



# MONTHLY FINANCIAL REPORT (UNAUDITED)

## JANUARY 2024

City of Palm Bay, Florida

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# MONTHLY FINANCIAL REPORT (UNAUDITED)

JANUARY 2024

CITY OF PALM BAY, FLORIDA



The City of Palm Bay, Florida's (the "City") monthly financial report presents an overview and analysis of the City's financial activities during the month of January 2024. January is the fourth month of the fiscal year and represents 33% of the annual budget.

## Financial Report Summary

- Citywide revenues<sup>1\*</sup> of \$115.9 million are at 24.4% of the annual budget. Citywide expenditures<sup>1\*</sup> of \$71.7 million are at 15.1% of the annual budget. Traditionally revenue collections are two months in arrears. For this reason, certain revenues for grants and other governmental resources are accrued at year end to reflect the period in which it represents.
- Citywide cash and investments increased by \$86.1 million, or 25.0%, in comparison to the prior year. This was primarily due to a net increase of \$22.0 million in unspent General Obligation Bond proceeds, plus increased balances in Impact Fee funds (\$22.2 mm), Utilities funds (\$16.4 mm), and the General Fund (\$15.4 mm).
- Citywide revenues<sup>1\*</sup> increased by \$15.3 million, or 15.2% in comparison to the prior year.

Citywide - Cash & Investments <sup>1</sup>		Citywide - Revenues <sup>1*</sup>		Citywide - Expenditures <sup>1*</sup>	
1/31/2024	\$ 430,886,455.02	1/31/2024	\$ 115,864,009.11	1/31/2024	\$ 71,655,990.56
1/31/2023	344,776,295.19	1/31/2023	100,590,469.46	1/31/2023	60,077,075.39
<b>Increase</b>	<b>25.0% \$ 86,110,159.83</b>	<b>Increase</b>	<b>15.2% \$ 15,273,539.65</b>	<b>Increase</b>	<b>19.3% \$ 11,578,915.17</b>

<sup>1</sup> Not including Cash, Revenues, or Expenditures from PB Municipal Foundation.

\* Not including interfund transfers

- General Fund revenues of \$60.6 million are at 47.6% of the annual budget. This is an increase of \$8.1 million, or 15.4%, in comparison to the prior year.
- General Fund expenditures of \$34.2 million are at 26.8% of the annual budget. This is an increase of \$6.3 million, or 22.4%, in comparison to the prior year.
- General Fund cash and investments increased by \$15.4 million, or 24.9%, in comparison to the prior year. Of this increased General Fund cash, \$238,281 is reserved.

General Fund - Cash & Investments		General Fund - Revenues		General Fund - Expenditures	
1/31/2024	\$ 77,420,726.90	1/31/2024	\$ 60,610,369.65	1/31/2024	\$ 34,177,264.47
1/31/2023	61,988,432.89	1/31/2023	52,540,971.38	1/31/2023	27,911,813.87
<b>Increase</b>	<b>24.9% \$ 15,432,294.01</b>	<b>Increase</b>	<b>15.4% \$ 8,069,398.27</b>	<b>Increase</b>	<b>22.4% \$ 6,265,450.60</b>

The General Fund is the City's primary operating fund and is used to account for all resources except those that are required to be accounted for in another fund.

*This report contains unaudited information. If you have any questions or comments on the financial reports, please contact Larry Wojciechowski, Finance Director, or Ruth Chapman, Assistant Finance Director.*

City Website: <http://www.palmbayflorida.org/>  
Finance Website: [www.palmbayflorida.org/finance](http://www.palmbayflorida.org/finance)

**MONTHLY FINANCIAL REPORT (UNAUDITED)****JANUARY 2024**

CITY OF PALM BAY, FLORIDA

**General Fund (GF) Revenues - Summary**➤ **FY 2023 YTD Revenue Variance**

As Compared to Prior Year

	Prior YTD	Current YTD	% Variance	Annual Budget
Ad Valorem Taxes (1)	\$ 41,260,141	\$ 45,816,842	11.0%	\$ 51,766,628
Local Option Fuel Tax (2)	743,635	481,712	-35.2%	4,529,481
Utility Service Taxes (3)	2,121,721	2,500,139	17.8%	10,141,000
Communication Service Tax	471,746	500,388	6.1%	2,954,499
Franchise Fees (4)	1,226,625	1,497,543	22.1%	7,074,700
State Shared Revenues (5)	970,061	1,092,713	12.6%	6,694,855
Half Cent Sales Tax	1,427,543	1,448,167	1.4%	9,003,795
Licenses and Permits (6)	451,209	722,837	60.2%	1,086,100
Grants and Other Entitlements (7)	53,164	63,730	19.9%	797,323
Charges for Services	2,055,539	2,133,784	3.8%	6,472,662
Fines and Forfeitures (8)	125,096	151,985	21.5%	540,400
Interest, Rents & Other Revenues (9)	873,518	1,162,911	33.1%	1,357,800
Interfund Transfers & Other Sources (10)	760,973	3,037,617	299.2%	4,976,765
Fund Balance	-	-	0.0%	19,906,861
	<b>\$ 52,540,971</b>	<b>\$ 60,610,370</b>	<b>15.4%</b>	<b>\$ 127,302,869</b>

(1) Increase primarily due to higher year-to-date collections of Ad Valorem Taxes in FY24.

