

09-065

Adoption of Budget and Certification of City Taxes

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

The City of: Frederika County Name: BREMER Date Budget Adopted: 3/10/2015
(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.

319-882-4461

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	5,148,790	5,074,690	183
DEBT SERVICE	5,148,790	5,074,690	
Ag Land	93,665		

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 41,705	43 41,105	8.10000
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	44 0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	45 0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	46 0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	47 0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	48 0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	49 0	0
12(15)	0.06750	Levee Impr. fund in special charter city	13	51 0	0
12(17)	Amt Nec	Liability, property & self insurance costs	14	52 0	0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	465 0	0
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	53 0	0
12(2)	0.81000	Memorial Building	16	54 0	0
12(3)	0.13500	Symphony Orchestra	17	55 0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	56 0	0
12(5)	As Voted	County Bridge	19	57 0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	58 0	0
12(9)	0.03375	Aid to a Transit Company	21	59 0	0
12(16)	0.20500	Maintain Institution received by gift/devise	22	60 0	0
12(18)	1.00000	City Emergency Medical District	463	466 0	0
12(20)	0.27000	Support Public Library	23	61 0	0
28E.22	1.50000	Unified Law Enforcement	24	62 0	0
Total General Fund Regular Levies (5 thru 24)			25 41,705	41,105	
384.1	3.00375	Ag Land	26 281	63 281	3.00375
Total General Fund Tax Levies (25 + 26)			27 41,986	41,386	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	64 0	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	65 0	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	66 0	0
	SSMID 2 (A)	(B)	35	67 0	0
	SSMID 3 (A)	(B)	36	68 0	0
	SSMID 4 (A)	(B)	37	69 0	0
	SSMID 5 (A)	(B)	555	565 0	0
	SSMID 6 (A)	(B)	556	566 0	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	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	71 0	0
Total Property Taxes (27+39+40+41)			42 41,986	42 41,386	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.

(County Auditor)

Fund Balance Worksheet for City of

Frederika

		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	106,182	11,045	0	0	0	0	117,227	10,291	127,518
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	81,236	23,783	0	0	0	0	105,019	24,590	129,609
Actual Expenditures Except End Bal (pg 12, line 259) *	3	78,969	29,252	0	0	0	0	108,221	16,939	125,160
Ending Fund Balance June 30 (pg 12, line 261) *	4	108,449	5,576	0	0	0	0	114,025	17,942	131,967
(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	108,449	5,576	0	0	0	0	114,025	17,942	131,967
Re-Est Revenues	6	78,370	13,000	0	0	0	0	91,370	25,080	116,450
Re-Est Expenditures	7	72,925	28,000	0	0	0	0	100,925	15,325	116,250
Ending Fund Balance	8	113,894	-9,424	0	0	0	0	104,470	27,697	132,167
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	113,894	-9,424	0	0	0	0	104,470	27,697	132,167
Revenues	10	90,106	13,000	0	0	0	0	103,106	25,120	128,226
Expenditures	11	82,075	28,000	0	0	0	0	110,075	17,950	128,025
Ending Fund Balance	12	121,925	-24,424	0	0	0	0	97,501	34,867	132,368

* 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 Frederika

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 (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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	8,260							8,260	100	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,200							4,200	4,000	2,077
Ambulance	6	500							500	500	100
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	12,960	0				0		12,960	4,600	2,177
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	400	21,000						21,400	21,400	20,743
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,800							4,800	4,700	4,722
Traffic Control and Safety	15								0	0	0
Snow Removal	16	500	7,000						7,500	7,500	8,719
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	19,880							19,880	17,080	19,551
Other Public Works	21	400							400	0	280
TOTAL (lines 12 - 21)	22	25,980	28,000				0		53,980	50,680	54,015
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	350							350	350	334
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	350	0				0		350	350	334
CULTURE & RECREATION											
Library Services	31	2,650							2,650	2,650	2,562
Museum, Band and Theater	32								0	0	0
Parks	33	8,500							8,500	8,500	8,307
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	11,150	0				0		11,150	11,150	10,869

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									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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,460							2,460	2,460	2,280
Clerk, Treasurer, & Finance Adm.	47		7,450							7,450	8,650	7,391
Elections	48		2,000							2,000	0	1,266
Legal Services & City Attorney	49		600							600	600	0
City Hall & General Buildings	50		13,950							13,950	16,110	15,951
Tort Liability	51									0	0	0
Other General Government	52		5,175							5,175	6,325	3,938
TOTAL (lines 46 - 52)	53		31,635	0	0			0		31,635	34,145	30,826
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		82,075	28,000	0	0	0	0		110,075	100,925	98,221
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								17,950	17,950	15,325	16,939
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								17,950	17,950	15,325	16,939
TOTAL ALL EXPENDITURES (lines 58+74)	74		82,075	28,000	0	0	0	0	17,950	128,025	116,250	115,160
Regular Transfers Out	75									0	0	10,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	10,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		82,075	28,000	0	0	0	0	17,950	128,025	116,250	125,160
Ending Fund Balance June 30	79		121,925	-24,424	0	0	0	0	34,867	132,368	132,167	131,967

