

28-257

Adoption of Budget and Certification of City Taxes

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

The City of: Delaware County Name: DELAWARE Date Budget Adopted: 03/09/13
 (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.

County Auditor Date Stamp		5639222743 Telephone Number	Signature	
January 1, 2012 Property Valuations				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	3,890,718	3,788,567	159
Debt Service Value	3a	3,890,718	3,788,567	
Ag Land	4a	232,242		

TAXES LEVIED						
Code	Dollar	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate	
Sec.	Limit					
384.1	8.10000	Regular General levy	5 31,515	30,687	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	0	52 0.00000	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000	
-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 31,515	30,687		
384.1	3.00375	Ag Land	26 697	697	63 3.00118	
Total General Fund Tax Levies (25 + 26)			27 32,212	31,384		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			
	SSMID 1 (A)	(B)	34	0	66 0.00000	
	SSMID 2 (A)	(B)	35	0	67 0.00000	
	SSMID 3 (A)	(B)	36	0	68 0.00000	
	SSMID 4 (A)	(B)	37	0	69 0.00000	
	SSMID 5 (A)	(B)	555	0	565 0.00000	
	SSMID 6 (A)	(B)	556	0	566 0.00000	
	SSMID 7 (A)	(B)	1177	0	### 0.00000	
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	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 32,212	31,384	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 **Delaware**

		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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	75,381	34,311					109,692	-24,590	85,102
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	8,674	16,317					7,643	31,849	39,492
Actual Expenditures Except End Bal (pg 12, line 259) *	3	53,116	9,876					62,992	33,327	96,319
Ending Fund Balance June 30 (pg 12, line 270) *	4	13,591	40,752	0	0	0	0	54,343	-26,068	28,275
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	13,591	40,752	0	0	0	0	54,343	-26,068	28,275
Re-Est Revenues	6	50,100	17,000	0	0	0	0	67,100	34,000	101,100
Re-Est Expenditures	7	42,458	0	0	0	0	0	42,458	210,000	252,458
Ending Fund Balance	8	21,233	57,752	0	0	0	0	78,985	-202,068	-123,083
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	21,233	57,752	0	0	0	0	78,985	-202,068	-123,083
Revenues	10	37,812	18,000	0	0	0	0	55,812	40,000	95,812
Expenditures	11	137,695	24,300	0	0	0	0	161,995	210,000	371,995
Ending Fund Balance	12	-78,650	51,452	0	0	0	0	-27,198	-372,068	-399,266

* 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 Delaware

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>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,300							5,300	5,300	16,556
Jail	2								0	0	0
Emergency Management	3	143							143	143	143
Flood Control	4								0	0	0
Fire Department	5	50,000							50,000	10,000	9,794
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	55,443	0	0			0		55,443	15,443	26,493
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	75,000							75,000	10,000	9,381
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	5,000	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	700	495
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	80,000	0	0			0		80,000	15,700	9,876
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	752							752	752	1,272
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	1,000	4,026
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	2,252	0	0			0		2,252	1,752	5,298

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)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46			2,500						2,500	2,263	2,073
Clerk, Treasurer, & Finance Adm.	47									0	0	0
Elections	48			800						800	800	786
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50			5,000						5,000	2,500	3,416
Tort Liability	51			16,000						16,000	4,000	15,050
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		0	24,300	0			0		24,300	9,563	21,325
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		137,695	24,300	0	0	0	0		161,995	42,458	62,992
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								100,000	100,000	100,000	10,962
Sewer Utility	60								100,000	100,000	100,000	13,099
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	10,000	9,266
Transit	65								10,000	10,000	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								210,000	210,000	210,000	33,327
TOTAL ALL EXPENDITURES (lines 58+74)	74		137,695	24,300	0	0	0	0	210,000	371,995	252,458	96,319
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		137,695	24,300	0	0	0	0	210,000	371,995	252,458	96,319
Ending Fund Balance June 30	79		-78,650	51,452	0	0	0	0	-372,068	-399,266	-123,083	88,443

