

83-793

Adoption of Budget and Certification of City Taxes

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

The City of: Panama County Name: SHELBY Date Budget Adopted: 3/4/2014
(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.

712-489-2344
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,459,678</u>	2b <u>2,325,683</u>	221
DEBT SERVICE	3a <u>7,080,282</u>	3b <u>6,946,287</u>	
Ag Land	4a <u>75,869</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 19,923	18,838	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(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
Total General Fund Regular Levies (5 thru 24)			25 19,923	18,838	
384.1	3.00375	Ag Land	26 228	228	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 20,151	19,066	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
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			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
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			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	0	71 0
Total Property Taxes (27+39+40+41)			42 20,151	19,066	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 **Panama**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	252,933	807	32,127				285,867	91,774	377,641
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	57,917	21,164	161,782				240,863	60,816	301,679
Actual Expenditures Except End Bal (pg 12, line 259) *	3	88,984	22,009	58,820				169,813	76,017	245,830
Ending Fund Balance June 30 (pg 12, line 261) *	4	221,866	-38	135,089	0	0	0	356,917	76,573	433,490
(2)										
** Re-Estimated FY 2014										
Beginning Fund Balance	5	221,866	-38	135,089	0	0	0	356,917	76,573	433,490
Re-Est Revenues	6	54,297	21,367	120,000	0	0	0	195,664	63,150	258,814
Re-Est Expenditures	7	155,937	21,000	78,000	0	0	0	254,937	122,000	376,937
Ending Fund Balance	8	120,226	329	177,089	0	0	0	297,644	17,723	315,367
(3)										
** Budget FY 2015										
Beginning Fund Balance	9	120,226	329	177,089	0	0	0	297,644	17,723	315,367
Revenues	10	40,560	36,574	120,000	0	0	0	197,134	61,050	258,184
Expenditures	11	72,410	36,370	120,000	0	0	0	228,780	80,869	309,649
Ending Fund Balance	12	88,376	533	177,089	0	0	0	265,998	-2,096	263,902

* 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.

CITY OF Panama

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,420							4,420	4,420	4,420
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	15,000							15,000	15,000	12,870
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	200							200	3,500	744
TOTAL (lines 1 - 10)	11	19,620	0	0			0		19,620	22,920	18,034
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	9,530	20,000	120,000					149,530	164,357	68,291
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,300							5,300	5,000	4,953
Traffic Control and Safety	15								0	0	268
Snow Removal	16		2,000						2,000	3,000	0
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	17,230							17,230	17,230	14,508
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	32,060	22,000	120,000			0		174,060	189,587	88,020
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	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	15
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	15

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		10,000							10,000	15,000	5,500
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		10,000	0	0			0		10,000	15,000	5,500
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46			3,000						3,000	3,000	2,419
Clerk, Treasurer, & Finance Adm.	47		2,000	6,370						8,370	8,500	4,844
Elections	48									0	500	0
Legal Services & City Attorney	49		2,000							2,000	2,000	955
City Hall & General Buildings	50			5,000						5,000	5,000	10,026
Tort Liability	51									0	0	0
Other General Government	52		6,730							6,730	8,430	0
TOTAL (lines 46 - 52)	53		10,730	14,370	0			0		25,100	27,430	18,244
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		72,410	36,370	120,000	0	0	0		228,780	254,937	129,813
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								50,004	50,004	88,000	56,086
Sewer Utility	60								30,865	30,865	34,000	19,931
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								0	0	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								80,869	80,869	122,000	76,017
TOTAL ALL EXPENDITURES (lines 58+74)	74		72,410	36,370	120,000	0	0	0	80,869	309,649	376,937	205,830
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	40,000
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	40,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		72,410	36,370	120,000	0	0	0	80,869	309,649	376,937	245,830
Ending Fund Balance June 30	79		88,376	533	177,089	0	0	0	-2,096	263,902	315,367	433,490

