

MEMORANDUM



TO: PETE AUGER, CITY MANAGER
FROM: CARL JOHNSON, JR., CHIEF FINANCIAL OFFICER
SUBJECT: FINANCIAL REPORT AS OF MARCH 31, 2020
DATE: MAY 4, 2020

The purpose of this memorandum is to highlight fiscal year-to-date revenue and expenditure activity through the third quarter ending March 31, 2020 (see attached report for budget-to-actual information prepared by budget category within each fund). The third quarter budget amendment approved at the April 20, 2020, council meeting is reflected on the attached report. Through the third quarter, generally, revenues and expenditures should represent 75% of the budget. The COVID-19 pandemic had very little effect on the City's operations through the third quarter of March 31, 2020. The COVID-19 budget amendment approved April 29, 2020 will be reflected in the next financial report presented to City Council.

General Fund

The amended budget for the General Fund currently shows a reduction in fund balance of \$1,161,216. The original budget had revenues greater than expenditures by \$248,785. The budget was amended to reflect approximately \$1.31 million of expenditure roll overs from fiscal year 2018/19. In addition, on January 7, 2020, City Council approved a \$100,000 budget towards consultant service fees for the recreation center committee.

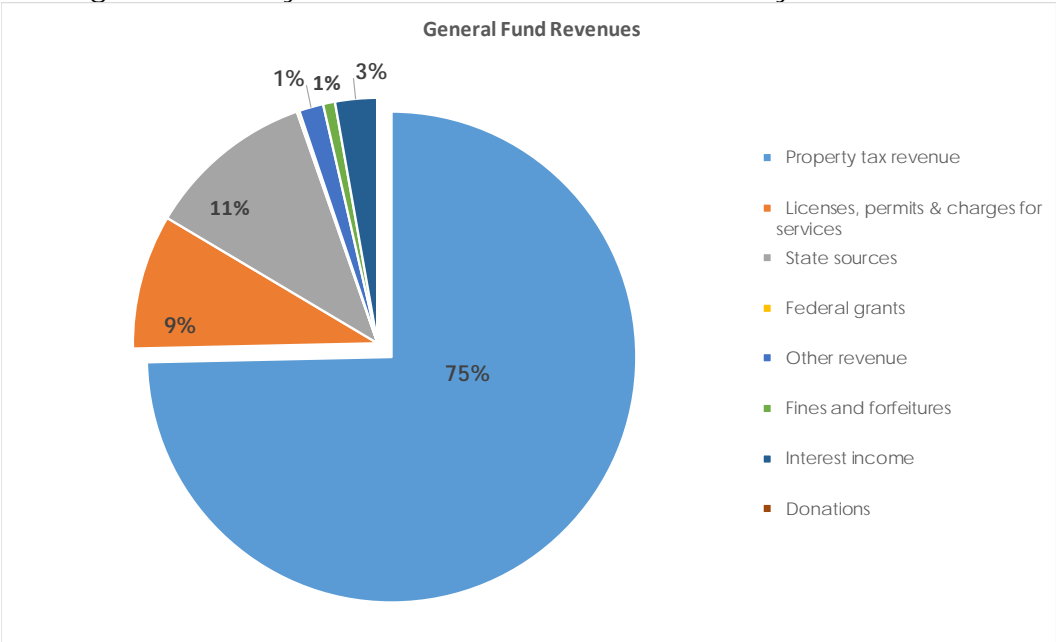
Revenues

Total General Fund revenues for the third quarter are \$31,113,462, representing 86% of the \$35,969,627 General Fund amended revenue budget. The General Fund revenues are on track through the third quarter with the following items of note:

- Property Tax Revenue – Revenue is recorded in July at the time property taxes are billed.
- Licenses, Permits, and Charges for Services – The cable franchise payments are received in November, February, May, and August (August is accrued back to June) in the amount of approximately \$228,000 per quarter and is at 50% as expected through the third quarter. Revenue related to building permits (i.e. building permits, refrigeration, electrical, heating, and plumbing) were on track through the third quarter of the fiscal year. The City is expecting to see a decrease in building revenue in the fourth quarter due to the COVID-19 pandemic as reflected in the COVID-19 budget amendment approved April 29, 2020.

- State Sources – The City receives six bi-monthly payments annually for state-shared revenue in October, December, February, April, June, and August (August is accrued back to June). The third quarter report states the City has collected 53% of state-shared revenue as expected. The City is expected to see a decrease in state shared revenue due to the COVID-19 pandemic. At this time, the State has not released an updated estimated of revenue for the remainder of the year but they have stated a significant reduction is expected. The decrease in revenue is reflected in the April 2020 COVID-19 budget amendment.
- Fines and Forfeitures – Court Fees and Fines revenue is received from Oakland County monthly for the prior month. The attached report reflects eight payments received through the third quarter as expected (thru February 2020). The revenue overall continues to run behind prior year actual by approximately \$50,000 and the current year budget due to less ticket revenue received. The City will continue to monitor this budget going forward and expects a significant decrease to the statewide stay at home order during the fourth quarter.
- Interest Income (including investment gain/loss) – In an effort to maximize earnings potential, the City has strategically invested its excess cash resulting in significantly better than anticipated unrealized gains through the third quarter. Public Act 20 governs the types of allowable investments the City can invest in. The Act was also created to ensure that operating cash can be invested only in specific financial instruments that are not at risk for loss of principal. The City can have market value losses on long term investments on an annual basis as long as the investment is held to maturity, no actual loss will be incurred. The favorable third quarter variance for interest income will be consistent in all funds of the City.

