

City of Tarpon Springs
FY 2011 Annual Budget

Budget Summary

REVENUE SUMMARY
By Fund and Major Revenue Source

| Source | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 | Budgeted FY 2011 |
|------------------------------|-------------------|-------------------|---------------------|---------------------|
| General Fund | | | | |
| Taxes | | | | |
| Ad Valorem | 7,868,420 | 7,727,863 | 7,291,696 | 7,111,232 |
| Utility Taxes | 2,248,065 | 2,303,766 | 2,312,893 | 2,307,203 |
| Communication Service Taxes | 1,228,056 | 1,369,298 | 1,289,065 | 1,191,392 |
| Local Business Tax | 196,058 | 193,362 | 189,695 | 195,855 |
| Total Taxes | 11,540,599 | 11,594,289 | 11,083,349 | 10,805,682 |
| Permits and Fees | 1,905,382 | 1,991,985 | 2,024,395 | 1,976,581 |
| Intergovernmental | 2,245,439 | 1,955,583 | 1,891,940 | 1,925,853 |
| Charges for Services | 2,025,205 | 2,068,616 | 1,849,799 | 1,898,140 |
| Fines and Forfeitures | 178,927 | 135,292 | 128,700 | 118,180 |
| Interest | 541,998 | 412,819 | 210,000 | 158,000 |
| Miscellaneous | 810,833 | 1,097,681 | 603,785 | 531,046 |
| Non-Revenue | | | | |
| Transfers | 1,112,900 | 1,128,625 | 1,142,010 | 1,286,343 |
| Reserves | - | - | 1,625,764 | 949,735 |
| Total | \$ 20,361,283 | \$ 20,384,890 | \$ 20,559,742 | \$ 19,649,560 |
| Special Revenue Funds | | | | |
| Local Option Gas Tax Fund | | | | |
| Taxes | 307,345 | 297,770 | 300,000 | 288,855 |
| Interest | 27,465 | 2,187 | 7,400 | 4,222 |
| Reserves | - | - | 42,600 | 56,923 |
| Total | \$ 334,810 | \$ 299,957 | \$ 350,000 | \$ 350,000 |
| Impact Funds | | | | |
| Permits & Fees | - | 37,700 | 61,114 | 31,674 |
| Interest | 71,133 | 61,575 | 20,100 | 2,505 |
| Miscellaneous | 134,256 | - | - | - |
| Reserves | - | - | 1,103,900 | 1,024,295 |
| Total | \$ 205,389 | \$ 99,275 | \$ 1,185,114 | \$ 1,058,474 |
| Grant Funds | | | | |
| Intergovernmental | 1,029,161 | 472,810 | 1,618,512 | 760,148 |
| Charges for Services | 180,056 | - | - | - |
| Fines and Forfeitures | 750 | - | - | - |
| Interest | 22,962 | (7,176) | - | - |
| Miscellaneous | 482 | - | - | - |
| Transfers | 27,569 | - | - | - |
| Reserve | - | - | - | - |
| Total | \$ 1,260,980 | \$ 465,634 | \$ 1,618,512 | \$ 760,148 |
| CRA Trust Funds | | | | |
| Taxes - Ad Valorem | 208,703 | 263,412 | 195,088 | 166,435 |
| Intergovernmental | 236,657 | 302,616 | 192,226 | 149,070 |
| Interest | 67,383 | 70,140 | 30,000 | 7,200 |
| Miscellaneous | - | 42,117 | - | - |
| Reserve | - | - | 741,708 | 727,506 |
| Total | \$ 512,743 | \$ 678,285 | \$ 1,159,022 | \$ 1,050,211 |