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	19,066	0		0	0			19,066	18,537	17,776
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	19,066	0		0	0			19,066	18,537	17,776
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			120,000					120,000	120,000	121,782
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,085	0		0	0			1,085	1,104	1,103
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		16,574						16,574	17,000	19,509
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,085	16,574		0	0			17,659	18,104	20,612
Licenses & Permits	14	1,720							1,720	1,320	1,005
Use of Money & Property	15	2,781							2,781	2,896	3,129
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		20,000						20,000	21,367	21,164
Other State Grants & Reimbursements	18	34	0	0	0	0		0	34	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	34	20,000	0	0	0		0	20,034	21,367	21,164
Charges for Fees & Service:											
Water Utility	21							33,000	33,000	32,000	31,416
Sewer Utility	22							28,000	28,000	28,500	28,720
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	15,600							15,600	15,600	15,465
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							50	50	250	409
Subtotal - Charges for Service (lines 21 thru 33)	34	15,600	0		0	0	0	61,050	76,650	76,350	76,010
Special Assessments	35								0	0	0
Miscellaneous	36	274							274	240	201
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	40,000
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	40,000
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	40,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	40,560	36,574	120,000	0	0	0	61,050	258,184	258,814	301,679
Beginning Fund Balance July 1	44	120,226	329	177,089	0	0	0	17,723	315,367	433,490	377,641
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	160,786	36,903	297,089	0	0	0	78,773	573,551	692,304	679,320

CITY OF Panama

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
Revenues & Other Financing Sources											
Taxes Levied on Property	1	19,066	0		0	0			19,066	18,537	17,776
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	19,066	0		0	0			19,066	18,537	17,776
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			120,000					120,000	120,000	121,782
Other City Taxes	6	1,085	16,574		0	0			17,659	18,104	20,612
Licenses & Permits	7	1,720	0					0	1,720	1,320	1,005
Use of Money and Property	8	2,781	0	0	0	0	0	0	2,781	2,896	3,129
Intergovernmental	9	34	20,000	0	0	0		0	20,034	21,367	21,164
Charges for Fees & Service	10	15,600	0		0	0	0	61,050	76,650	76,350	76,010
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	274	0		0	0	0	0	274	240	201
Sub-Total Revenues	13	40,560	36,574	120,000	0	0	0	61,050	258,184	258,814	261,679
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	40,000
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	40,560	36,574	120,000	0	0	0	61,050	258,184	258,814	301,679
Expenditures & Other Financing Uses											
Public Safety	18	19,620	0	0			0		19,620	22,920	18,034
Public Works	19	32,060	22,000	120,000			0		174,060	189,587	88,020
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	0	15
Community and Economic Development	22	10,000	0	0			0		10,000	15,000	5,500
General Government	23	10,730	14,370	0			0		25,100	27,430	18,244
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	72,410	36,370	120,000	0	0	0		228,780	254,937	129,813
Business Type Proprietary: Enterprise & ISF	27							80,869	80,869	122,000	76,017
Total Gov & Bus Type Expenditures	28	72,410	36,370	120,000	0	0	0	80,869	309,649	376,937	205,830
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	40,000
Total ALL Expenditures/Fund Transfers Out	30	72,410	36,370	120,000	0	0	0	80,869	309,649	376,937	245,830
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-31,850	204	0	0	0	0	-19,819	-51,465	-118,123	55,849
Beginning Fund Balance July 1	33	120,226	329	177,089	0	0	0	17,723	315,367	433,490	377,641
Ending Fund Balance June 30	34	88,376	533	177,089	0	0	0	-2,096	263,902	315,367	433,490

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

City Name: Panama

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

City of **Panama** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 3/4/2014 at 7:00 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.

712-489-2344
phone number

Mary Ann Wendt
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	19,066	18,537	17,776
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	19,066	18,537	17,776
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	120,000	120,000	121,782
Other City Taxes	6	17,659	18,104	20,612
Licenses & Permits	7	1,720	1,320	1,005
Use of Money and Property	8	2,781	2,896	3,129
Intergovernmental	9	20,034	21,367	21,164
Charges for Fees & Service	10	76,650	76,350	76,010
Special Assessments	11	0	0	0
Miscellaneous	12	274	240	201
Other Financing Sources	13	0	0	40,000
Total Revenues and Other Sources	14	258,184	258,814	301,679
Expenditures & Other Financing Uses				
Public Safety	15	19,620	22,920	18,034
Public Works	16	174,060	189,587	88,020
Health and Social Services	17	0	0	0
Culture and Recreation	18	0	0	15
Community and Economic Development	19	10,000	15,000	5,500
General Government	20	25,100	27,430	18,244
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	228,780	254,937	129,813
Business Type / Enterprises	24	80,869	122,000	76,017
Total ALL Expenditures	25	309,649	376,937	205,830
Transfers Out	26	0	0	40,000
Total ALL Expenditures/Transfers Out	27	309,649	376,937	245,830
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-51,465	-118,123	55,849
Beginning Fund Balance July 1	29	315,367	433,490	377,641
Ending Fund Balance June 30	30	263,902	315,367	433,490