Watertown City Council
Monday, May 11, 2015
6:30 p.m.

WORK SESSION AGENDA

PROCLAMATION

Official Poppy Days

Discussion Items:

1. Five Year Plan
   - James E. Mills, City Comptroller
2. Capital Plan
   - James E. Mills, City Comptroller
3. Police Budget
   - Charles P. Donoghue, Police Chief
4. Department of Public Works Budget
   - Eugene P. Hays, Superintendent

Staff Reports:

1. ATM Revenues
2. Debt Service Budgets
3. Property Tax Freeze Savings
4. Quarterly Financial Report

The next Work Session is scheduled for Thursday, May 14, 2015 at 7:00 p.m.

May 1, 2015

To: The Honorable Mayor and City Council

From: James E. Mills, City Comptroller

Subject: ATM Revenues

As requested at the budget work session of April 30th the following represents the history of the revenues generated by the ATMs located at City Hall and the Arena.

	City Hall	Arena	
Mar-15	$ 120	$ 217	
Feb-15	$ 118	$ 118	
Jan-15	$ 73	$ 186	
Dec-14	$ 103	$ 169	
Nov-14	$ 72	$ 204	
Oct-14	$ 152	$ 141	
Sep-14	$ 116	$ 37	
Aug-14	$ 135	$ 214	
Jul-14	$ 142	$ 68	
FY 2014-15 (YTD)	$ 1,031	$ 1,354	$ 2,385
Jun-14	$ 116	$ 44	
May-14	$ 123	$ 145	
Apr-14	$ 136	$ 50	
Mar-14	$ 101	$ 208	
Feb-14	$ 115	$ 131	
Jan-14	$ 97	$ 206	
Dec-13	$ 93	$ 109	
Nov-13	$ 102	$ 129	
Oct-13	$ 147	$ 67	
Sep-13	$ 107	$ 29	
Aug-13	$ 129	$ 62	
Jul-13	$ 105	$ 117	
FY 2013-14	$ 1,371	$ 1,297	$ 2,668

	Jun-13	$ 89	$ 131	
	May-13	$ 110	$ 192	
	Apr-13	$ 109	$ 71	
	Mar-13	$ 102	$ 142	
	Feb-13	$ 112	$ 177	
	Jan-13	$ 101	$ 141	
	Dec-12	$ 99	$ 206	
	Nov-12	$ 124	$ 176	
	Oct-12	$ 111	$ 93	
	Sep-12	$ 90	$ 26	
	Aug-12	$ 131	$ 46	
	Jul-12	$ 90	$ 102	
FY 2012-13		$ 1,268	$ 1,503	$ 2,771
	Jun-12	$ 11	$ 52	
FY 2011-12		$ 11	$ 52	$ 63

May 4, 2015

To: The Honorable Mayor and City Council

From: James E. Mills, City Comptroller

Subject: Debt Service Budgets

Based on the results of the apparent Factory Street winning bid amount and the increased Marchiselli aid for the project it is recommended that the following line items be adjusted in the adopted budget.

Water Fund:	As Proposed	Revised Proposed	Net
F.9710.0600 Principal	$ 670,610	$ 673,610	$ 3,000
F.9710.0700 Interest	$ 175,944	$ 178,944	$ 3,000
Appropriated Fund Balance	$ 168,290	$ 174,290	$ 6,000

Sewer Fund:	As Proposed	Revised Proposed	Net
G.9710.0600 Principal	$ 976,396	$ 903,396	($ 73,000)
G.9710.0700 Interest	$ 315,961	$ 283,961	($ 32,000)
Appropriated Fund Balance	$ 178,053	$ 73,053	($105,000)

The General Fund debt service does not need to be adjusted as there was no change to the net cost of the project to the General Fund ($500,000) as a result of the winning bid as the City had been using CHIPs funding to “buy down” the un-reimbursed Federal/State portions. With the bids being lower it simply means the City does not have to apply as much CHIPs funding to the project.

May 6, 2015

To: The Honorable Mayor and City Council

From: James E. Mills, City Comptroller

Subject: Property Tax Freeze Savings

Governor Cuomo and the State Legislature enacted the Property Tax Freeze Credit as part of the 2014-15 State Budget. The law is a two year program that encourages local governments and school districts to generate long-term tax relief for New York State taxpayers by sharing, consolidating or merging services, and demonstrating and implementing operational efficiencies.

The law provides a Freeze Credit to homeowners that are eligible for the School Tax Relief (STAR) property tax exemption and live in a taxing jurisdiction that both limits any increase in its tax levy by the property tax cap set by State law and develops and implements a Government Efficiency Plan determined to be compliant by the New York State Division of Budget (DOB). Qualified homeowners will receive a Freeze Credit equal to the greater of the actual increase in their homeowner's tax bill or the previous year's tax bill multiplied by an inflation factor (the lesser of 2% or inflation).

In year one (City's Fiscal Year 2015-16) of the program, homeowners will receive the Freeze Credit if the City stays within the property tax cap which it intends to do. In year two (City's Fiscal Year 2016-17) of the program, homeowners will receive the Freeze Credit for taxes if the City stays within the property tax cap **and** submits a compliant plan that demonstrates one percent or greater savings of its tax levy in each of the following three years (FY 2017-18 through FY 2019-20). Plans identifying eligible activities that meet the required savings target must be submitted to the State Director of Budget **by June 1, 2015**.

The following is a summary of the efficiency plan the City plans to submit prior to June 1st to document that it has satisfied the targeted 1% savings of the FY 2014-15 property tax levy.

FY 2014-15 Tax Levy	$ 8,259,585
1% =	$ 82,596

	Projected Savings		
	FY 2017-18	FY 2018-19	FY 2019-20
Police Department Clerical Staffing Attrition	$ 48,872	$ 50,324	$ 51,723
Elimination of Temporary Labor to Process Green-waste Trash Bags	35,469	35,469	35,469
Elimination of Police Overtime due to New Arraignment Agreement	98,583	100,554	102,565
	$ 182,924	$ 186,347	$ 189,757
Savings Above / (Below) 1% Requirement	$ 100,328	$ 103,751	$ 107,161

May 1, 2015

To: The Honorable Mayor and City Council

From: James E. Mills, City Comptroller

Subject: Quarterly Financial Report

Attached for City Council review is the Financial Report for the quarter ended March 2015. Normally this report would have been issued with the May 18th agenda but staff wanted City Council to have it available sooner in light of the budget work session.