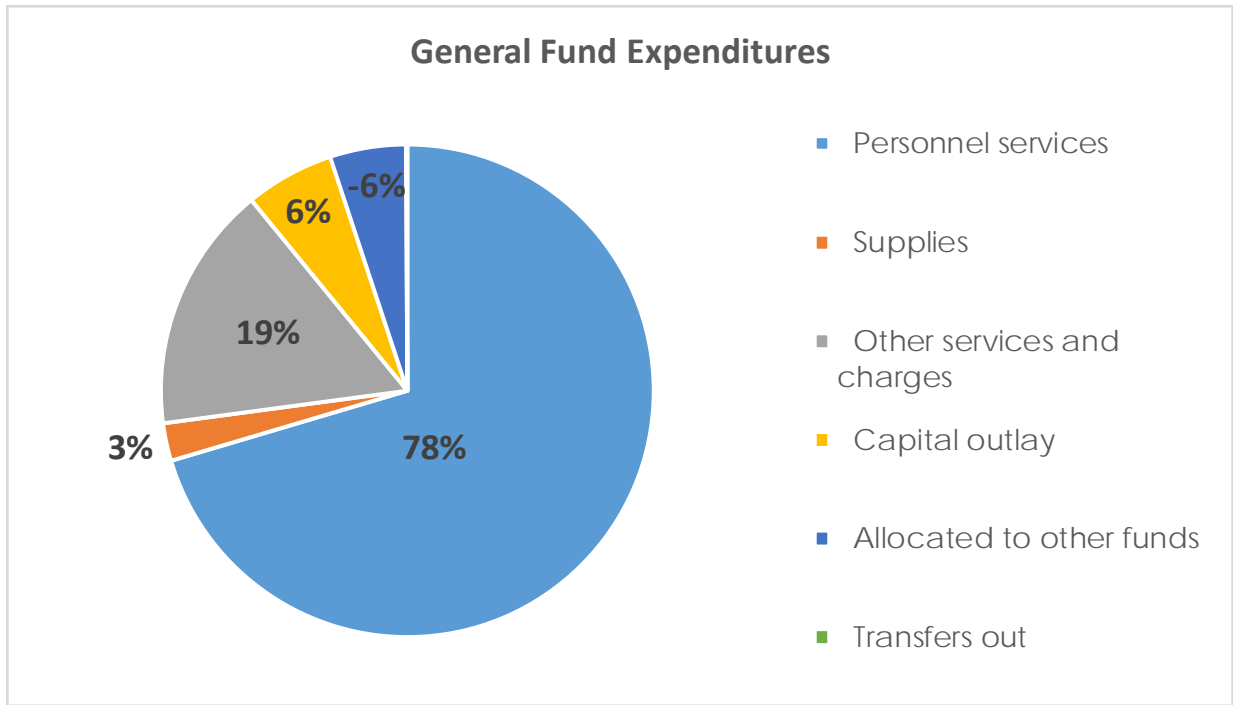
The following is a summary of the March 31, 2020, revenue by source:



Expenditures

Total General Fund expenditures for the third quarter are \$27,076,308, representing 73% of the \$37,130,843 General Fund amended expenditure budget. While departments may exceed 75% to date due to capital purchases or annual payments, expenditures in total have not exceeded the 75% mark and are in line through the third quarter.

The following is a summary of the March 31, 2020 expenditures by source:



Special Revenue Funds

The various special revenue funds' revenues and expenditures are in-line with budget through the third quarter ending March 31, 2020. Items of note are included within certain Special Revenue Funds on the following pages:

Major, Local, & Municipal Street Funds

Revenues

Major and Local Streets State Sources (Act 51 revenue) year to date is 58% of budget. The City receives 12 monthly payments that have a two-month lag in receiving them. The City has received seven payments through March 31, 2020 representing Act 51 revenues earned from July through January 2020. Act 51 revenues are expected to significantly decrease in the fourth quarter due to the COVID-19 pandemic. The estimated decrease is reflected in the April 29, 2020 approved budget amendment. Interest Income has a larger than anticipated net unrealized gain through the third quarter (see General Fund). Other revenue in the Municipal Street fund is at 44% primarily due to the receipt of the annual Metro Authority payment of approximately \$185,000 expected in May 2020.

Expenditures

Construction and maintenance expenditures are on target through the third quarter during the winter season. Maintenance and construction costs will pick up again throughout the spring/summer season. (Construction projects that were still in progress from the 2018/2019 fiscal year are recorded in the Street Improvement Fund; see capital improvement funds below). Due to the COVID-19 pandemic, the City does expect to see rollovers of the current budgeted capital projects of approximately \$1.5 million due to construction delays.

Parks, Recreation, & Cultural Services Fund

Interest Income has a larger than anticipated net unrealized gain (see General Fund) through the third quarter. Program revenue and expenditure budgets are slightly under the 75% mark mostly due to the seasonal nature of parks and recreation programs, but are on target through the third quarter. The Transfers In budget category generally represents contributions from the General Fund for capital purchases except for the \$25,000 year-to-date transfer represents the subsidy from the General Fund for free in-City transportation rides and increased older adult van ride service hours. The fund is also expecting receipt of \$250,000 in the fourth quarter from the Novi Parks Foundation to pay for part of the Wildlife Woods pickleball courts and the Tim Pope play structure replacement. As capital items are either purchased or completed throughout the fiscal year, the appropriate funding will be transferred from the General Fund. The COVID-19 pandemic has significantly impacted the Parks and Recreation Fund with a shutdown of most programs during the fourth quarter. The shutdown in programming will result in losses in revenues and reduction in corresponding expenditures. The adjustments to both revenue and expenditures are reflected in the April 29, 2020 budget amendment.

Tree Fund

Interest Income has a larger than anticipated net unrealized gain (see General Fund) through the third quarter. Other revenue through the second quarter is 98% of budget due to three large tree receipts received from developers in the fall of 2019.

Drain Fund

The transfer in revenue is zero as expected since the appropriate funding will be transferred from the Drain Perpetual Maintenance Fund in the fourth quarter as needed for various budgeted capital projects. Maintenance and construction expenditure budgets are on track through the third quarter and will pick up throughout the spring season. The transfer out is to the CIP Fund for the DPW Renovation Project. Construction projects delayed due to the COVID-19 pandemic will be rolled over into fiscal year 2020-21.

Rubbish Collection Fund

The annual service fee is billed 50% July 1 with the summer property tax bill due to the City by August 31. The remaining 50% fee is billed December 1 with the winter property tax bill due by February 14 so revenues are as expected through the third quarter. There is a one-month lag in monthly rubbish billing so eight out of the twelve payments are reflected through the third quarter as expected.

PEG Cable Fund

Non-capital PEG expenditures will continue to be paid from this Special Revenue PEG Cable Fund while capital expenditures will be paid from the new PEG Cable Capital Fund (see below). Interest Income has a larger than anticipated net unrealized gain (see General Fund) through the third quarter.

Capital Improvement Funds

Special Assessment Revolving Fund

Interest Income has a larger than anticipated net unrealized gain (see General Fund) through the third quarter. There are no anticipated capital purchases this fiscal year.

Capital Improvement Program (CIP) Fund

Revenues

Interest Income has a larger than anticipated net unrealized gain (see General Fund) through the third quarter. The appropriate funding has been transferred in from the Gun Range Facility Fund and Water and Sewer Fund towards their allocated share of the Gun Range Facility and DPW Improvements as expenditures are incurred.

Expenditures

The Capital Improvement Fund began to levy the CIP millage in fiscal year 2018. The following projects have been included in the budget this fiscal year and construction will continue through fourth quarter: pathways and boardwalk repair, gun range improvements, DPW expansion, Lakeshore Park improvements, ITC Trail (Garfield/9 Mile), Bosco Property improvements, site fill at the water tower, and Jamco land purchase. The debt service payments, to pay back the internal borrowing, are being recorded monthly and the interest paid is significantly less than budget due to the timing of the construction expenditures.