* 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											
Taxes Levied on Property	1	41,386	0		0	0			41,386	35,000	35,090
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	41,386	0		0	0			41,386	35,000	35,090
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	600	0		0	0			600	0	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	13,500							13,500	12,000	14,775
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,100	0		0	0			14,100	12,000	14,775
Licenses & Permits	14	640							640	640	560
Use of Money & Property	15	14,100							14,100	14,150	14,163
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		13,000						13,000	13,000	13,783
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	13,000	0	0	0		0	13,000	13,000	13,783
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							25,120	25,120	25,080	24,590
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	19,880							19,880	16,580	14,934
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	19,880	0		0	0	0	25,120	45,000	41,660	39,524
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	1,714
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	10,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	10,000
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	10,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	90,106	13,000	0	0	0	0	25,120	128,226	116,450	129,609
Beginning Fund Balance July 1	44	113,894	-9,424	0	0	0	0	27,697	132,167	131,967	127,518
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	204,000	3,576	0	0	0	0	52,817	260,393	248,417	257,127

CITY OF Frederika
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	41,386	0		0	0			41,386	35,000	35,090
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	41,386	0		0	0			41,386	35,000	35,090
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,100	0		0	0			14,100	12,000	14,775
Licenses & Permits	7	640	0					0	640	640	560
Use of Money and Property	8	14,100	0	0	0	0	0	0	14,100	14,150	14,163
Intergovernmental	9	0	13,000	0	0	0		0	13,000	13,000	13,783
Charges for Fees & Service	10	19,880	0		0	0		25,120	45,000	41,660	39,524
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	1,714
Sub-Total Revenues	13	90,106	13,000	0	0	0		25,120	128,226	116,450	119,609
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		0	0	0	10,000
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
Total Revenues and Other Sources	17	90,106	13,000	0	0	0		25,120	128,226	116,450	129,609
Expenditures & Other Financing Uses											
Public Safety	18	12,960	0	0					12,960	4,600	2,177
Public Works	19	25,980	28,000	0					53,980	50,680	54,015
Health and Social Services	20	350	0	0					350	350	334
Culture and Recreation	21	11,150	0	0					11,150	11,150	10,869
Community and Economic Development	22	0	0	0					0	0	0
General Government	23	31,635	0	0					31,635	34,145	30,826
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	82,075	28,000	0	0	0			110,075	100,925	98,221
Business Type Proprietary: Enterprise & ISF	27							17,950	17,950	15,325	16,939
Total Gov & Bus Type Expenditures	28	82,075	28,000	0	0	0		17,950	128,025	116,250	115,160
Total Transfers Out	29	0	0	0	0	0		0	0	0	10,000
Total ALL Expenditures/Fund Transfers Out	30	82,075	28,000	0	0	0		17,950	128,025	116,250	125,160
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	8,031	-15,000	0	0	0		7,170	201	200	4,449
Beginning Fund Balance July 1	33	113,894	-9,424	0	0	0		27,697	132,167	131,967	127,518
Ending Fund Balance June 30	34	121,925	-24,424	0	0	0		34,867	132,368	132,167	131,967

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

City Name: Frederika

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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, 2015 - ENDING JUNE 30, 2016

DATE POSTED
2/25/2015

City of Frederika, Iowa

The City Council will conduct a public hearing on the proposed Budget at Frederika Community Building
on 3/10/2015 at 5:30PM
(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.

319-882-4461
phone number

Lucinda Asmus
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	41,386	35,000	35,090
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	41,386	35,000	35,090
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	14,100	12,000	14,775
Licenses & Permits	7	640	640	560
Use of Money and Property	8	14,100	14,150	14,163
Intergovernmental	9	13,000	13,000	13,783
Charges for Fees & Service	10	45,000	41,660	39,524
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	1,714
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	10,000
Total Revenues and Other Sources	15	128,226	116,450	129,609
Expenditures & Other Financing Uses				
Public Safety	16	12,960	4,600	2,177
Public Works	17	53,980	50,680	54,015
Health and Social Services	18	350	350	334
Culture and Recreation	19	11,150	11,150	10,869
Community and Economic Development	20	0	0	0
General Government	21	31,635	34,145	30,826
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	110,075	100,925	98,221
Business Type / Enterprises	25	17,950	15,325	16,939
Total ALL Expenditures	26	128,025	116,250	115,160
Transfers Out	27	0	0	10,000
Total ALL Expenditures/Transfers Out	28	128,025	116,250	125,160
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	201	200	4,449
Beginning Fund Balance July 1	30	132,167	131,967	127,518
Ending Fund Balance June 30	31	132,368	132,167	131,967