CITY OF WATERTOWN
FY 2014/15 FINANCIAL REPORT (UNAUDITED)
THROUGH THE QUARTER ENDING MARCH 31, 2015

GENERAL FUND SUMMARY

General Fund Summary	2014-15 Revised Budget	YTD Actual	%	Prior YTD Actual	2013-14 Actual
Revenues	$ 38,775,491	$ 26,548,799	68.47%	$ 25,783,703	$ 37,863,001
Expenditures	$ 40,077,472	$ 28,284,863	70.58%	$ 28,919,377	$ 38,825,886
Net Change in Fund Balance	$ (1,301,981)	$ (1,736,064)		$ (3,135,674)	$ (962,885)

GENERAL FUND REVENUES

General fund revenues were up $765,096 or 2.97% compared to last year due mostly to the increase in the property tax levy by $739,000. Although both sales tax ($80,440) and sale of excess hydro-electric power ($35,185) are above last year's amounts they are under-performing to budget. Revenue decreases were realized in mortgage tax by $78,660, building permits by $47,483 and utilities gross receipts tax by $23,501. The 10 largest general fund budgeted revenues account for over 94% of the total general fund revenues. A summary of general fund revenues is as follows:

GENERAL FUND REVENUES	2014-15 Revised Budget	Current Y-T-D	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual
State Admin. Sales & Use Tax	$ 17,490,000	$ 12,827,971	73.34%	$ 12,747,531	$ 17,017,001
Real Property Taxes(net of reserve)	$ 8,280,726	$ 8,266,375	99.83%	$ 7,528,110	$ 7,601,671
State Aid, Per Capita	$ 4,703,208	$ 83,452	1.77%	$ 83,452	$ 4,703,208
Sale of Surplus Power	$ 3,600,000	$ 2,391,153	66.42%	$ 2,355,968	$ 3,906,347
Refuse and Garbage Charges	$ 830,000	$ 696,553	83.92%	$ 668,705	$ 823,699
State Aid, Mortgage Tax	$ 375,000	$ 135,210	36.06%	$ 213,870	$ 363,701
Utilities Gross Income Tax	$ 340,000	$ 218,789	64.35%	$ 242,290	$ 350,345
Interfund Transfers	$ 290,100	$ 32,633	11.25%	$ 1	$ 343,444
State Mass Transportation Assistance	$ 234,000	$ 205,543	87.84%	$ 193,517	$ 234,921
Bus Fares	$ 160,000	$ 112,700	70.44%	$ 118,061	$ 161,090
Subtotal	$ 36,303,034	$ 24,970,378	68.78%	$ 24,151,505	$ 35,505,428
All Other General Fund Revenues	$ 2,472,457	$ 1,578,421	63.84%	$ 1,632,198	$ 2,357,573
Total	$ 38,775,491	$ 26,548,799	68.47%	$ 25,783,703	$ 37,863,001

Real Property Tax Collections: Gross property tax revenue for FY 14-15 is $8,259,585 which represented an increase of $739,000 representing an increase of 9.83% over FY 13-14. Property tax receivables at the end of the quarter were $168,511 or 2.04% of the gross levy as compared to last year's $187,375 or 2.49% uncollected.

Interest and Penalties on Property Taxes: Revenue is up compared to last year by $7,292 or 11.38%.

Sales Tax Revenue: The City's sales tax collections were up compared to last year by $80,440 or 0.63%. Compared to the adopted budget revenue is down by $273,886 or 2.09%.

Sale of Surplus Power: Although the City's sale of surplus power is $35,185 or 1.49% higher than last year it is trailing expectations due to the fact the contractual rate paid by National Grid increased 4.33%.

Utilities Gross Income Tax Revenue: Under General Municipal Law, the City imposes a 1% tax on the gross income from every utility doing business in the City. Revenue is down compared to last year by $23,501 or 9.70%.

Mortgage Tax Revenue: The City receives 1/2% tax for each mortgage recorded on property located within the City. Revenue for the year is down $78,660 or 36.78% compared to last year.

NYS Unrestricted Aid and AIM funding: The City's revenue from the NYS Aid and Incentives to Municipalities (AIM) program is the same as last year.

CITY OF WATERTOWN
FY 2014/15 FINANCIAL REPORT (UNAUDITED)
THROUGH THE QUARTER ENDING MARCH 31, 2015

GENERAL FUND EXPENDITURES

The following 10 departments / categories represent over 85% of the General Fund budgeted expenditures. General fund expenditures were down by $634,514 or 2.19% compared to last year. Fire department expenditures were down $137,200 due to grant purchases that occurred in FY 13-14.

GENERAL FUND EXPENDITURES	2014-15 Revised Budget	Current Y-T-D	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual (Unaudited)
Fire	$ 8,881,783	$ 6,765,298	76.17%	$ 6,902,498	$ 8,953,245
Police	$ 7,945,688	$ 5,792,466	72.90%	$ 5,755,984	$ 7,899,168
Department of Public Works	$ 5,610,535	$ 3,741,884	66.69%	$ 3,892,026	$ 5,098,628
Health Insurance-Retirees	$ 3,306,014	$ 2,553,363	77.23%	$ 2,499,188	$ 3,335,795
Debt Service	$ 2,613,235	$ 2,007,121	76.81%	$ 2,124,028	$ 2,644,204
Parks and Recreation	$ 1,643,629	$ 1,141,224	69.43%	$ 1,204,419	$ 1,676,563
Library Transfer	$ 1,298,665	$ 988,381	76.11%	$ 897,000	$ 1,209,204
Bus	$ 998,167	$ 582,216	58.33%	$ 645,070	$ 858,116
Traffic Control & Lighting	$ 910,148	$ 576,301	63.32%	$ 738,628	$ 929,154
Transfer to Capital Projects	$ 470,000	$ 213,946	45.52%	$ 569,018	$ 1,312,295
SUBTOTAL	$ 33,677,864	$ 24,362,200	72.34%	$ 25,227,859	$ 33,916,371
All Other Departments/Transfers	$ 6,399,608	$ 3,922,663	61.30%	$ 3,691,518	$ 4,909,515
TOTAL	$ 40,077,472	$ 28,284,863	70.58%	$ 28,919,377	$ 38,825,886

GENERAL FUND - PERSONAL SERVICES

Personal service expenditures account for 39% of the general fund budgeted expenditures. The following table presents the 10 largest departmental budgeted personal services. These 10 departments represent 80% of the budgeted general fund personal service expenditures. Fire department overtime is up compared to last year by $25,916 or 9.09%. Police department overtime is up significantly by $143,316 or 80.36%.