Gun Range Facility Fund

The Gun Range Facility Fund transferred funds to the CIP fund last fiscal year to help cover the cost of the gun range addition. There are no planned expenditures in the current fiscal year.

Street Improvement Fund

The Street Improvement Fund was created in FY 2013-14 in order to separately record and track construction-in-progress between two city fiscal years due to the calendar year-based construction season for the Major, Local, and Municipal Street funds. As of the third quarter, the budget reflects 100% of anticipated construction-in-progress capital expenditures with construction finishing in spring 2020.

PEG Cable – Capital Fund

PEG revenue is received quarterly in November, February, May, and August (August is accrued back to June) in the amount of approximately \$80,000 per quarter. In September 2019, the State mandated PEG fees received beginning September 2019 be used for capital expenditures only. The City has created this PEG Capital Fund to track all revenues

received after September 2019 separately from the already established PEG Cable Fund. Non-capital PEG expenditures will continue to be paid from the Special Revenue PEG Cable Fund while capital expenditures will be paid from the new PEG Capital Fund. Current PEG – Capital Fund revenues reflect two payments as expected through the third quarter. Interest Income has a larger than anticipated net unrealized gain (see General Fund) through the third quarter.

Debt Service Fund

Library Construction Debt Fund

Revenues and expenditures are in-line with budget. Throughout the fiscal year, property tax revenue is received and used to make the semi-annual principal and interest payments on outstanding bond debt.

Enterprise Funds

The enterprise funds' revenues and expenditures were in-line with budget through the third quarter. An adopted budget is not required, per the State Budget Act, for enterprise funds and the information is primarily presented for informational purposes only. The Ice Arena is expected to see a significant decrease in revenues from the closure in mid-March due to the COVID-19 pandemic. The City will continue to monitor the fund and propose budget amendments when it is clearer what the effect has been. The Senior Housing Fund and Water and Sewer Fund are on track through the third quarter and not anticipated to see any significant effects due to COVID-19. Construction projects delayed due to the COVID-19 pandemic will be rolled over into fiscal year 2020-21.

Fiduciary Fund

An adopted budget is not required for the Retiree Healthcare Fund, per the State Budget Act since it is a fiduciary fund. The fund is primarily presented for informational purposes only. This fund invests all available resources in instruments similar to city pension funds which include stocks, bonds and other long-term financial investments and pays the monthly premiums for retiree healthcare insurance. The City monitors investments on a regular basis and continues to invest these funds on a long-term basis to return the annual projected rate of return of 7%. Due to the significant drop in the stock market during the third quarter, the overall net return to date is a loss of approximately 9.7%.

REVENUE AND EXPENDITURE REPORT FOR CITY OF NOVI
PERIOD ENDING 3/31/2020
% Fiscal Year Completed: 75.00

GL NUMBER	AUDITED 06/30/2019 <small>NORMAL (ABNORMAL)</small>	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	YTD BALANCE 3/31/2020 <small>NORMAL (ABNORMAL)</small>	% BDGT USED
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GENERAL FUND

Fund 101 - GENERAL FUND

Revenues

Property tax revenue	22,941,100	24,065,202	23,876,157	23,872,618	100
Licenses, permits & charges for services	4,524,898	4,777,604	4,577,604	2,835,771	62
State sources	4,990,895	4,897,925	5,071,072	2,693,031	53
Federal grants	71,879	65,000	79,345	56,072	71
Other revenue	690,032	792,870	732,870	510,379	70
Fines and forfeitures	450,056	525,000	500,000	253,647	51
Interest income	1,049,415	747,033	1,127,279	886,712	79
Donations	2,350	1,000	5,300	5,232	99
TOTAL REVENUES	34,720,625	35,871,634	35,969,627	31,113,462	86

Expenditures

Personnel services	36,117	36,130	37,490	27,901	74
Supplies	436	200	460	231	50
Other services and charges	10,262	11,900	149,550	45,854	31
101.00 - CITY COUNCIL	46,815	48,230	187,500	73,986	39
Personnel services	544,201	546,239	550,318	410,579	75
Supplies	1,452	1,500	1,500	810	54
Other services and charges	94,759	119,170	157,327	115,746	74
Capital outlay	6,700	-	-	-	0
172.00 - CITY MANAGER	647,112	666,909	709,145	527,135	74
Personnel services	872,273	926,304	823,847	600,165	73
Supplies	13,533	9,000	9,000	4,033	45
Other services and charges	74,324	76,350	58,995	54,053	92
201.00 - FINANCE DEPARTMENT	960,130	1,011,654	891,842	658,251	74
Personnel services	803,907	801,088	820,960	601,059	73
Supplies	55,226	74,110	73,188	44,463	61
Other services and charges	262,196	370,280	444,365	258,942	58
Capital outlay	47,408	59,350	28,000	5,000	18
205.00 - IS INFORMATION TECHNOLOGY DEPT	1,168,737	1,304,828	1,366,513	909,464	67
Personnel services	615,354	627,434	660,422	487,080	74
Supplies	15,604	18,000	18,900	14,949	79
Other services and charges	157,297	218,910	160,572	81,867	51
209.00 - ASSESSING DEPARTMENT	788,255	864,344	839,894	583,896	70
Other services and charges	734,547	772,898	714,371	521,630	73
Capital outlay	13,385	50,000	33,527	8,394	25
210.00 - CITY ATTORNEY, INSURANCE, & CLAIMS	747,932	822,898	747,898	530,024	71
Personnel services	618,709	623,535	657,688	484,730	74
Supplies	46,871	39,000	59,300	52,476	88
Other services and charges	218,703	179,580	191,450	139,809	73
Capital outlay	-	41,700	44,217	44,216	100
215.00 - CITY CLERK	884,283	883,815	952,655	721,231	76
Personnel services	280,166	275,279	280,269	206,451	74
Supplies	22,257	28,500	28,233	14,056	50
Other services and charges	28,636	41,350	40,502	29,799	74
253.00 - TREASURY	331,059	345,129	349,004	250,306	72
Personnel services	333,464	322,085	358,540	261,633	73
Supplies	15,696	18,500	37,388	31,234	84
Other services and charges	625,466	618,030	668,652	531,771	80