(2) Decrease primarily due to lower year-to-date collections of Local Option Fuel Taxes in FY24.

(3) Increase primarily due to higher year-to-date collections of Electric Utility Service Taxes in FY24.

(4) Increase primarily due to higher year-to-date collections of Electric Franchise Fees in FY24.

(5) Increase primarily due to higher year-to-date collections of State Shared Revenues in FY24.

(6) Increase primarily due to higher year-to-date collections of Business Taxes in FY24.

(7) Increase primarily due to higher year-to-date collections of Dept. of Justice grants and Mobile Home Licenses in FY24.

(8) Increase primarily due to higher year-to-date collections of Court Fines in FY24.

(9) Increase primarily due to higher year-to-date collections of Interest earned in FY24.

(10) Increase primarily due to budgeted transfer from Employee Benefits Fund to General Fund in FY24.

# MONTHLY FINANCIAL REPORT (UNAUDITED)

JANUARY 2024

CITY OF PALM BAY, FLORIDA



## General Fund (GF) Expenditures - Summary

### ➤ FY 2023 YTD Expenditure Variance As Compared to Prior Year

	Prior YTD	Current YTD	% Variance	Annual Budget
Legislative	\$ 278,030	\$ 282,510	1.6%	\$ 975,087
City Manager (1)	414,477	508,510	22.7%	2,127,062
City Attorney (2)	130,699	102,476	-21.6%	563,014
Procurement (3)	170,455	203,962	19.7%	779,951
Finance (4)	449,860	503,086	11.8%	1,815,630
Information Technology (5)	1,465,224	1,889,033	28.9%	8,175,127
Human Resources (6)	156,634	219,413	40.1%	842,833
Growth Management	666,388	680,377	2.1%	2,866,236
Comm & Economic Dev.	280,406	254,536	-9.2%	1,184,260
Recreation	587,429	613,139	4.4%	2,832,302
Parks and Facilities (7)	1,600,234	2,292,060	43.2%	9,909,628
Police (8)	7,962,311	10,166,027	27.7%	38,831,860
Fire (9)	5,932,628	6,625,231	11.7%	29,255,560
Public Works (10)	2,015,634	2,378,506	18.0%	10,409,419
Non-Departmental (11)	1,986,680	2,275,094	14.5%	7,080,282
Transfers (12)	3,814,726	5,183,305	35.9%	9,654,618
	<b>\$ 27,911,814</b>	<b>\$ 34,177,264</b>	<b>22.4%</b>	<b>\$ 127,302,869</b>

(1) Increase primarily due to higher year-to-date costs for Consultant and additional employee in Public Information Office in FY24.

(2) Decrease primarily due to lower year-to-date costs for Other Professional Services in FY24.

(3) Increase primarily due to higher year-to-date personnel costs in Procurement Department in FY24.

(4) Increase primarily due to new position filled and salary increases in Finance Department compared to same time last year.

(5) Increase primarily due to higher year-to-date costs for capital outlay and substantial increases in personnel costs in FY24.

(6) Increase primarily due to higher year-to-date personnel costs in Human Resources Department compared to same time last year.

(7) Increase primarily due to increased year-to-date capital (including vehicles) and operating and personnel costs in Facilities Maintenance in FY24.

(8) Increase primarily due to higher year-to-date costs for Police vehicles, emergency communications equipment, and other tools/equipment in FY24.

(9) Increase primarily due to higher year-to-date costs for capital outlay, personnel, and operating in FY24.

(10) Increase primarily due to higher year-to-date costs for personnel and capital outlay in FY24.

(11) Increase primarily due to higher monthly allocations for Liability/Property and Fleet Operating charges in FY24

(12) Increase primarily due to higher budgeted transfers regarding Road Maintenance CIP in FY24.

	YTD Actual	YTD Budget	Annual Budget	% Spent
Debt Service	\$ 1,962,464.40	\$ 2,144,592	\$ 6,433,777	30.5%
Personnel	20,339,847.77	24,437,146	73,311,438	27.7%
Operating	6,222,558.99	7,961,032	23,883,097	26.1%
Capital	2,431,552.31	6,817,905	20,453,716	11.9%
Contributions	-	-	-	0.0%
Transfers	3,220,841.00	1,073,614	3,220,841	100.0%
Reserves	-	-	-	0.0%
	<b>\$ 34,177,264.47</b>	<b>\$ 42,434,290</b>	<b>\$ 127,302,869</b>	<b>26.8%</b>

The total budgeted expenditures for FY24 are \$127,302,869 (including encumbrances from prior year and budget amendments). Of this amount, \$73,311,438, or 57.6%, is related to personnel costs.



