

15-133

Adoption of Budget and Certification of City Taxes

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

The City of: Massena County Name: CASS Date Budget Adopted: 3/4/2015
(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.

712-779-2295

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>6,352,079</u>	2b <u>6,141,432</u>	355
DEBT SERVICE	3a <u>6,352,079</u>	3b <u>6,141,432</u>	
Ag Land	4a <u>226,153</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 51,452	43 49,746	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	10 429	415	48 0.06750
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 18,500	17,886	52 2.91243
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 5,325	5,148	62 0.83831
		Total General Fund Regular Levies (5 thru 24)	25 75,706	73,195	
384.1	3.00375	Ag Land	26	0	63 0
		Total General Fund Tax Levies (25 + 26)	27 75,706	73,195	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 17,600	17,016	2.77075
Rules	Amt Nec	Other Employee Benefits	31 7,800	7,541	1.22794
		Total Employee Benefit Levies (29,30,31)	32 25,400	24,557	65 3.99869
		Sub Total Special Revenue Levies (28+32)	33 25,400	24,557	
		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 25,400	24,557	
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)	42 101,106	97,752	72 15.91693

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

Massena

		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	131,255	32,378	0	1,889	53,751	0	219,273	3,058	222,331
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	236,738	34,612	0	0	440,463	0	711,813	108,424	820,237
Actual Expenditures Except End Bal (pg 12, line 259) *	3	270,268	42,788	0	0	439,728	0	752,784	98,391	851,175
Ending Fund Balance June 30 (pg 12, line 261) *	4	97,725	24,202	0	1,889	54,486	0	178,302	13,091	191,393
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	97,725	24,202	0	1,889	54,486	0	178,302	13,091	191,393
Re-Est Revenues	6	168,170	82,700	184,682	0	230,000	0	665,552	121,500	787,052
Re-Est Expenditures	7	204,500	70,325	184,682	0	230,000	0	689,507	97,070	786,577
Ending Fund Balance	8	61,395	36,577	0	1,889	54,486	0	154,347	37,521	191,868
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	61,395	36,577	0	1,889	54,486	0	154,347	37,521	191,868
Revenues	10	216,206	76,400	289,934	10,000	12,000	0	604,540	124,000	728,540
Expenditures	11	216,200	55,325	289,934	0	12,000	0	573,459	115,019	688,478
Ending Fund Balance	12	61,401	57,652	0	11,889	54,486	0	185,428	46,502	231,930

* 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 _____ **Massena**

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

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		5,325						5,325	5,325	5,325
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	35,000	10,000						45,000	44,700	52,171
Ambulance	6	7,000							7,000	6,600	9,425
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	42,000	15,325				0		57,325	56,625	66,921
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		40,000						40,000	30,000	28,153
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	10,000							10,000	9,000	9,365
Traffic Control and Safety	15								0	0	0
Snow Removal	16	5,000							5,000	5,000	5,270
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	33,000							33,000	36,000	32,760
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	48,000	40,000				0		88,000	80,000	75,548
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	25,000							25,000	25,000	26,278
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	5,000	23,543
Recreation	34	1,000							1,000	2,000	0
Cemetery	35	1,000							1,000	1,000	1,000
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	100
TOTAL (lines 31 - 37)	38	32,000	0				0		32,000	33,000	50,921