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BGD USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	
Capital outlay	29,465	231,830	244,835	98,566	40
265.00 - IS FACILITY MANAGEMENT	1,004,091	1,190,445	1,309,415	923,204	71
Personnel services	830,028	874,334	687,935	489,107	71
Supplies	29,216	23,500	23,700	15,582	66
Other services and charges	359,306	320,340	362,246	232,607	64
Capital outlay	507,077	43,700	274,474	232,000	85
Allocated to other funds	(336,450)	(359,605)	(186,111)	(177,168)	95
265.10 - IS FACILITY MNGMNT - PARKS MAINT	1,389,177	902,269	1,162,244	792,128	68
Personnel services	381,902	383,576	406,648	294,918	73
Supplies	333	1,000	1,000	1,376	138
Other services and charges	111,810	115,930	114,603	69,567	61
Capital outlay	4,384	-	-	-	0
270.00 - HUMAN RESOURCES	498,429	500,506	522,251	365,861	70
Personnel services	317,305	322,662	337,368	249,716	74
Supplies	11,632	10,900	10,900	9,593	88
Other services and charges	392,457	383,470	343,399	246,176	72
Program expenditures	569	2,000	2,000	84	4
295.00 - COMMUNITY RELATIONS	721,963	719,032	693,667	505,569	73
Personnel services	74,287	153,174	74,869	10,311	14
Supplies	1,117	-	2,650	210	8
Other services and charges	21,682	28,490	103,340	34,829	34
296.00 - ECONOMIC DEVELOPMENT	97,086	181,664	180,859	45,350	25
Personnel services	11,833,218	11,896,655	12,064,400	9,167,027	76
Supplies	314,713	263,890	299,910	197,783	66
Other services and charges	1,105,311	1,108,760	1,126,970	868,435	77
Capital outlay	32,984	-	40,690	40,690	100
301.00 - POLICE DEPARTMENT	13,286,226	13,269,305	13,531,970	10,273,935	76
Personnel services	4,940,973	4,933,485	5,130,925	3,846,720	75
Supplies	235,239	193,500	199,554	115,960	58
Other services and charges	708,248	608,330	719,080	518,441	72
Capital outlay	338,372	574,970	802,462	661,921	82
337.00 - FIRE DEPARTMENT	6,222,832	6,310,285	6,852,021	5,143,042	75
Personnel services	1,743,253	1,707,718	1,893,611	1,376,888	73
Supplies	25,488	33,200	25,120	16,091	64
Other services and charges	194,783	337,250	239,437	179,550	75
Capital outlay	-	24,000	80,820	80,820	100
371.00 - COMMUNITY DEVELOPMENT-BUILDING	1,963,524	2,102,168	2,238,988	1,653,349	74
Personnel services	292,766	284,644	326,080	234,110	72
Supplies	51,445	10,900	140,986	114,860	81
Other services and charges	116,440	120,540	135,180	97,431	72
Capital outlay	-	-	28,876	28,876	100
442.00 - DPW ADMINISTRATION DIVISION	460,651	416,084	631,122	475,277	75
Personnel services	513,570	556,688	488,889	311,795	64
Supplies	1,637	2,000	1,600	832	52
Other services and charges	141,913	174,100	138,615	53,885	39
Capital outlay	231,141	25,000	54,383	54,382	100
Allocated to other funds	(371,784)	(371,784)	(371,784)	(278,838)	75
442.10 - DPW ENGINEERING DIVISION	516,477	386,004	311,703	142,056	46
Personnel services	1,876,502	1,951,379	1,901,462	1,398,994	74
Supplies	87,019	108,500	117,354	61,887	53
Other services and charges	434,718	457,630	428,410	316,560	74
Capital outlay	711,343	974,000	775,803	406,812	52
Allocated to other funds	(1,352,113)	(1,700,000)	(1,442,000)	(1,021,488)	71
Maintenance	195,593	131,980	170,630	170,630	100

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	
442.20 - DPW FIELD OPERATIONS DIVISION	1,953,062	1,923,489	1,951,659	1,333,395	68
Personnel services	446,498	422,826	445,118	337,127	76
Supplies	45,102	27,000	48,145	45,692	95
Other services and charges	283,690	354,420	336,801	270,388	80
Capital outlay	98,518	-	92,589	92,589	100
Allocated to other funds	(26,359)	(35,000)	(35,000)	(22,079)	63
442.30 - DPW FLEET ASSET DIVISION	847,449	769,246	887,653	723,717	82
Personnel services	41,246	47,212	41,142	28,805	70
Supplies	7,897	6,500	5,800	4,020	69
Other services and charges	107	-	700	513	73
665.00 - NOVI YOUTH ASSISTANCE	49,250	53,712	47,642	33,338	70
Other services and charges	5,008	8,000	14,000	2,748	20
803.00 - HISTORICAL COMMISSION	5,008	8,000	14,000	2,748	20
Personnel services	472,904	484,123	497,890	350,464	70
Supplies	2,277	5,600	3,600	1,118	31
Other services and charges	115,838	103,110	107,708	32,464	30
807.00 - COMMUNITY DEVELOPMENT-PLANNING	591,019	592,833	609,198	384,046	63
Transfers out	62,015	350,000	142,000	25,000	18
940.00 - TRANSFER TO OTHER FUNDS	62,015	350,000	142,000	25,000	18

TOTAL EXPENDITURES	35,242,582	35,622,849	37,130,843	27,076,308	73
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Fund 101 - GENERAL FUND :					
TOTAL REVENUES	34,720,625	35,871,634	35,969,627	31,113,462	86
TOTAL EXPENDITURES	35,242,582	35,622,849	37,130,843	27,076,308	73
NET OF REVENUES & EXPENDITURES	(521,957)	248,785	(1,161,216)	4,037,154	

SPECIAL REVENUE FUNDS

Fund 202 - MAJOR STREET FUND

Revenues

State sources	4,608,574	4,555,000	4,555,000	2,643,240	58
Other revenue	-	-	157,436	157,436	100
Interest income	94,094	3,582	24,111	35,756	148
Transfers in	203,000	-	-	-	0
TOTAL REVENUES	4,905,668	4,558,582	4,736,547	2,836,432	60

Expenditures

Transfers out	2,050,000	200,000	700,000	450,000	64
Other services and charges	302,080	114,350	166,623	68,600	41
Capital outlay	2,210,720	2,681,232	2,795,655	1,401,069	50
Routine Maintenance	828,890	1,128,000	1,124,269	469,249	42
Winter Maintenance	351,206	390,000	390,000	323,949	83
TOTAL EXPENDITURES	5,742,896	4,513,582	5,176,547	2,712,867	52

Fund 202 - MAJOR STREET FUND :					
TOTAL REVENUES	4,905,668	4,558,582	4,736,547	2,836,432	60
TOTAL EXPENDITURES	5,742,896	4,513,582	5,176,547	2,712,867	52
NET OF REVENUES & EXPENDITURES	(837,228)	45,000	(440,000)	123,565	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