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	31,384	0		0	0			31,384	31,000	30,084
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,384	0		0	0			31,384	31,000	30,084
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	828	0		0	0			828	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								0	15,000	13,942
Subtotal - Other City Taxes (lines 6 thru 12)	13	828	0		0	0			828	15,000	13,942
Licenses & Permits	14	100							100	100	100
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		18,000						18,000	17,000	16,317
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	18,000	0	0	0		0	18,000	17,000	16,317
Charges for Fees & Service:											
Water Utility	21							24,000	24,000	22,000	20,126
Sewer Utility	22							16,000	16,000	12,000	11,723
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	5,000							5,000	4,000	2,211
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	5,000	0		0	0		40,000	45,000	38,000	34,060
Special Assessments	35								0	0	0
Miscellaneous	36	500							500	0	5,157
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	37,812	18,000	0	0	0	0	40,000	95,812	101,100	99,660
Beginning Fund Balance July 1	44	21,233	57,752	0	0	0	0	-202,068	-123,083	28,275	85,102
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	59,045	75,752	0	0	0	0	-162,068	-27,271	129,375	184,762

CITY OF Delaware
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	31,384	0		0	0			31,384	31,000	30,084
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,384	0		0	0			31,384	31,000	30,084
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	828	0		0	0			828	15,000	13,942
Licenses & Permits	7	100	0					0	100	100	100
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	0	18,000	0	0	0		0	18,000	17,000	16,317
Charges for Fees & Service	10	5,000	0		0	0	0	40,000	45,000	38,000	34,060
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	500	0		0	0	0	0	500	0	5,157
Sub-Total Revenues	13	37,812	18,000	0	0	0	0	40,000	95,812	101,100	99,660
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	37,812	18,000	0	0	0	0	40,000	95,812	101,100	99,660
Expenditures & Other Financing Uses											
Public Safety	18	55,443	0	0			0		55,443	15,443	26,493
Public Works	19	80,000	0	0			0		80,000	15,700	9,876
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,252	0	0			0		2,252	1,752	5,298
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	0	24,300	0			0		24,300	9,563	21,325
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	137,695	24,300	0	0	0	0		161,995	42,458	62,992
Business Type Proprietary: Enterprise & ISF	27							210,000	210,000	210,000	33,327
Total Gov & Bus Type Expenditures	28	137,695	24,300	0	0	0	0	210,000	371,995	252,458	96,319
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	137,695	24,300	0	0	0	0	210,000	371,995	252,458	96,319
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-99,883	-6,300	0	0	0	0	-170,000	-276,183	-151,358	3,341
Beginning Fund Balance July 1	33	21,233	57,752	0	0	0	0	-202,068	-123,083	28,275	85,102
Ending Fund Balance June 30	34	-78,650	51,452	0	0	0	0	-372,068	-399,266	-123,083	88,443

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

City Name: Delaware

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Delaware, Iowa

The City Council will conduct a public hearing on the proposed Budget at city hall
on 3/9/2013 at 8:00a.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 \$ 8.10000
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00118

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

563-922-2743
phone number

Beverly J McAreavy
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	31,384	31,000	30,084
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	31,384	31,000	30,084
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	828	15,000	13,942
Licenses & Permits	7	100	100	100
Use of Money and Property	8	0	0	0
Intergovernmental	9	18,000	17,000	16,317
Charges for Fees & Service	10	45,000	38,000	34,060
Special Assessments	11	0	0	0
Miscellaneous	12	500	0	5,157
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	95,812	101,100	99,660
Expenditures & Other Financing Uses				
Public Safety	15	55,443	15,443	26,493
Public Works	16	80,000	15,700	9,876
Health and Social Services	17	0	0	0
Culture and Recreation	18	2,252	1,752	5,298
Community and Economic Development	19	0	0	0
General Government	20	24,300	9,563	21,325
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	161,995	42,458	62,992
Business Type / Enterprises	24	210,000	210,000	33,327
Total ALL Expenditures	25	371,995	252,458	96,319
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	371,995	252,458	96,319
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-276,183	-151,358	3,341
Beginning Fund Balance July 1	29	-123,083	28,275	85,102
Ending Fund Balance June 30	30	-399,266	-123,083	88,443