

55-521

Adoption of Budget and Certification of City Taxes

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

The City of: LAKOTA County Name: KOSSUTH Date Budget Adopted: 3/2/2015
(Date) xxxxxx

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) 886-2549

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census 255
	DEBT SERVICE	3a	3,777,198	3b	3,600,046	
	Ag Land	4a	328,761			

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 30,595	29,160	43 8.10000
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 19,000	18,109	52 5.03018
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 600	572	465 0.15885
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
Total General Fund Regular Levies (5 thru 24)			25 50,195	47,841	
384.1	3.00375	Ag Land	26 988	988	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 51,183	48,829	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 1,020	972	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 4,580	4,365	1.21254
Rules	Amt Nec	Other Employee Benefits	31 175	167	0.04633
Total Employee Benefit Levies (29,30,31)			32 4,755	4,532	65 1.25887
Sub Total Special Revenue Levies (28+32)			33 5,775	5,504	
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
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 5,775	5,504	
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 56,958	54,333	72 14.81790

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.

Fund Balance Worksheet for City of **LAKOTA**

		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 2014											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-58,110	47,147	0	196	0	0	-10,767	147,320	136,553	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	138,308	53,283	0	8	0	0	191,599	57,340	248,939	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	130,732	30,504	0	0	0	0	161,236	35,165	196,401	
Ending Fund Balance June 30 (pg 12, line 261) *	4	-50,534	69,926	0	204	0	0	19,596	169,495	189,091	
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5	-50,534	69,926	0	204	0	0	19,596	169,495	189,091	
Re-Est Revenues	6	94,624	62,140	0	0	0	0	156,764	35,000	191,764	
Re-Est Expenditures	7	136,510	20,875	0	0	0	0	157,385	34,550	191,935	
Ending Fund Balance	8	-92,420	111,191	0	204	0	0	18,975	169,945	188,920	
(3)											
** Budget FY 2016											
Beginning Fund Balance	9	-92,420	111,191	0	204	0	0	18,975	169,945	188,920	
Revenues	10	136,669	58,775	0	0	0	0	195,444	41,000	236,444	
Expenditures	11	127,975	58,655	0	0	0	0	186,630	40,350	226,980	
Ending Fund Balance	12	-83,726	111,311	0	204	0	0	27,789	170,595	198,384	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

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

CITY OF _____ LAKOTA _____

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.	600	572
2	Support of a Local Emerg.Mgmt.Comm.	600	572
3	TOTAL FOR FISCAL YEAR 2014	1,200	1,144

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,000							2,000	2,000	3,000
Jail	2								0	0	0
Emergency Management	3	600							600	600	0
Flood Control	4								0	0	0
Fire Department	5	2,500							2,500	2,500	5,862
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	5,100	0				0		5,100	5,100	8,862
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	14,100	13,600						27,700	31,900	24,536
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,000						8,000	8,000	6,889
Traffic Control and Safety	15								0	0	0
Snow Removal	16		300						300	300	199
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	25,500							25,500	25,500	26,293
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	39,600	21,900				0		61,500	65,700	57,917
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
CULTURE & RECREATION											
Library Services	31	3,825							3,825	2,950	3,191
Museum, Band and Theater	32	350							350	850	570
Parks	33	15,500							15,500	16,800	19,173
Recreation	34								0	0	0
Cemetery	35	650	135						785	2,125	4,158
Community Center, Zoo, & Marina	36	3,100							3,100	4,970	60
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	23,425	135				0		23,560	27,695	27,152

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,000							1,000	1,000	75
Economic Development	40	2,000							2,000	2,000	6,007
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	3,000	0	0			0		3,000	3,000	6,082
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,800	700						4,500	2,090	4,866
Clerk, Treasurer, & Finance Adm.	47	14,000	2,000						16,000	19,500	16,847
Elections	48	800							800	0	781
Legal Services & City Attorney	49	1,200							1,200	1,000	455
City Hall & General Buildings	50	17,050							17,050	0	38,274
Tort Liability	51	20,000							20,000	20,000	0
Other General Government	52								0	13,300	0
TOTAL (lines 46 - 52)	53	56,850	2,700	0			0		59,550	55,890	61,223
DEBT SERVICE	54								0	0	0
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	127,975	24,735	0	0	0	0		152,710	157,385	161,236
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						40,350		40,350	34,550	29,732
Sewer Utility	60								0	0	5,433
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
TOTAL Business Type Expenditures (lines 59 - 73)	73						40,350		40,350	34,550	35,165
TOTAL ALL EXPENDITURES (lines 58+74)	74	127,975	24,735	0	0	0	0	40,350	193,060	191,935	196,401
Regular Transfers Out	75		33,920						33,920	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	33,920	0	0	0	0	0	33,920	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	127,975	58,655	0	0	0	0	40,350	226,980	191,935	196,401
Ending Fund Balance June 30	79	-83,726	111,311	0	204	0	0	170,595	198,384	188,920	189,091

