	0	0	0	0	11,510	28,901	40,411	
Revenues	10	74,507	20,768	0	0	0	0	95,275	82,000	177,275	
Expenditures	11	82,350	19,700	0	0	0	0	102,050	100,000	202,050	
Ending Fund Balance	12	11,368	-6,633	0	0	0	0	4,735	10,901	15,636	

\* 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.



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	3,000							3,000	3,500	2,190
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	4,580
Ambulance	6								0	0	0
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	10,000	0	0			0		10,000	10,500	6,770
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		11,000						11,000	11,000	5,000
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,700						6,700	6,700	6,700
Traffic Control and Safety	15								0	0	0
Snow Removal	16		2,000						2,000	2,000	1,510
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	17,800							17,800	17,800	17,800
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	17,800	19,700	0			0		37,500	37,500	31,010
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	2,500							2,500	2,500	1,325
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	2,500	0	0			0		2,500	2,500	1,325
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	6,500							6,500	6,500	2,331
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	5,500							5,500	5,500	5,500
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	12,000	0	0			0		12,000	12,000	7,831

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		500							500	488	620
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	1,193
TOTAL (lines 39 - 44)	44		500	0	0			0		500	488	1,813
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,075							2,075	2,075	2,170
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	9,900	9,839
Elections	48		975							975	961	961
Legal Services & City Attorney	49		2,500							2,500	960	508
City Hall & General Buildings	50		5,000							5,000	4,558	4,088
Tort Liability	51		7,000							7,000	6,336	5,000
Other General Government	52		12,000							12,000	11,892	273
TOTAL (lines 46 - 52)	53		39,550	0	0			0		39,550	36,682	22,839
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		82,350	19,700	0	0	0	0		102,050	99,670	71,588
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								35,000	35,000	28,842	27,475
Sewer Utility	60								65,000	65,000	56,808	64,903
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	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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								100,000	100,000	85,650	92,378
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		82,350	19,700	0	0	0	0	100,000	202,050	185,320	163,966
Regular Transfers Out	75									0	563	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	563	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		82,350	19,700	0	0	0	0	100,000	202,050	185,883	163,966
<b>Ending Fund Balance June 30</b>	79		11,368	-6,633	0	0	0	0	10,901	15,636	40,411	66,471

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	22,470	1,596		0	0			24,066	23,367	24,765
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	22,470	1,596		0	0			24,066	23,367	24,765
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,408	172		0	0			2,580	2,566	438
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	9,894							9,894	10,200	10,818
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,302	172		0	0			12,474	12,766	11,256
Licenses & Permits	14	200							200	100	100
Use of Money & Property	15	1,200							1,200	400	622
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		19,000						19,000	18,321	17,396
Other State Grants & Reimbursements	18	160							160	0	0
Local Grants & Reimbursements	19	2,800							2,800	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	2,960	19,000	0	0	0		0	21,960	18,321	17,396
Charges for Fees & Service:											
Water Utility	21							28,000	28,000	28,135	25,240
Sewer Utility	22							54,000	54,000	47,591	43,520
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	29,675							29,675	26,000	21,000
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	29,675	0		0	0		82,000	111,675	101,726	89,760
Special Assessments	35								0	2,580	0
Miscellaneous	36	5,700							5,700	0	975
Other Financing Sources:											
Regular Operating Transfers In	37								0	563	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	563	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	563	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	74,507	20,768	0	0	0	0	82,000	177,275	159,823	144,874
Beginning Fund Balance July 1	44	19,211	-7,701	0	0	0	0	28,901	40,411	66,471	85,563
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	93,718	13,067	0	0	0	0	110,901	217,686	226,294	230,437

