

**GULF BREEZE CITY COUNCIL**  
**SPECIAL MEETING**

**NOVEMBER 24, 2014**  
**MONDAY, 5:00 P.M.**  
**COUNCIL CHAMBERS**

**SPECIAL MEETING: PUBLIC HEARING REGARDING:**

**Resolution No. 29-14:**

**Resolution Approving Year End Budget Adjustment for FY  
2014**

- A. Information Items
- B. Public Forum

**If any person decides to appeal any decisions made with respect to any matter considered at this meeting or public hearing, such person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and any evidence upon which the appeal is to be based.**

**The public is invited to comment on matters before the City Council upon seeking and receiving recognition from the Chair.**



# City of Gulf Breeze

## Memorandum

**To:** Edwin A. Eddy, City Manager

**From:** Curt Carver, Deputy City Manager

**Date:** 11/22/2014

**Subject:** Budget Amendments

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As you know, Florida Statute 166.241 provides that a municipality may amend its budget within 60 days following the end of the fiscal year. The City has routinely done this the last several years to recognize additional capital projects approved through the year or to reflect unexpected expenditures. This year is no exception. Enclosed you will find the amended budget that reflects final revenues and expenses that coincide with year-end figures provided to our auditors. The presentation is similar to prior years. The proposed resolution provides this information by fund. Behind the resolution are tables that provide comparisons between the approved budget and the amended.

As you will see, the General Fund experienced a surplus of approximately \$1million for FY2014. This is primarily the receiving the final payout of the Alternative Projects monies from FEMA. The other two funds that experienced a surplus were GBFS and the Red Light Camera Fund. The remaining funds required some use of reserves to fund annual expenses. Approximately \$7.3 million of reserves were required. Of this however, approximately \$4 million will be subject to reimbursement from the SunTrust loan or FEMA.

There are two major components to the variances depicted in the supplemental charts. The first is capital expenses. The City does not typically budget for all capital expenditures in all funds and projects are subsequently approved by the City Council as the year progresses. To some extent, the General Fund is an exception to this practice. Last year the City Council approved a budget with a General Fund reserve expense of \$532,499. This was earmarked for General Fund capital expenditures. \$518,148 was actually spent. Other funds are not so closing linked from a budget perspective. At times these expenditures are significant. The following tables calculates the total capital expenditures by fund:

Fund	Capital Expenditures
General	\$518,147
CRA	\$430,685
Water & Sewer	\$40,419
Natural Gas	\$1,357,887
SSRUS	\$3,701,869
Tiger Point	\$1,016,339
Storm water	\$136,920
<b>Total</b>	<b>\$7,202,267</b>

The unexpected nature of operations can be observed by looking at the costs incurred by the City during the spring flooding. These expenses were incurred across departments and funds. These expenses are outlined below:

Fund	Flooding Expenditures
General	\$522,016
Water & Sewer	\$19,473
Natural Gas	\$36,548
SSRUS	\$163,035
Tiger Point	\$9,724
Storm water	\$272,374
<b>Total</b>	<b>\$1,023,923</b>

At a City-wide level, the original budget provided for \$20,399,259 in revenues and \$20,399,259 in expenses. The proposed budget amendment reflects revenues of \$30,577,291 and expenses of \$29,695,743. Again, reserves of over \$7 million are needed to cover the gap subject to the reimbursement mechanisms referred to above. Reinforcing the earlier point about the impact of capital expenditures on the need to amend, the original budget reflected \$922,177 in reserves for capital. As the above table depicts, the City invested over \$7 million in capital for FY14.

While many of these differences were discussed during the budget process this year, these numbers reflect some deviation from earlier projections. Looking at the cost centers in the General Fund for

example, you see the following differences as contained in the table below. Similar deviations can also be observed in the non-General Fund utility operations.

