

13-109

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Pomeroy County Name: CALHOUN Date Budget Adopted: 3/11/2014
(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.

712-468-2411
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	13,431,414	12,978,109
DEBT SERVICE	3a	Without Gas & Electric	3b	13,431,414	12,978,109
Ag Land	4a		4b	858,876	

662

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	5 108,794	105,123	43 8.10000
(384)		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	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(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 14,000	13,527	52 1.04233
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		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(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	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)			25 122,794	118,650	
384.1	3.00375	Ag Land	26 2,580	2,580	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 125,374	121,230	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 3,626	3,504	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 3,500	3,382	0.26059
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 12,475	12,054	0.92879
Rules	Amt Nec	Other Employee Benefits	31 24,025	23,214	1.78870
Total Employee Benefit Levies (29,30,31)			32 40,000	38,650	65 2.97809
Sub Total Special Revenue Levies (28+32)			33 43,626	42,154	
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 43,626	42,154	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 91,960	88,856	70 6.84664
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 260,960	252,240	72 19.23706

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 **Pomeroy**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	187,962	92,616		205,826		23,297	509,701	170,017	679,718
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	264,362	171,082		90,990		43	526,477	253,740	780,217
Actual Expenditures Except End Bal (pg 12, line 259) *	3	279,501	126,892		97,026			503,419	219,880	723,299
Ending Fund Balance June 30 (pg 12, line 261) *	4	172,823	136,806	0	199,790	0	23,340	532,759	203,877	736,636
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014				Special Rev						
Beginning Fund Balance	5	172,823	136,806	0	199,790	0	23,340	532,759	203,877	736,636
Re-Est Revenues	6	204,209	174,783	0	94,035	0	10	473,037	255,200	728,237
Re-Est Expenditures	7	214,791	141,712	0	94,035	0	0	450,538	209,458	659,996
Ending Fund Balance	8	162,241	169,877	0	199,790	0	23,350	555,258	249,619	804,877
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015				Special Rev						
Beginning Fund Balance	9	162,241	169,877	0	199,790	0	23,350	555,258	249,619	804,877
Revenues	10	210,768	151,796	0	94,547	0	10	457,122	255,200	712,322
Expenditures	11	216,110	114,389	0	91,960	0	0	422,459	218,798	641,257
Ending Fund Balance	12	156,899	207,284	0	202,377	0	23,360	589,921	286,021	875,942

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF Pomeroy

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
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 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	41,290	20,547						61,837	63,570	58,254
Jail	2								0	0	0
Emergency Management	3	0	0						0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,600	1,725						20,325	21,925	40,844
Ambulance	6	0	25						25	525	707
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	59,890	22,297	0			0		82,187	86,020	99,805
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	100	59,256						59,356	71,787	55,053
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	10,500						10,500	10,000	9,732
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,000						1,000	1,000	0
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	49,200							49,200	49,200	45,447
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	49,300	70,756	0			0		120,056	131,987	110,232
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	3,100							3,100	3,100	2,925
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	3,100	0	0			0		3,100	3,100	2,925
CULTURE & RECREATION											
Library Services	31	33,800	2,950						36,750	35,850	38,936
Museum, Band and Theater	32	200	50						250	250	71
Parks	33	8,700	0						8,700	18,600	71,052
Recreation	34	600	0						600	100	633
Cemetery	35	14,550	600						15,150	15,150	14,864
Community Center, Zoo, & Marina	36	5,320	0						5,320	5,070	7,469
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	63,170	3,600	0			0		66,770	75,020	133,025

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,000							1,000	1,000	0
Economic Development	40		500							500	850	850
Housing and Urban Renewal	41		0							0	0	0
Planning & Zoning	42		0							0	0	0
Other Com & Econ Development	43		0							0	0	0
TOTAL (lines 39 - 44)	44		1,500	0	0			0		1,500	1,850	850
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,500	310						3,810	3,775	3,459
Clerk, Treasurer, & Finance Adm.	47		9,700	17,426						27,126	28,871	24,693
Elections	48		0							0	750	0
Legal Services & City Attorney	49		500							500	500	4,000
City Hall & General Buildings	50		11,450							11,450	10,630	13,981
Tort Liability	51		14,000							14,000	14,000	13,424
Other General Government	52		0							0	0	0
TOTAL (lines 46 - 52)	53		39,150	17,736	0			0		56,886	58,526	59,557
DEBT SERVICE	54					91,960				91,960	94,035	97,026
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		216,110	114,389	0	91,960	0	0		422,459	450,538	503,420
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							90,300		90,300	88,900	95,978
Sewer Utility	60							128,498		128,498	120,558	123,902
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							218,798		218,798	209,458	219,880
TOTAL ALL EXPENDITURES (lines 58+74)	74		216,110	114,389	0	91,960	0	0	218,798	641,257	659,996	723,300
Regular Transfers Out	75		0	0		0			0	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		216,110	114,389	0	91,960	0	0	218,798	641,257	659,996	723,300
Ending Fund Balance June 30	79		156,899	207,284	0	202,377	0	23,360	286,021	875,942	804,877	736,636

* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	121,230	42,154		88,856	0			252,240	289,144	270,063
	2								0	0	0
	3	121,230	42,154		88,856	0			252,240	289,144	270,063
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	4,144	1,472		3,104	0			8,720	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		42,500						42,500	40,000	49,375
	13	4,144	43,972		3,104	0			51,220	40,000	49,375
	14	800							800	850	1,200
	15	2,670					0		2,670	2,400	2,130
Intergovernmental:											
	16	0						0	0	0	0
	17		64,545						64,545	63,883	63,397
	18	3,557	1,125	0	2,587	0		0	7,270	1,000	1,040
	19	22,392							22,392	21,500	33,669
	20	25,949	65,670	0	2,587	0		0	94,207	86,383	98,106
Charges for Fees & Service:											
	21							115,700	115,700	115,700	113,826
	22							139,500	139,500	139,500	139,914
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	50,975							50,975	49,800	53,375
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	3,600							3,600	3,100	3,758
	34	54,575	0		0	0		255,200	309,775	308,100	310,873
	35								0	0	0
	36	1,400					10	0	1,410	1,360	48,471
Other Financing Sources:											
	37	0	0						0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40				0				0	0	0
	41								0	0	0
	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	210,768	151,796	0	94,547	0	10	255,200	712,322	728,237	780,218
	44	162,241	169,877	0	199,790	0	23,350	249,619	804,877	736,636	679,718
	45	373,009	321,673	0	294,337	0	23,360	504,819	1,517,199	1,464,873	1,459,936

CITY OF Pomeroy
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	121,230	42,154		88,856	0			252,240	289,144	270,063
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	121,230	42,154		88,856	0			252,240	289,144	270,063
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,144	43,972		3,104	0			51,220	40,000	49,375
Licenses & Permits	7	800	0					0	800	850	1,200
Use of Money and Property	8	2,670	0	0	0	0	0	0	2,670	2,400	2,130
Intergovernmental	9	25,949	65,670	0	2,587	0		0	94,207	86,383	98,106
Charges for Fees & Service	10	54,575	0		0	0	0	255,200	309,775	308,100	310,873
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,400	0		0	0	10	0	1,410	1,360	48,471
Sub-Total Revenues	13	210,768	151,796	0	94,547	0	10	255,200	712,322	728,237	780,218
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	210,768	151,796	0	94,547	0	10	255,200	712,322	728,237	780,218
Expenditures & Other Financing Uses											
Public Safety	18	59,890	22,297	0			0		82,187	86,020	99,805
Public Works	19	49,300	70,756	0			0		120,056	131,987	110,232
Health and Social Services	20	3,100	0	0			0		3,100	3,100	2,925
Culture and Recreation	21	63,170	3,600	0			0		66,770	75,020	133,025
Community and Economic Development	22	1,500	0	0			0		1,500	1,850	850
General Government	23	39,150	17,736	0			0		56,886	58,526	59,557
Debt Service	24	0	0	0	91,960		0		91,960	94,035	97,026
Capital Projects	25	0	0	0	0	0			0	0	0
Total Government Activities Expenditures	26	216,110	114,389	0	91,960	0	0		422,459	450,538	503,420
Business Type Proprietary: Enterprise & ISF	27							218,798	218,798	209,458	219,880
Total Gov & Bus Type Expenditures	28	216,110	114,389	0	91,960	0	0	218,798	641,257	659,996	723,300
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	216,110	114,389	0	91,960	0	0	218,798	641,257	659,996	723,300
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-5,342	37,407	0	2,587	0	10	36,402	71,065	68,241	56,918
Beginning Fund Balance July 1	33	162,241	169,877	0	199,790	0	23,350	249,619	804,877	736,636	679,718
Ending Fund Balance June 30	34	156,899	207,284	0	202,377	0	23,360	286,021	875,942	804,877	736,636

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

City Name: Pomeroy

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	2009 Sewer Revenue Bonds	1,241,000		26,000	29,280	2,440	57,720	57,720	0
(2)	2010 Street Improvement project	775,000		75,000	16,460	500	91,960		91,960
(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			101,000	45,740	2,940	149,680	57,720	91,960

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of **Pomeroy** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Pomeroy Public Library

on 3/11/2014 at 7:00P.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 \$ 19.23706

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.

712-468-2411
phone number

Sarah Juilfs
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	252,240	289,144	270,063
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	252,240	289,144	270,063
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	51,220	40,000	49,375
Licenses & Permits	7	800	850	1,200
Use of Money and Property	8	2,670	2,400	2,130
Intergovernmental	9	94,207	86,383	98,106
Charges for Fees & Service	10	309,775	308,100	310,873
Special Assessments	11	0	0	0
Miscellaneous	12	1,410	1,360	48,471
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	712,322	728,237	780,218
Expenditures & Other Financing Uses				
Public Safety	15	82,187	86,020	99,805
Public Works	16	120,056	131,987	110,232
Health and Social Services	17	3,100	3,100	2,925
Culture and Recreation	18	66,770	75,020	133,025
Community and Economic Development	19	1,500	1,850	850
General Government	20	56,886	58,526	59,557
Debt Service	21	91,960	94,035	97,026
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	422,459	450,538	503,420
Business Type / Enterprises	24	218,798	209,458	219,880
Total ALL Expenditures	25	641,257	659,996	723,300
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	641,257	659,996	723,300
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	71,065	68,241	56,918
Beginning Fund Balance July 1	29	804,877	736,636	679,718
Ending Fund Balance June 30	30	875,942	804,877	736,636