**CITY OF LITTLE SIOUX**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	22,470	1,596		0	0			24,066	23,367	24,765
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	22,470	1,596		0	0			24,066	23,367	24,765
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,302	172		0	0			12,474	12,766	11,256
Licenses & Permits	7	200	0					0	200	100	100
Use of Money and Property	8	1,200	0	0	0	0	0	0	1,200	400	622
Intergovernmental	9	2,960	19,000	0	0	0		0	21,960	18,321	17,396
Charges for Fees & Service	10	29,675	0		0	0	0	82,000	111,675	101,726	89,760
Special Assessments	11	0	0		0	0		0	0	2,580	0
Miscellaneous	12	5,700	0		0	0	0	0	5,700	0	975
Sub-Total Revenues	13	74,507	20,768	0	0	0	0	82,000	177,275	159,260	144,874
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	563	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	74,507	20,768	0	0	0	0	82,000	177,275	159,823	144,874
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	10,000	0	0			0		10,000	10,500	6,770
Public Works	19	17,800	19,700	0			0		37,500	37,500	31,010
Health and Social Services	20	2,500	0	0			0		2,500	2,500	1,325
Culture and Recreation	21	12,000	0	0			0		12,000	12,000	7,831
Community and Economic Development	22	500	0	0			0		500	488	1,813
General Government	23	39,550	0	0			0		39,550	36,682	22,839
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	82,350	19,700	0	0	0	0		102,050	99,670	71,588
Business Type Proprietary: Enterprise & ISF	27							100,000	100,000	85,650	92,378
Total Gov & Bus Type Expenditures	28	82,350	19,700	0	0	0	0	100,000	202,050	185,320	163,966
Total Transfers Out	29	0	0	0	0	0	0	0	0	563	0
Total ALL Expenditures/Fund Transfers Out	30	82,350	19,700	0	0	0	0	100,000	202,050	185,883	163,966
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-7,843	1,068	0	0	0	0	-18,000	-24,775	-26,060	-19,092
Beginning Fund Balance July 1	33	19,211	-7,701	0	0	0	0	28,901	40,411	66,471	85,563
Ending Fund Balance June 30	34	11,368	-6,633	0	0	0	0	10,901	15,636	40,411	66,471

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

City Name:   LITTLE SIOUX  

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



## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

**DATE POSTED**

City of           **LITTLE SIOUX**          , Iowa

The City Council will conduct a public hearing on the proposed Budget at           **LITTLE SIOUX CITY HALL**          

on           **04/01/13**           at           **7:00**            
(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 . . . . . \$           **12.33015**          

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           **2.87994**          

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

          **712-649-2211**            
 phone number

          **KRISTIE RUFFCORN**            
 City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	24,066	23,367	24,765
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>24,066</b>	<b>23,367</b>	<b>24,765</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	12,474	12,766	11,256
Licenses & Permits	7	200	100	100
Use of Money and Property	8	1,200	400	622
Intergovernmental	9	21,960	18,321	17,396
Charges for Fees & Service	10	111,675	101,726	89,760
Special Assessments	11	0	2,580	0
Miscellaneous	12	5,700	0	975
Other Financing Sources	13	0	563	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>177,275</b>	<b>159,823</b>	<b>144,874</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	10,000	10,500	6,770
Public Works	16	37,500	37,500	31,010
Health and Social Services	17	2,500	2,500	1,325
Culture and Recreation	18	12,000	12,000	7,831
Community and Economic Development	19	500	488	1,813
General Government	20	39,550	36,682	22,839
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>102,050</b>	<b>99,670</b>	<b>71,588</b>
Business Type / Enterprises	24	100,000	85,650	92,378
<b>Total ALL Expenditures</b>	<b>25</b>	<b>202,050</b>	<b>185,320</b>	<b>163,966</b>
Transfers Out	26	0	563	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>202,050</b>	<b>185,883</b>	<b>163,966</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-24,775</b>	<b>-26,060</b>	<b>-19,092</b>
Beginning Fund Balance July 1	29	40,411	66,471	85,563
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>15,636</b>	<b>40,411</b>	<b>66,471</b>