

87-845

Adoption of Budget and Certification of City Taxes

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

The City of: Sharpsburg County Name: TAYLOR Date Budget Adopted: 3/3/2014
(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.

712-621-1578
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

		With Gas & Electric		Without Gas & Electric		Last Official Census
Regular	2a	2b	2b	3b	3b	
DEBT SERVICE	3a	673,746		616,971		89
Ag Land	4a	118,622				

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	5,457	4,997	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	91	83	0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	7,200	6,593	10.68652
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			12,748	11,673	
384.1	3.00375	Ag Land	356	356	3.00375
Total General Fund Tax Levies (25 + 26)			13,104	12,029	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	182	167	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	230	211	0.34199
Rules	Amt Nec	Other Employee Benefits		0	0
Total Employee Benefit Levies (29,30,31)			230	211	0.34199
Sub Total Special Revenue Levies (28+32)			412	378	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			412	378	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			13,516	12,407	19.53351

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 **Sharpsburg**

		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	41,766	-2,691					39,075		39,075
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	23,542	5,474					29,016		29,016
Actual Expenditures Except End Bal (pg 12, line 259) *	3	22,881	4,738					27,619		27,619
Ending Fund Balance June 30 (pg 12, line 261) *	4	42,427	-1,955	0	0	0	0	40,472	0	40,472
(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	42,427	-1,955	0	0	0	0	40,472	0	40,472
Re-Est Revenues	6	15,548	5,975	0	0	0	0	21,523	0	21,523
Re-Est Expenditures	7	25,300	7,300	0	0	0	0	32,600	0	32,600
Ending Fund Balance	8	32,675	-3,280	0	0	0	0	29,395	0	29,395
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	32,675	-3,280	0	0	0	0	29,395	0	29,395
Revenues	10	23,304	5,812	0	0	0	0	29,116	0	29,116
Expenditures	11	26,750	7,300	0	0	0	0	34,050	0	34,050
Ending Fund Balance	12	29,229	-4,768	0	0	0	0	24,461	0	24,461

* 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 (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	0
Flood Control	4								0	0	0
Fire Department	5	4,500							4,500	4,500	2,679
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	1,250							1,250	1,250	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,750	0	0			0		5,750	5,750	2,679
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		3,000						3,000	3,000	991
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,200						3,200	3,200	3,058
Traffic Control and Safety	15								0	0	93
Snow Removal	16		1,100						1,100	1,100	596
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								0	0	0
Other Public Works	21								0	0	175
TOTAL (lines 12 - 21)	22	0	7,300	0			0		7,300	7,300	4,913
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	3,800							3,800	3,800	6,133
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	4,300							4,300	0	4,336
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	8,100	0	0			0		8,100	3,800	10,469

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	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)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,200							1,200	1,200	1,015
Clerk, Treasurer, & Finance Adm.	47		2,500							2,500	2,500	1,454
Elections	48		0							0	450	0
Legal Services & City Attorney	49		200							200	200	0
City Hall & General Buildings	50		1,500							1,500	5,000	1,292
Tort Liability	51		7,200							7,200	5,900	5,635
Other General Government	52		300							300	500	162
TOTAL (lines 46 - 52)	53		12,900	0	0			0		12,900	15,750	9,558
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		26,750	7,300	0	0	0	0		34,050	32,600	27,619
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		26,750	7,300	0	0	0	0	0	34,050	32,600	27,619
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+76)	78		26,750	7,300	0	0	0	0	0	34,050	32,600	27,619
Ending Fund Balance June 30	79		29,229	-4,768	0	0	0	0	0	24,461	29,395	40,472

* 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	12,029	378		0	0			12,407	9,837	10,976
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	12,029	378		0	0			12,407	9,837	10,976
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,075	34		0	0			1,109	1,086	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	3,800							3,800	5,000	5,086
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,875	34		0	0			4,909	6,086	5,086
Licenses & Permits	14								0	0	0
Use of Money & Property	15	500							500	0	1,075
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		5,400						5,400	5,600	5,474
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	5,900							5,900	0	5,905
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,900	5,400	0	0	0		0	11,300	5,600	11,379
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								0	0	0
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	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36	0							0	0	500
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	23,304	5,812	0	0	0	0	0	29,116	21,523	29,016
Beginning Fund Balance July 1	44	32,675	-3,280	0	0	0	0	0	29,395	40,472	39,075
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	55,979	2,532	0	0	0	0	0	58,511	61,995	68,091

CITY OF
Sharpsburg
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	12,029	378		0	0			12,407	9,837	10,976
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	12,029	378		0	0			12,407	9,837	10,976
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,875	34		0	0			4,909	6,086	5,086
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	500	0	0	0	0	0	0	500	0	1,075
Intergovernmental	9	5,900	5,400	0	0	0		0	11,300	5,600	11,379
Charges for Fees & Service	10	0	0		0	0	0	0	0	0	0
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	500
Sub-Total Revenues	13	23,304	5,812	0	0	0		0	29,116	21,523	29,016
Other Financing Sources:											
Total Transfers In	14	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
Total Revenues and Other Sources	17	23,304	5,812	0	0	0		0	29,116	21,523	29,016
Expenditures & Other Financing Uses											
Public Safety	18	5,750	0	0			0		5,750	5,750	2,679
Public Works	19	0	7,300	0			0		7,300	7,300	4,913
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	8,100	0	0			0		8,100	3,800	10,469
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	12,900	0	0			0		12,900	15,750	9,558
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	26,750	7,300	0	0	0		0	34,050	32,600	27,619
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	26,750	7,300	0	0	0		0	34,050	32,600	27,619
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	26,750	7,300	0	0	0		0	34,050	32,600	27,619
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -3,446	 -1,488	 0	 0	 0		 0	 -4,934	 -11,077	 1,397
Beginning Fund Balance July 1	33	32,675	-3,280	0	0	0		0	29,395	40,472	39,075
Ending Fund Balance June 30	34	29,229	-4,768	0	0	0		0	24,461	29,395	40,472

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

City Name: Sharpsburg

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

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2015

City Name: Sharpsburg

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	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)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED
2/19/2014

City of **Sharpsburg** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Sharpsburg Community Center
on 3/3/2014 at 5:45 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 \$ 19.53351
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.

712-621-1578
phone number

Linda K. Bauer
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	12,407	9,837	10,976
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	12,407	9,837	10,976
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	4,909	6,086	5,086
Licenses & Permits	7	0	0	0
Use of Money and Property	8	500	0	1,075
Intergovernmental	9	11,300	5,600	11,379
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	500
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	29,116	21,523	29,016
Expenditures & Other Financing Uses				
Public Safety	15	5,750	5,750	2,679
Public Works	16	7,300	7,300	4,913
Health and Social Services	17	0	0	0
Culture and Recreation	18	8,100	3,800	10,469
Community and Economic Development	19	0	0	0
General Government	20	12,900	15,750	9,558
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	34,050	32,600	27,619
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	34,050	32,600	27,619
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	34,050	32,600	27,619
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-4,934	-11,077	1,397
Beginning Fund Balance July 1	29	29,395	40,472	39,075
Ending Fund Balance June 30	30	24,461	29,395	40,472