Department	2014-15 Revised Budget	Current Y-T-D	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual (Unaudited)
Fire	$ 5,307,030	$ 3,872,952	72.98%	$ 3,966,523	$ 5,131,669
Police	$ 4,560,602	$ 3,430,392	75.22%	$ 3,356,946	$ 4,533,884
DPW Snow Removal	$ 521,901	$ 524,219	100.44%	$ 575,205	$ 538,858
Engineering	$ 485,623	$ 309,776	63.79%	$ 316,799	$ 448,009
Municipal Executive	$ 400,263	$ 295,068	73.72%	$ 275,881	$ 371,041
DPW Central Garage	$ 365,132	$ 250,478	68.60%	$ 259,114	$ 328,648
Comptroller	$ 339,003	$ 246,093	72.59%	$ 223,141	$ 325,837
DPW Refuse & Garbage	$ 328,592	$ 183,237	55.76%	$ 213,628	$ 320,861
Bus	$ 327,762	$ 204,540	62.40%	$ 228,508	$ 303,941
DPW Administration	$ 233,167	$ 177,347	76.06%	$ 168,359	$ 255,356
SUBTOTAL	$ 12,869,075	$ 9,494,100	73.77%	$ 9,584,104	$ 12,558,103
All Other Departments	$ 2,916,700	$ 2,002,565	68.66%	$ 1,933,501	$ 2,809,001
TOTAL	$ 15,785,775	$ 11,496,665	72.83%	$ 11,517,605	$ 15,367,104

CITY OF WATERTOWN
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THROUGH THE QUARTER ENDING MARCH 31, 2015

WATER FUND

Revenues are up compared to last year by $52,304 or 1.47%. Revenues from outside City users is exceeding budgeted revenues by $102,020 or 10.04% while inside City user revenue is trailing budgeted revenues by $34,179 or 1.47%. Expenditures are down $100,155 or 2.76% compared to last year.

Water Fund Summary	2014-15 Revised Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual (Unaudited)
Revenues	$ 5,009,000	$ 3,617,846	72.23%	$ 3,565,542	$ 5,056,742
Expenditures	$ 5,023,165	$ 3,530,025	70.27%	$ 3,630,180	$ 4,811,263
Net Change in Fund Balance	$ (14,165)	$ 87,821		$ (64,638)	$ 245,479

SEWER FUND

Revenues are up compared to last year by $179,741 or 4.95% primariy due to revenues from City customers increasing $107,257 and tanker hauled sludge and leachate $57,633. Expenditures are up by $121,587 or 3.34%.

Sewer Fund Summary	2014-15 Revised Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual (Unaudited)
Revenues	$ 5,522,500	$ 3,809,194	68.98%	$ 3,629,453	$ 5,186,948
Expenditures	$ 5,592,514	$ 3,753,186	67.11%	$ 3,631,934	$ 5,195,373
Net Change in Fund Balance	$ (70,014)	$ 56,008		$ (2,481)	$ (8,425)

LIBRARY FUND

Excluding the transfer from the General Fund, revenues are up compared to last year by $903 or 1.45%. Expenditures were are up compared to last year by $13,587 or 1.43%.

Library Fund Summary	2014-15 Revised Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual (Unaudited)
Revenues	$ 1,364,770	$ 1,051,683	77.06%	$ 959,399	$ 1,276,426
Expenditures	$ 1,371,543	$ 1,079,135	78.68%	$ 957,548	$ 1,299,956
Net Change in Fund Balance	$ (6,773)	$ (27,452)		$ 1,851	$ (23,530)

The majority of the Library revenues shown in this fund are a result of the library transfer expense ($897,000) shown up above in the General Fund Expenditures section. All available library revenues such as fines and grants are utilized prior to any transfer from the General Fund.

SELF-INSURANCE FUND

Revenues are up compared to last year by $59,142 or 0.99%. Expenditures are up by $1,263,899 or 25.63% compared to last year.

Self-Insurance Fund Summary	2014-15 Revised Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual (Unaudited)
Revenues	$ 8,190,114	$ 6,028,853	73.61%	$ 5,969,711	$ 8,047,614
Expenditures	$ 8,481,114	$ 6,195,896	73.06%	$ 4,931,997	$ 7,484,937
Net Change in Fund Balance	$ (291,000)	$ (167,044)		$ 1,037,714	$ 562,676