Department	YE Projection	Actual	Difference
General Government	\$951,240	\$1,080,435	\$129,195
Internal Services	\$662,133	\$974,427	\$312,294
Streets & Drainage	\$302,808	\$351,687	\$48,879
Parks & Recreation	\$759,855	\$1,048,199	\$288,344
Police	\$2,112,377	\$2,313,240	\$200,863
Fire	\$324,203	\$359,179	\$34,976
Recreation Center	\$563,705	\$679,293	\$115,588
Community Services	\$164,085	\$137,048	-\$27,037
<b>Total</b>	<b>\$5,820,336</b>	<b>\$6,943,508</b>	<b>\$1,103,102</b>

While the following points may have been discussed during the earlier budget hearings, the following are observations between budget and actual that maybe noteworthy:

- The City received approximately \$1.6 million in Federal grants and another \$132,199 in FEMA revenue from the State. These were not reflected in the original budget.
- Boat ramp revenues were off by approximately \$22,000. Much of this can be traced to the sales tax issue.
- Recreation Center fees were approximately \$70,000 higher than budgeted.
- Miscellaneous General Fund revenues benefited from the Nextel settlement and tourist development funds.
- The General Fund received \$864,500 from GBFS and CTA.
- Over \$152,000 was expended for debris removal in General Government from the spring flood. Another \$48,000 was spent on Adjusters International to assist the City with seeking FEMA reimbursement. This accounts for most of the deviation in General Government.
- Approximately \$271,000 was expended for HVAC improvements at City Hall. This is being funded by part of the SunTrust financing.
- \$112,750 was spent on various street repairs.

- Parks and Recreation building and other repairs were over budget. However, this was directly related to the \$195,000 expense to repair the tennis courts damaged from the flood. This and other capital costs explain most of the difference between budget and actual.
- Police pension costs were 87% greater than the original budget due to the catch-up payments needed to address actuarial adjustments to our funding requirements. This equated to \$100,000 in additional funding.
- Police Department workers compensation expenses reflected an increase in expected activity.
- Capital purchases in the Police Department were \$137,744. This represents two new police interceptors, computer equipment, MDT software and related equipment. Nothing was specifically budgeted for Police Capital. However, as mentioned above, this fits within the total reserve allocation towards capital that was originally approved in the General Fund.
- The Fire Department experienced greater than projected vehicle repairs. Approximately \$15,000 was sent on vehicle damaged during the spring flooding. Part-time salaries were about 66% higher than budgeted, which was related to the spring flooding event.
- City Water and Sewer experienced a 26% increase in contractual services. Much of this was due to the higher costs of water being purchased from ECUA since the Fairpoint supply has been interrupted.
- Natural Gas gross revenues were approximately \$300,000 more than budgeted. Capital expenditures were \$1.2 million higher than the original budget. This was primarily for meter replacements to be funded by the SunTrust Financing.
- Contractual services in SSRUS were \$116,000 over budget. Again this is related to the higher water costs associated with ECUA referred to above. Labor and other operating costs were also impacted negatively by the spring flood.
- Capital expenditures for the meter replacement program were not in the original budget. For SSRUS this cost is approximately \$3 million. Again, this is part of the Sun Trust financing approved by the Council.
- SSRUS experienced higher than anticipated workers compensation expenses.
- Tiger Point experienced a significant loss. This has been discussed previously and is the source of on-going evaluation. This loss is a combination of capital, one-time rehabilitation expenses and operational losses.
- As you would expect, the deficit experienced in the Stormwater Fund is related to capital and the flood event.

The City Council has scheduled a hearing on this resolution for November 24<sup>th</sup>. The enclosed resolution should be approved so that the budget will be aligned with the FY14 Comprehensive Annual Financial Report. A failure to do this will result in unfavorable management comments from the auditor. Should you have any questions regarding this matter, please do not hesitate to contact me.

