

2nd Quarter December 31, 2020 FY2021 Presentation

March 8, 2021

By

Keith Cole

Director of Finance

General Fund - Revenues

Adjusted Budget	\$24,420,111
YTD Actual	\$10,119,926
Actual as % of Adjusted Budget	41.4%
Increase/(Decrease) compared to same quarter of FY2020	\$391,863

Key Points:

- Received \$1.2 million (half) from St. Louis Co – CARES Act
- Increase in Ambulance Services of \$302,000
- Recognized \$206,000 protested telephone taxes from Charter as revenue
- Increase in Use Tax of roughly \$99,000
- Decrease in Parks & Rec Fees roughly \$300,000 due to closure/COVID 19
- Decrease in Court Fines/Costs roughly \$260,000 due to closure/COVID 19

Overall, revenues as a % of budget appears to be in line when compared to the same quarter of FY2020.

General Fund - Expenditures

Adjusted Budget	\$24,594,254
YTD Actual	\$11,343,533
Actual as % of Adjusted Budget	46.1%
Increase/(Decrease) compared to same quarter of FY2020	(\$189,017)

Key Points:

- Due to COVID 19, continued to have Community Center and Centennial Commons closed during the 2nd Qtr, therefore a reduction in expenses of roughly \$232,000 compared to same quarter of FY2020.
- The Non-Uniformed Pension contribution was made in December 2020 compared to contribution being made in June 2020 of last year. Decision was made to get the contribution made before calendar year 2020 ended so the amount would be included in the Actuarial Valuation for this year. This affected Finance, Courts, Police, and Parks Maintenance. Note: Pension contribution was included in the budget.

Overall, the expenditures as a % budget appears to be reasonable when comparing to the same quarter of FY2020.

Capital Improvement Sales Tax - Revenues

Adjusted Budget	\$2,050,000
YTD Actual	\$811,246
Actual as % of Adjusted Budget	39.6%
Increase/(Decrease) compared to same quarter of FY2020	\$31,253

Key Points:

- Sales Tax revenue for the first six months of fiscal year has shown signs of increase thus far compared to same quarter of FY2020. The revenue is based on a “per capita.”

Capital Improvement Sales Tax - Expenditures

Adjusted Budget	\$1,635,467
YTD Actual	\$175,676
Actual as % of Adjusted Budget	10.7%
Increase/(Decrease) compared to same quarter of FY2020	(\$226,279)

Key Points:

- Decrease due to holding up on some of the construction projects through the first six months of the fiscal year. We are continuing to monitor the revenue stream from the affects of COVID 19. Construction projects based on the amount of revenue generated from sales tax.
- Transferred out \$300,000 to the General Fund for Public Works projects. The amount was included in the original budget.
- As of the 2nd Quarter, expenditures are well within the budget for FY2021.

Park and Stormwater Sales Tax - Revenues

Adjusted Budget	\$845,000
YTD Actual	\$449,589
Actual as % of Adjusted Budget	53.2%
Increase/(Decrease) compared to same quarter of FY2020	(\$156)

Key Points:

- Sales Tax revenue for the first six months of fiscal year has been fairly consistent with a minimal decrease when compared to same quarter of FY2020. The revenue is based on a “point of sale.”

Park and Stormwater Sales Tax - Expenditures

Adjusted Budget	\$672,262
YTD Actual	\$156,962
Actual as % of Adjusted Budget	23.3%
Increase/(Decrease) compared to same quarter of FY2020	\$44,578

Key Points:

- Expenditures increased due to purchasing of equipment for vehicles.
- Transferred out \$41,280 to the General Fund for Interfund Loan Payment. The amount was included in the original budget.
- As of the 2nd Quarter, expenditures are well within the budget for FY2021.

Public Safety Sales Tax - Revenues

Adjusted Budget	\$1,448,500
YTD Actual	\$650,334
Actual as % of Adjusted Budget	44.9%
Increase/(Decrease) compared to same quarter of FY2020	(\$186,554)

Key Points:

- When comparing to the same quarter of FY2020, the decrease in revenue is due to receiving more revenue in December 2019 in error by MO Dept of Revenue. Mo Dept of Revenue corrected in January 2020 by not allocating any funds to the City. Revenue based on “per capita.”
- Received \$11,205 from insurance company. The amount is related to receiving insurance reimbursement due to police car being totaled.

Revenues appears to be within reason with budget at this time.

