

13-110

Adoption of Budget and Certification of City Taxes

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

The City of: Rinard County Name: CALHOUN Date Budget Adopted: 02/17/13
(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.

	515-570-4186 <i>Telephone Number</i>	_____ <i>Signature</i>
County Auditor Date Stamp	January 1, 2012 Property Valuations	
	With Gas & Electric	Without Gas & Electric
Regular 2a	667,158 2b	640,193
Debt Service Value 3a	667,158 3b	640,193
Ag Land 4a	582,965	
		Last Official Census <div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto; text-align: center;">52</div>

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	5,404	5,186	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	1,500	1,439	52 2.24834
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	465 0.00000
-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)			6,904	6,625	
384.1	3.00375	Ag Land	0	0	63 0.00000
Total General Fund Tax Levies (25 + 26)			6,904	6,625	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	180	173	64 0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	1,210	1,161	1.81366
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			1,210	1,161	65 1.81366
Sub Total Special Revenue Levies (28+32)			1,390	1,334	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		0	68 0.00000
	SSMID 4 (A)	(B)		0	69 0.00000
	SSMID 5 (A)	(B)		0	565 0.00000
	SSMID 6 (A)	(B)		0	566 0.00000
	SSMID 7 (A)	(B)		0	### 0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			1,390	1,334	
384.4	Amt Nec	Debt Service Levy 76.10(6)	5,690	5,460	70 8.52871
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	71 0.00000
Total Property Taxes (27+39+40+41)			13,984	13,419	72 20.96071

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 **Rinard**

		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)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-1,727	10,663					8,936	6,470	15,406
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	21,668	7,042					28,710	18,308	47,018
Actual Expenditures Except End Bal (pg 12, line 259) *	3	18,839	7,150					25,989	21,880	47,869
Ending Fund Balance June 30 (pg 12, line 270) *	4	1,102	10,555	0	0	0	0	11,657	2,898	14,555
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	1,102	10,555	0	0	0	0	11,657	2,898	14,555
Re-Est Revenues	6	16,002	7,765	0	0	0	0	23,767	22,046	45,813
Re-Est Expenditures	7	16,490	10,400	0	5,690	0	0	32,580	12,202	44,782
Ending Fund Balance	8	614	7,920	0	-5,690	0	0	2,844	12,742	15,586
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	614	7,920	0	-5,690	0	0	2,844	12,742	15,586
Revenues	10	13,206	8,590	0	5,690	0	0	27,486	17,246	44,732
Expenditures	11	16,490	10,100	0	5,690	0	0	32,280	12,202	44,482
Ending Fund Balance	12	-2,670	6,410	0	-5,690	0	0	-1,950	17,786	15,836

* 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 (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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	300	0
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	0	0	0			0		0	300	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	300	7,000						7,300	7,000	2,804
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,100						2,100	2,100	1,995
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	0
Highway Engineering	17								0	300	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	3,758
Other Public Works	21		0						0	0	100
TOTAL (lines 12 - 21)	22	300	10,100	0			0		10,400	10,400	8,657
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	0	0	0			0		0	0	0

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	2,000							2,000	2,000	2,415
Economic Development	40								0	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	2,000	0	0			0		2,000	2,000	2,415
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	300							300	300	0
Clerk, Treasurer, & Finance Adm.	47	6,940							6,940	6,940	6,270
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	6,950							6,950	6,950	7,083
Tort Liability	51								0	0	0
Other General Government	52								0	0	59
TOTAL (lines 46 - 52)	53	14,190	0	0			0		14,190	14,190	13,412
DEBT SERVICE											
Gov Capital Projects	55				5,690				5,690	5,690	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	16,490	10,100	0	5,690	0	0		32,280	32,580	24,484
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							7,500	7,500	7,500	19,983
Sewer Utility	60							1,000	1,000	1,000	614
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							3,702	3,702	3,702	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	1,283
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							12,202	12,202	12,202	21,880
TOTAL ALL EXPENDITURES (lines 58+74)	74	16,490	10,100	0	5,690	0	0	12,202	44,482	44,782	46,364
Regular Transfers Out	75								0	0	1,505
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	1,505
Total Expenditures & Fund Transfers Out (lines 75+78)	78	16,490	10,100	0	5,690	0	0	12,202	44,482	44,782	47,869
Ending Fund Balance June 30	79	-2,670	6,410	0	-5,690	0	0	17,786	15,836	15,586	14,555