**Recommendation: That the City Council approve Resolution 29-14 authorizing and making revisions to the approved budget for FY14 as presented.**

Enclosures

Resolution 29-14

A RESOLUTION TO BE ENTITLED

A RESOLUTION OF THE CITY OF GULF BREEZE AUTHORIZING AND MAKING REVISIONS, TRANSFERS, AND APPROPRIATIONS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014

WHEREAS, the City of Gulf Breeze, Florida is authorized to make amendments to the approved fiscal year budget within sixty days of the close of the fiscal year in accordance with Florida Statute 166.241

NOW, THEREFORE BE IT RESOLVED by the City of Gulf Breeze to adopt an amended Fiscal Year 2014 Budget as follows:

Final Budget											
City of Gulf Breeze - Fiscal Year 2013-2014											
Revenues:	General Fund	Urban Core Redevel	GB Financial	Natural Gas Fund	SSRUS Fund	Solid Waste Fund	Water & Sewer Fund	Stormwater Fund	Tiger Point Golf Club	Traffic Citation Fund	Total All Funds
Ad Valorem Taxes	1,249,050	751,938									2,000,988
Non Ad Valorem Taxes	1,352,398										1,352,398
Grant Revenue	2,369,217										2,369,217
Sales Revenue	3,111,099			2,519,471	4,787,923	571,503	2,003,642	205,281	1,805,227	720,270	12,924,416
Fines & Judgements	171,546						(16,953)			10,867	171,546
Miscellaneous Revenue	320,153	1,350	790,651	22,210	1,004,293						2,132,571
Utility Transfers	824,603				381,642						1,206,245
Government Interfund	252,325										252,325
GBFS CTA Transfer	864,500										864,500
Reserves Brought Forward		446,301		1,305,222	2,779,721	51,592	197,493	451,118	2,071,638		7,303,085
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>7,714,891</b>	<b>1,199,589</b>	<b>790,651</b>	<b>3,846,903</b>	<b>8,953,579</b>	<b>623,095</b>	<b>2,184,182</b>	<b>656,399</b>	<b>3,876,865</b>	<b>731,137</b>	<b>30,577,291</b>
<b>Expenditures:</b>	<b>General Fund</b>	<b>Community Redevelop</b>	<b>GB Financial</b>	<b>Natural Gas Fund</b>	<b>SSRUS Fund</b>	<b>Solid Waste Fund</b>	<b>Water &amp; Sewer Fund</b>	<b>Stormwater Fund</b>	<b>Tiger Point Golf Club</b>	<b>Traffic Citation Fund</b>	
Wages	2,343,965	1,295	84,490	456,704	1,116,660	105,804	349,844	113,163	1,091,499	11,295	5,674,719
Taxes & Benefits	786,340	210	24,965	114,012	337,604	11,168	62,697	21,764	192,056	865	1,551,681
Professional & Contract Services	835,315	248,988	64,532	1,030,944	744,063	412,561	882,897	102,207	341,861	247,336	4,910,704
Operations & Repair	1,095,877	87,603	7,239	151,052	863,706	7,357	160,790	111,925	325,331	396,024	3,206,904
Supplies & Fuels	654,381	3,482	13,644	275,885	525,692	3,035	72,846	107,412	808,395	18,405	2,483,177
Debt Costs (Int & Prin)	486,154		34,188	237,678	1,387,905		155,850	14,169	16		2,315,960
Capital	518,148	430,685		1,357,887	3,701,869		40,419	136,920	1,016,339		7,202,267
Tap Fee Reserves											
<b>Total Expenditures</b>	<b>6,720,180</b>	<b>772,263</b>	<b>229,058</b>	<b>3,624,162</b>	<b>8,677,499</b>	<b>539,925</b>	<b>1,725,343</b>	<b>607,560</b>	<b>3,775,497</b>	<b>673,925</b>	<b>27,345,412</b>
Transfers Out	223,328	427,326	506,110	222,741	276,080	83,170	458,839	48,839	101,368	2,530	2,350,331
<b>RESERVES</b>											
<b>Total Appropriated Expenditures</b>	<b>6,943,508</b>	<b>1,199,589</b>	<b>735,168</b>	<b>3,846,903</b>	<b>8,953,579</b>	<b>623,095</b>	<b>2,184,182</b>	<b>656,399</b>	<b>3,876,865</b>	<b>676,455</b>	<b>29,695,743</b>

PASSED AND ADOPTED BY THE CITY OF GULF BREEZE, SANTA ROSA COUNTY,  
FLORIDA, THIS THE 24th DAY OF November, 2014.