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	2014-15 Revised Budget	Current Y-T-D	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual	Current YTD vs. Prior YTD Variance	%
General Fund Revenues							
Real Property Taxes	$ 8,302,601	$ 8,259,585	99.48%	$ 7,520,585	$ 7,518,661	$ 739,000	9.83%
Special Assessments (sidewalks)	$ 10,125	$ 6,790	67.07%	$ 7,525	$ 8,574	$ (735)	-9.76%
Real Property Tax Reserve	$ (32,000)	$ -	0.00%	$ -	$ 74,437	$ -	0.00%
Federal Payments in Lieu of Taxes	$ 37,500	$ 41,193	109.85%	$ 37,108	$ 37,108	$ 4,085	11.01%
Other Payments in Lieu of Taxes	$ 101,625	$ 158,210	155.68%	$ 142,171	$ 103,154	$ 16,039	11.28%
Interest/Penalties on Property Taxes	$ 150,000	$ 71,360	47.57%	$ 64,068	$ 184,062	$ 7,292	11.38%
State Admin. Sales & Use Tax	$ 17,490,000	$ 12,827,971	73.34%	$ 12,747,531	$ 17,017,001	$ 80,440	0.63%
Utilities Gross Income Tax	$ 340,000	$ 218,789	64.35%	$ 242,290	$ 350,345	$ (23,501)	-9.70%
Franchises	$ 404,000	$ 256,693	63.54%	$ 257,423	$ 388,550	$ (730)	-0.28%
Tax Sale Advertising	$ 16,000	$ 90	0.56%	$ 630	$ 20,925	$ (540)	-85.71%
Comptroller's Fees	$ 8,000	$ 5,052	63.15%	$ 5,524	$ 7,745	$ (472)	-8.54%
Assessor's Fees	$ 250	$ 141	56.40%	$ 183	$ 508	$ (42)	-22.95%
Clerk Fees	$ 115,000	$ 86,601	75.30%	$ 84,117	$ 113,781	$ 2,484	2.95%
Civil Service Fees	$ 1,500	$ 2,035	135.67%	$ -	$ 1,385	$ 2,035	#DIV/0!
Police Fees	$ 13,000	$ 1,307	10.05%	$ 1,512	$ 2,050	$ (205)	-13.56%
Demolition Charges	$ -	$ 25,949	0.00%	$ 16,450	$ -	$ 9,499	57.74%
Public Works Fees	$ 85,000	$ 81,026	95.32%	$ 61,299	$ 88,169	$ 19,727	32.18%
DPW Charges - Fuel	$ 28,700	$ 20,038	69.82%	$ 26,259	$ 33,305	$ (6,221)	-23.69%
Bus Fares	$ 160,000	$ 112,700	70.44%	$ 118,061	$ 161,090	$ (5,361)	-4.54%
Bus Advertising	$ 12,000	$ 13,795	114.96%	$ 8,585	$ 14,395	$ 5,210	60.69%
Parks & Recreation Charges	$ 7,800	$ 6,444	82.61%	$ 7,036	$ 16,204	$ (592)	-8.42%
Field Use Charges	$ 26,500	$ 15,259	57.58%	$ 23,890	$ 36,290	$ (8,631)	-36.13%
Recreation Concessions	$ 69,700	$ 95,965	137.68%	$ 62,710	$ 74,760	$ 33,255	53.03%
Stadium Charges	$ 14,500	$ 13,244	91.34%	$ 12,945	$ 17,050	$ 299	2.31%
Arena Fees	$ 7,750	$ 7,630	98.45%	$ 33,163	$ 44,472	$ (25,533)	-76.99%
Skating Rink Charges	$ 128,000	$ 119,761	93.56%	$ 125,983	$ 127,101	$ (6,222)	-4.94%
Zoning Fees	$ 3,500	$ 1,950	55.71%	$ 3,050	$ 3,500	$ (1,100)	-36.07%
Refuse and Garbage Charges	$ 500,000	$ 353,907	70.78%	$ 363,105	$ 486,041	$ (9,198)	-2.53%
Toter Fees	$ 330,000	$ 342,646	103.83%	$ 305,600	$ 337,659	$ 37,046	12.12%
Sale of Surplus Power	$ 3,600,000	$ 2,391,153	66.42%	$ 2,355,968	$ 3,906,347	$ 35,185	1.49%
Taxes/Assessment Svcs. Other Govt.	$ 4,930	$ 4,929	99.98%	$ 4,959	$ 4,959	$ (30)	-0.60%
Civil Service Charges-School District	$ 28,640	$ 31,193	108.91%	$ 33,500	$ 33,500	$ (2,307)	-6.89%
Police Services	$ 97,000	$ 52,735	54.37%	$ 41,187	$ 110,537	$ 11,548	28.04%
Transportation Services, Other Govts.	$ 5,600	$ -	0.00%	$ -	$ 5,600	$ -	0.00%
Interest and Earnings	$ 20,000	$ 7,390	36.95%	$ 9,065	$ 11,526	$ (1,675)	-18.48%
Rental of Real Property	$ 70,585	$ 55,655	78.85%	$ 70,905	$ 84,384	$ (15,250)	-21.51%
Business and Occupational Licenses	$ 5,000	$ 1,477	29.55%	$ 4,250	$ 6,911	$ (2,773)	-65.24%
Games of Chance Licenses	$ 100	$ 91	91.36%	$ 73	$ 73	$ 18	25.15%
Bingo Licenses	$ 3,000	$ 1,657	55.25%	$ 1,881	$ 2,326	$ (224)	-11.89%
Building & Alterations Permits	$ 65,000	$ 26,214	40.33%	$ 73,697	$ 85,272	$ (47,483)	-64.43%
City Permits	$ 5,000	$ 2,000	40.00%	$ 9,471	$ 9,621	$ (7,471)	-78.88%
Plumbing Permits	$ -	$ 250	0.00%	$ 250	$ 250	$ -	0.00%
Sanitary Sewer Permits	$ 5,000	$ 4,510	90.20%	$ 4,445	$ 5,245	$ 65	1.46%
Storm Sewer Permits	$ 250	$ 1,575	630.00%	$ 150	$ 400	$ 1,425	950.00%
Fines & Forfeited Bail	$ 145,000	$ 81,275	56.05%	$ 88,256	$ 120,182	$ (6,981)	-7.91%
Scrap & Excess Materials Sale	$ 6,000	$ 10,528	175.47%	$ 12,515	$ 17,459	$ (1,987)	-15.88%
Minor Sales	$ 100	$ -	0.00%	$ -	$ -	$ -	0.00%
Sale of Real Property	$ 25,000	$ 40,779	163.12%	$ 3	$ 3	$ 40,776	1359200.33%
Sale of Equipment	$ 15,000	$ 6,050	40.33%	$ 18,202	$ 18,202	$ (12,152)	-66.76%
Insurance Recoveries	$ 15,000	$ 18,296	121.97%	$ 11,237	$ 21,035	$ 7,059	62.82%
Refund of Prior Year Expense	$ 5,000	$ 3,961	79.23%	$ 1,678	$ 35,282	$ 2,283	136.08%
Gifts & Donations	$ 20,500	$ 4,300	20.98%	$ 6,745	$ 21,273	$ (2,445)	-36.25%
Other Unclassified Revenues	$ 1,000	$ 2,041	204.05%	$ 633	$ 987	$ 1,408	222.36%
Payment Processing Fees	$ 4,000	$ 4,580	114.49%	$ 3,111	$ 4,129	$ 1,469	47.21%
Central Printing & Mailing	$ 6,250	$ 3,514	56.22%	$ 2,054	$ 4,587	$ 1,460	71.08%
Central Garage	$ 120,000	$ 73,609	61.34%	$ 78,707	$ 108,088	$ (5,098)	-6.48%
State Aid, Per Capita	$ 4,703,208	$ 83,452	1.77%	$ 83,452	$ 4,703,208	$ -	0.00%
State Aid, Mortgage Tax	$ 375,000	$ 135,210	36.06%	$ 213,870	$ 363,701	$ (78,660)	-36.78%
State Reimbursement-Worker's Comp.	$ 81,500	$ 21,239	26.06%	$ 52,404	$ 73,140	$ (31,165)	-59.47%
State Reimbursement-Court Security	$ 37,000	$ -	0.00%	$ -	$ 36,540	$ -	0.00%
State Reimbursement-Court Postage	$ 1,752	$ 1,314	75.00%	$ 1,334	$ 1,772	$ (20)	-1.50%
State Reimbursement-CHIPs	$ 81,750	$ 6,471	7.92%	$ 4,643	$ 5,349	$ 1,828	39.38%

