

# 78-736

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: McClelland County Name: POTTAWATTAMIE Date Budget Adopted: 3/11/2014  
(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.

(402) 670-1062

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census <b>151</b>	
	Regular	2a	<b>4,423,190</b>	2b		<b>4,358,098</b>
	<b>DEBT SERVICE</b>	3a		3b		
	Ag Land	4a	<b>10,269</b>			

### 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 35,828	43 35,301	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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	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 35,828	35,301	
384.1	3.00375	Ag Land	26 0	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 35,828	35,301	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	
Rules	Amt Nec	Other Employee Benefits	31	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	
<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 35,828	35,301	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.

Fund Balance Worksheet for City of **McClelland**

		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 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	114,699	11,733					126,432		126,432
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	162,656	11,413					174,069		174,069
Actual Expenditures Except End Bal (pg 12, line 259) *	3	59,187	23,146					82,333		82,333
Ending Fund Balance June 30 (pg 12, line 261) *	4	218,168	0	0	0	0	0	218,168	0	218,168
<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 2014</b>										
Beginning Fund Balance	5	218,168	0	0	0	0	0	218,168	0	218,168
Re-Est Revenues	6	63,227	14,572	0	0	0	0	77,799	0	77,799
Re-Est Expenditures	7	48,112	14,000	0	0	0	0	62,112	0	62,112
Ending Fund Balance	8	233,283	572	0	0	0	0	233,855	0	233,855
<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 2015</b>										
Beginning Fund Balance	9	233,283	572	0	0	0	0	233,855	0	233,855
Revenues	10	65,349	14,722	0	0	0	0	80,071	0	80,071
Expenditures	11	58,256	12,400	0	0	0	0	70,656	0	70,656
Ending Fund Balance	12	240,376	2,894	0	0	0	0	243,270	0	243,270

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	2,642							2,642	2,643	3,771
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	1,500							1,500	0	1,319
Ambulance	6	755							755	755	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	464							464	464	399
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,361	0	0			0		5,361	3,862	5,489
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	11,500	12,400						23,900	14,000	15,296
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,500							3,500	3,500	3,364
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	9,368
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	7,920							7,920	7,623	6,973
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	22,920	12,400	0			0		35,320	25,123	35,001
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	640							640	427	0
Museum, Band and Theater	32								0	0	0
Parks	33	5,000							5,000	6,000	11,708
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	7,000							7,000	7,800	6,694
Other Culture and Recreation	37	500							500	600	2,803
TOTAL (lines 31 - 37)	38	13,140	0	0			0		13,140	14,827	21,205

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		1,500							1,500	100	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
TOTAL (lines 39 - 44)	45		1,500	0	0			0		1,500	100	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,550							1,550	1,200	1,050
Clerk, Treasurer, & Finance Adm.	47		2,785							2,785	4,000	3,545
Elections	48									0	1,500	0
Legal Services & City Attorney	49		500							500	500	0
City Hall & General Buildings	50		1,300							1,300	1,000	5,766
Tort Liability	51		8,700							8,700	10,000	8,062
Other General Government	52		500							500	0	2,215
TOTAL (lines 46 - 52)	53		15,335	0	0			0		15,335	18,200	20,638
<b>DEBT SERVICE</b>	54									0	0	0
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> (lines 11+22+30+38+45+53+54+57)	58		58,256	12,400	0	0	0	0		70,656	62,112	82,333
<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		58,256	12,400	0	0	0	0	0	70,656	62,112	82,333
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		58,256	12,400	0	0	0	0	0	70,656	62,112	82,333
<b>Ending Fund Balance June 30</b>	79		240,376	2,894	0	0	0	0	0	243,270	233,855	218,168

\* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	35,301	0		0	0			35,301	33,669	32,744
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	35,301	0		0	0			35,301	33,669	32,744
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	527	0		0	0			527	531	707
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	17,000							17,000	17,027	17,462
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,527	0		0	0			17,527	17,558	18,169
Licenses & Permits	14	1,000							1,000	0	846
Use of Money & Property	15	3,500							3,500	4,000	6,889
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	2,297
Road Use Taxes	17		12,418						12,418	12,268	11,413
Other State Grants & Reimbursements	18	681	0	0	0	0		0	681	390	0
Local Grants & Reimbursements	19		2,304						2,304	2,304	2,715
Subtotal - Intergovernmental (lines 16 thru 19)	20	681	14,722	0	0	0		0	15,403	14,962	16,425
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	6,840							6,840	6,360	10,570
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	500	0
Subtotal - Charges for Service (lines 21 thru 33)	34	6,840	0		0	0	0	0	6,840	6,860	10,570
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	750	88,426
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	65,349	14,722	0	0	0	0	0	80,071	77,799	174,069
Beginning Fund Balance July 1	44	233,283	572	0	0	0	0	0	233,855	218,168	126,432
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	298,632	15,294	0	0	0	0	0	313,926	295,967	300,501

**CITY OF**  
**McClelland**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	35,301	0		0	0			35,301	33,669	32,744
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	35,301	0		0	0			35,301	33,669	32,744
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,527	0		0	0			17,527	17,558	18,169
Licenses & Permits	7	1,000	0					0	1,000	0	846
Use of Money and Property	8	3,500	0	0	0	0	0	0	3,500	4,000	6,889
Intergovernmental	9	681	14,722	0	0	0		0	15,403	14,962	16,425
Charges for Fees & Service	10	6,840	0		0	0	0	0	6,840	6,860	10,570
Special Assessments	11	0			0	0			0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	750	88,426
Sub-Total Revenues	13	65,349	14,722	0	0	0	0	0	80,071	77,799	174,069
<b>Other Financing Sources:</b>											
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
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	65,349	14,722	0	0	0	0	0	80,071	77,799	174,069
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	5,361	0	0			0		5,361	3,862	5,489
Public Works	19	22,920	12,400	0			0		35,320	25,123	35,001
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	13,140	0	0			0		13,140	14,827	21,205
Community and Economic Development	22	1,500	0	0			0		1,500	100	0
General Government	23	15,335	0	0			0		15,335	18,200	20,638
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	58,256	12,400	0	0	0	0	0	70,656	62,112	82,333
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	58,256	12,400	0	0	0	0	0	70,656	62,112	82,333
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	58,256	12,400	0	0	0	0	0	70,656	62,112	82,333
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	7,093	2,322	0	0	0	0	0	9,415	15,687	91,736
Beginning Fund Balance July 1	33	233,283	572	0	0	0	0	0	233,855	218,168	126,432
Ending Fund Balance June 30	34	240,376	2,894	0	0	0	0	0	243,270	233,855	218,168

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

City Name: McClelland

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		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, 2014 - ENDING JUNE 30, 2015

**DATE POSTED**  
**2/21/2014**

City of           **McClelland**          , Iowa

The City Council will conduct a public hearing on the proposed Budget at           McClelland Town Hall            
on           3/11/2014           at           7pm            
*(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 . . . . . \$           0          

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

          (402) 670-1062            
phone number

          Denise Magnuson            
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	35,301	33,669	32,744
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>35,301</b>	<b>33,669</b>	<b>32,744</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	17,527	17,558	18,169
Licenses & Permits	7	1,000	0	846
Use of Money and Property	8	3,500	4,000	6,889
Intergovernmental	9	15,403	14,962	16,425
Charges for Fees & Service	10	6,840	6,860	10,570
Special Assessments	11	0	0	0
Miscellaneous	12	500	750	88,426
Other Financing Sources	13	0	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>80,071</b>	<b>77,799</b>	<b>174,069</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	5,361	3,862	5,489
Public Works	16	35,320	25,123	35,001
Health and Social Services	17	0	0	0
Culture and Recreation	18	13,140	14,827	21,205
Community and Economic Development	19	1,500	100	0
General Government	20	15,335	18,200	20,638
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>70,656</b>	<b>62,112</b>	<b>82,333</b>
Business Type / Enterprises	24	0	0	0
<b>Total ALL Expenditures</b>	<b>25</b>	<b>70,656</b>	<b>62,112</b>	<b>82,333</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>70,656</b>	<b>62,112</b>	<b>82,333</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>9,415</b>	<b>15,687</b>	<b>91,736</b>
Beginning Fund Balance July 1	29	233,855	218,168	126,432
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>243,270</b>	<b>233,855</b>	<b>218,168</b>