

58-559

Adoption of Budget and Certification of City Taxes

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

The City of: Letts County Name: LOUISA Date Budget Adopted: 4/2/2015
(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		319-726-3251 <small>Telephone Number</small>	_____ <small>Signature</small>
January 1, 2014 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	6,817,713	6,672,597
DEBT SERVICE	3a	6,817,713	6,672,597
Ag Land	4a	264,359	
			Last Official Census 384

Code		Dollar			(A)	(B)	(C)
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5		55,223	54,048	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	920		901	47 0.13500
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	5,763		5,640	52 0.84530
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)					61,906	60,589	
384.1	3.00375	Ag Land	26		794	794	63 3.00375
Total General Fund Tax Levies (25 + 26)					62,700	61,383	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,841		1,802	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29			0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	7,500		7,340	1.10008
Rules	Amt Nec	Other Employee Benefits	31			0	0
Total Employee Benefit Levies (29,30,31)					7,500	7,340	65 1.10008
Sub Total Special Revenue Levies (28+32)					9,341	9,142	
Valuation							
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>				
SSMID 1	(A)	(B)		34		0	0
SSMID 2	(A)	(B)		35		0	0
SSMID 3	(A)	(B)		36		0	0
SSMID 4	(A)	(B)		37		0	0
SSMID 5	(A)	(B)		555		0	0
SSMID 6	(A)	(B)		556		0	0
SSMID 7	(A)	(B)		1177		0	0
Total SSMID					0	0	Do Not Add
Total Special Revenue Levies					9,341	9,142	
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)					72,041	70,525	72 10.45038

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 **Letts**

			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		31,580	0	0	0	0	0	31,580	28,394	59,974
Actual Revenues Except Beg Bal (pg 5, line 132) *	2		69,053	46,824	0	0	0	0	115,877	46,016	161,893
Actual Expenditures Except End Bal (pg 12, line 259) *	3		114,699	19,649	0	0	0	0	134,348	53,434	187,782
Ending Fund Balance June 30 (pg 12, line 261) *	4		-14,066	27,175	0	0	0	0	13,109	20,976	34,085
(2)											
** Re-Estimated FY 2015											
Beginning Fund Balance	5		-14,066	27,175	0	0	0	0	13,109	20,976	34,085
Re-Est Revenues	6		75,945	36,284	0	0	0	0	112,229	47,400	159,629
Re-Est Expenditures	7		97,932	15,474	0	0	0	0	113,406	47,400	160,806
Ending Fund Balance	8		-36,053	47,985	0	0	0	0	11,932	20,976	32,908
(3)											
** Budget FY 2016											
Beginning Fund Balance	9		-36,053	47,985	0	0	0	0	11,932	20,976	32,908
Revenues	10		85,092	42,341	0	6,000	0	0	133,433	47,400	180,833
Expenditures	11		105,927	14,196	0	0	0	0	120,123	47,400	167,523
Ending Fund Balance	12		-56,888	76,130	0	6,000	0	0	25,242	20,976	46,218

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2014

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ **Letts**

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		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	10,656							10,656	10,656	10,650
Jail	2	9,000							9,000	9,000	11,341
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,727							2,727	2,666	2,442
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	100							100	100	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	22,483	0				0		22,483	22,422	24,433
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		14,196						14,196	15,474	7,849
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,000							6,000	6,000	7,812
Traffic Control and Safety	15								0	0	0
Snow Removal	16	6,000							6,000	3,500	3,988
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	2,300							2,300	2,300	3,670
Other Public Works	21								0	5,200	0
TOTAL (lines 12 - 21)	22	14,300	14,196				0		28,496	32,474	23,319
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
CULTURE & RECREATION											
Library Services	31	8,600							8,600	8,600	26,455
Museum, Band and Theater	32								0	0	0
Parks	33	6,734							6,734	500	921
Recreation	34	750							750	500	448
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	16,084	0				0		16,084	9,600	27,824

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	1,300	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)	45		0	0	0			0		0	1,300	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,500							3,500	3,500	4,683
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	7,000	9,991
Elections	48		500							500	400	726
Legal Services & City Attorney	49		2,060							2,060	2,210	2,128
City Hall & General Buildings	50		31,500							31,500	29,500	14,481
Tort Liability	51									0	0	0
Other General Government	52		5,500							5,500	5,000	26,763
TOTAL (lines 46 - 52)	53		53,060	0	0			0		53,060	47,610	58,772
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		105,927	14,196	0	0	0	0		120,123	113,406	134,348
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								47,400	47,400	47,400	53,434
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								47,400	47,400	47,400	53,434
TOTAL ALL EXPENDITURES (lines 58+74)	74		105,927	14,196	0	0	0	0	47,400	167,523	160,806	187,782
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		105,927	14,196	0	0	0	0	47,400	167,523	160,806	187,782
Ending Fund Balance June 30	79		-56,888	76,130	0	6,000	0	0	20,976	46,218	32,908	34,085