Public Safety Sales Tax - Expenditures

Adjusted Budget	\$1,026,953
YTD Actual	\$329,036
Actual as % of Adjusted Budget	32.0%
Increase/(Decrease) compared to same quarter of FY2020	(\$172,371)

Key Points:

- Decrease due to purchasing police vehicle laptops / laptop docks and ambulance in the first six months of FY2020.
- So far in FY2021, the purchases have been towards the body cameras and the supporting equipment related to the cameras like software and hardware.
- Transferred out \$1,338,695 to General Fund for Interfund Loan and Salaries / Benefits, and \$504,100 to Police & Fire Pension Fund for pension contributions.
- Thus far expenditures appears to be within the budget.



Questions

City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>General Fund Revenues:</u>							
Property Taxes	3,574,700	3,574,700	1,885,939		52.8%	1,899,637	53.9%
Sales and Use Taxes	5,983,000	5,983,000	2,397,454		40.1%	2,361,649	34.4%
Gross Receipts Taxes	6,113,000	6,113,000	2,322,168		38.0%	2,372,671	38.2%
Intergovernmental	1,882,000	1,882,000	941,008		50.0%	941,452	43.3%
Grants	1,276,300	1,387,411	60,670		4.4%	414,495	32.5%
Licenses	586,000	586,000	166,521		28.4%	127,934	18.8%
Inspection Fees and Permits	927,300	927,300	334,737		36.1%	346,898	40.0%
Charges for Municipal Services	1,135,000	1,135,000	466,480		41.1%	149,133	15.5%
Parks and Recreation Fees	490,000	490,000	(2,367)		-0.5%	317,261	42.8%
Municipal Court and Parking	766,600	766,600	192,803		25.2%	602,482	67.5%
Interest Revenue	135,000	135,000	51,076		37.8%	43,443	60.1%
Other Revenues	203,100	1,440,100	1,303,437		90.5%	151,008	37.0%
Total Revenues	23,072,000	24,420,111	10,119,926		41.4%	9,728,063	39.4%
<u>General Fund Expenditures:</u>							
Legislative Services	221,304	221,304	87,784	87,784	39.7%	79,576	35.9%
City Manager's Office	453,397	493,397	350,617	350,617	71.1%	307,442	45.6%
Communications	192,105	172,105	113,562	113,562	66.0%	86,204	33.3%
Human Resources	227,137	240,248	133,053	133,053	55.4%	428,968	136.6%
Finance Department	623,217	623,217	410,949	410,949	65.9%	315,183	45.2%
Information Systems	620,862	620,862	244,090	266,416	39.3%	252,211	40.4%
Municipal Court	363,479	363,479	185,085	185,085	50.9%	154,490	44.3%
Police Department	9,310,177	9,378,894	4,280,822	4,280,822	45.6%	4,132,219	45.8%
Fire Department	5,195,067	5,195,067	2,612,813	2,612,813	50.3%	2,492,626	47.0%
Public Works - Admin.	275,255	275,255	186,079	186,079	67.6%	166,661	38.1%
Street Maintenance	1,359,579	1,359,579	532,026	567,843	39.1%	659,707	48.3%
Facilities Maintenance	809,369	809,369	417,225	417,515	51.5%	443,579	53.7%
Public Works - Capital Imp	300,000	300,000	-	-	0.0%	-	0.0%
Planning & Development	1,305,965	1,470,452	725,023	725,023	49.3%	673,320	43.2%
Parks & Recreation - Parks Maint	1,759,811	1,759,811	815,393	1,182,977	46.3%	732,367	49.9%
Community Center	192,962	192,962	31,340	31,340	16.2%	65,419	38.5%
Aquatics	274,158	274,158	45,496	296,606	16.6%	168,825	43.8%
Centennial Commons	680,815	680,815	172,176	172,176	25.3%	370,903	44.6%
Parks & Recreation - Capital Imp	163,280	163,280	-	56,910	0.0%	-	0.0%
Debt Service	-	-	-	-	0.0%	2,850	2.6%
Total Expenditures	24,327,939	24,594,254	11,343,533	12,077,570	46.1%	11,532,550	46.8%
Total Operating Surplus (Deficit)	(1,255,939)	(174,143)	(1,223,607)			(1,804,487)	
Insurance Recoveries	67,000	67,000	86,932			1,000	
Transfer In from Other Funds	1,843,655	1,843,655	1,843,655			-	
Transfer Out to Other Funds	(1,136,331)	(1,136,331)	(1,136,331)			-	
Total Other Financing Sources	774,324	774,324	794,256			1,000	
Operating Revenues Over (Under) Expenditures	(481,615)	600,181	(429,351)			(1,803,487)	