Fund 203 - LOCAL STREET FUND

Revenues

State sources	1,626,858	1,603,000	1,603,000	923,512	58
Interest income	15,752	2,868	21,813	34,145	157
Transfers in	4,000,000	6,235,000	7,013,066	4,340,000	62
TOTAL REVENUES	5,642,610	7,840,868	8,637,879	5,297,657	61

Expenditures

Other services and charges	104,159	92,900	84,136	58,620	70
Capital outlay	3,953,906	5,745,968	6,820,124	4,210,422	62
Routine Maintenance	1,229,414	1,319,000	1,145,378	562,789	49
Winter Maintenance	297,745	363,000	363,000	242,436	67
TOTAL EXPENDITURES	5,585,224	7,520,868	8,412,638	5,074,267	60

Fund 203 - LOCAL STREET FUND :

TOTAL REVENUES	5,642,610	7,840,868	8,637,879	5,297,657	61
TOTAL EXPENDITURES	5,585,224	7,520,868	8,412,638	5,074,267	60
NET OF REVENUES & EXPENDITURES	57,386	320,000	225,241	223,390	

Fund 204 - MUNICIPAL STREET FUND

Revenues

Property tax revenue	5,288,116	5,502,800	5,502,800	5,503,394	100
Licenses, permits & charges for services	44,124	10,000	10,000	10,000	100
Other revenue	410,955	307,000	346,900	151,900	44
Interest income	267,514	58,160	184,717	133,095	72
Special assessments levied	12,294	-	-	-	0
Contributions and Donations	-	-	8,583	8,583	100
Special assessment interest	738	-	-	-	0
TOTAL REVENUES	6,023,741	5,877,960	6,053,000	5,806,972	96

Expenditures

Transfers out	5,138,000	6,035,000	6,313,066	3,890,000	62
Other services and charges	191,140	330,979	260,441	227,399	87
Capital outlay	71,947	623,981	1,015,973	236,156	23
Routine Maintenance	177,297	242,000	242,500	104,299	43
Winter Maintenance	206,652	230,000	230,000	193,424	84
TOTAL EXPENDITURES	5,785,036	7,461,960	8,061,980	4,651,278	58

Fund 204 - MUNICIPAL STREET FUND :

TOTAL REVENUES	6,023,741	5,877,960	6,053,000	5,806,972	96
TOTAL EXPENDITURES	5,785,036	7,461,960	8,061,980	4,651,278	58
NET OF REVENUES & EXPENDITURES	238,705	(1,584,000)	(2,008,980)	1,155,694	

Fund 208 - PARKS, REC & CULTURAL SVCS FUND

Revenues

Property tax revenue	1,358,822	1,411,336	1,411,336	1,414,238	100
Other revenue	5,308	5,000	11,923	7,253	61
Interest income	49,417	30,000	31,477	28,169	89
Donations	38,770	123,500	315,575	28,270	9
Transfers in	50,000	300,000	83,000	25,000	30
Program revenue	1,327,609	1,229,340	1,304,965	821,769	63
Older adult program revenue	181,725	155,350	173,350	139,866	81
TOTAL REVENUES	3,011,651	3,254,526	3,331,626	2,464,565	74

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	
Expenditures					
Personnel services	1,201,319	1,255,889	1,403,818	1,018,353	73
Supplies	61,314	69,680	113,381	15,022	13
Other services and charges	585,560	604,040	530,980	425,786	80
Capital outlay	171,844	717,640	960,685	592,671	62
Program expenditures	732,701	609,870	624,599	448,351	72
Older Adult Program Expenditures	226,370	231,020	234,878	179,752	77
TOTAL EXPENDITURES	2,979,108	3,488,139	3,868,341	2,679,935	69
Fund 208 - PARKS, REC & CULTURAL SVCS FUND :					
TOTAL REVENUES	3,011,651	3,254,526	3,331,626	2,464,565	74
TOTAL EXPENDITURES	2,979,108	3,488,139	3,868,341	2,679,935	69
NET OF REVENUES & EXPENDITURES	32,543	(233,613)	(536,715)	(215,370)	
Fund 209 - TREE FUND					
Revenues					
Other revenue	1,157,150	300,000	525,000	513,475	98
Interest income	143,284	58,971	103,971	100,667	97
Donations	4,750	-	-	-	0
State grants	363,852	-	-	-	0
TOTAL REVENUES	1,669,036	358,971	628,971	614,142	98
Expenditures					
Personnel services	71,418	103,271	75,012	49,379	66
Supplies	971	1,000	1,000	777	78
Other services and charges	430,436	564,700	592,959	340,244	57
Capital outlay	545,748	-	232,431	166,540	72
TOTAL EXPENDITURES	1,048,573	668,971	901,402	556,940	62
Fund 209 - TREE FUND :					
TOTAL REVENUES	1,669,036	358,971	628,971	614,142	98
TOTAL EXPENDITURES	1,048,573	668,971	901,402	556,940	62
NET OF REVENUES & EXPENDITURES	620,463	(310,000)	(272,431)	57,202	
Fund 210 - DRAIN FUND					
Revenues					
Property tax revenue	1,517,012	2,152,659	2,152,659	2,152,455	100
Other revenue	89,258	10,000	10,000	1,020	10
Interest income	20,411	4,872	14,872	14,210	96
Transfers in	279,000	-	1,791,040	-	0
TOTAL REVENUES	1,905,681	2,167,531	3,968,571	2,167,685	55
Expenditures					
Personnel services	23,438	23,360	25,042	17,817	71
Other services and charges	146,051	473,328	399,007	113,554	28
Capital outlay	682,944	155,343	2,737,822	1,274,545	47
Maintenance	578,171	708,500	706,930	505,788	72
Transfers out	600,930	807,000	99,770	76,900	77
TOTAL EXPENDITURES	2,031,534	2,167,531	3,968,571	1,988,604	50
Fund 210 - DRAIN FUND :					
TOTAL REVENUES	1,905,681	2,167,531	3,968,571	2,167,685	55
TOTAL EXPENDITURES	2,031,534	2,167,531	3,968,571	1,988,604	50
NET OF REVENUES & EXPENDITURES	(125,853)	-	-	179,081	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

Fund 226 - RUBBISH COLLECTION FUND

Revenues

Licenses, permits & charges for services	2,387,803	2,475,000	2,519,000	2,492,599	99
Other revenue	5,334	-	-	-	0
Interest income	11,724	1,000	2,000	4,767	238
Transfers in	12,015	-	9,000	-	0
TOTAL REVENUES	2,416,876	2,476,000	2,530,000	2,497,366	99

