

# 22-187

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: GARBER County Name: CLAYTON Date Budget Adopted: 3/8/2015  
(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.

563-255-1002

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,553,981</u>	2b <u>1,507,349</u>	88
<b>DEBT SERVICE</b>	3a <u>1,553,981</u>	3b <u>1,507,349</u>	
Ag Land	4a <u>13,223</u>		

### 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 12,587	12,210	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 12,587	12,210	
384.1	3.00375	Ag Land	26 40	40	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 12,627	12,250	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0
		<b>Sub Total Special Revenue Levies (28+32)</b>	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)	37	0	69 0
		SSMID 5 (A) (B)	555	0	565 0
		SSMID 6 (A) (B)	556	0	566 0
		SSMID 7 (A) (B)	1177	0	0
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	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
		<b>Total Property Taxes (27+39+40+41)</b>	42 12,627	12,250	72 8.10000

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

**GARBER**

		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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	30,456	18,810	0	-195	0	0	49,071	0	49,071
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	37,453	12,902	0	6,206	0	0	56,561	0	56,561
Actual Expenditures Except End Bal (pg 12, line 259) *	3	23,275	3,219	0	6,011	0	0	32,505	0	32,505
Ending Fund Balance June 30 (pg 12, line 261) *	4	44,634	28,493	0	0	0	0	73,127	0	73,127
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	44,634	28,493	0	0	0	0	73,127	0	73,127
Re-Est Revenues	6	24,194	19,286	0	68,800	0	0	112,280	0	112,280
Re-Est Expenditures	7	31,839	11,666	0	68,800	0	0	112,305	0	112,305
Ending Fund Balance	8	36,989	36,113	0	0	0	0	73,102	0	73,102
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	36,989	36,113	0	0	0	0	73,102	0	73,102
Revenues	10	17,552	20,227	0	15,000	0	0	52,779	0	52,779
Expenditures	11	24,106	13,907	0	15,000	0	0	53,013	0	53,013
Ending Fund Balance	12	30,435	42,433	0	0	0	0	72,868	0	72,868

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

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

**CITY OF \_\_\_\_\_ GARBER \_\_\_\_\_**

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used**

		Request with Utility Replacement (A)	Property Taxes Levied (B)
1	Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	49	48
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	49	48

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	49							49	49	49
Flood Control	4	3,755							3,755	11,260	817
Fire Department	5	4,500							4,500	4,500	2,132
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	192							192	195	190
Animal Control	9								0	0	0
Other Public Safety	10								0	0	151
TOTAL (lines 1 - 10)	11	8,496	0				0		8,496	16,004	3,339
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		2,000						2,000	1,000	0
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		2,700						2,700	2,500	2,705
Traffic Control and Safety	15								0	0	0
Snow Removal	16		500						500	350	514
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		7,207						7,207	6,816	6,439
Other Public Works	21	25							25	50	25
TOTAL (lines 12 - 21)	22	25	12,407				0		12,432	10,716	9,683
<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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	100							100	350	20
TOTAL (lines 23 - 29)	30	100	0				0		100	350	20
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	85							85	85	85
Museum, Band and Theater	32								0	0	0
Parks	33	2,100							2,100	2,000	2,052
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	2,185	0				0		2,185	2,085	2,137

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39			1,500						1,500	1,000	99
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
	44											
<b>TOTAL (lines 39 - 44)</b>	45		0	1,500	0			0		1,500	1,000	99
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		950							950	950	773
Clerk, Treasurer, & Finance Adm.	47		1,200							1,200	1,500	1,045
Elections	48		300							300	300	0
Legal Services & City Attorney	49		1,000							1,000	2,000	0
City Hall & General Buildings	50		3,500							3,500	2,600	3,183
Tort Liability	51		950							950	1,000	900
Other General Government	52		5,400							5,400	5,000	5,315
<b>TOTAL (lines 46 - 52)</b>	53		13,300	0	0			0		13,300	13,350	11,216
<b>DEBT SERVICE</b>	54					7,500				7,500	34,400	2,908
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		24,106	13,907	0	7,500	0	0		45,513	77,905	29,402
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		24,106	13,907	0	7,500	0	0	0	45,513	77,905	29,402
Regular Transfers Out	75					7,500				7,500	34,400	3,103
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	7,500	0	0	0	7,500	34,400	3,103
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		24,106	13,907	0	15,000	0	0	0	53,013	112,305	32,505
<b>Ending Fund Balance June 30</b>	79		30,435	42,433	0	0	0	0	0	72,868	73,102	73,127

\* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	12,250	0		0	0			12,250	11,964	12,193
	2								0	0	0
	3	12,250	0		0	0			12,250	11,964	12,193
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	377	0		0	0			377	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		6,800						6,800	6,600	6,738
	13	377	6,800		0	0			7,177	6,600	6,738
	14	470							470	470	469
	15	200	120						320	320	222
Intergovernmental:											
	16	3,755							3,755	11,260	11,260
	17		6,100						6,100	5,750	6,099
	18	0	0	0	0	0		0	0	0	5,702
	19				7,500				7,500	34,400	5,103
	20	3,755	6,100	0	7,500	0		0	17,355	51,410	28,164
Charges for Fees & Service:											
	21								0	0	0
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27		7,207						7,207	6,816	5,652
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	7,207		0	0	0	0	7,207	6,816	5,652
	35								0	0	0
	36	500							500	300	20
Other Financing Sources:											
	37				7,500				7,500	34,400	3,103
	38								0	0	0
	39	0	0	0	7,500	0	0	0	7,500	34,400	3,103
	40								0	0	0
	41								0	0	0
	42	0	0	0	7,500	0	0	0	7,500	34,400	3,103
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	17,552	20,227	0	15,000	0	0	0	52,779	112,280	56,561
	44	36,989	36,113	0	0	0	0	0	73,102	73,127	49,071
	45	54,541	56,340	0	15,000	0	0	0	125,881	185,407	105,632

CITY OF

GARBER

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	12,250	0		0	0			12,250	11,964	12,193
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	12,250	0		0	0			12,250	11,964	12,193
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	377	6,800		0	0			7,177	6,600	6,738
Licenses & Permits	7	470	0					0	470	470	469
Use of Money and Property	8	200	120	0	0	0	0	0	320	320	222
Intergovernmental	9	3,755	6,100	0	7,500	0		0	17,355	51,410	28,164
Charges for Fees & Service	10	0	7,207		0	0		0	7,207	6,816	5,652
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0		0	500	300	20
Sub-Total Revenues	13	17,552	20,227	0	7,500	0	0	0	45,279	77,880	53,458
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	7,500	0	0	0	7,500	34,400	3,103
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	17,552	20,227	0	15,000	0	0	0	52,779	112,280	56,561
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	8,496	0	0			0		8,496	16,004	3,339
Public Works	19	25	12,407	0			0		12,432	10,716	9,683
Health and Social Services	20	100	0	0			0		100	350	20
Culture and Recreation	21	2,185	0	0			0		2,185	2,085	2,137
Community and Economic Development	22	0	1,500	0			0		1,500	1,000	99
General Government	23	13,300	0	0			0		13,300	13,350	11,216
Debt Service	24	0	0	0	7,500		0		7,500	34,400	2,908
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	24,106	13,907	0	7,500	0	0		45,513	77,905	29,402
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	24,106	13,907	0	7,500	0	0	0	45,513	77,905	29,402
Total Transfers Out	29	0	0	0	7,500	0	0	0	7,500	34,400	3,103
Total ALL Expenditures/Fund Transfers Out	30	24,106	13,907	0	15,000	0	0	0	53,013	112,305	32,505
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-6,554	6,320	0	0	0	0	0	-234	-25	24,056
Beginning Fund Balance July 1	33	36,989	36,113	0	0	0	0	0	73,102	73,127	49,071
Ending Fund Balance June 30	34	30,435	42,433	0	0	0	0	0	72,868	73,102	73,127

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

City Name: **GARBER**

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

**DATE POSTED**  
**2/26/2015**

City of                     **GARBER**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     **GARBER CITY OFFICE**                      
on                     **3/8/2015**                     at                     **6:30 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 . . . . . \$                     **8.10000**                      
The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$                     **3.00375**                    

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

                    **563-255-1002**                      
phone number

                    **MELISSA HAMPTON**                      
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	12,250	11,964	12,193
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>12,250</b>	<b>11,964</b>	<b>12,193</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	7,177	6,600	6,738
Licenses & Permits	7	470	470	469
Use of Money and Property	8	320	320	222
Intergovernmental	9	17,355	51,410	28,164
Charges for Fees & Service	10	7,207	6,816	5,652
Special Assessments	11	0	0	0
Miscellaneous	12	500	300	20
Other Financing Sources	13	0	0	0
Transfers In	14	7,500	34,400	3,103
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>52,779</b>	<b>112,280</b>	<b>56,561</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	8,496	16,004	3,339
Public Works	17	12,432	10,716	9,683
Health and Social Services	18	100	350	20
Culture and Recreation	19	2,185	2,085	2,137
Community and Economic Development	20	1,500	1,000	99
General Government	21	13,300	13,350	11,216
Debt Service	22	7,500	34,400	2,908
Capital Projects	23	0	0	0
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>45,513</b>	<b>77,905</b>	<b>29,402</b>
Business Type / Enterprises	25	0	0	0
<b>Total ALL Expenditures</b>	<b>26</b>	<b>45,513</b>	<b>77,905</b>	<b>29,402</b>
Transfers Out	27	7,500	34,400	3,103
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>53,013</b>	<b>112,305</b>	<b>32,505</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-234</b>	<b>-25</b>	<b>24,056</b>
Beginning Fund Balance July 1	30	73,102	73,127	49,071
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>72,868</b>	<b>73,102</b>	<b>73,127</b>