

10-078

Adoption of Budget and Certification of City Taxes

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

The City of: LAMONT County Name: BUCHANAN Date Budget Adopted: 3/11/2015
(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.

County Auditor Date Stamp		563 924-2194 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	7,444,298	7,218,212
DEBT SERVICE	3a	7,444,298	7,218,212
Ag Land	4a	44,902	
			Last Official Census 461

Code		Dollar			(A)	(B)	(C)	
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5		60,299	58,468	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	1,005		974	46 0.13500	
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(15)	0.06750	Levee Impr. fund in special charter city	13			0	51 0	
12(17)	Amt Nec	Liability, property & self insurance costs	14	14,636		14,192	52 1.96607	
12(21)	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(16)	0.20500	Maintain Institution received by gift/devise	22			0	60 0	
12(18)	1.00000	City Emergency Medical District	463			0	466 0	
12(20)	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	75,940	73,634	
384.1	3.00375	Ag Land	26		135	135	63 3.00375	
Total General Fund Tax Levies (25 + 26)					27	76,075	73,769	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	12,084		11,717	1.62326	
Rules	Amt Nec	Other Employee Benefits	31	9,456		9,169	1.27023	
Total Employee Benefit Levies (29,30,31)					32	21,540	20,886	65 2.89349
Sub Total Special Revenue Levies (28+32)					33	21,540	20,886	
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	21,540	20,886	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40		6,000	5,818	70 0.80599	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41			0	71 0	
Total Property Taxes (27+39+40+41)					42	103,615	100,473	72 13.90055

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.

- The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 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 **LAMONT**

		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	191,394	16,289	0	0	0	0	207,683	253,247	460,930
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	211,650	62,227	0	0	0	0	273,877	1,361,675	1,635,552
Actual Expenditures Except End Bal (pg 12, line 259) *	3	168,897	61,476	0	0	0	0	230,373	1,468,051	1,698,424
Ending Fund Balance June 30 (pg 12, line 261) *	4	234,147	17,040	0	0	0	0	251,187	146,871	398,058
(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	234,147	17,040	0	0	0	0	251,187	146,871	398,058
Re-Est Revenues	6	165,170	65,094	0	12,124	0	0	242,388	320,647	563,035
Re-Est Expenditures	7	309,201	64,576	0	12,124	0	0	385,901	289,618	675,519
Ending Fund Balance	8	90,116	17,558	0	0	0	0	107,674	177,900	285,574
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	90,116	17,558	0	0	0	0	107,674	177,900	285,574
Revenues	10	163,336	66,923	0	6,122	0	0	236,381	167,000	403,381
Expenditures	11	238,216	76,684	0	6,000	0	0	320,900	210,334	531,234
Ending Fund Balance	12	15,236	7,797	0	122	0	0	23,155	134,566	157,721

* 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 _____ LAMONT _____

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	18,440							18,440	17,518	16,596
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4	25,000							25,000	20,629	17,210
Fire Department	5	41,730	3,566						45,296	120,446	21,124
Ambulance	6	500							500	500	500
Building Inspections	7								0	1,716	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	150							150	150	11
Other Public Safety	10	150							150	0	3,235
TOTAL (lines 1 - 10)	11	85,970	3,566				0		89,536	160,959	58,676
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	15,187	60,212						75,399	52,591	59,074
Parking - Meter and Off-Street	13								0	24,768	0
Street Lighting	14	9,000							9,000	9,000	8,039
Traffic Control and Safety	15								0	0	110
Snow Removal	16	3,000							3,000	1,000	9,562
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	0
TOTAL (lines 12 - 21)	22	27,187	60,212				0		87,399	87,359	76,785
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	2,950							2,950	0	0
Other Health and Social Services	29								0	2,050	2,150
TOTAL (lines 23 - 29)	30	2,950	0				0		2,950	2,050	2,150
CULTURE & RECREATION											
Library Services	31	31,900	2,027						33,927	26,081	23,962
Museum, Band and Theater	32								0	0	0
Parks	33	20,955	2,424						23,379	32,769	16,938
Recreation	34	1,700							1,700	1,700	1,700
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,000							1,000	995	1,268
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	55,555	4,451				0		60,006	61,545	43,868

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	4,050							4,050	2,676	418
Economic Development	40	2,400							2,400	1,400	2,354
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43	750							750	800	59
	44										
TOTAL (lines 39 - 44)	45	7,200	0	0			0		7,200	4,876	2,831
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,700	625						4,325	4,110	5,818
Clerk, Treasurer, & Finance Adm.	47	21,485	7,730						29,215	29,267	19,719
Elections	48	1,000							1,000	0	685
Legal Services & City Attorney	49	4,000							4,000	4,000	4,043
City Hall & General Buildings	50	3,400							3,400	0	3,136
Tort Liability	51	4,424							4,424	4,200	4,012
Other General Government	52	14,050	100						14,150	13,510	8,650
TOTAL (lines 46 - 52)	53	52,059	8,455	0			0		60,514	55,087	46,063
DEBT SERVICE	54	7,295			6,000				13,295	14,025	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	238,216	76,684	0	6,000	0	0		320,900	385,901	230,373
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							55,164	55,164	41,330	83,034
Sewer Utility	60							100,939	100,939	183,154	1,320,746
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							54,231	54,231	65,134	64,271
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							210,334	210,334	289,618	1,468,051
TOTAL ALL EXPENDITURES (lines 58+74)	74	238,216	76,684	0	6,000	0	0	210,334	531,234	675,519	1,698,424
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	238,216	76,684	0	6,000	0	0	210,334	531,234	675,519	1,698,424
Ending Fund Balance June 30	79	15,236	7,797	0	122	0	0	134,566	157,721	285,574	398,058

