

49-449

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Baldwin County Name: JACKSON Date Budget Adopted: 03/05/13
(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.

563-673-3471

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	2,363,515	2b	2,295,114	109
Debt Service Value	3a		3b		
Ag Land	4a	126,100			

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 19,144	18,590	43 8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 1,320	1,282	52 0.55849
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 299	290	465 0.12651
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)	25 20,763	20,162	
384.1	3.00375	Ag Land	26 0	0	63 0.00000
		Total General Fund Tax Levies (25 + 26)	27 20,763	20,162	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0.00000
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0.00000
		Sub Total Special Revenue Levies (28+32)	33 0	0	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
		SSEMID 1 (A) (B)	34	0	66 0.00000
		SSEMID 2 (A) (B)	35	0	67 0.00000
		SSEMID 3 (A) (B)	36	0	68 0.00000
		SSEMID 4 (A) (B)	37	0	69 0.00000
		SSEMID 5 (A) (B)	555	0	565 0.00000
		SSEMID 6 (A) (B)	556	0	566 0.00000
		SSEMID 7 (A) (B)	1177	0	### 0.00000
		Total SSEMID	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 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
		Total Property Taxes (27+39+40+41)	42 20,763	20,162	72 8.78500

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 **Baldwin**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	38,056	575					38,631	74,585	113,216
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	31,767	11,320					43,087	48,743	91,830
Actual Expenditures Except End Bal (pg 12, line 259) *	3	44,606	11,891					56,497	34,919	91,416
Ending Fund Balance June 30 (pg 12, line 270) *	4	25,217	4	0	0	0	0	25,221	88,409	113,630
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	25,217	4	0	0	0	0	25,221	88,409	113,630
Re-Est Revenues	6	43,704	12,146	0	0	0	0	55,850	40,592	96,442
Re-Est Expenditures	7	43,704	11,176	0	0	0	0	54,880	33,426	88,306
Ending Fund Balance	8	25,217	974	0	0	0	0	26,191	95,575	121,766
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	25,217	974	0	0	0	0	26,191	95,575	121,766
Revenues	10	39,692	13,536	0	0	0	0	53,228	38,678	91,906
Expenditures	11	39,692	13,536	0	0	0	0	53,228	38,678	91,906
Ending Fund Balance	12	25,217	974	0	0	0	0	26,191	95,575	121,766

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF Baldwin

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	299	290
3 TOTAL FOR FISCAL YEAR 2014	299	290

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
			REVENUES	SPECIAL	SERVICE	PROJECTS			(J)	(K)	(L)
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)	(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	4,561							4,561	5,134	8,407
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	4,561	0	0			0		4,561	5,134	8,407
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		9,176						9,176	8,176	11,234
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,260							4,260	4,264	4,255
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,360						4,360	3,000	657
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	11,755							11,755	11,733	11,251
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	16,015	13,536	0			0		29,551	27,173	27,397
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	570							570	420	288
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	570	0	0			0		570	420	288
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	3,515							3,515	4,062	5,851
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	100							100	100	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	3,615	0	0			0		3,615	4,162	5,851

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (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)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,007							2,007	1,825	1,828
Clerk, Treasurer, & Finance Adm.	47		7,045							7,045	6,541	7,129
Elections	48		580							580	0	578
Legal Services & City Attorney	49		200							200	2,813	0
City Hall & General Buildings	50		1,574							1,574	2,159	1,814
Tort Liability	51									0	0	0
Other General Government	52		3,525							3,525	4,653	3,205
TOTAL (lines 46 - 52)	53		14,931	0	0			0		14,931	17,991	14,554
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 <i>(lines 11+22+30+38+45+53+54+57)</i>	58		39,692	13,536	0	0	0	0		53,228	54,880	56,497
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								23,608	23,608	21,354	22,239
Sewer Utility	60								15,070	15,070	12,072	12,680
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
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								38,678	38,678	33,426	34,919
TOTAL ALL EXPENDITURES (lines 58+74)	74		39,692	13,536	0	0	0	0	38,678	91,906	88,306	91,416
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+78)	78		39,692	13,536	0	0	0	0	38,678	91,906	88,306	91,416
Ending Fund Balance June 30	79		25,217	974	0	0	0	0	95,575	121,766	121,766	113,630