Expenditures

Supplies	855	-	375	375	0
Other services and charges	2,416,021	2,476,000	2,529,625	1,678,079	66
TOTAL EXPENDITURES	2,416,876	2,476,000	2,530,000	1,678,454	66

Fund 226 - RUBBISH COLLECTION FUND :

TOTAL REVENUES	2,416,876	2,476,000	2,530,000	2,497,366	99
TOTAL EXPENDITURES	2,416,876	2,476,000	2,530,000	1,678,454	66
NET OF REVENUES & EXPENDITURES	-	-	-	818,912	

Fund 263 - PEG CABLE FUND

Revenues

Licenses, permits & charges for services	362,344	370,000	-	-	0
Interest income	23,447	5,061	7,561	15,517	205
TOTAL REVENUES	385,791	375,061	7,561	15,517	205

Expenditures

Personnel services	213,104	222,021	229,760	167,952	73
Supplies	5,650	5,000	8,885	8,829	99
Other services and charges	36,934	51,040	44,419	28,953	65
Capital outlay	68,364	40,000	20,000	2,308	12
TOTAL EXPENDITURES	324,052	318,061	303,064	208,042	69

Fund 263 - PEG CABLE FUND :

TOTAL REVENUES	385,791	375,061	7,561	15,517	205
TOTAL EXPENDITURES	324,052	318,061	303,064	208,042	69
NET OF REVENUES & EXPENDITURES	61,739	57,000	(295,503)	(192,525)	

Fund 264 - COMMUNITY DVLPMNT BLOCK GRANT FUND

Revenues

Federal grants	42,656	106,207	106,207	67,994	64
TOTAL REVENUES	42,656	106,207	106,207	67,994	64

Expenditures

Other services and charges	64,139	106,207	106,207	34,821	33
TOTAL EXPENDITURES	64,139	106,207	106,207	34,821	33

Fund 264 - COMMUNITY DVLPMNT BLOCK GRANT FUND :

TOTAL REVENUES	42,656	106,207	106,207	67,994	64
TOTAL EXPENDITURES	64,139	106,207	106,207	34,821	33
NET OF REVENUES & EXPENDITURES	(21,483)	-	-	33,173	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

Fund 266 - FORFEITURE FUND

Revenues

Federal grants	-	5,000	124,106	119,106	96
Other revenue	12,735	3,000	15,686	15,686	100
Fines and forfeitures	185,026	209,000	109,000	58,772	54
Interest income	12,849	4,325	6,230	6,361	102
TOTAL REVENUES	210,610	221,325	255,022	199,925	78

Expenditures

Supplies	62,266	38,900	39,500	34,608	88
Other services and charges	524	525	426	425	100
Capital outlay	300,611	329,900	344,096	295,050	86
TOTAL EXPENDITURES	363,401	369,325	384,022	330,083	86

Fund 266 - FORFEITURE FUND :

TOTAL REVENUES	210,610	221,325	255,022	199,925	78
TOTAL EXPENDITURES	363,401	369,325	384,022	330,083	86
NET OF REVENUES & EXPENDITURES	(152,791)	(148,000)	(129,000)	(130,158)	

Fund 268 - LIBRARY FUND

Revenues

Property tax revenue	2,720,300	2,829,940	2,818,939	2,830,885	100
State sources	42,429	38,000	40,000	22,406	56
Other revenue	64,469	78,400	71,030	49,053	69
Fines and forfeitures	185,688	177,000	176,345	167,306	95
Interest income	99,764	33,792	33,000	72,313	219
Donations	18,106	8,500	8,110	9,182	113
TOTAL REVENUES	3,130,756	3,165,632	3,147,424	3,151,145	100

Expenditures

Personnel services	1,888,976	2,018,532	1,936,304	1,438,550	74
Supplies	488,386	592,300	621,300	381,114	61
Other services and charges	521,610	521,800	523,714	408,127	78
Capital outlay	35,080	43,000	63,500	27,598	43
TOTAL EXPENDITURES	2,934,052	3,175,632	3,144,818	2,255,389	72

Fund 268 - LIBRARY FUND :

TOTAL REVENUES	3,130,756	3,165,632	3,147,424	3,151,145	100
TOTAL EXPENDITURES	2,934,052	3,175,632	3,144,818	2,255,389	72
NET OF REVENUES & EXPENDITURES	196,704	(10,000)	2,606	895,756	

Fund 269 - LIBRARY CONTRIBUTION FUND

Revenues

Interest income	55,211	36,000	22,500	36,577	163
Donations	28,249	6,500	17,000	6,964	41
TOTAL REVENUES	83,460	42,500	39,500	43,541	110

Expenditures

Supplies	46,308	21,500	30,000	11,570	39
Capital outlay	68,494	-	43,750	764	0
TOTAL EXPENDITURES	114,802	21,500	73,750	12,334	17

Fund 269 - LIBRARY CONTRIBUTION FUND :

TOTAL REVENUES	83,460	42,500	39,500	43,541	110
TOTAL EXPENDITURES	114,802	21,500	73,750	12,334	17
NET OF REVENUES & EXPENDITURES	(31,342)	21,000	(34,250)	31,207	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

Fund 854 - STREET LIGHTING - WEST OAKS ST FUND

Revenues

Interest income	14	41	41	1	2
Special assessments levied	7,529	7,529	7,529	7,529	100
TOTAL REVENUES	7,543	7,570	7,570	7,530	99

Expenditures

Other services and charges	6,790	10,000	10,000	4,961	50
TOTAL EXPENDITURES	6,790	10,000	10,000	4,961	50

Fund 854 - STREET LIGHTING - WEST OAKS ST FUND :

TOTAL REVENUES	7,543	7,570	7,570	7,530	99
TOTAL EXPENDITURES	6,790	10,000	10,000	4,961	50
NET OF REVENUES & EXPENDITURES	753	(2,430)	(2,430)	2,569	

Fund 855 - STREET LIGHTING - WEST LAKE DRIVE FUND

Revenues

Interest income	1	-	-	-	0
Special assessments levied	3,300	3,300	3,300	3,300	100
TOTAL REVENUES	3,301	3,300	3,300	3,300	100

Expenditures

Other services and charges	2,696	3,300	3,300	2,224	67
TOTAL EXPENDITURES	2,696	3,300	3,300	2,224	67

Fund 855 - STREET LIGHTING 204 81 - WEST LAKE DRIVE FUND :

TOTAL REVENUES	3,301	3,300	3,300	3,300	100
TOTAL EXPENDITURES	2,696	3,300	3,300	2,224	67
NET OF REVENUES & EXPENDITURES	605	-	-	1,076	

