

44-956

Adoption of Budget and Certification of City Taxes

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

The City of: Westwood County Name: HENRY Date Budget Adopted: 2/17/2014
(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.

319-385-1619
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular

2a

With Gas & Electric

4,627,959

2b

Without Gas & Electric

4,615,429

112

DEBT SERVICE

3a

3b

Ag Land

4a

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 33,800	43 33,709	7.30344
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0
12(2)	0.81000	Memorial Building	16	0	0
12(3)	0.13500	Symphony Orchestra	17	0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0
12(5)	As Voted	County Bridge	19	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0
12(9)	0.03375	Aid to a Transit Company	21	0	0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			25 33,800	43 33,709	
384.1	3.00375	Ag Land	26	0	0
Total General Fund Tax Levies (25 + 26)			27 33,800	43 33,709	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	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	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			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	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	0
Total Property Taxes (27+39+40+41)			42 33,800	42 33,709	72 7.30344

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 **Westwood**

		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	34,225						34,225	9,355	43,580
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	49,301	10,726					60,027	54,301	114,328
Actual Expenditures Except End Bal (pg 12, line 259) *	3	62,844	10,726					73,570	48,979	122,549
Ending Fund Balance June 30 (pg 12, line 261) *	4	20,682	0	0	0	0	0	20,682	14,677	35,359
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	20,682	0	0	0	0	0	20,682	14,677	35,359
Re-Est Revenues	6	44,914	10,623	0	0	0	0	55,537	55,166	110,703
Re-Est Expenditures	7	44,904	10,623	0	0	0	0	55,527	53,421	108,948
Ending Fund Balance	8	20,692	0	0	0	0	0	20,692	16,422	37,114
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	20,692	0	0	0	0	0	20,692	16,422	37,114
Revenues	10	44,266	10,750	0	0	0	0	55,016	52,567	107,583
Expenditures	11	26,535	10,750	0	0	0	0	37,285	51,139	88,424
Ending Fund Balance	12	38,423	0	0	0	0	0	38,423	17,850	56,273

* 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 Westwood

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 style="width: 100px; height: 15px;" 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								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,500							2,500	5,119	0
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	3,000	0
TOTAL (lines 1 - 10)	11	2,500	0	0			0		2,500	8,119	0
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	6,000						6,000	14,123	32,995
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	900						900	900	882
Traffic Control and Safety	15								0	0	0
Snow Removal	16	0	3,500						3,500	4,450	2,959
Highway Engineering	17								0	0	0
Street Cleaning	18	150	350						500	500	300
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	150	10,750	0			0		10,900	19,973	37,136
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	400							400	400	400
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
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	400	0	0			0		400	400	400

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		6,000							6,000	6,000	12,451
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		6,000	0	0			0		6,000	6,000	12,451
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,040							5,040	5,040	5,278
Clerk, Treasurer, & Finance Adm.	47		3,420							3,420	3,420	4,107
Elections	48									0	600	0
Legal Services & City Attorney	49		1,000							1,000	1,000	1,000
City Hall & General Buildings	50									0	0	0
Tort Liability	51		2,775							2,775	2,775	2,774
Other General Government	52		5,250							5,250	8,200	10,424
TOTAL (lines 46 - 52)	53		17,485	0	0			0		17,485	21,035	23,583
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		26,535	10,750	0	0	0	0		37,285	55,527	73,570
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								35,171	35,171	36,759	33,969
Sewer Utility	60								4,200	4,200	4,800	3,536
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								11,768	11,768	11,862	11,474
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								51,139	51,139	53,421	48,979
TOTAL ALL EXPENDITURES (lines 58+74)	74		26,535	10,750	0	0	0	0	51,139	88,424	108,948	122,549
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		26,535	10,750	0	0	0	0	51,139	88,424	108,948	122,549
Ending Fund Balance June 30	79		38,423	0	0	0	0	0	17,850	56,273	37,114	35,359