* 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											
	1	73,769	20,886		5,818	0			100,473	102,726	91,175
	2								0	0	0
	3	73,769	20,886		5,818	0			100,473	102,726	91,175
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	2,306	654		182	0			3,142	0	910
	7	8,000							8,000	6,600	8,970
	8								0	0	0
	9								0	0	0
	10								0	0	64
	11								0	0	0
	12	38,000							38,000	38,000	38,012
	13	48,306	654		182	0			49,142	44,600	47,956
	14	465							465	465	565
	15	5,400							5,400	4,300	17,091
Intergovernmental:											
	16								0	0	900,144
	17		44,945						44,945	46,000	42,948
	18	2,378	438	0	122	0		0	2,938	779	300,518
	19	33,018							33,018	41,018	22,432
	20	35,396	45,383	0	122	0		0	80,901	87,797	1,266,042
Charges for Fees & Service:											
	21							53,000	53,000	54,920	53,230
	22							59,000	59,000	208,229	55,848
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							55,000	55,000	57,498	53,414
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	347
	34	0	0		0	0		167,000	167,000	320,647	162,839
	35								0	0	0
	36								0	2,500	884
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0		0	0	0	0
	40								0	0	49,000
	41								0	0	0
	42	0	0	0	0	0		0	0	0	49,000
	43	163,336	66,923	0	6,122	0		167,000	403,381	563,035	1,635,552
	44	90,116	17,558	0	0	0		177,900	285,574	398,058	460,930
	45	253,452	84,481	0	6,122	0		344,900	688,955	961,093	2,096,482

CITY OF LAMONT
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	73,769	20,886		5,818	0			100,473	102,726	91,175
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	73,769	20,886		5,818	0			100,473	102,726	91,175
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	48,306	654		182	0			49,142	44,600	47,956
Licenses & Permits	7	465	0					0	465	465	565
Use of Money and Property	8	5,400	0	0	0	0	0	0	5,400	4,300	17,091
Intergovernmental	9	35,396	45,383	0	122	0		0	80,901	87,797	1,266,042
Charges for Fees & Service	10	0	0		0	0	0	167,000	167,000	320,647	162,839
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	2,500	884
Sub-Total Revenues	13	163,336	66,923	0	6,122	0	0	167,000	403,381	563,035	1,586,552
Other Financing Sources:											
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	49,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	163,336	66,923	0	6,122	0	0	167,000	403,381	563,035	1,635,552
Expenditures & Other Financing Uses											
Public Safety	18	85,970	3,566	0			0		89,536	160,959	58,676
Public Works	19	27,187	60,212	0			0		87,399	87,359	76,785
Health and Social Services	20	2,950	0	0			0		2,950	2,050	2,150
Culture and Recreation	21	55,555	4,451	0			0		60,006	61,545	43,868
Community and Economic Development	22	7,200	0	0			0		7,200	4,876	2,831
General Government	23	52,059	8,455	0			0		60,514	55,087	46,063
Debt Service	24	7,295	0	0	6,000		0		13,295	14,025	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	238,216	76,684	0	6,000	0	0		320,900	385,901	230,373
Business Type Proprietary: Enterprise & ISF	27							210,334	210,334	289,618	1,468,051
Total Gov & Bus Type Expenditures	28	238,216	76,684	0	6,000	0	0	210,334	531,234	675,519	1,698,424
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	238,216	76,684	0	6,000	0	0	210,334	531,234	675,519	1,698,424
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-74,880	-9,761	0	122	0	0	-43,334	-127,853	-112,484	-62,872
Beginning Fund Balance July 1	33	90,116	17,558	0	0	0	0	177,900	285,574	398,058	460,930
Ending Fund Balance June 30	34	15,236	7,797	0	122	0	0	134,566	157,721	285,574	398,058

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

City Name: LAMONT

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) Fire Truck Upgrade	49,000	03/24/2014	12,000	1,295		13,295	7,295	6,000
(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			12,000	1,295	0	13,295	7,295	6,000

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **LAMONT** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Lamont City Hall 644 Bush Street
on 3/11/2015 at 7:00 pm
(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 \$ 13.90055

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.

 563 924-2194
phone number

 Diane S. Anderson
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	100,473	102,726	91,175
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	100,473	102,726	91,175
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	49,142	44,600	47,956
Licenses & Permits	7	465	465	565
Use of Money and Property	8	5,400	4,300	17,091
Intergovernmental	9	80,901	87,797	1,266,042
Charges for Fees & Service	10	167,000	320,647	162,839
Special Assessments	11	0	0	0
Miscellaneous	12	0	2,500	884
Other Financing Sources	13	0	0	49,000
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	403,381	563,035	1,635,552
Expenditures & Other Financing Uses				
Public Safety	16	89,536	160,959	58,676
Public Works	17	87,399	87,359	76,785
Health and Social Services	18	2,950	2,050	2,150
Culture and Recreation	19	60,006	61,545	43,868
Community and Economic Development	20	7,200	4,876	2,831
General Government	21	60,514	55,087	46,063
Debt Service	22	13,295	14,025	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	320,900	385,901	230,373
Business Type / Enterprises	25	210,334	289,618	1,468,051
Total ALL Expenditures	26	531,234	675,519	1,698,424
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	531,234	675,519	1,698,424
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-127,853	-112,484	-62,872
Beginning Fund Balance July 1	30	285,574	398,058	460,930
Ending Fund Balance June 30	31	157,721	285,574	398,058