# MONTHLY FINANCIAL REPORT (UNAUDITED)

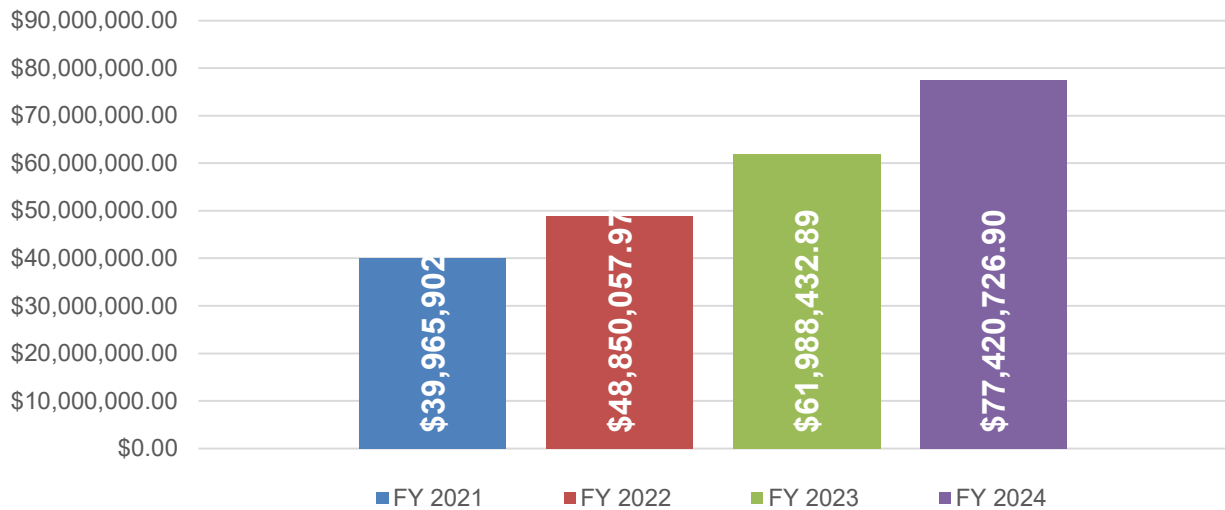
JANUARY 2024

CITY OF PALM BAY, FLORIDA



## General Fund (GF) Cash & Investments - Summary

### ➤ Year-to-Date (YTD) Cash & Investments Comparisons



General Fund Cash & Investments		General Fund Cash & Investments	
Prior Month Ending Balance	\$ 80,017,557.06	January 2024 Ending Balance	\$ 77,420,726.90
Cash Increase (Decrease)	(2,596,830.16)	Cash Advanced to Other Funds:	
		NSP, HOME, & CDBG Funds	(234,994.70)
Ending Balance 1/31/2024	\$ 77,420,726.90	Total Available Cash & Investments	\$ 77,185,732.20

**MONTHLY FINANCIAL REPORT (UNAUDITED)****JANUARY 2024**

CITY OF PALM BAY, FLORIDA



**CITY OF PALM BAY, FLORIDA**  
**OPERATING STATEMENT AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**

For the Month Ended January 31, 2024

	Prior YTD	Current YTD
<b><u>REVENUES</u></b>		
Ad Valorem Taxes	\$ 41,260,141	\$ 45,816,842
Local Option Fuel Tax	743,635	481,712
Utility Service Taxes	2,121,721	2,500,139
Communication Service Tax	471,746	500,388
Franchise Fees	1,226,625	1,497,543
State Shared Revenues	970,061	1,092,713
Half Cent Sales Tax	1,427,543	1,448,167
Licenses and Permits	451,209	722,837
Grants and Other Entitlements	53,164	63,730
Charges for Services	2,055,539	2,133,784
Fines and Forfeitures	125,096	151,985
Interest, Rents and Other Revenues	873,518	1,162,911
Interfund Transfers and Other Sources	760,973	3,037,617
<b>Total Revenues</b>	<b>52,540,971</b>	<b>60,610,370</b>
<b><u>EXPENDITURES</u></b>		
Legislative	278,030	282,510
City Manager	414,477	508,510
City Attorney	130,699	102,476
Procurement	170,455	203,962
Finance	449,860	503,086
Information Technology	1,465,224	1,889,033
Human Resources	156,634	219,413
Growth Management	666,388	680,377
Economic Development	280,406	254,536
Parks and Recreation	587,429	613,139
Facilities	1,600,234	2,292,060
Police	7,962,311	10,166,027
Fire	5,932,628	6,625,231
Public Works	2,015,634	2,378,506
Non-Departmental	1,986,680	2,275,094
Transfers	3,814,726	5,183,305
<b>Total Expenditures</b>	<b>27,911,814</b>	<b>34,177,264</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>24,629,158</b>	<b>26,433,105</b>
<b>Fund Balance - Beginning</b>	<b>36,968,708</b>	<b>49,920,491</b>
<b>Fund Balance - Ending</b>	<b>\$ 61,597,865</b>	<b>76,353,596</b>

**MONTHLY FINANCIAL REPORT (UNAUDITED)****JANUARY 2024**

CITY OF PALM BAY, FLORIDA

**General Fund (GF) Balance - Summary**

The minimum General Fund unrestricted fund balance, as established by Resolution 2021-03 (effective with the preparation of the City's September 30, 2022, Annual Comprehensive Financial Report and adoption of the City's Fiscal Year 2022 Budget), is two months of regular budgetary General Fund operating expenditures. The following is a history of the City's General Fund unrestricted fund balance.