CITY OF WATERTOWN
FY 2014/15 FINANCIAL REPORT (UNAUDITED)
THROUGH THE QUARTER ENDING MARCH 31, 2015

	2014-15 Revised Budget	Current Y-T-D	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual	Current YTD vs. Prior YTD Variance	%
State Mass Transportation Assistance	$ 234,000	$ 205,543	87.84%	$ 193,517	$ 234,921	$ 12,026	6.21%
State Aid-Bus Projects	$ 6,750	$ -	0.00%	$ -	$ 830	$ -	0.00%
State Aid, Youth Program	$ -	$ -	0.00%	$ 4,528	$ 4,528	$ (4,528)	-100.00%
State Aid, Juvenile Program	$ -	$ -	4.32%	$ -	$ 3,316	$ 1,080	#DIV/0!
State Aid, Other Home & Community Service	$ 25,000	$ 1,080	0.00%	$ 1,080	$ 4,320	$ (1,080)	-100.00%
Federal Aid Police Block Grant	$ 92,925	$ 77,285	83.17%	$ 109,779	$ 187,442	$ (32,494)	-29.60%
Federal Aid Highway Safety	$ 8,500	$ 8,679	102.11%	$ 7,350	$ 7,350	$ 1,329	18.08%
Federal Transportation Assistance	$ 234,000	$ -	0.00%	$ -	$ 6,640	$ -	0.00%
Interfund Transfers	$ 290,100	$ 32,633	11.25%	$ 1	$ 343,444	$ 32,632	3263183.00%
Total Revenue	$ 38,775,491	$ 26,548,799	68.47%	$ 25,783,703	$ 37,863,001	$ 765,096	2.97%
Appropriated Fund Balance	$ 1,301,981	$ 1,736,064	133.34%	$ 3,135,674	$ 962,885	$ (1,399,610)	-44.64%
Revenue and Fund Balance	$ 40,077,472	$ 28,284,863	70.58%	$ 28,919,377	$ 38,825,886	$ (634,514)	-2.19%

General Fund Expenditures

Legislative Board	$ 136,924	$ 109,805	80.19%	$ 56,542	$ 73,331	$ 53,263	94.20%
Mayor	$ 34,310	$ 23,769	69.28%	$ 23,685	$ 28,211	$ 84	0.35%
Municipal Executive	$ 600,983	$ 463,866	77.18%	$ 442,470	$ 580,210	$ 21,396	4.84%
Comptroller	$ 590,443	$ 432,878	73.31%	$ 411,973	$ 527,290	$ 20,905	5.07%
Purchasing	$ 134,757	$ 102,825	76.30%	$ 103,453	$ 134,802	$ (628)	-0.61%
Assessment	$ 249,445	$ 193,476	77.56%	$ 187,869	$ 245,007	$ 5,607	2.98%
Tax Advertising	$ 19,850	$ 5,760	29.02%	$ 6,063	$ 21,053	$ (303)	-4.99%
Property Acquired for Taxes	$ 31,750	$ 1,168	3.68%	$ 1,240	$ 2,700	$ (72)	-5.79%
Fiscal Agent Fees	$ 800	$ -	0.00%	$ -	$ 920	$ -	0.00%
Clerk	$ 203,185	$ 156,163	76.86%	$ 163,715	$ 213,697	$ (7,552)	-4.61%
Law	$ 308,358	$ 194,129	62.96%	$ 185,939	$ 289,009	$ 8,190	4.40%
Civil Service	$ 66,292	$ 54,608	82.37%	$ 60,011	$ 73,645	$ (5,403)	-9.00%
Engineering	$ 790,542	$ 532,357	67.34%	$ 519,547	$ 686,722	$ 12,810	2.47%
DPW Administration	$ 519,954	$ 342,663	65.90%	$ 370,443	$ 471,011	$ (27,780)	-7.50%
Buildings	$ 198,814	$ 139,799	70.32%	$ 137,972	$ 178,476	$ 1,827	1.32%
Central Garage	$ 795,376	$ 496,595	62.44%	$ 574,574	$ 775,901	$ (77,979)	-13.57%
Central Printing & Mailing	$ 72,726	$ 41,582	57.18%	$ 51,954	$ 71,133	$ (10,372)	-19.96%
Information Technology	$ 526,871	$ 376,272	71.42%	$ 358,822	$ 458,527	$ 17,450	4.86%
Judgements & Claims	$ 5,500	$ -	0.00%	$ -	$ -	$ -	0.00%
Taxes on Property	$ 39,525	$ 39,508	99.96%	$ 39,466	$ 39,466	$ 42	0.11%
Contingency	$ 618,000	$ -	0.00%	$ -	$ -	$ -	0.00%
Police	$ 7,945,688	$ 5,792,466	72.90%	$ 5,755,984	$ 7,899,168	$ 36,482	0.63%
Fire	$ 8,881,783	$ 6,765,298	76.17%	$ 6,902,498	$ 8,953,245	$ (137,200)	-1.99%
Control of Animals	$ 271,368	$ -	0.00%	$ -	$ 4,740	$ -	0.00%
Safety Inspection	$ 421,241	$ 287,420	68.23%	$ 281,232	$ 365,847	$ 6,188	2.20%
DPW Municipal Maintenance	$ 620,132	$ 369,153	59.53%	$ 366,798	$ 644,530	$ 2,355	0.64%
DPW Road Maintenance	$ 1,022,105	$ 509,659	49.86%	$ 542,363	$ 733,369	$ (32,704)	-6.03%
DPW Snow Removal	$ 1,310,380	$ 1,173,469	89.55%	$ 1,196,601	$ 1,325,241	$ (23,132)	-1.93%
Hydro Electric Production	$ 409,473	$ 303,066	74.01%	$ 255,424	$ 380,986	$ 47,642	18.65%
Traffic Control & Lighting	$ 910,148	$ 576,301	63.32%	$ 738,628	$ 929,154	$ (162,327)	-21.98%
Airport	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
Bus	$ 998,167	$ 582,216	58.33%	$ 645,070	$ 858,116	$ (62,854)	-9.74%
Off Street Parking	$ 67,172	$ 37,049	55.16%	$ 38,836	$ 42,615	$ (1,787)	-4.60%
Community Action	$ 47,500	$ 23,750	50.00%	$ 56,000	$ 52,000	$ (32,250)	-57.59%
Publicity	$ 5,000	$ -	0.00%	$ 450	$ 450	$ (450)	-100.00%
Private Social Services Agency	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
Recreation Administration	$ 232,542	$ 178,346	76.69%	$ 185,415	$ 305,083	$ (7,069)	-3.81%
Thompson Park	$ 373,371	$ 250,602	67.12%	$ 220,148	$ 307,464	$ 30,454	13.83%
Recreation Playgrounds	$ 66,589	$ 36,288	54.49%	$ 49,463	$ 65,981	$ (13,175)	-26.64%
Recreation Fairgrounds	$ 184,723	$ 69,701	37.73%	$ 139,864	$ 178,633	$ (70,163)	-50.17%
Recreation Outdoor Winter Activities	$ 28,725	$ 11,387	39.64%	$ 678	$ 678	$ 10,709	1579.46%
Recreation Athletic Programs	$ 98,236	$ 41,970	42.72%	$ 31,884	$ 74,200	$ 10,086	31.63%
Recreation Swimming Pools	$ 144,021	$ 87,233	60.57%	$ 135,973	$ 160,793	$ (48,740)	-35.85%
Recreation Ice Arena	$ 544,147	$ 477,083	87.68%	$ 441,672	$ 584,410	$ 35,411	8.02%
Historian	$ 250	$ -	0.00%	$ -	$ -	$ -	0.00%
Zoning	$ 3,000	$ 409	13.65%	$ 2,152	$ 2,733	$ (1,743)	-80.98%
Planning	$ 13,100	$ 5,861	44.74%	$ 16,299	$ 24,512	$ (10,438)	-64.04%
DPW Storm Sewer	$ 382,785	$ 278,989	72.88%	$ 224,985	$ 320,430	$ 54,004	24.00%

