02-008

Adoption of Budget and Certification of City Taxes

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

The City of: Nodaway **County Name:** ADAMS **Date Budget Adopted:** 3/9/2015 (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.

712-621-0717 Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	1,540,377	2b	1,474,385	114
DEBT SERVICE	3a	1,540,377	3b	1,474,385	
Ag Land	4a	161,596			

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	12,477		11,943	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	4,000		3,829	52	2.59677
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
		Total General Fund Regular Levies (5 thru 24)	25	16,477		15,772		
384.1	3.00375	Ag Land	26	485		485	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	16,962		16,257		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	1,000		957		0.64919
Rules	Amt Nec	Other Employee Benefits	31			0		0
		Total Employee Benefit Levies (29,30,31)	32	1,000		957	65	0.64919
		Sub Total Special Revenue Levies (28+32)	33	1,000		957		
386	As Req	Valuation: *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	1,000		957		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**	40	0	40	0	70	0
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**	41		41	0	71	0
		Total Property Taxes (27+39+40+41)	42	17,962	42	17,214	72	11.34596

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)

Form FBW

Department of Management

Fund Balance Worksheet for City of **Nodaway**

(1) *Annual Report FY 2014		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)
Beginning Fund Balance July 1 **(pg 5, line 134) ***	1	5,377	24,303	0	0	0	33,026	62,706	0	62,706
Actual Revenues Except Beg Bal **(pg 5, line 132) ***	2	59,155	17,709	0	0	0	0	76,864	0	76,864
Actual Expenditures Except End Bal **(pg 12, line 259) ***	3	64,471	23,756	0	0	0	0	88,227	0	88,227
Ending Fund Balance June 30 **(pg 12, line 261) ***	4	61	18,256	0	0	0	33,026	51,343	0	51,343
(2) ** Re-Estimated FY 2015		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	61	18,256	0	0	0	33,026	51,343	0	51,343
Re-Est Revenues	6	17,247	25,000	0	0	0	0	42,247	0	42,247
Re-Est Expenditures	7	13,500	33,900	0	0	0	0	47,400	0	47,400
Ending Fund Balance	8	3,808	9,356	0	0	0	33,026	46,190	0	46,190
(3) ** Budget FY 2016		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	3,808	9,356	0	0	0	33,026	46,190	0	46,190
Revenues	10	16,962	27,000	0	0	0	0	43,962	0	43,962
Expenditures	11	20,500	26,000	0	0	0	0	46,500	0	46,500
Ending Fund Balance	12	270	10,356	0	0	0	33,026	43,652	0	43,652

* **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.**

Form EMC

CITY OF Nodaway

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.	0	0
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

Form 631 A P1

CITY OF Nodaway

Department of Management

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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)
									Fiscal Years		
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		3,000						3,000	3,000	14,569
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	3,000				0		3,000	3,000	14,569
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,000	7,000						9,000	10,000	14,895
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,500	2,500						5,000	5,000	5,249
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,500	1,628
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	10,000							10,000	10,000	10,327
Other Public Works	21								0	0	0
TOTAL *(lines 12 - 21)*	22	14,500	11,000				0		25,500	26,500	32,099
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								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

Form 631 A P2

CITY OF Nodaway

Department of Management

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
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										
TOTAL *(lines 39 - 44)*	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46								0	0	1,058
Clerk, Treasurer, & Finance Adm.	47	2,000	3,000						5,000	5,000	5,037
Elections	48		500						500	0	739
Legal Services & City Attorney	49		1,500						1,500	1,900	1,925
City Hall & General Buildings	50		5,000						5,000	5,000	26,822
Tort Liability	51	4,000	2,000						6,000	6,000	5,978
Other General Government	52								0	0	0
TOTAL *(lines 46 - 52)*	53	6,000	12,000	0			0		18,000	17,900	41,559
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	20,500	26,000	0	0	0	0		46,500	47,400	88,227
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**											
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
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							0	0	0	0
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	20,500	26,000	0	0	0	0	0	46,500	47,400	88,227
Regular Transfers Out	75								0	0	0
Internal **TIF** Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	20,500	26,000	0	0	0	0	0	46,500	47,400	88,227
Ending Fund Balance June 30	79	270	10,356	0	0	0	33,026	0	43,652	46,190	51,343

* 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.

