

46-432

Adoption of Budget and Certification of City Taxes

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

The City of: PIONEER County Name: HUMBOLDT Date Budget Adopted: 3/11/2014
(Date) xxx/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.

515-379-1000
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

		With Gas & Electric			Without Gas & Electric	Last Official Census
Regular	2a	4,418,052	2b	4,387,565	23	
DEBT SERVICE			3b			
Ag Land	4a	26,192	4a			

				TAXES LEVIED		
Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes	(C)
			Utility Replacement		Levied	Rate
384.1	8.10000	Regular General levy	5	35,786	35,539	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(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
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	35,786	35,539	
384.1	3.00375	Ag Land	26	79	79	63 3.00375
Total General Fund Tax Levies (25 + 26)			27	35,865	35,618	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	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)	(B)	34	0	66 0
	SSMID 2 (A)	(B)	(B)	35	0	67 0
	SSMID 3 (A)	(B)	(B)	36	0	68 0
	SSMID 4 (A)	(B)	(B)	37	0	69 0
	SSMID 5 (A)	(B)	(B)	555	0	565 0
	SSMID 6 (A)	(B)	(B)	556	0	566 0
	SSMID 7 (A)	(B)	(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	71 0
Total Property Taxes (27+39+40+41)			42	35,865	35,618	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 **PIONEER**

		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	212,034	-6,642					205,392	7,904	213,296
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	26,649	2,203					28,852	3,480	32,332
Actual Expenditures Except End Bal (pg 12, line 259) *	3	65,664	3,231					68,895	4,121	73,016
Ending Fund Balance June 30 (pg 12, line 261) *	4	173,019	-7,670	0	0	0	0	165,349	7,263	172,612
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	173,019	-7,670	0	0	0	0	165,349	7,263	172,612
Re-Est Revenues	6	39,569	2,000	0	0	0	0	41,569	3,200	44,769
Re-Est Expenditures	7	20,750	3,300	0	0	0	0	24,050	5,500	29,550
Ending Fund Balance	8	191,838	-8,970	0	0	0	0	182,868	4,963	187,831
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	191,838	-8,970	0	0	0	0	182,868	4,963	187,831
Revenues	10	37,815	2,100	0	0	0	0	39,915	14,800	54,715
Expenditures	11	52,000	500	0	0	0	0	52,500	6,200	58,700
Ending Fund Balance	12	177,653	-7,370	0	0	0	0	170,283	13,563	183,846

* 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 _____ PIONEER _____

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.		0
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 (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)
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	800							800	500	10,935
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	800	0	0			0		800	500	10,935
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	21,000	500						21,500	9,300	4,256
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,500							1,500	1,100	1,043
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,500							3,500	1,000	1,000
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								0	0	0
Other Public Works	21								0	0	2,495
TOTAL (lines 12 - 21)	22	26,000	500	0			0		26,500	11,400	8,794
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	250							250	250	200
Museum, Band and Theater	32								0	0	0
Parks	33								0	1,500	2,000
Recreation	34	2,250							2,250	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	0	0
TOTAL (lines 31 - 37)	38	3,000	0	0			0		3,000	1,750	2,200

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									0	0	0
Economic Development	40									0	0	38,496
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)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	38,496
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,800							1,800	1,800	1,735
Clerk, Treasurer, & Finance Adm.	47		3,000							3,000	2,400	1,744
Elections	48									0	800	0
Legal Services & City Attorney	49		1,500							1,500	1,500	0
City Hall & General Buildings	50		3,000							3,000	3,000	4,157
Tort Liability	51		900							900	900	834
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		10,200	0	0			0		10,200	10,400	8,470
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		40,000	500	0	0	0	0		40,500	24,050	68,895
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								4,000	4,000	3,300	2,423
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								2,200	2,200	2,200	1,698
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								6,200	6,200	5,500	4,121
TOTAL ALL EXPENDITURES (lines 58+74)	74		40,000	500	0	0	0	0	6,200	46,700	29,550	73,016
Regular Transfers Out	75		12,000							12,000	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		12,000	0	0	0	0	0	0	12,000	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78		52,000	500	0	0	0	0	6,200	58,700	29,550	73,016
Ending Fund Balance June 30	79		177,653	-7,370	0	0	0	0	13,563	183,846	187,831	172,612