REVENUE SUMMARY
By Fund and Major Revenue Source

| Source | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 | Budgeted FY 2011 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Law Enforcement Program Funds | | | | |
| Intergovernmental | - | 86,656 | - | - |
| Fines and Forfeitures | - | 29,593 | 5,000 | 5,000 |
| Interest | - | 9,547 | - | - |
| Miscellaneous | - | 5,598 | - | - |
| Reserve | - | - | 199,900 | 298,000 |
| Total | \$ - | \$ 131,394 | \$ 204,900 | \$ 303,000 |
| Special Program Funds | | | | |
| Intergovernmental | - | 238,880 | 204,437 | 197,318 |
| Interest | - | 10,446 | - | - |
| Miscellaneous | - | 563 | - | - |
| Reserve | - | - | 20,000 | 229,773 |
| Total | \$ - | \$ 249,889 | \$ 224,437 | \$ 427,091 |
| Expendable Trust Funds | | | | |
| Fines and Forfeitures | 14,081 | - | - | - |
| Interest | 12,055 | - | - | - |
| Transfers | 2,720 | - | - | - |
| Reserve | - | - | - | - |
| Total | \$ 28,856 | \$ - | \$ - | \$ - |
| Total Special Revenue Funds | \$ 2,342,778 | \$ 1,924,434 | \$ 4,741,985 | \$ 3,948,924 |
| Capital Project Funds | | | | |
| Taxes | 1,798,029 | 1,650,590 | 1,600,000 | 1,600,000 |
| Intergovernmental | - | 8,085 | - | - |
| Interest | 208,404 | 216,553 | 62,250 | 39,388 |
| Miscellaneous | - | 226,013 | - | - |
| Transfers | 300,000 | 250,000 | 250,000 | 250,000 |
| Reserve | - | - | 1,060,796 | 1,357,963 |
| Total | \$ 2,306,433 | \$ 2,351,241 | \$ 2,973,046 | \$ 3,247,351 |
| Enterprise Funds | | | | |
| Sanitation Fund | | | | |
| Charges for Services | 5,435,061 | 5,209,915 | 5,047,550 | 5,154,469 |
| Interest | 86,156 | 94,932 | 58,753 | 44,800 |
| Miscellaneous | 47,783 | 54,278 | - | - |
| Reserve | - | - | - | 56,722 |
| Total | \$ 5,569,000 | \$ 5,359,125 | \$ 5,106,303 | \$ 5,255,991 |
| Water-Sewer Fund | | | | |
| Charges for Services | 10,286,818 | 10,226,517 | 10,729,379 | 10,610,560 |
| Interest | 199,081 | 274,229 | 180,000 | 76,900 |
| Miscellaneous | 17,004 | 88,616 | - | - |
| Transfers | 32,100 | 32,100 | 32,100 | 130,304 |
| Debt Proceeds | - | - | 3,447,665 | - |
| Reserve | - | - | - | 1,163,641 |
| Total | \$ 10,535,003 | \$ 10,621,462 | \$ 14,389,144 | \$ 11,981,405 |