General Fund Balance - History			
	Minimum Required	Unrestricted Fund Balance	Unrestricted Fund Balance %
FY 2023	\$ 15,434,236	\$ 41,973,374	45.3%
FY 2022	13,838,672	\$ 36,044,563	43.4%
FY 2021	7,553,655	\$ 29,713,480	39.3%
FY 2020	6,758,163	\$ 23,658,524	35.0%
FY 2019	6,784,007	\$ 18,205,817	26.8%

# MONTHLY FINANCIAL REPORT (UNAUDITED)

JANUARY 2024

CITY OF PALM BAY, FLORIDA

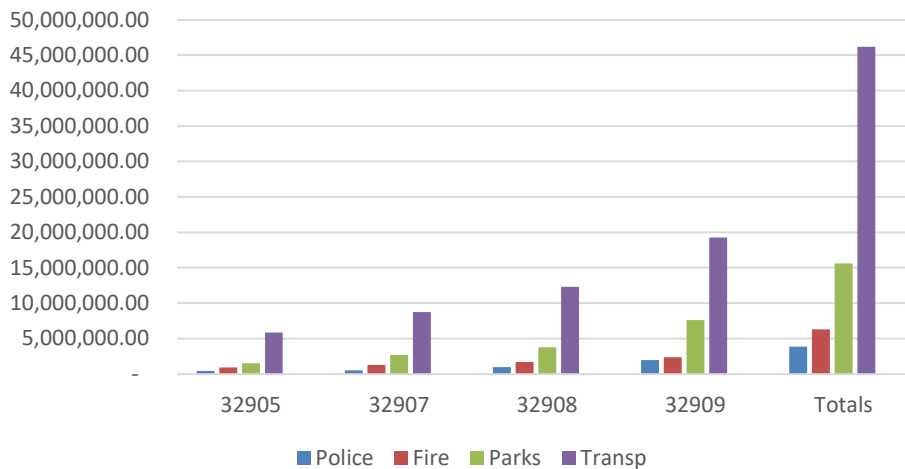


## Impact Fees by Nexus Zone - Cash & Investments – Summary\*

1/31/2024	Zone 1	Zone 2	Zone 3	Zone 4	
	32905	32907	32908	32909	Totals
Police	412,832.54	501,809.71	993,394.73	1,970,329.21	3,878,366.19
Fire	910,792.66	1,298,030.15	1,683,786.40	2,390,307.04	6,282,916.25
Parks	1,497,829.51	2,711,109.50	3,768,939.70	7,617,227.65	15,595,106.36
Transp	5,872,792.37	8,739,975.32	12,298,811.80	19,259,695.86	46,171,275.35
Totals	8,694,247.08	13,250,924.68	18,744,932.63	31,237,559.76	71,927,664.15

\*Not including Transportation Impact Fees Zone 32909 segregated amount of \$74,500 resulting from an I.L.A. with Brevard County.

### Impact Fees Cash & Investments



# MONTHLY FINANCIAL REPORT (UNAUDITED)

JANUARY 2024

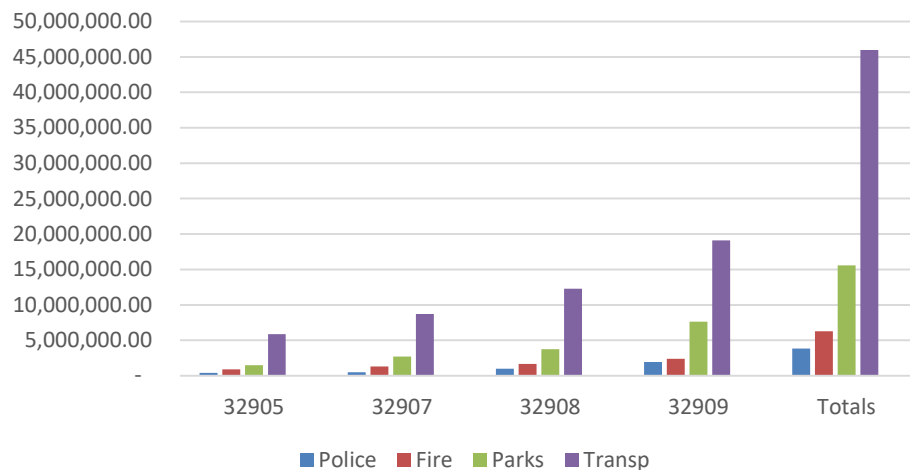
CITY OF PALM BAY, FLORIDA



## Impact Fees by Nexus Zone – Fund Balance - Summary

1/31/2024	32905	32907	32908	32909	Totals
Police	412,832.54	501,809.71	980,422.60	1,957,357.08	3,852,421.93
Fire	910,792.66	1,298,030.15	1,683,786.40	2,384,881.89	6,277,491.10
Parks	1,497,829.51	2,708,528.40	3,766,358.60	7,617,227.65	15,589,944.16
Transp	5,872,792.37	8,731,631.88	12,290,468.35	19,090,887.50	45,985,780.10
Totals	8,694,247.08	13,240,000.14	18,721,035.95	31,050,354.12	71,705,637.29