**City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Capital Improvement Sales Tax:</u>							
Sales and Use Taxes	2,047,000	2,047,000	810,041		39.6%	778,533	32.2%
Interest Revenue	3,000	3,000	1,205		40.2%	1,460	0.0%
Total Revenues	2,050,000	2,050,000	811,246		39.6%	779,993	32.2%
<u>Capital Improvement Sales Tax:</u>							
Personnel Services	263,204	263,204	127,953	127,953	48.6%	119,575	39.3%
Contractual Services	2,072	2,072	375	375	18.1%	563	0.0%
Materials and Supplies	156	156	-	-	0.0%	-	0.0%
Capital Outlay	1,370,035	1,370,035	47,348	103,300	3.5%	275,055	13.2%
Debt Service	-	-	-	-	0.0%	6,762	0.9%
Total Expenditures	1,635,467	1,635,467	175,676	231,628	10.7%	401,955	12.9%
Total Operating Surplus (Deficit)	414,533	414,533	635,570			378,038	
Transfer Out to General Fund	(300,000)	(300,000)	(300,000)			-	
Operating Revenues Over (Under) Expenditures	114,533	114,533	335,570			378,038	

**City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Park and Stormwater Sales Tax:</u>							
Sales and Use Taxes	843,000	843,000	448,931		53.3%	448,913	32.2%
Interest Revenue	2,000	2,000	658		32.9%	832	0.0%
Total Revenues	845,000	845,000	449,589		53.2%	449,745	32.2%
<u>Park and Stormwater Sales Tax:</u>							
Personnel Services	238,229	238,229	124,586	124,586	52.3%	107,602	36.9%
Contractual Services	524	524	198	198	37.8%	207	2.0%
Capital outlay	433,509	433,509	32,178	100,102	7.4%	-	0.0%
Debt Service	-	-	-	-	0.0%	4,575	1.2%
Total Expenditures	672,262	672,262	156,962	224,886	23.3%	112,384	9.8%
Total Operating Surplus (Deficit)	172,738	172,738	292,627			337,361	
Transfer Out to General Fund	(41,280)	(41,280)	(41,280)			-	
Operating Revenues Over (Under) Expenditures	131,458	131,458	251,347			337,361	

**City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Public Safety Sales Tax:</u>							
Sales and Use Taxes	1,446,000	1,446,000	649,374		44.9%	836,110	49.2%
Interest Revenue	2,500	2,500	960		38.4%	778	0.0%
Total Revenues	1,448,500	1,448,500	650,334		44.9%	836,888	49.2%
<u>Public Safety Sales Tax:</u>							
Personnel Services	-	26,238	10,838	10,838	41.3%	28,418	41.7%
Materials and Supplies	-	-	(1,020)	(1,020)	0.0%	-	0.0%
Capital Outlay	695,715	885,715	204,807	276,773	23.1%	324,850	52.7%
Other	-	-	-	-	0.0%	33,728	0.0%
Debt Service	115,000	115,000	114,411	114,411	99.5%	114,411	99.5%
Total Expenditures	810,715	1,026,953	329,036	401,002	32.0%	501,407	62.7%
Total Operating Surplus (Deficit)	637,785	421,547	321,298			335,481	
Insurance Recoveries	-	-	11,205			-	
Transfer Out to Various Funds	(1,842,795)	(1,842,795)	(1,842,795)			-	
Total Other Financing Sources	(1,842,795)	(1,842,795)	(1,831,590)			-	
Operating Revenues Over (Under) Expenditures	(1,205,010)	(1,421,248)	(1,510,292)			335,481	

**City of University City
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As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Fleet Operations:</u>							
Service to Other Jurisdictions	1,100	1,100	201		18.3%	405	0.0%
Total Revenue	1,100	1,100	201		18.3%	405	0.0%
<u>Fleet Operations:</u>							
Expenditures	1,229,331	1,229,331	646,604	649,605	52.6%	532,459	52.6%
Total Operating Surplus (Deficit)	(1,228,231)	(1,228,231)	(646,403)			(532,054)	
Transfer In from Other Funds	1,206,331	1,206,331	1,206,331			293,411	
Operating Revenues Over (Under) Expenditures	(21,900)	(21,900)	559,928			(238,643)	