REVENUE SUMMARY
By Fund and Major Revenue Source

| Source | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 | Budgeted FY 2011 |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Water-Sewer Impact Fund | | | | |
| Permits & Fees | - | 74,641 | 70,020 | 36,577 |
| Intergovernmental | 353,732 | 769,698 | - | - |
| Interest | 77,419 | 259,739 | 30,000 | 23,260 |
| Miscellaneous/Impact Fees | 147,945 | 48 | - | - |
| Reserve | - | - | 1,343,347 | 552,163 |
| Total | \$ 579,096 | \$ 1,104,126 | \$ 1,443,367 | \$ 612,000 |
| Construction Fund | | | | |
| Intergovernmental | - | - | 20,100,000 | 10,080,250 |
| Debt Proceeds | - | - | 20,840,677 | 10,737,009 |
| Total | \$ - | \$ - | \$ 40,940,677 | \$ 20,817,259 |
| Marina Fund | | | | |
| Charges for Services | 65,389 | 65,085 | 103,330 | 71,873 |
| Interest | 5,663 | 2,952 | 4,000 | 900 |
| Miscellaneous | 116 | 742 | - | - |
| Reserve | - | - | - | 20,738 |
| Total | \$ 71,168 | \$ 68,779 | \$ 107,330 | \$ 93,511 |
| Storm Water Fund | | | | |
| Charges for Services | 1,095,244 | 989,203 | 1,061,000 | 1,095,000 |
| Interest | 95,246 | 47,654 | 55,000 | 30,000 |
| Miscellaneous | - | 1,235 | - | - |
| Reserve | - | - | 595,876 | 125,915 |
| Total | \$ 1,190,490 | \$ 1,038,092 | \$ 1,711,876 | \$ 1,250,915 |
| Golf Course Fund | | | | |
| Charges for Services | 1,407,431 | 1,355,860 | 1,507,016 | 1,385,602 |
| Miscellaneous | 363 | 11,716 | - | - |
| Total | \$ 1,407,794 | \$ 1,367,576 | \$ 1,507,016 | \$ 1,385,602 |
| Total Enterprise Funds | \$ 19,352,551 | \$ 19,559,160 | \$ 65,205,713 | \$ 41,396,683 |
| Internal Service Funds | | | | |
| Vehicle Maintenance Fund | | | | |
| Charges for Services | 48,407 | 42,368 | 57,769 | 43,751 |
| Interest | 356 | 2,630 | - | - |
| Miscellaneous | - | 2,292 | - | - |
| Reserve | - | - | - | 30,172 |
| Internal Services | 925,853 | 787,920 | 946,527 | 904,609 |
| Total | \$ 974,616 | \$ 835,210 | \$ 1,004,296 | \$ 978,532 |
| Risk Management Fund | | | | |
| Interest | 111,681 | 24,717 | - | - |
| Reserve | - | - | 222,189 | 131,596 |
| Internal Services | 839,349 | 533,980 | 417,760 | 417,760 |
| Total | \$ 951,030 | \$ 558,697 | \$ 639,949 | \$ 549,356 |
| Total Internal Service Funds | \$ 1,925,646 | \$ 1,393,907 | \$ 1,644,245 | \$ 1,527,888 |
| Gross Total Revenues | \$ 46,288,691 | \$ 45,613,632 | \$ 95,124,731 | \$ 69,770,406 |
| Less Transfers | 3,240,491 | 2,732,625 | 2,788,397 | 2,989,016 |
| Net Total Revenues | \$ 43,048,200 | \$ 42,881,007 | \$ 92,336,334 | \$ 66,781,390 |

INTERFUND TRANSFERS

| Transfers | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 | Budgeted FY 2011 |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|
| Interfund Transfers | | | | |
| To: General Fund | | | | |
| From Local Option Gas Tax Fund | 200,000 | 200,000 | 200,000 | 200,000 |
| From National Endow for the Arts | - | 175 | - | - |
| From Cultural Affairs Grant | - | 1,157 | - | - |
| From Employee Benefit Cost Deferral | - | - | - | 116,680 |
| From State Grants | - | 93 | - | - |
| From Sanitation Fund | 86,700 | 86,700 | 86,700 | 201,400 |
| From Water and Sewer Fund | 478,000 | 492,300 | 507,110 | 524,859 |
| From Storm Water Fund | 73,200 | 73,200 | 73,200 | 108,664 |
| From Golf Course Fund | 275,000 | 275,000 | 275,000 | 134,740 |
| | 1,112,900 | 1,128,625 | 1,142,010 | 1,286,343 |
| To: Grant Funds | | | | |
| From General Fund | 27,569 | - | - | - |
| | 27,569 | - | - | - |
| To: Expendable Trust Fund | | | | |
| From General Fund | 2,720 | - | - | - |
| | 2,720 | - | - | - |
| To: Capital Project Fund | | | | |
| From Local Option Gas Tax Fund | 200,000 | 150,000 | 150,000 | 150,000 |
| From Capital Investment Fund | 100,000 | 100,000 | 100,000 | 100,000 |
| | 300,000 | 250,000 | 250,000 | 250,000 |
| To: Water-Sewer Fund | | | | |
| From Employee Benefit Cost Deferral | - | - | - | 93,093 |
| From Storm Water Fund | 32,100 | 32,100 | 32,100 | 37,211 |
| Total Interfund Transfers | \$ 1,475,289 | \$ 1,410,725 | \$ 1,424,110 | \$ 1,666,647 |
| Internal Service Fund Charges | | | | |
| Vehicle Maintenance Charges: | | | | |
| For General Fund | 661,829 | 548,353 | 673,656 | 636,480 |
| For Sanitation Fund | 11,181 | 7,953 | 11,086 | 13,366 |
| For Water and Sewer Fund | 186,168 | 154,272 | 182,017 | 174,771 |
| For Storm Water Fund | 66,675 | 77,342 | 79,768 | 79,992 |
| Total | 925,853 | 787,920 | 946,527 | 904,609 |
| Risk Management Charges: | | | | |
| For General Fund | 552,079 | 351,222 | 274,780 | 274,780 |
| For Pinellas County Cooperative Fund | 2,934 | 1,866 | 1,460 | 1,460 |
| For Sanitation Fund | 42,001 | 26,723 | 20,905 | 20,905 |
| For Water and Sewer Fund | 183,195 | 116,545 | 91,179 | 91,179 |
| For Marina Fund | 6,412 | 4,079 | 3,192 | 3,192 |
| For Storm Water Fund | 4,113 | 2,617 | 2,047 | 2,047 |
| For Golf Course Fund | 38,596 | 24,554 | 19,210 | 19,210 |
| For Vehicle Maintenance Fund | 10,019 | 6,374 | 4,987 | 4,987 |
| Total | 839,349 | 533,980 | 417,760 | 417,760 |
| Total Internal Service Fund Charges | \$ 1,765,202 | \$ 1,321,900 | \$ 1,364,287 | \$ 1,322,369 |
| Total Transfers | \$ 3,240,491 | \$ 2,732,625 | \$ 2,788,397 | \$ 2,989,016 |