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	6,625	1,334		5,460	0			13,419	14,500	14,189
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	6,625	1,334		5,460	0			13,419	14,500	14,189
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	279	56		230	0			565	565	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								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	279	56		230	0			565	565	0
Licenses & Permits	14								0	0	0
Use of Money & Property	15	2						6	8	8	6
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,200						7,200	7,200	7,042
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,200	0	0	0		0	7,200	7,200	7,042
Charges for Fees & Service:											
Water Utility	21							14,000	14,000	14,000	12,534
Sewer Utility	22							3,240	3,240	3,240	2,826
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	4,800							4,800	4,800	4,108
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	4,800	0		0	0		17,240	22,040	22,040	19,468
Special Assessments	35								0	0	0
Miscellaneous	36	1,500							1,500	1,500	4,808
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	1,505
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	1,505
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	0	1,505
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	13,206	8,590	0	5,690	0	0	17,246	44,732	45,813	47,018
Beginning Fund Balance July 1	44	614	7,920	0	-5,690	0	0	12,742	15,586	14,555	15,406
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	13,820	16,510	0	0	0	0	29,988	60,318	60,368	62,424

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
Revenues & Other Financing Sources											
Taxes Levied on Property	1	6,625	1,334		5,460	0			13,419	14,500	14,189
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	6,625	1,334		5,460	0			13,419	14,500	14,189
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	279	56		230	0			565	565	0
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	2	0	0	0	0	0	6	8	8	6
Intergovernmental	9	0	7,200	0	0	0		0	7,200	7,200	7,042
Charges for Fees & Service	10	4,800	0		0	0	0	17,240	22,040	22,040	19,468
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0	0	0	1,500	1,500	4,808
Sub-Total Revenues	13	13,206	8,590	0	5,690	0	0	17,246	44,732	45,813	45,513
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	1,505
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	0
Total Revenues and Other Sources	17	13,206	8,590	0	5,690	0	0	17,246	44,732	45,813	47,018
Expenditures & Other Financing Uses											
Public Safety	18	0	0	0			0		0	300	0
Public Works	19	300	10,100	0			0		10,400	10,400	8,657
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	0	0
Community and Economic Development	22	2,000	0	0			0		2,000	2,000	2,415
General Government	23	14,190	0	0			0		14,190	14,190	13,412
Debt Service	24	0	0	0	5,690		0		5,690	5,690	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	16,490	10,100	0	5,690	0	0		32,280	32,580	24,484
Business Type Proprietary: Enterprise & ISF	27							12,202	12,202	12,202	21,880
Total Gov & Bus Type Expenditures	28	16,490	10,100	0	5,690	0	0	12,202	44,482	44,782	46,364
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	1,505
Total ALL Expenditures/Fund Transfers Out	30	16,490	10,100	0	5,690	0	0	12,202	44,482	44,782	47,869
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-3,284	-1,510	0	0	0	0	5,044	250	1,031	-851
Beginning Fund Balance July 1	33	614	7,920	0	-5,690	0	0	12,742	15,586	14,555	15,406
Ending Fund Balance June 30	34	-2,670	6,410	0	-5,690	0	0	17,786	15,836	15,586	14,555

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

City Name: Rinard

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 water project - 2 loans	87,100		2,756	2,934		5,690		5,690
-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			2,756	2,934	0	5,690	0	5,690

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

Fiscal Year

2014

City Name: Rinard

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 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?
-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
			2,756	2,934	0	5,690	0	5,690

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Rinard , Iowa

The City Council will conduct a public hearing on the proposed Budget at Rinard City Hall
on 2/17/13 at 5:00 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 \$ 20.96071
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0.00000

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

 515-570-4186
phone number

 Jen Sibbitt, City Clerk
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	13,419	14,500	14,189
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	13,419	14,500	14,189
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	565	565	0
Licenses & Permits	7	0	0	0
Use of Money and Property	8	8	8	6
Intergovernmental	9	7,200	7,200	7,042
Charges for Fees & Service	10	22,040	22,040	19,468
Special Assessments	11	0	0	0
Miscellaneous	12	1,500	1,500	4,808
Other Financing Sources	13	0	0	1,505
Total Revenues and Other Sources	14	44,732	45,813	47,018
Expenditures & Other Financing Uses				
Public Safety	15	0	300	0
Public Works	16	10,400	10,400	8,657
Health and Social Services	17	0	0	0
Culture and Recreation	18	0	0	0
Community and Economic Development	19	2,000	2,000	2,415
General Government	20	14,190	14,190	13,412
Debt Service	21	5,690	5,690	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	32,280	32,580	24,484
Business Type / Enterprises	24	12,202	12,202	21,880
Total ALL Expenditures	25	44,482	44,782	46,364
Transfers Out	26	0	0	1,505
Total ALL Expenditures/Transfers Out	27	44,482	44,782	47,869
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	250	1,031	-851
Beginning Fund Balance July 1	29	15,586	14,555	15,406
Ending Fund Balance June 30	30	15,836	15,586	14,555