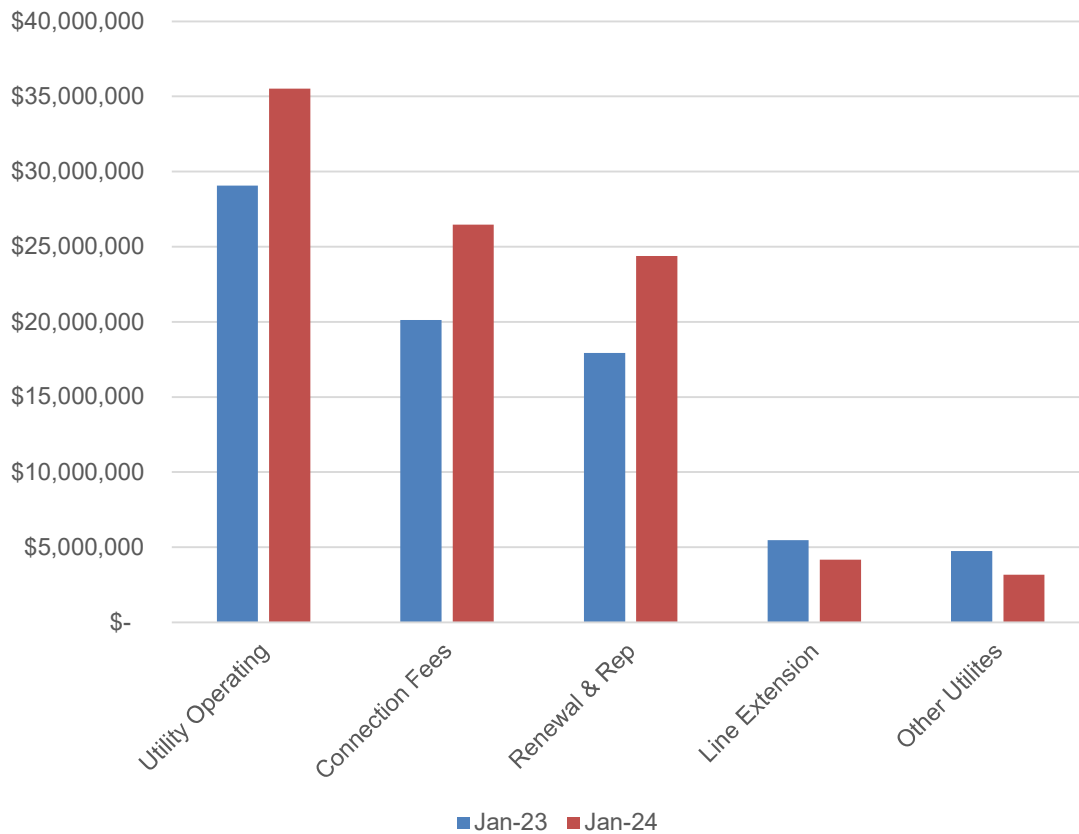
Fund Equity by Zone





**Utilities Fund Cash & Investments - Summary**

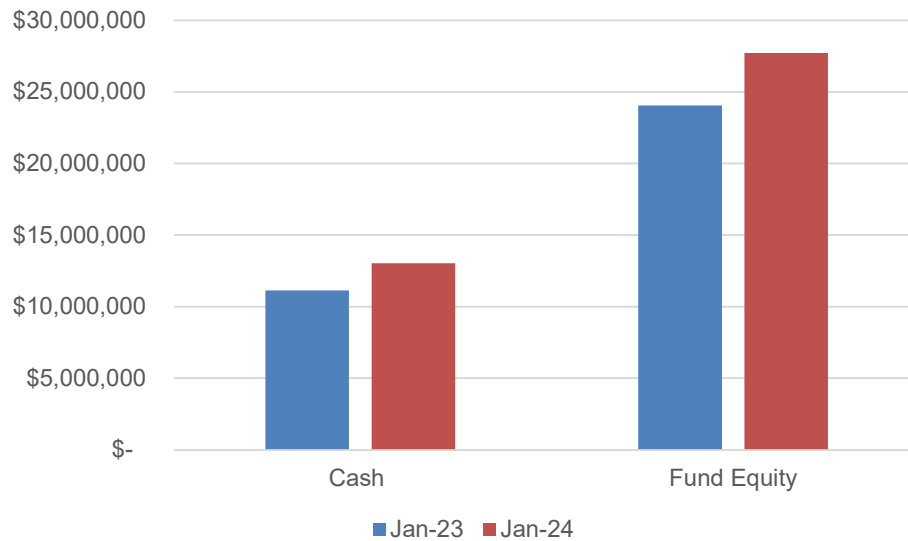
Year-to-Date (YTD) Comparison: Water & Sewer



Overall, the Water & Sewer Funds cash and investments increased by \$16.4 million, or 21.2%, year over year.