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	48,829	5,504		0	0			54,333	51,967	52,219
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	48,829	5,504		0	0			54,333	51,967	52,219
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,354	271		0	0			2,625	2,727	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		32,900						32,900	28,000	32,366
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,354	33,171		0	0			35,525	30,727	32,366
Licenses & Permits	14	800							800	400	390
Use of Money & Property	15	2,350							2,350	900	980
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		20,000						20,000	26,800	16,117
Other State Grants & Reimbursements	18	866	100	0	0	0		0	966	470	0
Local Grants & Reimbursements	19								0	0	3,153
Subtotal - Intergovernmental (lines 16 thru 19)	20	866	20,100	0	0	0		0	20,966	27,270	19,270
Charges for Fees & Service:											
Water Utility	21							41,000	41,000	35,000	57,340
Sewer Utility	22								0	0	0
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	31,000							31,000	28,000	35,324
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	17,500	5,694
Subtotal - Charges for Service (lines 21 thru 33)	34	31,000	0		0	0	0	41,000	72,000	80,500	98,358
Special Assessments	35								0	0	0
Miscellaneous	36	16,550							16,550	0	45,356
Other Financing Sources:											
Regular Operating Transfers In	37	33,920							33,920	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	33,920	0	0	0	0	0	0	33,920	0	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	33,920	0	0	0	0	0	0	33,920	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	136,669	58,775	0	0	0	0	41,000	236,444	191,764	248,939
Beginning Fund Balance July 1	44	-92,420	111,191	0	204	0	0	169,945	188,920	189,091	136,553
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	44,249	169,966	0	204	0	0	210,945	425,364	380,855	385,492

CITY OF LAKOTA
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	48,829	5,504		0	0			54,333	51,967	52,219
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	48,829	5,504		0	0			54,333	51,967	52,219
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	2,354	33,171		0	0			35,525	30,727	32,366
Licenses & Permits	7	800	0					0	800	400	390
Use of Money and Property	8	2,350	0	0	0	0	0	0	2,350	900	980
Intergovernmental	9	866	20,100	0	0	0		0	20,966	27,270	19,270
Charges for Fees & Service	10	31,000	0		0	0	0	41,000	72,000	80,500	98,358
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	16,550	0		0	0	0	0	16,550	0	45,356
Sub-Total Revenues	13	102,749	58,775	0	0	0	0	41,000	202,524	191,764	248,939
Other Financing Sources:											
Total Transfers In	14	33,920	0	0	0	0	0	0	33,920	0	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	0
Total Revenues and Other Sources	17	136,669	58,775	0	0	0	0	41,000	236,444	191,764	248,939
Expenditures & Other Financing Uses											
Public Safety	18	5,100	0	0			0		5,100	5,100	8,862
Public Works	19	39,600	21,900	0			0		61,500	65,700	57,917
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	23,425	135	0			0		23,560	27,695	27,152
Community and Economic Development	22	3,000	0	0			0		3,000	3,000	6,082
General Government	23	56,850	2,700	0			0		59,550	55,890	61,223
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	127,975	24,735	0	0	0	0		152,710	157,385	161,236
Business Type Proprietary: Enterprise & ISF	27							40,350	40,350	34,550	35,165
Total Gov & Bus Type Expenditures	28	127,975	24,735	0	0	0	0	40,350	193,060	191,935	196,401
Total Transfers Out	29	0	33,920	0	0	0	0	0	33,920	0	0
Total ALL Expenditures/Fund Transfers Out	30	127,975	58,655	0	0	0	0	40,350	226,980	191,935	196,401
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	8,694	120	0	0	0	0	650	9,464	-171	52,538
Beginning Fund Balance July 1	33	-92,420	111,191	0	204	0	0	169,945	188,920	189,091	136,553
Ending Fund Balance June 30	34	-83,726	111,311	0	204	0	0	170,595	198,384	188,920	189,091

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

City Name: LAKOTA

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

City of **LAKOTA** , Iowa

The City Council will conduct a public hearing on the proposed Budget at **CITY HALL**
 on **3/2/2015** at **7:00 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 \$ **14.81790**

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.

 (515) 886-2549
 phone number

 Amber Shelton
 City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	54,333	51,967	52,219
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	54,333	51,967	52,219
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	35,525	30,727	32,366
Licenses & Permits	7	800	400	390
Use of Money and Property	8	2,350	900	980
Intergovernmental	9	20,966	27,270	19,270
Charges for Fees & Service	10	72,000	80,500	98,358
Special Assessments	11	0	0	0
Miscellaneous	12	16,550	0	45,356
Other Financing Sources	13	0	0	0
Transfers In	14	33,920	0	0
Total Revenues and Other Sources	15	236,444	191,764	248,939
Expenditures & Other Financing Uses				
Public Safety	16	5,100	5,100	8,862
Public Works	17	61,500	65,700	57,917
Health and Social Services	18	0	0	0
Culture and Recreation	19	23,560	27,695	27,152
Community and Economic Development	20	3,000	3,000	6,082
General Government	21	59,550	55,890	61,223
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	152,710	157,385	161,236
Business Type / Enterprises	25	40,350	34,550	35,165
Total ALL Expenditures	26	193,060	191,935	196,401
Transfers Out	27	33,920	0	0
Total ALL Expenditures/Transfers Out	28	226,980	191,935	196,401
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	9,464	-171	52,538
Beginning Fund Balance July 1	30	188,920	189,091	136,553
Ending Fund Balance June 30	31	198,384	188,920	189,091