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	20,162	0		0	0			20,162	19,802	19,604
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	20,162	0		0	0			20,162	19,802	19,604
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	601	0		0	0			601	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	7,412							7,412	8,500	8,663
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,013	0		0	0			8,013	8,500	8,663
Licenses & Permits	14	892							892	595	1,037
Use of Money & Property	15	57	4					42	103	99	112
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		13,532						13,532	12,142	11,316
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	228							228	4,198	2,400
Subtotal - Intergovernmental (lines 16 thru 19)	20	228	13,532	0	0	0		0	13,760	16,340	13,716
Charges for Fees & Service:											
Water Utility	21							38,636	38,636	25,267	23,572
Sewer Utility	22								0	15,287	14,785
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	10,340							10,340	10,552	10,341
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	10,340	0		0	0		38,636	48,976	51,106	48,698
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	39,692	13,536	0	0	0	0	38,678	91,906	96,442	91,830
Beginning Fund Balance July 1	44	25,217	974	0	0	0	0	95,575	121,766	113,630	113,216
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	64,909	14,510	0	0	0	0	134,253	213,672	210,072	205,046

CITY OF Baldwin
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	20,162	0		0	0			20,162	19,802	19,604
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	20,162	0		0	0			20,162	19,802	19,604
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	8,013	0		0	0			8,013	8,500	8,663
Licenses & Permits	7	892	0					0	892	595	1,037
Use of Money and Property	8	57	4	0	0	0	0	42	103	99	112
Intergovernmental	9	228	13,532	0	0	0		0	13,760	16,340	13,716
Charges for Fees & Service	10	10,340	0		0	0	0	38,636	48,976	51,106	48,698
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	39,692	13,536	0	0	0	0	38,678	91,906	96,442	91,830
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	39,692	13,536	0	0	0	0	38,678	91,906	96,442	91,830
Expenditures & Other Financing Uses											
Public Safety	18	4,561	0	0			0		4,561	5,134	8,407
Public Works	19	16,015	13,536	0			0		29,551	27,173	27,397
Health and Social Services	20	570	0	0			0		570	420	288
Culture and Recreation	21	3,615	0	0			0		3,615	4,162	5,851
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	14,931	0	0			0		14,931	17,991	14,554
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	39,692	13,536	0	0	0	0		53,228	54,880	56,497
Business Type Proprietary: Enterprise & ISF	27							38,678	38,678	33,426	34,919
Total Gov & Bus Type Expenditures	28	39,692	13,536	0	0	0	0	38,678	91,906	88,306	91,416
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	39,692	13,536	0	0	0	0	38,678	91,906	88,306	91,416
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0	0	0	0	8,136	414
Beginning Fund Balance July 1	33	25,217	974	0	0	0	0	95,575	121,766	113,630	113,216
Ending Fund Balance June 30	34	25,217	974	0	0	0	0	95,575	121,766	121,766	113,630

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

City Name: Baldwin

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-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, 2013 - ENDING JUNE 30, 2014

City of **Baldwin** , Iowa

The City Council will conduct a public hearing on the proposed Budget at the C.A. Harding Center
on 03/05/2013 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 \$ 8.78500
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0.00000

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

563-673-3471
phone number

Carrie A. Browne
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	20,162	19,802	19,604
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	20,162	19,802	19,604
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	8,013	8,500	8,663
Licenses & Permits	7	892	595	1,037
Use of Money and Property	8	103	99	112
Intergovernmental	9	13,760	16,340	13,716
Charges for Fees & Service	10	48,976	51,106	48,698
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	91,906	96,442	91,830
Expenditures & Other Financing Uses				
Public Safety	15	4,561	5,134	8,407
Public Works	16	29,551	27,173	27,397
Health and Social Services	17	570	420	288
Culture and Recreation	18	3,615	4,162	5,851
Community and Economic Development	19	0	0	0
General Government	20	14,931	17,991	14,554
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	53,228	54,880	56,497
Business Type / Enterprises	24	38,678	33,426	34,919
Total ALL Expenditures	25	91,906	88,306	91,416
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	91,906	88,306	91,416
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	0	8,136	414
Beginning Fund Balance July 1	29	121,766	113,630	113,216
Ending Fund Balance June 30	30	121,766	121,766	113,630