### Stormwater Fund Cash & Equity - Summary

➤ Year-to-Date (YTD) Cash & Fund Equity

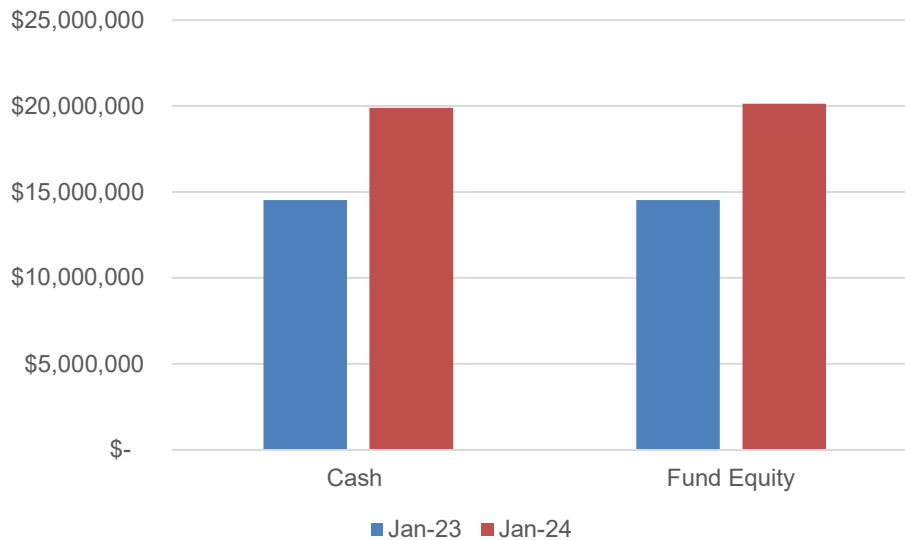


Overall, the Stormwater cash and investment balance increased by \$1,894,043, or 17.0%, year over year.

Overall, the Stormwater fund equity increased by \$3,669,806, or 15.3%, year over year.

### Building Fund Cash & Equity - Summary

➤ Year-to-Date (YTD) Cash & Fund Equity



Overall, the Building cash and investment balance increased by \$5,358,920, or 36.9%, year over year.

Overall, the Building fund equity increased by \$5,611,571, or 38.6%, year over year.

## MONTHLY FINANCIAL REPORT (UNAUDITED)

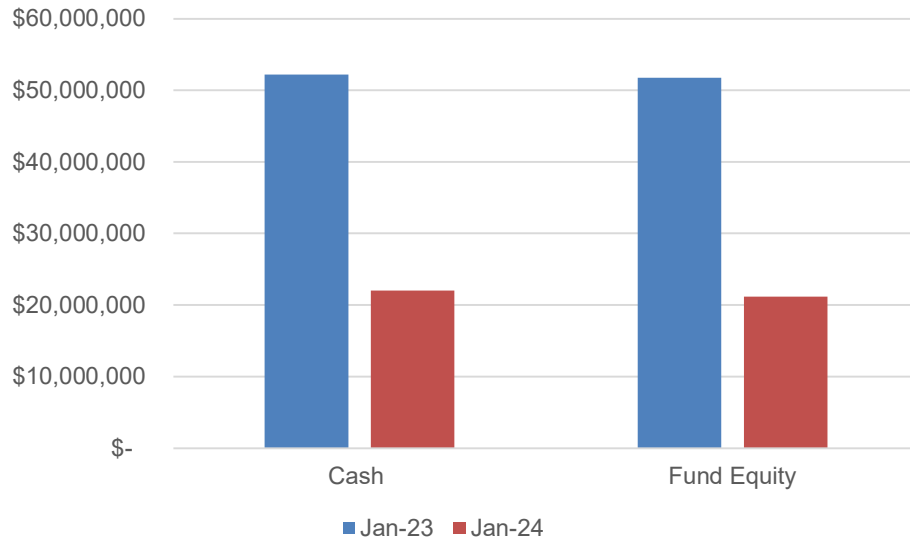
JANUARY 2024

CITY OF PALM BAY, FLORIDA



### General Obligation Road Program Fund Cash & Equity - Summary

#### ➤ Year-to-Date (YTD) Cash & Fund Equity



The 2019 General Obligation Road Program Fund cash and investment balance decreased by \$30,162,489, or 57.8%, year over year.

The 2019 G.O. Road Program Fund equity decreased by \$30,561,547, or 59.1%, year over year.

The 2021 G.O. Road Program Fund Balance was transferred to the 2019 G.O. Road Program Fund in January 2023 after the 2019 G.O. Road Bond proceeds were depleted.