EXPENDITURE SUMMARY
By Fund and Department

| Expenditure Classification | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 | Budgeted FY 2011 |
|---------------------------------|-------------------|-------------------|---------------------|---------------------|
| General Fund | | | | |
| City Commission | 118,378 | 118,172 | 137,351 | 133,816 |
| City Manager | 371,382 | 208,560 | 269,986 | 272,122 |
| Finance | 407,566 | 462,693 | 448,665 | 436,672 |
| Purchasing | 206,651 | 221,067 | 221,178 | 210,116 |
| MIS | 389,122 | 338,009 | 368,294 | 382,535 |
| Internal Audit | - | - | 40,000 | 40,000 |
| Human Resources | 268,268 | 271,830 | 266,669 | 268,588 |
| City Attorney | 287,022 | 396,914 | 302,427 | 266,881 |
| City Clerk | 262,334 | 216,787 | 276,661 | 277,068 |
| Police | 6,154,097 | 5,877,156 | 6,174,214 | 5,942,307 |
| Fire | 4,194,258 | 3,994,861 | 4,767,019 | 4,339,564 |
| Development Services | 1,153,600 | 1,058,064 | 1,142,530 | 1,292,954 |
| Public Services | 790,947 | 791,607 | 843,337 | 837,358 |
| Public Works | 2,798,270 | 2,658,319 | 2,935,152 | 2,688,308 |
| Cultural/Civic Services | 1,660,291 | 1,825,114 | 1,788,683 | 1,782,942 |
| Non-Departmental | 878,203 | 582,739 | 577,576 | 478,329 |
| Total General Funds | \$ 19,940,389 | \$ 19,021,892 | \$ 20,559,742 | \$ 19,649,560 |
| Special Revenue Funds | | | | |
| Local Option Gas Tax Fund | 400,000 | 350,000 | 350,000 | 350,000 |
| Impact Fund | 190,254 | 227,343 | 1,185,114 | 1,058,474 |
| Grant Fund | 1,244,021 | 481,395 | 1,618,512 | 760,148 |
| CRA Trust Fund | 114,987 | 430,435 | 1,159,022 | 1,050,211 |
| Law Enforcement Program Fund | - | 85,876 | 204,900 | 303,000 |
| Special Program Fund | - | 241,411 | 224,437 | 427,091 |
| Expendable Trust | 18,338 | - | - | - |
| Total Special Revenue Funds | \$ 1,967,600 | \$ 1,816,460 | \$ 4,741,985 | \$ 3,948,924 |
| Capital Project Fund | | | | |
| Capital Project Fund | 75,027 | 297,459 | 300,000 | 300,000 |
| Capital Investment Fund | 100,000 | 100,000 | 100,000 | 100,000 |
| One Cent Local Option Sales Tax | 2,112,662 | 1,321,639 | 2,573,046 | 2,847,351 |
| Total Capital Project Funds | \$ 2,287,689 | \$ 1,719,098 | \$ 2,973,046 | \$ 3,247,351 |