CITY OF WATERTOWN
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	2014-15 Revised Budget	Current Y-T-D	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual	Current YTD vs. Prior YTD Variance	%
DPW Refuse & Garbage	$ 959,803	$ 571,356	59.53%	$ 616,262	$ 828,145	$ (44,906)	-7.29%
Worker's Compensation	$ 40,000	$ 39,912	99.78%	$ 23,877	$ 52,950	$ 16,035	67.16%
Unemployment Insurance	$ 7,500	$ 1,421	18.95%	$ 16,444	$ 17,714	$ (15,023)	-91.36%
Health Insurance-Retirees	$ 3,306,014	$ 2,553,363	77.23%	$ 2,499,188	$ 3,335,795	$ 54,175	2.17%
Medicare Reimbursements	$ 351,205	$ 254,697	72.52%	$ 243,053	$ 325,715	$ 11,644	4.79%
Compensated Absences	$ 15,000	$ -	0.00%	$ -	$ (77,980)	$ -	0.00%
Other Employee Benefits	$ 5,000	$ 3,474	69.48%	$ 6,352	$ 7,355	$ (2,878)	-45.31%
General Liability Reserve Transfer	$ 75,000	$ 56,250	75.00%	$ -	$ 75,000	$ 56,250	#DIV/0!
Library Transfer	$ 1,298,665	$ 988,381	76.11%	$ 897,000	$ 1,209,204	$ 91,381	10.19%
Serial Bonds - Principal	$ 2,099,002	$ 1,702,686	81.12%	$ 1,739,577	$ 2,082,288	$ (36,891)	-2.12%
Serial Bonds-Interest	$ 514,233	$ 304,435	59.20%	$ 384,451	$ 561,916	$ (80,016)	-20.81%
Capital Reserve Fund	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
Capital Fund Transfer	$ 470,000	$ 213,946	45.52%	$ 569,018	$ 1,312,295	$ (355,072)	-62.40%
Black River Trust Fund Transfer	$ 10,000	$ 10,000	100.00%	$ -	$ 10,000	$ 10,000	#DIV/0!
TOTAL	$ 40,077,472	$ 28,284,863	70.58%	$ 28,919,377	$ 38,825,886	$ (634,514)	-2.19%

Water Fund Revenues

Water Rents	$ 3,275,000	$ 2,298,310	70.18%	$ 2,332,489	$ 3,328,569	$ (34,179)	-1.47%
Unmetered Water	$ 11,000	$ 3,565	32.41%	$ 4,452	$ 8,713	$ (887)	-19.93%
Outside User Fees	$ 1,437,000	$ 1,118,568	77.84%	$ 1,016,548	$ 1,407,196	$ 102,020	10.04%
Water Service Charges	$ 75,000	$ 45,867	61.16%	$ 47,078	$ 78,093	$ (1,211)	-2.57%
Interest & Penalties on Water Rents	$ 60,000	$ 47,196	78.66%	$ 41,787	$ 57,203	$ 5,409	12.94%
Interest Earnings	$ 500	$ 842	168.47%	$ 439	$ 792	$ 403	91.88%
Sale of Scrap	$ 5,000	$ 8,548	170.96%	$ 4,418	$ 7,288	$ 4,130	93.49%
Sale of Equipment	$ -	$ -	0.00%	$ 8,225	$ 8,225	$ (8,225)	-100.00%
Insurance Recoveries	$ -	$ 2,822	0.00%	$ 903	$ 903	$ 1,919	212.51%
Refund of Prior Years Expenditure	$ -	$ 1,750	0.00%	$ 3,450	$ 3,450	$ (1,700)	-49.28%
Unclassified Revenues	$ 1,000	$ 2,002	200.20%	$ 250	$ 334	$ 1,752	700.80%
Payment Processing Fees	$ 2,500	$ 2,504	100.14%	$ 1,902	$ 2,636	$ 602	31.63%
Metered Water Sales Funds	$ 141,000	$ 85,872	60.90%	$ 103,601	$ 131,517	$ (17,729)	-17.11%
Interfund Transfers	$ 1,000	$ -	0.00%	$ -	$ -	$ -	0.00%
Total Revenue	$ 5,009,000	$ 3,617,846	72.23%	$ 3,565,542	$ 5,056,742	$ 52,304	1.47%
Appropriated Fund Balance	$ 193,000	$ -	0.00%	$ 64,638	$ -	$ (64,638)	-100.00%
Revenue and Fund Balance	$ 5,202,000	$ 3,617,846	69.55%	$ 3,630,180	$ 5,056,742	$ (12,334)	-0.34%