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		1,000							1,000	5,000	296
Economic Development	40		1,000							1,000	0	1,000
Housing and Urban Renewal	41		1,000							1,000	10,000	28,351
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		1,000							1,000	10,000	1,822
TOTAL (lines 39 - 44)	45		4,000	0	0			0		4,000	25,000	31,469
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		7,500							7,500	7,500	7,455
Clerk, Treasurer, & Finance Adm.	47		32,000							32,000	26,000	30,021
Elections	48		700							700	700	1,023
Legal Services & City Attorney	49		10,000							10,000	5,000	1,327
City Hall & General Buildings	50		7,000							7,000	8,000	16,075
Tort Liability	51		18,000							18,000	18,000	15,972
Other General Government	52		15,000							15,000	15,000	16,324
TOTAL (lines 46 - 52)	53		90,200	0	0			0		90,200	80,200	88,197
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55						2,000			2,000	230,000	3,000
TIF Capital Projects	56				289,934					289,934	152,365	436,728
TOTAL CAPITAL PROJECTS	57		0	0	289,934		2,000	0		291,934	382,365	439,728
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		216,200	55,325	289,934	0	2,000	0		563,459	657,190	752,784
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								57,500	57,500	54,370	56,436
Sewer Utility	60								48,000	48,000	42,700	41,955
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								9,519	9,519	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								115,019	115,019	97,070	98,391
TOTAL ALL EXPENDITURES (lines 58+74)	74		216,200	55,325	289,934	0	2,000	0	115,019	678,478	754,260	851,175
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76						10,000			10,000	32,317	0
Total ALL Transfers Out	77		0	0	0	0	10,000	0	0	10,000	32,317	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		216,200	55,325	289,934	0	12,000	0	115,019	688,478	786,577	851,175
Ending Fund Balance June 30	79		61,401	57,652	0	11,889	54,486	0	46,502	231,930	191,868	191,393

* 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											
	1	73,195	24,557		0	0			97,752	93,670	88,596
	2								0	0	0
	3	73,195	24,557		0	0			97,752	93,670	88,596
	4								0	0	0
	5			289,934					289,934	152,365	0
Other City Taxes:											
	6	2,511	843		0	0			3,354	3,300	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	12,000	16,000			12,000			40,000	37,000	36,429
	13	14,511	16,843		0	12,000			43,354	40,300	36,429
	14								0	0	291
	15								0	0	497
Intergovernmental:											
	16								0	0	0
	17		27,500						27,500	27,000	27,235
	18	0	0	0	0	0		0	0	0	0
	19	87,500	7,500						95,000	49,900	86,334
	20	87,500	35,000	0	0	0		0	122,500	76,900	113,569
Charges for Fees & Service:											
	21							53,000	53,000	53,000	51,879
	22							71,000	71,000	60,000	55,795
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	40,000							40,000	40,000	41,076
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	1,000							1,000	8,500	0
	34	41,000	0		0	0	0	124,000	165,000	161,500	148,750
	35								0	0	6,172
	36								0	0	16,599
Other Financing Sources:											
	37								0	0	0
	38				10,000				10,000	32,317	0
	39	0	0	0	10,000	0	0	0	10,000	32,317	0
	40								0	230,000	409,334
	41								0	0	0
	42	0	0	0	10,000	0	0	0	10,000	262,317	409,334
Total Revenues except for beginning fund balance											
	43	216,206	76,400	289,934	10,000	12,000	0	124,000	728,540	787,052	820,237
	44	61,395	36,577	0	1,889	54,486	0	37,521	191,868	191,393	222,331
	45	277,601	112,977	289,934	11,889	66,486	0	161,521	920,408	978,445	1,042,568