EXPENDITURE SUMMARY
By Fund and Department

| Expenditure Classification | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 | Budgeted FY 2011 |
|---------------------------------|-------------------|-------------------|---------------------|---------------------|
| Enterprise Funds | | | | |
| Sanitation Fund | 5,209,270 | 5,019,032 | 5,106,303 | 5,255,991 |
| Water and Sewer Fund | | | | |
| Utility Billing | 356,290 | 371,183 | 404,186 | 379,978 |
| Collections | 149,131 | 180,350 | 214,344 | 228,088 |
| Public Services | 6,138,114 | 6,029,278 | 8,550,845 | 7,659,149 |
| Public Works | 1,077,122 | 1,093,217 | 4,199,099 | 2,660,146 |
| Debt Service | 23,642 | 12,637 | 34,009 | - |
| Non-Departmental | 1,881,786 | 1,832,356 | 986,661 | 1,054,044 |
| | 9,626,085 | 9,519,021 | 14,389,144 | 11,981,405 |
| Water and Sewer Impact Fund | 479,265 | 478,223 | 1,443,367 | 612,000 |
| Construction Fund | 111,391 | 134,502 | 40,940,677 | 20,817,259 |
| Marina Fund | 92,357 | 91,013 | 107,330 | 93,511 |
| Storm Water Fund | 701,146 | 784,898 | 1,711,876 | 1,250,915 |
| Golf Course Fund | 1,524,106 | 1,505,148 | 1,507,016 | 1,385,602 |
| Total Enterprise Funds | \$ 17,743,620 | \$ 17,531,837 | \$ 65,205,713 | \$ 41,396,683 |
| Internal Service Funds | | | | |
| Vehicle Maintenance Fund | 893,887 | 768,023 | 1,004,296 | 978,532 |
| Risk Management Fund | 662,392 | 626,212 | 639,949 | 549,356 |
| Total Internal Service Funds | \$ 1,556,279 | \$ 1,394,235 | \$ 1,644,245 | \$ 1,527,888 |
| Gross Total Expenditures | 43,495,577 | 41,483,522 | 95,124,731 | 69,770,406 |
| Less Transfers | 3,240,491 | 2,732,625 | 2,788,397 | 2,989,016 |
| Net Total Expenditures | \$ 40,255,086 | \$ 38,750,897 | \$ 92,336,334 | \$ 66,781,390 |