APPROVED:

Beverly H. Zimmerm, Mayor

ATTEST:

Leslie Guyer, City Clerk  
Stephanie Lucas, City Clerk

# General Fund

Revenues:	FY2014 Budget	FY2014 Actual	
Ad Valorem Taxes	1,218,072	1,249,050	102.54%
Non Ad Valorem Taxes	1,351,077	1,352,398	100.10%
Grant Revenue	598,995	2,369,217	395.53%
Sales Revenue	284,300	311,099	109.43%
Fines & Judgements	187,363	171,546	91.56%
Miscellaneous Revenue	231,300	320,153	138.41%
Utility Transfers	1,058,296	824,603	77.92%
Government Interfund	252,325	252,325	100.00%
GBFS CTA Transfer	825,000	864,500	104.79%
Reserves Brought Forward			
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>6,006,728</b>	<b>7,714,891</b>	<b>128.44%</b>
<b>Expenditures:</b>			
Wages	2,319,259	2,343,965	101.07%
Taxes & Benefits	727,801	786,340	108.04%
Professional & Contract Services	518,060	835,315	161.24%
Operations & Repair	768,716	1,095,877	142.56%
Supplies & Fuels	512,160	654,382	127.77%
Debt Costs (Int & Prin)	451,145	486,154	107.76%
Capital		518,148	
Unclassified			
<b>Total Expenditures</b>	<b>5,297,141</b>	<b>6,720,181</b>	<b>126.86%</b>
Transfers Out	177,090	223,328	126.11%
To Reserves			
<b>Total Appropriated Expenditures Transfers &amp; Reserves</b>	<b>5,474,231</b>	<b>6,943,509</b>	<b>126.84%</b>

## Urban Core/CRA

Revenues:	FY2014 Budget	FY2014 Actual	
Ad Valorem Taxes	745,202	751,938	100.90%
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue			
Fines & Judgements			
Miscellaneous Revenue		1,350	
Utility Transfers			
Government Interfund			
Reserves Brought Forward		446,301	
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>745,202</b>	<b>1,199,589</b>	<b>160.98%</b>
<b>Expenditures:</b>			
Wages		1,295	
Taxes & Benefits		210	
Professional & Contract Services	184,650	248,988	134.84%
Operations & Repair	82,300	87,603	106.44%
Supplies & Fuels	1,100	3,482	316.55%
Debt Costs (Int & Prin)			
Capital	224,827	430,685	191.56%
Unclassified			
<b>Total Expenditures</b>	<b>492,877</b>	<b>772,263</b>	<b>156.68%</b>
Transfers Out	252,325	427,326	169.36%
To Reserves			
<b>Total Appropriated Expenditures</b>			
<b>Transfers &amp; Reserves</b>	<b>745,202</b>	<b>1,199,589</b>	<b>160.98%</b>

# Gulf Breeze Financial

Revenues:	FY2014 Budget	FY2014 Actual	
Ad Valorem Taxes			
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue			
Fines & Judgements			
Miscellaneous Revenue	947,317	790,651	83.46%
Utility Transfers			
Government Interfund			
GBFS CTA Transfer			
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>947,317</b>	<b>790,651</b>	<b>83.46%</b>
<b>Expenditures:</b>			
Wages	81,819	84,490	103.26%
Taxes & Benefits	23,668	24,965	105.48%
Professional & Contract Services	73,080	64,532	88.30%
Operations & Repair	14,100	7,239	51.34%
Supplies & Fuels	24,240	13,644	56.29%
Debt Costs (Int & Prin)		34,188	
Capital			
Unclassified			
<b>Total Expenditures</b>	<b>216,907</b>	<b>229,058</b>	<b>105.60%</b>
Transfers Out	512,000	506,110	98.85%
To Reserves			
<b>Total Appropriated Expenditures Transfers &amp; Reserves</b>	<b>728,907</b>	<b>735,168</b>	<b>100.86%</b>