Fund 856 - STREET LIGHTING - TOWN CENTER ST FUND

Revenues

Interest income	6	-	-	-	0
Special assessments levied	25,000	25,000	25,000	25,000	100
TOTAL REVENUES	25,006	25,000	25,000	25,000	100

Expenditures

Other services and charges	20,162	25,000	25,000	15,592	62
TOTAL EXPENDITURES	20,162	25,000	25,000	15,592	62

Fund 856 - STREET LIGHTING - TOWN CENTER ST FUND :

TOTAL REVENUES	25,006	25,000	25,000	25,000	100
TOTAL EXPENDITURES	20,162	25,000	25,000	15,592	62
NET OF REVENUES & EXPENDITURES	4,844	-	-	9,408	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

CAPITAL PROJECT FUNDS

Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND

Revenues

Interest income	130,773	50,500	50,500	55,182	109
TOTAL REVENUES	130,773	50,500	50,500	55,182	109

Expenditures

Other services and charges	500	500	500	405	81
TOTAL EXPENDITURES	500	500	500	405	81

Fund 235 - SPECIAL ASSESSMENT REVOLVING FUND :

TOTAL REVENUES	130,773	50,500	50,500	55,182	109
TOTAL EXPENDITURES	500	500	500	405	81
NET OF REVENUES & EXPENDITURES	130,273	50,000	50,000	54,777	

Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND

Revenues

Property tax revenue	3,543,185	3,686,322	3,686,322	3,687,987	100
Interest income	57,536	7,922	7,922	3	0
Transfers in	3,268,105	-	781,610	417,550	53
TOTAL REVENUES	6,868,826	3,694,244	4,475,854	4,105,540	92

Expenditures

Other services and charges	1,748	1,000	810	810	100
Debt service	7,250	2,685,000	2,687,487	155,031	6
Capital outlay	15,683,558	-	12,275,134	7,244,168	59
TOTAL EXPENDITURES	15,692,556	2,686,000	14,963,431	7,400,009	49

Fund 400 - CAPITAL IMPROVEMENT PRGRM (CIP) FUND :

TOTAL REVENUES	6,868,826	3,694,244	4,475,854	4,105,540	92
TOTAL EXPENDITURES	15,692,556	2,686,000	14,963,431	7,400,009	49
NET OF REVENUES & EXPENDITURES	(8,823,730)	1,008,244	(10,487,577)	(3,294,469)	

Fund 402 - GUN RANGE FACILITY FUND

Revenues

Licenses, permits & charges for services	89,650	70,000	70,000	37,887	54
Interest income	6,188	500	1,000	1,349	135
TOTAL REVENUES	95,838	70,500	71,000	39,236	55

Expenditures

Other services and charges	5,174	-	-	-	0
Capital outlay	89,638	-	-	-	0
Transfers out	245,915	-	-	-	0
TOTAL EXPENDITURES	340,727	-	-	-	0

Fund 402 - GUN RANGE FACILITY FUND :

TOTAL REVENUES	95,838	70,500	71,000	39,236	55
TOTAL EXPENDITURES	340,727	-	-	-	0
NET OF REVENUES & EXPENDITURES	(244,889)	70,500	71,000	39,236	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019 NORMAL (ABNORMAL)	ORIGINAL BUDGET	AMENDED BUDGET	3/31/2020 NORMAL (ABNORMAL)	

Fund 403 - STREET IMPROVEMENT FUND

Revenues

Transfers in	2,985,000	-	-	-	0
TOTAL REVENUES	2,985,000	-	-	-	0

Expenditures

Capital outlay	3,735,000	-	2,985,000	1,894,962	63
TOTAL EXPENDITURES	3,735,000	-	2,985,000	1,894,962	63

Fund 403 - STREET IMPROVEMENT FUND :

TOTAL REVENUES	2,985,000	-	-	-	0
TOTAL EXPENDITURES	3,735,000	-	2,985,000	1,894,962	63
NET OF REVENUES & EXPENDITURES	(750,000)	-	(2,985,000)	(1,894,962)	

Fund 463 - PEG - CAPITAL FUND

Revenues

Interest income	-	-	500	555	111
Licenses, permits & charges for services	-	-	370,000	181,010	49
TOTAL REVENUES	-	-	370,500	181,565	49

Expenditures

Capital outlay	-	-	15,997	15,997	100
TOTAL EXPENDITURES	-	-	15,997	15,997	100

Fund 463 - PEG - CAPITAL FUND :

TOTAL REVENUES	-	-	370,500	181,565	49
TOTAL EXPENDITURES	-	-	15,997	15,997	100
NET OF REVENUES & EXPENDITURES	-	-	354,503	165,568	

DEBT SERVICE FUND

Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND

Revenues

Property tax revenue	1,268,295	1,320,734	1,339,934	1,339,834	100
Interest income	71	216	216	5	0
TOTAL REVENUES	1,268,366	1,320,950	1,340,150	1,339,839	100

Expenditures

Other services and charges	500	500	405	405	100
Debt service	1,356,042	1,370,450	1,371,745	1,371,658	100
TOTAL EXPENDITURES	1,356,542	1,370,950	1,372,150	1,372,063	100

Fund 317 - 2008 LIBRARY CONSTRUCTION DEBT FUND :

TOTAL REVENUES	1,268,366	1,320,950	1,340,150	1,339,839	100
TOTAL EXPENDITURES	1,356,542	1,370,950	1,372,150	1,372,063	100
NET OF REVENUES & EXPENDITURES	(88,176)	(50,000)	(32,000)	(32,224)	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

PERMANENT FUND

Fund 211 - DRAIN PERPETUAL MAINT FUND

Revenues

Interest income	225,538	70,000	80,000	149,716	187
Transfers in	-	807,000	-	-	0
Tap-in fees	4,623	5,000	5,000	-	0
TOTAL REVENUES	230,161	882,000	85,000	149,716	176

Expenditures

Transfers out	279,000	-	1,791,040	-	0
TOTAL EXPENDITURES	279,000	-	1,791,040	-	0

Fund 211 - DRAIN PERPETUAL MAINT FUND :

TOTAL REVENUES	230,161	882,000	85,000	149,716	176
TOTAL EXPENDITURES	279,000	-	1,791,040	-	0
NET OF REVENUES & EXPENDITURES	(48,839)	882,000	(1,706,040)	149,716	

ENTERPRISE FUNDS

Fund 590 - ICE ARENA FUND

Revenues

Other revenue	104,638	109,400	109,400	20,211	18
Interest income	79,047	20,447	20,447	55,735	273
Program revenue	1,934,659	1,882,355	1,882,355	1,566,938	83
TOTAL REVENUES	2,118,344	2,012,202	2,012,202	1,642,884	82