* 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											
Taxes Levied on Property	1	33,709	0		0	0			33,709	32,789	32,789
Less: Uncollected Property Taxes - Levy Year	2								0	0	1,277
Net Current Property Taxes (line 1 minus line 2)	3	33,709	0		0	0			33,709	32,789	31,512
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	91	0		0	0			91	75	92
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	10,226							10,226	9,535	9,194
Subtotal - Other City Taxes (lines 6 thru 12)	13	10,317	0		0	0			10,317	9,610	9,286
Licenses & Permits	14								0	0	0
Use of Money & Property	15	200							200	50	505
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,750						10,750	10,623	10,726
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	925	710
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	10,750	0	0	0		0	10,750	11,548	11,436
Charges for Fees & Service:											
Water Utility	21							32,112	32,112	32,112	39,073
Sewer Utility	22							4,794	4,794	4,794	3,948
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							12,408	12,408	12,408	11,280
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							3,253	3,253	5,852	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	52,567	52,567	55,166	54,301
Special Assessments	35								0	1,500	0
Miscellaneous	36	40							40	40	7,288
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	44,266	10,750	0	0	0	0	52,567	107,583	110,703	114,328
Beginning Fund Balance July 1	44	20,692	0	0	0	0	0	16,422	37,114	35,359	43,580
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	64,958	10,750	0	0	0	0	68,989	144,697	146,062	157,908

CITY OF Westwood
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	33,709	0		0	0			33,709	32,789	32,789
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	1,277
Net Current Property Taxes	3	33,709	0		0	0			33,709	32,789	31,512
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,317	0		0	0			10,317	9,610	9,286
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	200	0	0	0	0	0	0	200	50	505
Intergovernmental	9	0	10,750	0	0	0		0	10,750	11,548	11,436
Charges for Fees & Service	10	0	0		0	0	0	52,567	52,567	55,166	54,301
Special Assessments	11	0	0		0	0		0	0	1,500	0
Miscellaneous	12	40	0		0	0	0	0	40	40	7,288
Sub-Total Revenues	13	44,266	10,750	0	0	0	0	52,567	107,583	110,703	114,328
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	44,266	10,750	0	0	0	0	52,567	107,583	110,703	114,328
Expenditures & Other Financing Uses											
Public Safety	18	2,500	0	0			0		2,500	8,119	0
Public Works	19	150	10,750	0			0		10,900	19,973	37,136
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	400	0	0			0		400	400	400
Community and Economic Development	22	6,000	0	0			0		6,000	6,000	12,451
General Government	23	17,485	0	0			0		17,485	21,035	23,583
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	26,535	10,750	0	0	0	0		37,285	55,527	73,570
Business Type Proprietary: Enterprise & ISF	27							51,139	51,139	53,421	48,979
Total Gov & Bus Type Expenditures	28	26,535	10,750	0	0	0	0	51,139	88,424	108,948	122,549
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	26,535	10,750	0	0	0	0	51,139	88,424	108,948	122,549
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	17,731	0	0	0	0	0	1,428	19,159	1,755	-8,221
Beginning Fund Balance July 1	33	20,692	0	0	0	0	0	16,422	37,114	35,359	43,580
Ending Fund Balance June 30	34	38,423	0	0	0	0	0	17,850	56,273	37,114	35,359

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

City Name: Westwood

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)							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, 2014 - ENDING JUNE 30, 2015

DATE POSTED
2/3/2014

City of Westwood, Iowa

The City Council will conduct a public hearing on the proposed Budget at 3009 Hickory Lane, Westwood

on 2/17/2014 at 6:45 p.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 \$ 7.30344

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

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

319-385-1619
phone number

Nancy Erickson
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	33,709	32,789	32,789
Less: Uncollected Property Taxes-Levy Year	2	0	0	1,277
Net Current Property Taxes	3	33,709	32,789	31,512
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	10,317	9,610	9,286
Licenses & Permits	7	0	0	0
Use of Money and Property	8	200	50	505
Intergovernmental	9	10,750	11,548	11,436
Charges for Fees & Service	10	52,567	55,166	54,301
Special Assessments	11	0	1,500	0
Miscellaneous	12	40	40	7,288
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	107,583	110,703	114,328
Expenditures & Other Financing Uses				
Public Safety	15	2,500	8,119	0
Public Works	16	10,900	19,973	37,136
Health and Social Services	17	0	0	0
Culture and Recreation	18	400	400	400
Community and Economic Development	19	6,000	6,000	12,451
General Government	20	17,485	21,035	23,583
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	37,285	55,527	73,570
Business Type / Enterprises	24	51,139	53,421	48,979
Total ALL Expenditures	25	88,424	108,948	122,549
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	88,424	108,948	122,549
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	19,159	1,755	-8,221
Beginning Fund Balance July 1	29	37,114	35,359	43,580
Ending Fund Balance June 30	30	56,273	37,114	35,359