**MONTHLY FINANCIAL REPORT (UNAUDITED)**

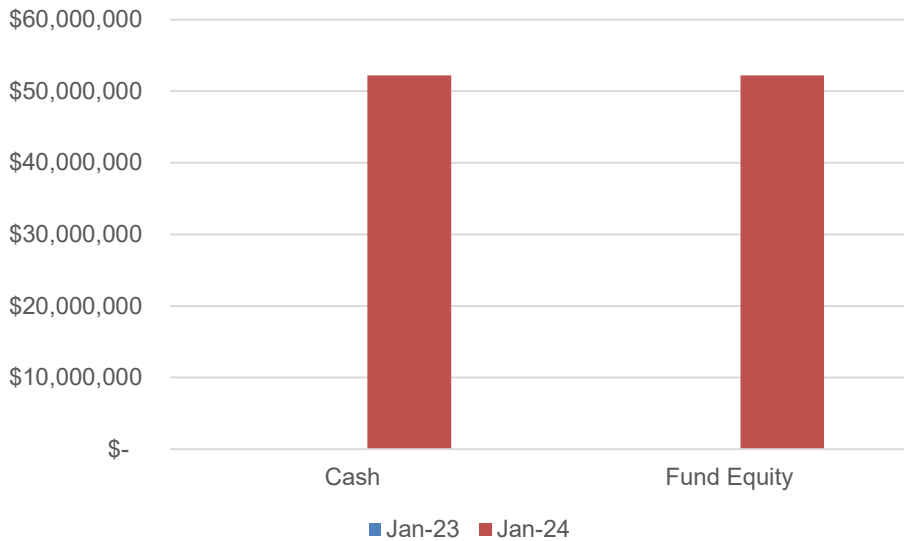
**JANUARY 2024**

CITY OF PALM BAY, FLORIDA



**General Obligation Road Program Fund Cash & Equity - Summary**

➤ Year-to-Date (YTD) Cash & Fund Equity



The 2023 General Obligation Road Program Fund cash and investment balance increased by \$52,203,235 year over year.

The 2023 G.O. Road Program Fund equity increased by \$52,203,235 year over year.



**MONTHLY FINANCIAL REPORT (UNAUDITED)****JANUARY 2024**

CITY OF PALM BAY, FLORIDA

**Unaudited Financial Activity - All Funds**

City of Palm Bay, Florida

As of January 31, 2024 (unaudited)

33% of fiscal year completed

		Budget		Revenues		Expenditures	
Fund #	Description	Original Budget	Revised Budget	Current Year to Date	Percent of Revised	Current Year to Date	Percent of Revised
General Fund							
001	General Fund	\$105,850,960	\$127,302,869	\$60,610,370	47.6%	\$34,177,264	26.8%
Special Revenue Funds							
101	Law Enforcement Trust Fund	0	71,449	7,918	11.1%	9,300	13.0%
103	Palm Bay Municipal Foundation	62,000	62,000	503	0.8%	2,698	4.4%
105	Code Nuisance Fund	400,000	400,000	55,702	13.9%	28,042	7.0%
111	State Housing Grant Fund	3,487,441	4,675,693	970,502	20.8%	539,378	11.5%
112	Comm Devel Block Grant Fund	1,334,098	3,046,793	12,894	0.4%	210,523	6.9%
114	Home Invest Grant Fund	1,512,555	3,211,019	18,597	0.6%	292,972	9.1%
123	NSP Program Fund	0	528	0	0.0%	-	0.0%
124	Coronavirus Relief Tr. Fund	0	0	0	0.0%	-	0.0%
126	CDBG Coronavirus Fund	104,680	151,199	36,299	24.0%	26,955	17.8%
128	ARPA Fund	68,521	14,400,269	129,133	0.9%	369,108	2.6%
129	Opioid Settlement Fund	0	0	190,703	0.0%	-	0.0%
131	Donations Fund	0	0	1,164	0.0%	20,007	0.0%
161	Environmental Fee Fund	7,000	7,000	16,483	235.5%	0	0.0%
181	Bayfront Comm Redev Fund	2,657,777	2,657,777	2,723,274	102.5%	175	0.0%
Impact Fee Funds							
180	Police Impact Fees - 32905	54,000	206,000	266,316	129.3%	70,366	34.2%
183	Police Impact Fees - 32907	276,000	301,769	76,712	25.4%	0	0.0%
184	Police Impact Fees - 32908	365,000	365,000	92,931	25.5%	12,972	3.6%
186	Police Impact Fees - 32909	479,000	479,000	188,637	39.4%	12,972	2.7%
187	Fire Impact Fees - 32905	88,000	104,311	416,836	399.6%	0	0.0%
188	Fire Impact Fees - 32907	436,000	508,408	127,295	25.0%	16,995	3.3%
189	Fire Impact Fees - 32908	576,000	694,038	149,310	21.5%	0	0.0%
190	Fire Impact Fees - 32909	731,000	740,300	284,318	38.4%	0	0.0%
191	Parks Impact Fees - 32905	61,000	225,580	649,743	288.0%	30,405	13.5%
192	Parks Impact Fees - 32907	725,000	1,396,569	271,164	19.4%	2,855	0.2%
193	Parks Impact Fees - 32908	1,225,000	1,687,637	300,079	17.8%	2,884	0.2%
194	Parks Impact Fees - 32909	1,480,000	1,480,000	536,628	36.3%	1,081	0.1%
196	Trans Impact Fees - 32905	161,000	161,000	1,188,191	738.0%	95	0.1%
197	Trans Impact Fees - 32907	2,392,000	5,339,192	1,116,046	20.9%	18,084	0.3%
198	Trans Impact Fees - 32908	4,150,000	8,715,955	1,105,386	12.7%	15,224	0.2%
199	Trans Impact Fees - 32909	6,007,000	8,664,078	1,828,817	21.1%	1,244,345	14.4%