Water Fund Expenditures

Taxes on Property	$ 750	$ 765	101.94%	$ 710	$ 710	$ 55	7.68%
Contingency	$ 85,296	$ -	0.00%	$ -	$ -	$ -	0.00%
Water Administration	$ 255,819	$ 197,522	77.21%	$ 192,012	$ 265,310	$ 5,510	2.87%
Source of Supply, Power and Pump	$ 595,030	$ 431,272	72.48%	$ 405,407	$ 535,275	$ 25,865	6.38%
Water Purification	$ 1,737,669	$ 1,216,108	69.99%	$ 1,279,672	$ 1,779,934	$ (63,564)	-4.97%
Transmission and Distribution	$ 1,257,730	$ 856,622	68.11%	$ 889,243	$ 1,185,598	$ (32,621)	-3.67%
Worker's Compensation	$ 3,500	$ 1,680	48.00%	$ 641	$ 2,270	$ 1,039	162.11%
Unemployment Insurance	$ -	$ 3,476	0.00%	$ 2,998	$ 3,177	$ 478	15.95%
Health Insurance	$ 120,381	$ 103,171	85.70%	$ 90,289	$ 120,385	$ 12,882	14.27%
Medicare Reimbursements	$ 10,700	$ 7,658	71.57%	$ 7,553	$ 10,070	$ 105	1.39%
Compensated Absences	$ 2,000	$ -	0.00%	$ -	$ 5,911	$ -	0.00%
Other Employee Benefits	$ 400	$ 202	50.50%	$ 546	$ 570	$ (344)	-63.00%
General Liability Transfer	$ 15,000	$ 11,250	75.00%	$ -	$ 15,000	$ 11,250	#DIV/0!
Serial Bonds - Principal	$ 482,572	$ 370,834	76.85%	$ 381,372	$ 465,558	$ (10,538)	-2.76%
Serial Bonds - Interest	$ 122,318	$ 76,466	62.51%	$ 90,737	$ 126,343	$ (14,271)	-15.73%
Transfer to Coagulation Reserve	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
Transfer to Capital	$ 334,000	$ 253,000	75.75%	$ 289,000	$ 295,152	$ (36,000)	-12.46%
TOTAL	$ 5,023,165	$ 3,530,025	70.27%	$ 3,630,180	$ 4,811,263	$ (100,155)	-2.76%