CITY OF
Massena
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	73,195	24,557		0	0			97,752	93,670	88,596
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	73,195	24,557		0	0			97,752	93,670	88,596
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			289,934					289,934	152,365	0
Other City Taxes	6	14,511	16,843		0	12,000			43,354	40,300	36,429
Licenses & Permits	7	0	0					0	0	0	291
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	497
Intergovernmental	9	87,500	35,000	0	0	0		0	122,500	76,900	113,569
Charges for Fees & Service	10	41,000	0		0	0		124,000	165,000	161,500	148,750
Special Assessments	11	0	0		0	0		0	0	0	6,172
Miscellaneous	12	0	0		0	0		0	0	0	16,599
Sub-Total Revenues	13	216,206	76,400	289,934	0	12,000	0	124,000	718,540	524,735	410,903
Other Financing Sources:											
Total Transfers In	14	0	0	0	10,000	0	0	0	10,000	32,317	0
Proceeds of Debt	15	0	0	0	0	0		0	0	230,000	409,334
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	216,206	76,400	289,934	10,000	12,000	0	124,000	728,540	787,052	820,237
Expenditures & Other Financing Uses											
Public Safety	18	42,000	15,325	0			0		57,325	56,625	66,921
Public Works	19	48,000	40,000	0			0		88,000	80,000	75,548
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	32,000	0	0			0		32,000	33,000	50,921
Community and Economic Development	22	4,000	0	0			0		4,000	25,000	31,469
General Government	23	90,200	0	0			0		90,200	80,200	88,197
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	289,934		2,000	0		291,934	382,365	439,728
Total Government Activities Expenditures	26	216,200	55,325	289,934	0	2,000	0		563,459	657,190	752,784
Business Type Proprietary: Enterprise & ISF	27							115,019	115,019	97,070	98,391
Total Gov & Bus Type Expenditures	28	216,200	55,325	289,934	0	2,000	0	115,019	678,478	754,260	851,175
Total Transfers Out	29	0	0	0	0	10,000	0	0	10,000	32,317	0
Total ALL Expenditures/Fund Transfers Out	30	216,200	55,325	289,934	0	12,000	0	115,019	688,478	786,577	851,175
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	6	21,075	0	10,000	0	0	8,981	40,062	475	-30,938
Beginning Fund Balance July 1	33	61,395	36,577	0	1,889	54,486	0	37,521	191,868	191,393	222,331
Ending Fund Balance June 30	34	61,401	57,652	0	11,889	54,486	0	46,502	231,930	191,868	191,393

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

City Name: Massena

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) General Obligation Sewer Bond Series 2013	512,550	11/21/13	20,000	787	8,113	28,900	28,900	0
(3) Residential Subdivision Development Project	775,000	11/10/14	95,000			95,000	95,000	0
(4) LMI related to Development Agreement	323,950	11/10/14	39,710			39,710	39,710	0
(5) Sewer Revenue Bond	230,000		5,000	3,954	565	9,519	9,519	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			159,710	4,741	8,678	173,129	173,129	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **Massena** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Massena City Hall
on 3/4/2015 at 5:30 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 \$ 15.91693

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

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

 712-779-2295
phone number

 Meradith Lung
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	97,752	93,670	88,596
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	97,752	93,670	88,596
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	289,934	152,365	0
Other City Taxes	6	43,354	40,300	36,429
Licenses & Permits	7	0	0	291
Use of Money and Property	8	0	0	497
Intergovernmental	9	122,500	76,900	113,569
Charges for Fees & Service	10	165,000	161,500	148,750
Special Assessments	11	0	0	6,172
Miscellaneous	12	0	0	16,599
Other Financing Sources	13	0	230,000	409,334
Transfers In	14	10,000	32,317	0
Total Revenues and Other Sources	15	728,540	787,052	820,237
Expenditures & Other Financing Uses				
Public Safety	16	57,325	56,625	66,921
Public Works	17	88,000	80,000	75,548
Health and Social Services	18	0	0	0
Culture and Recreation	19	32,000	33,000	50,921
Community and Economic Development	20	4,000	25,000	31,469
General Government	21	90,200	80,200	88,197
Debt Service	22	0	0	0
Capital Projects	23	291,934	382,365	439,728
Total Government Activities Expenditures	24	563,459	657,190	752,784
Business Type / Enterprises	25	115,019	97,070	98,391
Total ALL Expenditures	26	678,478	754,260	851,175
Transfers Out	27	10,000	32,317	0
Total ALL Expenditures/Transfers Out	28	688,478	786,577	851,175
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	40,062	475	-30,938
Beginning Fund Balance July 1	30	191,868	191,393	222,331
Ending Fund Balance June 30	31	231,930	191,868	191,393