* 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	61,383	9,142		0	0			70,525	53,553	54,116
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	61,383	9,142		0	0			70,525	53,553	54,116
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,317	199		0	0			1,516	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	21,000							21,000	21,000	19,554
Subtotal - Other City Taxes (lines 6 thru 12)	13	22,317	199		0	0			22,516	21,000	19,554
Licenses & Permits	14	392							392	392	392
Use of Money & Property	15	1,000							1,000	1,000	473
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		27,000						27,000	36,284	26,405
Other State Grants & Reimbursements	18	0	6,000	0	6,000	0		0	12,000	0	0
Local Grants & Reimbursements	19								0	0	14,937
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	33,000	0	6,000	0		0	39,000	36,284	41,342
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							47,400	47,400	47,400	46,016
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	47,400	47,400	47,400	46,016
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	85,092	42,341	0	6,000	0	0	47,400	180,833	159,629	161,893
Beginning Fund Balance July 1	44	-36,053	47,985	0	0	0	0	20,976	32,908	34,085	59,974
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	49,039	90,326	0	6,000	0	0	68,376	213,741	193,714	221,867

CITY OF

Letts

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	61,383	9,142		0	0			70,525	53,553	54,116
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	61,383	9,142		0	0			70,525	53,553	54,116
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	22,317	199		0	0			22,516	21,000	19,554
Licenses & Permits	7	392	0					0	392	392	392
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,000	473
Intergovernmental	9	0	33,000	0	6,000	0		0	39,000	36,284	41,342
Charges for Fees & Service	10	0	0		0	0	0	47,400	47,400	47,400	46,016
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	85,092	42,341	0	6,000	0	0	47,400	180,833	159,629	161,893
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	85,092	42,341	0	6,000	0	0	47,400	180,833	159,629	161,893
Expenditures & Other Financing Uses											
Public Safety	18	22,483	0	0			0		22,483	22,422	24,433
Public Works	19	14,300	14,196	0			0		28,496	32,474	23,319
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	16,084	0	0			0		16,084	9,600	27,824
Community and Economic Development	22	0	0	0			0		0	1,300	0
General Government	23	53,060	0	0			0		53,060	47,610	58,772
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	105,927	14,196	0	0	0	0		120,123	113,406	134,348
Business Type Proprietary: Enterprise & ISF	27							47,400	47,400	47,400	53,434
Total Gov & Bus Type Expenditures	28	105,927	14,196	0	0	0	0	47,400	167,523	160,806	187,782
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	105,927	14,196	0	0	0	0	47,400	167,523	160,806	187,782
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-20,835	28,145	0	6,000	0	0	0	13,310	-1,177	-25,889
Beginning Fund Balance July 1	33	-36,053	47,985	0	0	0	0	20,976	32,908	34,085	59,974
Ending Fund Balance June 30	34	-56,888	76,130	0	6,000	0	0	20,976	46,218	32,908	34,085

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

City Name: Letts

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) Community Building	300,000	12/14	10,200	10,800		21,000	21,000	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			10,200	10,800	0	21,000	21,000	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Letts, Iowa

The City Council will conduct a public hearing on the proposed Budget at Letts City Hall
on 4/2/2015 at 7:00pm
(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 \$ 10.45038

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.

319-726-3251
phone number

Karen Koppe
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	70,525	53,553	54,116
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	70,525	53,553	54,116
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	22,516	21,000	19,554
Licenses & Permits	7	392	392	392
Use of Money and Property	8	1,000	1,000	473
Intergovernmental	9	39,000	36,284	41,342
Charges for Fees & Service	10	47,400	47,400	46,016
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	180,833	159,629	161,893
Expenditures & Other Financing Uses				
Public Safety	16	22,483	22,422	24,433
Public Works	17	28,496	32,474	23,319
Health and Social Services	18	0	0	0
Culture and Recreation	19	16,084	9,600	27,824
Community and Economic Development	20	0	1,300	0
General Government	21	53,060	47,610	58,772
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	120,123	113,406	134,348
Business Type / Enterprises	25	47,400	47,400	53,434
Total ALL Expenditures	26	167,523	160,806	187,782
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	167,523	160,806	187,782
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	13,310	-1,177	-25,889
Beginning Fund Balance July 1	30	32,908	34,085	59,974
Ending Fund Balance June 30	31	46,218	32,908	34,085