# Natural Gas

<b>Revenues:</b>	<b>FY2014 Budget</b>	<b>FY2014 Actual</b>	
Ad Valorem Taxes			
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue	2,219,200	2,519,471	113.53%
Fines & Judgements			
Miscellaneous Revenue	8,000	22,210	277.63%
Utility Transfers			
Government Interfund			
GBFS CTA Transfer			
Reserves Brought Forward		1,305,222	
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>2,227,200</b>	<b>3,846,903</b>	<b>172.72%</b>
<b>Expenditures:</b>			
Wages	406,128	456,704	112.45%
Taxes & Benefits	128,107	114,012	89.00%
Professional & Contract Services	852,500	1,030,944	120.93%
Operations & Repair	147,570	151,052	102.36%
Supplies & Fuels	145,500	275,885	189.61%
Debt Costs (Int & Prin)	208,469	237,678	114.01%
Capital	133,700	1,357,887	1015.62%
Unclassified			
<b>Total Expenditures</b>	<b>2,021,974</b>	<b>3,624,162</b>	<b>179.24%</b>
Transfers Out	187,039	222,741	119.09%
To Reserves			
<b>Total Appropriated Expenditures Transfers &amp; Reserves</b>	<b>2,209,013</b>	<b>3,846,903</b>	<b>174.15%</b>

# South Santa Rosa Utility

Revenues:	FY2014 Budget	FY2014 Actual	
Ad Valorem Taxes			
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue	4,130,424	4,787,923	115.92%
Fines & Judgements			
Miscellaneous Revenue	454,837	1,004,293	220.80%
Utility Transfers	227,557	381,642	167.71%
Government Interfund			
GBFS CTA Transfer			
Reserves Brought Forward		2,779,721	
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>4,812,818</b>	<b>8,953,579</b>	186.04%
<b>Expenditures:</b>			
Wages	1,017,595	1,116,660	109.74%
Taxes & Benefits	306,315	337,604	110.21%
Professional & Contract Services	627,500	744,063	118.58%
Operations & Repair	605,900	863,706	142.55%
Supplies & Fuels	296,200	525,692	177.48%
Debt Costs (Int & Prin)	1,187,752	1,387,905	116.85%
Capital	349,700	3,701,869	1058.58%
Unclassified			
<b>Total Expenditures</b>	<b>4,390,962</b>	<b>8,677,499</b>	197.62%
Transfers Out To Reserves	268,778	276,080	102.72%
<b>Total Appropriated Expenditures Transfers &amp; Reserves</b>	<b>4,659,740</b>	<b>8,953,579</b>	192.15%

# Solid Waste

<b>Revenues:</b>	<b>FY2014 Budget</b>	<b>FY2014 Actual</b>	
Ad Valorem Taxes			
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue	561,000	571,503	101.87%
Fines & Judgements			
Miscellaneous Revenue			
Utility Transfers			
Government Interfund			
Reserves Brought Forward		51,592	
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>561,000</b>	<b>623,095</b>	<b>111.07%</b>
<b>Expenditures:</b>			
Wages	104,200	105,804	101.54%
Taxes & Benefits	14,830	11,168	75.31%
Professional & Contract Services	368,625	412,561	111.92%
Operations & Repair	3,000	7,357	245.23%
Supplies & Fuels	3,500	3,035	86.71%
Debt Costs (Int & Prin)			
Capital			
Unclassified			
<b>Total Expenditures</b>	<b>494,155</b>	<b>539,925</b>	<b>109.26%</b>
Transfers Out	66,845	83,170	124.42%
To Reserves			
<b>Total Appropriated Expenditures Transfers &amp; Reserves</b>	<b>561,000</b>	<b>623,095</b>	<b>111.07%</b>

# Water & Sewer

<b>Revenues:</b>	<b>FY2014 Budget</b>	<b>FY2014 Actual</b>	
Ad Valorem Taxes			
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue	1,948,000	2,003,642	102.86%
Fines & Judgements			
Miscellaneous Revenue	28,500	-16,953	-59.48%
Utility Transfers	178,359		
Government Interfund			
GBFS CTA Transfer			
Reserves Brought Forward		197,493	
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>2,154,859</b>	<b>2,184,182</b>	<b>101.36%</b>
<b>Expenditures:</b>			
Wages	312,251	349,844	112.04%
Taxes & Benefits	78,892	62,697	79.47%
Professional & Contract Services	770,338	882,897	114.61%
Operations & Repair	142,100	160,790	113.15%
Supplies & Fuels	76,600	72,846	95.10%
Debt Costs (Int & Prin)	114,694	155,850	135.88%
Capital	157,000	40,419	25.74%
Unclassified			
<b>Total Expenditures</b>	<b>1,651,875</b>	<b>1,725,343</b>	<b>104.45%</b>
Transfers Out To Reserves	502,987	458,839	91.22%
<b>Total Appropriated Expenditures Transfers &amp; Reserves</b>	<b>2,154,862</b>	<b>2,184,182</b>	<b>101.36%</b>