**City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Sewer Lateral Fund:</u>							
Service Charges	575,000	575,000	366,872		63.8%	360,233	62.6%
Interest Revenue	-	-	-		0.0%	-	0.0%
Total Revenues	575,000	575,000	366,872		63.8%	360,233	62.6%
<u>Sewer Lateral Fund:</u>							
Personal Services	57,912	57,912	12,617	12,617	21.8%	9,445	18.9%
Contractual Services	5,675	5,675	6,659	6,659	117.3%	4,074	74.8%
Sewer Lateral Reimbursement	425,000	425,000	198,919	239,094	46.8%	152,780	33.2%
Total Expenditures	488,587	488,587	218,195	258,370	44.7%	166,299	32.3%
Total Operating Surplus (Deficit)	86,413	86,413	148,677			193,934	
Transfer Out to General Fund	(57,240)	(57,240)	(57,240)			(1,770)	
Operating Revenues Over (Under) Expenditures	29,173	29,173	91,437			192,164	

City of University City
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As of December 31, 2020
FY 2021

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Solid Waste Fund:</u>							
Service Charges	3,073,500	3,073,500	2,176,355		70.8%	2,191,541	70.7%
Miscellaneous Revenues	19,700	19,700	7,339		37.3%	12,180	35.5%
Interest Revenue	1,000	1,000	-		0.0%	(5,961)	-557.1%
Grants	-	-	-		0.0%	4,569	0.0%
Total Revenues	3,094,200	3,094,200	2,183,694		70.6%	2,202,329	70.2%
<u>Solid Waste Fund:</u>							
Administration	269,899	269,899	162,961	162,961	60.4%	130,791	37.7%
Operations	2,582,437	2,582,437	1,218,701	1,218,701	47.2%	1,111,755	46.7%
Leaf Collection	299,178	299,178	212,424	212,424	71.0%	125,153	37.4%
Capital Improvement	115,000	125,000	-	-	0.0%	(758)	-3.8%
Grants	20,000	20,000	-	-	0.0%	10,667	0.0%
Total Expenditures	3,286,514	3,296,514	1,594,086	1,594,086	48.4%	1,377,608	44.7%
Total Operating Surplus (Deficit)	(192,314)	(202,314)	589,608			824,721	
Transfer Out to General Fund	(70,000)	(70,000)	(70,000)			-	
Operating Revenues Over (Under) Expenditures	(262,314)	(272,314)	519,608			824,721	

**City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Economic Development Retail Sales Tax</u>							
Sales and Use Taxes	456,100	456,100	224,465		49.2%	224,457	33.6%
Interest Revenue	900	900	329		36.6%	416	0.0%
Total Revenues	457,000	457,000	224,794		49.2%	224,873	33.7%
<u>Economic Development Retail Sales Tax</u>							
Personnel Services	90,965	90,965	24,309	24,309	26.7%	52,913	44.7%
Contractual Services	-	1,013,573	154,516	154,516	15.2%	34,859	10.9%
Capital Outlay	-	148,712	63,902	63,902	43.0%	-	0.0%
Total Expenditures	90,965	1,253,250	242,727	242,727	19.4%	87,772	11.5%
Total Operating Surplus (Deficit)	366,035	(796,250)	(17,933)			137,101	
Transfer In from General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	366,035	(796,250)	(17,933)			137,101	

**City of University City
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FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Grants:</u>							
Grant Revenue	767,000	767,000	14,832		1.9%	152,417	18.3%
Total Revenues	767,000	767,000	14,832		1.9%	152,417	18.3%
<u>Grants:</u>							
Capital outlay	767,000	767,000	250	250	0.0%	933,704	112.0%
Total Expenditures	767,000	767,000	250	250	0.0%	933,704	112.0%
Total Operating Surplus (Deficit)	-	-	14,582			(781,287)	
Transfer Out to General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	-	-	14,582			(781,287)	

**City of University City
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As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Parking Garage:</u>							
Parking Revenue	203,624	203,624	48,730		23.9%	106,807	52.0%
Miscellaneous	50,000	50,000	-		0.0%	12,387	14.1%
Total Revenues	253,624	253,624	48,730		19.2%	119,194	40.6%
<u>Parking Garage:</u>							
Personnel Services	1,290	1,290	-	-	0.0%	10,413	29.3%
Contractual Services	118,194	118,194	52,928	52,928	44.8%	53,591	42.8%
Material and Supplies	800	800	-	-	0.0%	511	146.0%
Capital outlay	5,627	16,205	-	-	0.0%	443	2.2%
Total Expenditures	125,911	136,489	52,928	52,928	38.8%	64,958	35.9%
Total Operating Surplus (Deficit)	127,713	117,135	(4,198)			54,236	
Transfer Out to General Fund	(53,220)	(53,220)	(53,220)			(2,743)	
Operating Revenues Over (Under) Expenditures	74,493	63,915	(57,418)			51,493	