Expenditures

Supplies	19,687	11,600	14,600	14,411	99
Other services and charges	1,399,758	1,122,087	1,122,692	1,098,028	98
Capital outlay	-	195,200	198,595	75,804	38
Program expenditures	192,632	174,935	182,935	140,913	77
Debt service	70,660	560,380	560,380	62,370	11
TOTAL EXPENDITURES	1,682,737	2,064,202	2,079,202	1,391,526	67

Fund 590 - ICE ARENA FUND :

TOTAL REVENUES	2,118,344	2,012,202	2,012,202	1,642,884	82
TOTAL EXPENDITURES	1,682,737	2,064,202	2,079,202	1,391,526	67
NET OF REVENUES & EXPENDITURES	435,607	(52,000)	(67,000)	251,358	

Fund 592 - WATER AND SEWER FUND

Revenues

Other revenue	204,240	207,500	218,662	171,442	78
Interest income	2,039,708	851,613	1,725,223	1,363,086	79
Donations	-	-	67,342	-	0
Special assessment interest	68,055	63,448	63,448	13,527	21
Operating revenue	23,725,843	24,161,000	22,436,000	18,270,445	81
Capital contributions	4,835,047	1,350,000	1,350,000	1,318,159	98
TOTAL REVENUES	30,872,893	26,633,561	25,860,675	21,136,659	82

Expenditures

Personnel services	1,424,145	1,435,523	1,428,422	1,061,021	74
Supplies	75,105	65,600	63,343	60,855	96
Other services and charges	23,730,898	21,315,375	22,048,292	14,021,289	64
Capital outlay	47,967	2,787,063	23,649,880	3,125,453	13
Transfers out	2,421,260	-	681,840	340,650	50
TOTAL EXPENDITURES	27,699,375	25,603,561	47,871,777	18,609,268	39

Fund 592 - WATER AND SEWER FUND :

TOTAL REVENUES	30,872,893	26,633,561	25,860,675	21,136,659	82
TOTAL EXPENDITURES	27,699,375	25,603,561	47,871,777	18,609,268	39
NET OF REVENUES & EXPENDITURES	3,173,518	1,030,000	(22,011,102)	2,527,391	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	% BDGT USED
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	

Fund 594 - SENIOR HOUSING FUND

Revenues

Other revenue	23,034	20,600	20,600	19,700	96
Interest income	33,711	15,262	20,762	28,057	135
Operating revenue	2,063,060	2,077,550	2,067,050	1,558,107	75
TOTAL REVENUES	2,119,805	2,113,412	2,108,412	1,605,864	76

Expenditures

Supplies	8,596	11,075	11,075	7,725	70
Other services and charges	1,205,371	843,843	838,093	632,469	75
Capital outlay	-	50,750	56,500	5,750	10
Debt service	152,915	1,017,744	1,017,744	1,017,744	100
TOTAL EXPENDITURES	1,366,882	1,923,412	1,923,412	1,663,688	86

Fund 594 - SENIOR HOUSING FUND :

TOTAL REVENUES	2,119,805	2,113,412	2,108,412	1,605,864	76
TOTAL EXPENDITURES	1,366,882	1,923,412	1,923,412	1,663,688	86
NET OF REVENUES & EXPENDITURES	752,923	190,000	185,000	(57,824)	

FIDUCIARY FUND

Fund 710 - RETIREE HEALTH CARE BENEFITS FUND

Revenues

Interest/Investment income	2,224,284	2,000,762	2,000,762	(2,757,026)	-138
Contributions - employer	363,994	277,238	277,238	207,929	75
TOTAL REVENUES	2,588,278	2,278,000	2,278,000	(2,549,097)	-112

Expenditures

Personnel services	995,230	1,254,000	1,294,847	757,708	59
Other services and charges	293,629	319,000	319,000	229,880	72
TOTAL EXPENDITURES	1,288,859	1,573,000	1,613,847	987,588	61

Fund 710 - RETIREE HEALTH CARE BENEFITS FUND :

TOTAL REVENUES	2,588,278	2,278,000	2,278,000	(2,549,097)	-112
TOTAL EXPENDITURES	1,288,859	1,573,000	1,613,847	987,588	61
NET OF REVENUES & EXPENDITURES	1,299,419	705,000	664,153	(3,536,685)	

COMPONENT UNITS

Fund 566 - ECONOMIC DEVELOPMENT FUND

Revenues

Transfers in	-	50,000	50,000	-	0
Interest income	3	-	-	-	0
TOTAL REVENUES	3	50,000	50,000	-	0

Expenditures

Other services and charges	-	-	50,000	-	0
TOTAL EXPENDITURES	-	-	50,000	-	0

Fund 566 - ECONOMIC DEVELOPMENT FUND :

TOTAL REVENUES	3	50,000	50,000	-	0
TOTAL EXPENDITURES	-	-	50,000	-	0
NET OF REVENUES & EXPENDITURES	3	50,000	-	-	

GL NUMBER	AUDITED	2019-20	2019-20	YTD BALANCE	
	06/30/2019	ORIGINAL	AMENDED	3/31/2020	% BDGT
	NORMAL (ABNORMAL)	BUDGET	BUDGET	NORMAL (ABNORMAL)	USED

Fund 246 - CORRIDOR IMPROVEMENT AUTHORITY (CIA) FUND

Revenues

Property taxes	-	-	152,539	152,539	100
TOTAL REVENUES	-	-	152,539	152,539	100

Expenditures

Capital outlay	-	-	3,966,256	2,763,141	70
TOTAL EXPENDITURES	-	-	3,966,256	2,763,141	70

Fund 246 - CORRIDOR IMPROVEMENT AUTHORITY (CIA) FUND :

TOTAL REVENUES	-	-	152,539	152,539	100
TOTAL EXPENDITURES	-	-	3,966,256	2,763,141	70
NET OF REVENUES & EXPENDITURES	-	-	(3,813,717)	(2,610,602)	

Fund 677 - SELF INSURANCE - HEALTH CARE

Revenues

Licenses, permits & charges for services	-	-	1,500,000	724,887	48
TOTAL REVENUES	-	-	1,500,000	724,887	48

Expenditures

Personnel services	-	-	1,500,000	618,186	41
TOTAL EXPENDITURES	-	-	1,500,000	618,186	41

Fund 677 - SELF INSURANCE - HEALTH CARE :

TOTAL REVENUES	-	-	1,500,000	724,887	48
TOTAL EXPENDITURES	-	-	1,500,000	618,186	41
NET OF REVENUES & EXPENDITURES	-	-	-	106,701	