# Stormwater

<b>Revenues:</b>	<b>FY2014 Budget</b>	<b>FY2014 Actual</b>	
Ad Valorem Taxes			
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue	207,600	205,281	98.88%
Fines & Judgements			
Miscellaneous Revenue			
Utility Transfers	22,554		
Government Interfund			
Reserves Brought Forward		451,118	
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>230,154</b>	<b>656,399</b>	<b>285.20%</b>
<b>Expenditures:</b>	<b>Water &amp; Sewer Fund</b>	<b>Stormwater Fund</b>	
Wages	114,042	113,163	99.23%
Taxes & Benefits	28,041	21,764	77.61%
Professional & Contract Services	15,000	102,207	681.38%
Operations & Repair	11,400	111,925	981.80%
Supplies & Fuels	2,500	107,412	4296.48%
Debt Costs (Int & Prin)	43,172	14,169	32.82%
Capital		136,920	
Unclassified			
<b>Total Expenditures</b>	<b>214,155</b>	<b>607,560</b>	<b>283.70%</b>
Transfers Out	16,000	48,839	305.24%
To Reserves			
<b>Total Appropriated Expenditures Transfers &amp; Reserves</b>	<b>230,155</b>	<b>656,399</b>	<b>285.20%</b>

# Tiger Point Golf Course

Revenues:	FY2014 Budget	FY2014 Actual	
Ad Valorem Taxes			
Non Ad Valorem Taxes			
Grant Revenue			
Sales Revenue	1,198,655		
Fines & Judgements			
Miscellaneous Revenue	720,214	1,805,227	89.59%
Utility Transfers	96,111		
Government Interfund			
Reserves Brought Forward		2,071,638	
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>2,014,980</b>	<b>3,876,865</b>	192.40%
<b>Expenditures:</b>			
Wages	875,324	1,091,499	124.70%
Taxes & Benefits	55,600	192,056	345.42%
Professional & Contract Services	150,632	341,861	226.95%
Operations & Repair	424,940	325,331	76.56%
Supplies & Fuels	508,484	808,395	158.98%
Debt Costs (Int & Prin)		16	
Capital		1,016,339	
Unclassified			
<b>Total Expenditures</b>	<b>2,014,980</b>	<b>3,775,497</b>	187.37%
Transfers Out		101,368	
To Reserves			
<b>Total Appropriated Expenditures</b>			
<b>Transfers &amp; Reserves</b>	<b>2,014,980</b>	<b>3,876,865</b>	192.40%

# Traffic Citation

<b>Revenues:</b>	<b>FY2014 Budget</b>	<b>FY2014 Actual</b>
Ad Valorem Taxes		
Non Ad Valorem Taxes		
Grant Revenue		
Sales Revenue		720,270
Fines & Judgements		
Miscellaneous Revenue		10,867
Utility Transfers		
Government Interfund		
Reserves Brought Forward		
<b>Total Revenues, Transfers &amp; Fund Balances</b>	<b>0</b>	<b>731,137</b>
<b>Expenditures:</b>		
Wages		11,295
Taxes & Benefits		865
Professional & Contract Services		247,336
Operations & Repair		396,024
Supplies & Fuels		18,405
Debt Costs (Int & Prin)		
Capital		2,530
Unclassified		0
<b>Total Expenditures</b>	<b>0</b>	<b>676,455</b>
Transfers Out		
To Reserves		
<b>Total Appropriated Expenditures</b>		
<b>Transfers &amp; Reserves</b>	<b>0</b>	<b>676,455</b>