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FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Golf Course:</u>							
Golf Course Revenue	725,000	725,000	616,894		85.1%	483,565	60.8%
Miscellaneous	-	-	500		0.0%	-	0.0%
Total Revenues	725,000	725,000	617,394		85.2%	483,565	0.0%
<u>Golf Course:</u>							
Personnel Services	363,059	363,059	188,832	188,832	52.0%	154,820	32.4%
Contractual Services	192,781	192,781	113,704	152,804	59.0%	88,444	55.9%
Material and Supplies	150,600	150,600	64,061	64,061	42.5%	47,938	36.2%
Other	-	-	-	-	0.0%	2,743	0.0%
Capital outlay	100,000	100,000	-	53,061	0.0%	16,740	55.8%
Total Expenditures	806,440	806,440	366,597	458,758	45.5%	310,685	38.9%
Total Operating Surplus (Deficit)	(81,440)	(81,440)	250,797			172,880	
Transfer out to General Fund	(53,220)	(53,220)	(53,220)			-	
Operating Revenues Over (Under) Expenditures	(134,660)	(134,660)	197,577			172,880	

**City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Police and Fire Pension:</u>							
Property Taxes	994,000	994,000	466,134		46.9%	465,361	46.0%
Miscellaneous	400,000	400,000	3,427,633		856.9%	1,505,083	125.4%
Interest Revenue	400,000	400,000	208,413		52.1%	234,380	41.6%
Total Revenues	1,794,000	1,794,000	4,102,180		228.7%	2,204,824	79.4%
<u>Police and Fire Pension:</u>							
Pension Administration	169,500	169,500	69,496	69,496	41.0%	76,647	46.6%
Pension Benefits	2,661,000	2,661,000	1,156,496	1,156,496	43.5%	1,425,326	49.8%
Total Expenditures	2,830,500	2,830,500	1,225,992	1,225,992	43.3%	1,501,973	49.7%
Total Operating Surplus (Deficit)	(1,036,500)	(1,036,500)	2,876,188			702,851	
Transfer In from Public Safety	504,100	504,100	504,100			-	
Operating Revenues Over (Under) Expenditures	(532,400)	(532,400)	3,380,288			702,851	

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	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Non-Uniformed Pension:</u>							
Miscellaneous	1,544,000	1,544,000	4,467,453		289.3%	1,592,355	79.2%
Interest Revenue	400,000	400,000	219,369		54.8%	231,647	57.9%
Total Revenues	1,944,000	1,944,000	4,686,822		241.1%	1,824,002	75.7%
<u>Non-Uniformed Pension:</u>							
Pension Administration	217,978	217,978	91,315	91,315	41.9%	75,726	31.2%
Pension Benefits	1,523,000	1,523,000	728,681	728,681	47.8%	734,001	50.9%
Total Expenditures	1,740,978	1,740,978	819,996	819,996	47.1%	809,727	48.0%
Total Operating Surplus (Deficit)	203,022	203,022	3,866,826			1,014,275	
Transfer in from General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	203,022	203,022	3,866,826			1,014,275	

City of University City
Statement of Revenues and Expenditures
As of December 31, 2020
FY 2021

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2021 Actual As % of Adjusted Budget	2020 2nd Qtr Actual	2020 Actual As % of Budget
<u>Library:</u>							
Property Taxes	2,820,973	2,820,973	1,409,131		50.0%	1,302,090	46.2%
Intergovernmental	500	22,983	11,242		48.9%	12,917	68.3%
Grants	66,384	66,384	64,465		97.1%	21,907	21.9%
Miscellaneous	50,000	23,000	8,841		38.4%	45,869	45.9%
Interest Revenue	7,000	7,000	65		0.9%	3,818	54.5%
Total Revenues	2,944,857	2,940,340	1,493,744		50.8%	1,386,601	45.5%
<u>Library:</u>							
Personal Services	1,478,884	1,505,369	717,463	717,463	47.7%	606,545	38.8%
Contractual Services	377,635	377,635	132,045	132,045	35.0%	220,772	78.5%
Material and Supplies	398,685	398,685	149,356	149,356	37.5%	121,499	35.5%
Capital Outlay	604,961	604,961	19,276	19,276	3.2%	-	0.0%
Miscellaneous	18,308	18,308	-	-	0.0%	-	0.0%
Grants Expenditures	66,384	66,384	78,791	78,791	118.7%	43,516	67.3%
Total Expenditures	2,944,857	2,971,342	1,096,931	1,096,931	36.9%	992,332	32.6%
Total Operating Surplus (Deficit)	-	(31,002)	396,813			394,269	
Transfer In from General Fund	-	-	-			-	
Operating Revenues Over (Under) Expenditures	-	(31,002)	396,813			394,269	