* 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	35,618	0		0	0			35,618	37,618	24,578
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	35,618	0		0	0			35,618	37,618	24,578
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	247	0		0	0			247	251	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	1,800							1,800	1,500	2,028
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,047	0		0	0			2,047	1,751	2,028
Licenses & Permits	14								0	0	0
Use of Money & Property	15	150							150	200	43
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		2,100						2,100	2,000	2,203
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	2,100	0	0	0		0	2,100	2,000	2,203
Charges for Fees & Service:											
Water Utility	21							1,400	1,400	1,700	1,886
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							1,400	1,400	1,500	1,594
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	0		0	0		2,800	2,800	3,200	3,480
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37							12,000	12,000	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		12,000	12,000	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		12,000	12,000	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	37,815	2,100	0	0	0	0	14,800	54,715	44,769	32,332
Beginning Fund Balance July 1	44	191,838	-8,970	0	0	0	0	4,963	187,831	172,612	213,296
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	229,653	-6,870	0	0	0	0	19,763	242,546	217,381	245,628

CITY OF PIONEER
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	35,618	0		0	0			35,618	37,618	24,578
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	35,618	0		0	0			35,618	37,618	24,578
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0							0
Other City Taxes	6	2,047	0		0	0			2,047	1,751	2,028
Licenses & Permits	7	0	0		0	0		0	0	0	0
Use of Money and Property	8	150	0	0	0	0	0	0	150	200	43
Intergovernmental	9	0	2,100	0	0	0		0	2,100	2,000	2,203
Charges for Fees & Service	10	0	0		0	0	0	2,800	2,800	3,200	3,480
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	37,815	2,100	0	0	0	0	2,800	42,715	44,769	32,332
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	12,000	12,000	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	37,815	2,100	0	0	0	0	14,800	54,715	44,769	32,332
Expenditures & Other Financing Uses											
Public Safety	18	800	0	0			0		800	500	10,935
Public Works	19	26,000	500	0			0		26,500	11,400	8,794
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,000	0	0			0		3,000	1,750	2,200
Community and Economic Development	22	0	0	0			0		0	0	38,496
General Government	23	10,200	0	0			0		10,200	10,400	8,470
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	40,000	500	0	0	0	0		40,500	24,050	68,895
Business Type Proprietary: Enterprise & ISF	27							6,200	6,200	5,500	4,121
Total Gov & Bus Type Expenditures	28	40,000	500	0	0	0	0	6,200	46,700	29,550	73,016
Total Transfers Out	29	12,000	0	0	0	0	0	0	12,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	52,000	500	0	0	0	0	6,200	58,700	29,550	73,016
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-14,185	1,600	0	0	0	0	8,600	-3,985	15,219	-40,684
Beginning Fund Balance July 1	33	191,838	-8,970	0	0	0	0	4,963	187,831	172,612	213,296
Ending Fund Balance June 30	34	177,653	-7,370	0	0	0	0	13,563	183,846	187,831	172,612

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

City Name: PIONEER

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

City of **PIONEER** , Iowa

_____ <=== ENTER DATE

The City Council will conduct a public hearing on the proposed Budget at _____
on _____ at _____
(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.

_____ phone number

_____ City Clerk/Finance Officer's NAME

TYPE THE NAME ABOVE. A SIGNATURE IS NOT NECESSARY.

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	35,618	37,618	24,578
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	35,618	37,618	24,578
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	2,047	1,751	2,028
Licenses & Permits	7	0	0	0
Use of Money and Property	8	150	200	43
Intergovernmental	9	2,100	2,000	2,203
Charges for Fees & Service	10	2,800	3,200	3,480
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	12,000	0	0
Total Revenues and Other Sources	14	54,715	44,769	32,332
Expenditures & Other Financing Uses				
Public Safety	15	800	500	10,935
Public Works	16	26,500	11,400	8,794
Health and Social Services	17	0	0	0
Culture and Recreation	18	3,000	1,750	2,200
Community and Economic Development	19	0	0	38,496
General Government	20	10,200	10,400	8,470
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	40,500	24,050	68,895
Business Type / Enterprises	24	6,200	5,500	4,121
Total ALL Expenditures	25	46,700	29,550	73,016
Transfers Out	26	12,000	0	0
Total ALL Expenditures/Transfers Out	27	58,700	29,550	73,016
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-3,985	15,219	-40,684
Beginning Fund Balance July 1	29	187,831	172,612	213,296
Ending Fund Balance June 30	30	183,846	187,831	172,612