Form 631 B

CITY OF Nodaway

Department of Management

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

REVENUES DETAIL

Fiscal Year Ending 2016

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	16,257	957		0	0			17,214	17,515	18,729
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	16,257	957		0	0			17,214	17,515	18,729
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	705	43		0	0			748	732	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		8,000						8,000	8,000	8,289
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	705	8,043		0	0			8,748	8,732	8,289
Licenses & Permits	***14***								0	0	0
Use of Money & Property	***15***								0	0	115
Intergovernmental:											
Federal Grants & Reimbursements	***16***								0	0	0
Road Use Taxes	***17***		8,000						8,000	8,000	8,388
Other State Grants & Reimbursements	***18***	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	***19***								0	0	33,215
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	0	8,000	0	0	0		0	8,000	8,000	41,603
Charges for Fees & Service:											
Water Utility	21								0	0	0
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		10,000						10,000	8,000	8,128
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	0	10,000		0	0	0	0	10,000	8,000	8,128
Special Assessments	35								0	0	0
Miscellaneous	***36***								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal **TIF** Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*	43	16,962	27,000	0	0	0	0	0	43,962	42,247	76,864
Beginning Fund Balance July 1	44	3,808	9,356	0	0	0	33,026	0	46,190	51,343	62,706
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	20,770	36,356	0	0	0	33,026	0	90,152	93,590	139,570

Form 635.2A

Department of Management

CITY OF Nodaway

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	16,257	957		0	0			17,214	17,515	18,729
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	16,257	957		0	0			17,214	17,515	18,729
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	705	8,043		0	0			8,748	8,732	8,289
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	115
Intergovernmental	9	0	8,000	0	0	0		0	8,000	8,000	41,603
Charges for Fees & Service	10	0	10,000		0	0	0	0	10,000	8,000	8,128
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	16,962	27,000	0	0	0	0	0	43,962	42,247	76,864
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	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	16,962	27,000	0	0	0	0	0	43,962	42,247	76,864
Expenditures & Other Financing Uses											
Public Safety	18	0	3,000	0			0		3,000	3,000	14,569
Public Works	19	14,500	11,000	0			0		25,500	26,500	32,099
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	0	0	0			0		0	0	0
General Government	23	6,000	12,000	0			0		18,000	17,900	41,559
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	20,500	26,000	0	0	0	0		46,500	47,400	88,227
Business Type Proprietray: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	20,500	26,000	0	0	0	0	0	46,500	47,400	88,227
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	20,500	26,000	0	0	0	0	0	46,500	47,400	88,227
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-3,538	1,000	0	0	0	0	0	-2,538	-5,153	-11,363
Beginning Fund Balance July 1	33	3,808	9,356	0	0	0	33,026	0	46,190	51,343	62,706
Ending Fund Balance June 30	34	270	10,356	0	0	0	33,026	0	43,652	46,190	51,343

Form 703

Department of Management

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

Fiscal Year
2016

City Name: **Nodaway**

	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

Form 631.1 Department of Management

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE

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

DATE POSTED
2/23/2015

City of **Nodaway**, Iowa

The City Council will conduct a public hearing on the proposed Budget at Nodaway City Hall

on 3/9/2015 *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 . . . . . $ 11.34596

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.

712-621-0717
phone number

Lori Shires
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	17,214	17,515	18,729
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	**3**	17,214	17,515	18,729
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	8,748	8,732	8,289
Licenses & Permits	7	0	0	0
Use of Money and Property	8	0	0	115
Intergovernmental	9	8,000	8,000	41,603
Charges for Fees & Service	10	10,000	8,000	8,128
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	**15**	43,962	42,247	76,864
Expenditures & Other Financing Uses				
Public Safety	16	3,000	3,000	14,569
Public Works	17	25,500	26,500	32,099
Health and Social Services	18	0	0	0
Culture and Recreation	19	0	0	0
Community and Economic Development	20	0	0	0
General Government	21	18,000	17,900	41,559
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	46,500	47,400	88,227
Business Type / Enterprises	25	0	0	0
Total ALL Expenditures	**26**	46,500	47,400	88,227
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	**28**	46,500	47,400	88,227
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	**29**	-2,538	-5,153	-11,363
Beginning Fund Balance July 1	30	46,190	51,343	62,706
Ending Fund Balance June 30	**31**	43,652	46,190	51,343