**MONTHLY FINANCIAL REPORT (UNAUDITED)****JANUARY 2024**

CITY OF PALM BAY, FLORIDA

**Unaudited Financial Activity - All Funds****City of Palm Bay, Florida****As of January 31, 2024 (unaudited)****33% of fiscal year completed**

		Budget		Revenues		Expenditures	
Fund #	Description	Original Budget	Revised Budget	Current Year to Date	Percent of Revised	Current Year to Date	Percent of Revised
Debt Service Funds							
201	Debt Service Fund	545,399	545,399	0	0.0%	0	0.0%
214	2004 Pension Bond Debt Svc Fd	230,001	230,001	77,522	33.7%	210,000	91.3%
221	2013 Pension Bonds DS Fund	1,415,193	1,415,193	476,915	33.7%	1,372,922	97.0%
223	2015 Franchise Fee Note DS Fd	530,610	530,610	178,855	33.7%	515,044	97.1%
224	2015 Sales Tax Bonds DS Fd	823,844	823,844	277,340	33.7%	663,252	80.5%
225	2015 Sales Tax Bonds DS Fd - TIF	226,888	226,888	230,941	101.8%	182,629	80.5%
226	2016 Franchise Fee Note DS Fd	350,350	350,350	118,080	33.7%	285,913	81.6%
227	2018 LOGT Note DS Fd	768,254	768,254	782,217	101.8%	678,094	88.3%
228	2019 GO Bonds DS Fd	6,973,000	6,973,000	6,272,547	90.0%	4,353,182	62.4%
229	2019 Pension Bonds DS Fund	2,209,598	2,209,598	744,421	33.7%	1,424,337	64.5%
230	2020 Special Oblig Ref Note	328,782	328,782	110,818	33.7%	293,120	89.2%
231	2021 Pension Bonds DS Fund	3,446,450	3,446,450	2,856,696	82.9%	738,375	21.4%
Capital Projects Funds							
301	Community Investment Fund	405,000	5,585,536	401,176	7.2%	439,154	7.9%
306	2015 FF Nt Procds I-95 Intchg Fd	0	180,645	0	0.0%	0	0.0%
307	Road Maintenance CIP Fd	3,200,000	3,712,765	2,891,590	77.9%	0	0.0%
308	'18 LOGT Nt Procds-Rd I-95 Fd	0	309,608	3,204	1.0%	0	0.0%
309	'19 GO Bond Proceeds-Road Fd	40,905,067	87,370,779	531,626	0.6%	4,593,070	5.3%
310	'21 GO Bond Proceeds-Road Fd	0	0	0	0.0%	0	0.0%
312	'23 GO Bond Proceeds-Road Fd	0	0	959,152	0.0%	2,468	0.0%

**MONTHLY FINANCIAL REPORT (UNAUDITED)****JANUARY 2024**

CITY OF PALM BAY, FLORIDA

**Unaudited Financial Activity - All Funds**

City of Palm Bay, Florida

As of January 31, 2024 (unaudited)

33% of fiscal year completed

		Budget		Revenues		Expenditures	
Fund #	Description	Original Budget	Revised Budget	Current Year to Date	Percent of Revised	Current Year to Date	Percent of Revised
Proprietary Funds							
Utility Funds							
421	Utilities Operating Fund	38,371,895	46,826,700	11,121,226	23.7%	8,478,800	18.1%
423	Utility Connection Fee Fund	6,652,250	8,247,398	3,083,838	37.4%	912,913	11.1%
424	Utility Renewal / Replace Fd	6,463,225	25,227,905	1,705,003	6.8%	827,545	3.3%
425	Main Line Extension Fee Fund	822,797	3,096,384	447,715	14.5%	221,284	7.1%
426	2016 Utility Bond Fund	564,100	564,100	189,685	33.6%	0	0.0%
427	2001 Bond Fund	1,926,028	1,926,028	703,472	36.5%	0	0.0%
431	USA1 Assessment Fund	0	0	1,421	0.0%	0	0.0%
432	Unit 31 Assessment Fund	0	0	1,502	0.0%	0	0.0%
433	Utility SRF Loan Fund	3,072	23,084,082	0	0.0%	2,839,293	12.3%
434	2020 Utility Note Fund	908,076	1,369,507	320,031	23.4%	112,106	8.2%
Other Enterprise Funds							
451	Building Fund	7,632,374	14,670,146	3,628,325	24.7%	1,519,038	10.4%
461	Stormwater Fund	14,395,485	30,474,926	3,558,229	11.7%	2,960,071	9.7%
471	Solid Waste Fund	13,874,497	13,878,817	5,041,903	36.3%	3,689,932	26.6%
Internal Service Funds							
511	Employee Health Insurance Fd	18,070,343	18,070,343	5,464,062	30.2%	8,338,648	46.1%
512	Risk Management Fund	6,071,730	6,071,730	2,280,360	37.6%	1,927,630	31.7%
513	Other Employee Benefits Fd	4,610,953	4,610,953	1,553,503	33.7%	1,122,358	24.3%
521	Fleet Services Fund	5,422,881	5,864,413	1,887,931	32.2%	1,261,551	21.5%