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	2014-15 Revised Budget	Current Y-T-D	Y-T-D % of Budget	Prior Y-T-D	2013-14 Actual	Current YTD vs. Prior YTD Variance	%
Sewer Fund Revenues							
Sewer Rents	$ 2,520,000	$ 1,758,654	69.79%	$ 1,651,397	$ 2,414,606	$ 107,257	6.49%
Sewer Charges	$ 714,000	$ 485,175	67.95%	$ 427,542	$ 648,422	$ 57,633	13.48%
Interest & Penalties on Sewer Rents	$ 50,000	$ 44,177	88.35%	$ 37,426	$ 51,301	$ 6,751	18.04%
Sewer Rents-Governments	$ 1,870,300	$ 1,208,917	64.64%	$ 1,247,172	$ 1,658,158	$ (38,255)	-3.07%
Interest Earnings	$ 1,500	$ 248	16.55%	$ 476	$ 562	$ (228)	-47.84%
Permit Fees	$ 20,000	$ 17,500	87.50%	$ 18,875	$ 19,000	$ (1,375)	-7.28%
Sale of Scrap	$ 2,000	$ -	0.00%	$ 2,087	$ 2,193	$ (2,087)	-100.00%
Sale of Equipment	$ 1,000	$ -	0.00%	$ 1,160	$ 1,160	$ (1,160)	-100.00%
Insurance Recovery	$ -	$ 31,968	0.00%	$ 903	$ 903	$ 31,065	3440.15%
Refund of Prior Years Expenditure	$ -	$ 1,755	0.00%	$ 23	$ 23	$ 1,732	7528.96%
Unclassified Revenues	$ -	$ 413	0.00%	$ -	$ -	$ 413	#DIV/0!
Payment Processing Fees	$ 2,500	$ 2,504	100.14%	$ 1,901	$ 2,635	$ 603	31.70%
Interfund Revenues	$ 340,200	$ 256,388	75.36%	$ 238,138	$ 358,521	$ 18,250	7.66%
State Aid - Workers Compensation	$ -	$ 615	0.00%	$ -	$ 133	$ 615	#DIV/0!
State Aid - CHIPSs	$ -	$ 880	0.00%	$ 2,353	$ 3,088	$ (1,473)	-62.58%
Interfund Transfer	$ 1,000	$ -	0.00%	$ -	$ -	$ -	0.00%
Total Revenue	$ 5,522,500	$ 3,809,194	68.98%	$ 3,629,453	$ 5,186,948	$ 179,741	4.95%
Appropriated Fund Balance	$ 51,652	$ -	0.00%	$ 2,481	$ 8,425	$ (2,481)	-100.00%
Total Revenue	$ 5,574,152	$ 3,809,194	68.34%	$ 3,631,934	$ 5,195,373	$ 177,260	4.88%
Sewer Fund Expenditures							
Sewer Administration	$ 238,165	$ 185,591	77.93%	$ 179,169	$ 247,473	$ 6,422	3.58%
Sanitary Sewer	$ 478,240	$ 325,557	68.07%	$ 310,105	$ 405,749	$ 15,452	4.98%
Sewage Treatment and Disposal	$ 3,659,764	$ 2,599,339	71.02%	$ 2,509,385	$ 3,317,337	$ 89,954	3.58%
Contingency	$ 46,000	$ -	0.00%	$ -	$ -	$ -	0.00%
Worker's Compensation	$ 3,200	$ 1,495	46.73%	$ 570	$ 2,020	$ 925	162.36%
Unemployment Insurance	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
Health Insurance- Retirees	$ 139,418	$ 104,332	74.83%	$ 111,099	$ 145,955	$ (6,767)	-6.09%
Medicare Reimbursements	$ 10,700	$ 7,868	73.53%	$ 7,972	$ 10,490	$ (105)	-1.31%
Compensated Absences	$ 2,000	$ -	0.00%	$ -	$ (619)	$ -	0.00%
Other Employee Benefits	$ 300	$ 133	44.33%	$ 543	$ 609	$ (410)	-75.51%
General Liability Transfer	$ 15,000	$ 11,250	75.00%	$ -	$ 15,000	$ 11,250	#DIV/0!
Serial Bonds - Principal	$ 718,926	$ 419,509	58.35%	$ 421,051	$ 448,654	$ (1,542)	-0.37%
Serial Bonds - Interest	$ 235,801	$ 69,112	29.31%	$ 92,040	$ 117,705	$ (22,928)	-24.91%
Transfer to Capital Reserve Fund	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
Transfer to Capital Fund	$ 45,000	$ 29,000	64.44%	$ -	$ 485,000	$ 29,000	#DIV/0!
TOTAL	$ 5,592,514	$ 3,753,186	67.11%	$ 3,631,934	$ 5,195,373	$ 121,252	3.34%
Library Fund Revenues							
Library Fines	$ 20,000	$ 13,249	66.24%	$ 16,294	$ 21,116	$ (3,045)	-18.69%
Library Grant	$ 46,105	$ 46,105	100.00%	$ 46,105	$ 46,105	$ (0)	0.00%
Unclassified Revenues	$ -	$ 110	0.00%	$ -	$ -	$ 110	#DIV/0!
Interfund Transfer	$ 1,298,665	$ 988,381	76.11%	$ 897,000	$ 1,209,205	$ 91,381	10.19%
Total Revenue	$ 1,364,770	$ 1,051,683	77.06%	$ 959,399	$ 1,276,426	$ 92,284	9.62%
Appropriated Fund Balance	$ -	$ 27,452	0.00%	$ -	$ 23,530	$ 27,452	#DIV/0!
Revenue and Fund Balance	$ 1,364,770	$ 1,079,135	79.07%	$ 959,399	$ 1,299,956	$ 119,736	12.48%
Library Fund Expenditures							
Contingency	$ 12,000	$ -	0.00%	$ -	$ -	$ -	0.00%
Library Fund Expenditures	$ 1,053,705	$ 813,007	77.16%	$ 803,292	$ 1,058,933	$ 9,715	1.21%
Worker's Compensation	$ 1,500	$ 749	49.94%	$ 286	$ 1,012	$ 463	161.92%
Health Insurance	$ 121,337	$ 89,280	73.58%	$ 85,053	$ 115,387	$ 4,227	4.97%
Medicare Reimbursements	$ 17,625	$ 11,329	64.28%	$ 12,273	$ 16,574	$ (944)	-7.69%
Compensated Absences	$ 1,000	$ -	0.00%	$ -	$ (1,438)	$ -	0.00%
Other Employee Benefits	$ 200	$ 66	33.00%	$ 256	$ 274	$ (190)	-74.22%
Serial Bonds - Principal	$ 44,000	$ 46,971	106.75%	$ 43,000	$ 43,000	$ 3,971	9.23%
Serial Bonds - Interest	$ 10,176	$ 2,733	26.86%	$ 6,388	$ 11,916	$ (3,655)	-57.22%
Transfer to Capital	$ 110,000	$ 115,000	104.55%	$ 7,000	$ 54,297	$ 108,000	1542.86%
TOTAL	$ 1,371,543	$ 1,079,135	78.68%	$ 957,548	$ 1,299,956	$ 121,587	12.70%

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Self-Insurance Fund Revenues							
Shared Service Charges	$ 7,124,986	$ 5,229,395	73.40%	$ 5,218,186	$ 6,960,819	$ 11,209	0.21%
Interest and Earnings	$ 500	$ 1,924	384.76%	$ 742	$ 1,454	$ 1,182	159.27%
Insurance Recoveries	$ 100,000	$ -	0.00%	$ 24,788	$ 56,273	$ (24,788)	-100.00%
Medicare Part D reimbursement	$ 190,000	$ 95,248	50.13%	$ 94,350	$ 236,896	$ 898	0.95%
Refund of Prior Years Expenditure	$ -	$ 77,115	0.00%	$ 34,307	$ 34,307	$ 42,808	124.78%
Employee Contributions	$ 654,628	$ 468,509	71.57%	$ 374,955	$ 610,442	$ 93,554	24.95%
Unclassified Revenues	$ -	$ -	0.00%	$ 123,765	$ -	$ (123,765)	-100.00%
Prescription Reimbursements	$ 120,000	$ 156,663	130.55%	$ 98,618	$ 147,423	$ 58,045	58.86%
Federal Early Retiree Reinsurance Program	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
Total Revenue	$ 8,190,114	$ 6,028,853	73.61%	$ 5,969,711	$ 8,047,614	$ 59,142	0.99%
Appropriated Fund Balance	$ 291,000	$ 167,044	57.40%	$ -	$ -	$ 167,044	#DIV/0!
Revenue and Fund Balance	$ 8,481,114	$ 6,028,853	71.09%	$ 5,969,711	$ 8,047,614	$ 59,142	0.99%

Self-Insurance Fund Expenditures							
Administration	$ 659,114	$ 429,022	65.09%	$ 444,200	$ 553,857	$ (15,178)	-3.42%
Medical Claims	$ 5,025,000	$ 3,731,034	74.25%	$ 2,666,571	$ 4,319,677	$ 1,064,463	39.92%
Pharmacy Claims	$ 2,797,000	$ 2,035,840	72.79%	$ 1,821,226	$ 2,611,404	$ 214,614	11.78%
TOTAL	$ 8,481,114	$ 6,195,896	73.06%	$ 4,931,997	$ 7,484,937	$ 1,263,899	25.63%