TOTAL CITY
EXPENDITURES BY CATEGORY AND ELEMENT

EXPENDITURE SUMMARY

| Element Code | Expenditure Classification | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 | Budgeted FY 2011 |
|---------------------------|---|----------------------|----------------------|----------------------|----------------------|
| Personnel Services | | | | | |
| 11 | Executive Salaries | 1,181,124 | 1,039,984 | 1,133,080 | 975,220 |
| 12 | Regular Salaries | 11,219,436 | 11,453,064 | 11,669,670 | 11,245,244 |
| 13 | Other Salaries and Wages | 486,787 | 504,917 | 489,799 | 557,134 |
| 14 | Overtime | 1,042,888 | 1,006,333 | 1,274,000 | 1,091,828 |
| 15 | Special Pay | 213,069 | 193,713 | 196,521 | 195,860 |
| 21 | FICA | 1,039,874 | 1,043,679 | 1,073,216 | 1,077,013 |
| 22 | Retirement Contribution | 1,417,524 | 1,288,230 | 1,465,340 | 1,450,501 |
| 23 | Life and Health Insurance | 1,722,907 | 1,956,261 | 2,481,829 | 2,832,262 |
| 24 | Workers' Compensation | 431,464 | 407,481 | 447,291 | 357,987 |
| 25 | Unemployment Compensation | 18,524 | 35,189 | - | - |
| 26 | Other Postemployment Benefit | - | 2,882 | - | - |
| 29 | Salary/Benefit Increase/(*EMS Contract) | - | - | * 70,456 | - |
| Total Personnel Services | | 18,773,597 | 18,931,733 | 20,301,202 | 19,783,049 |
| Operating Expenses | | | | | |
| 31 | Professional Services | 472,753 | 632,759 | 765,987 | 699,723 |
| 32 | Accounting and Auditing | 93,675 | 61,093 | 123,127 | 147,436 |
| 33 | Court Reporting Services | 1,071 | 342 | 300 | 300 |
| 34 | Other Contractual Services | 9,074,124 | 8,511,373 | 8,774,700 | 8,434,839 |
| 40 | Travel Per Diem | 98,958 | 63,127 | 118,881 | 94,082 |
| 41 | Communication Services | 240,504 | 149,963 | 199,507 | 180,063 |
| 42 | Freight & Postage Service | - | 83,739 | 94,733 | 102,995 |
| 43 | Utility Services | - | 3,755 | - | 511 |
| 43-01 | Water/Sewer Service | 215,025 | 218,424 | 251,437 | 231,124 |
| 43-02 | Electric Service | 1,163,966 | 1,265,943 | 1,541,890 | 1,463,625 |
| 43-03 | Gas Service | 2,949 | 2,339 | 2,800 | 2,800 |
| 44 | Rents and Leases | 171,044 | 209,579 | 244,426 | 231,281 |
| 45 | Insurance | 1,578,604 | 1,235,692 | 1,126,382 | 1,041,946 |
| 46 | Repair and Maintenance | 1,250,218 | 1,032,753 | 1,293,723 | 1,216,654 |
| 46-04 | Vehicle Maintenance and Repairs | 680,021 | 583,902 | 754,746 | 669,042 |
| 47 | Printing and Binding | 42,604 | 36,823 | 40,684 | 35,082 |
| 48 | Promotional Activities | 149,695 | 162,291 | 143,631 | 112,236 |
| 49 | Other Current Charges | 114,078 | 90,203 | 184,186 | 165,288 |
| 49-01 | Interdepartment Allocation | (185,013) | (192,377) | (336,821) | (335,812) |
| 51 | Office Supplies | 33,781 | 26,312 | 59,951 | 47,241 |
| 52 | Operating Supplies | 1,404,790 | 1,363,418 | 1,467,669 | 1,628,096 |
| 52-11 | Vehicle Fuel | 872,395 | 535,641 | 901,712 | 879,242 |
| 53 | Road Materials and Supplies | 42,061 | 74,895 | 81,154 | 88,367 |
| 54 | Books, Publications and Memberships | 152,804 | 59,774 | 50,485 | 47,297 |
| 55 | Training | - | 61,296 | 115,783 | 118,649 |
| 59 | Depreciation | 1,592,984 | 1,604,474 | - | - |
| Total Operating Expenses | | 19,263,091 | 17,877,533 | 18,001,073 | 17,302,107 |
| Capital Outlay | | | | | |
| 62 | Buildings | 196,375 | 77,456 | 400,541 | 181,740 |
| 63 | Improvements Other Than Buildings | 1,823,927 | 1,683,854 | 53,535,587 | 29,633,717 |
| 64 | Machinery and Equipment | 716,434 | 494,085 | 521,021 | 444,309 |
| 66 | Books, Publications and Library Materials | 160,856 | 142,427 | 151,026 | 116,011 |
| Total Capital Outlay | | 2,897,592 | 2,397,822 | 54,608,175 | 30,375,777 |
| Debt Service | | | | | |
| 71 | Debt Service-Principal | 758,370 | 662,523 | 468,301 | 132,000 |
| 72 | Debt Service-Interest | 178,950 | 111,435 | 118,650 | 113,441 |
| Total Debt Service | | 937,320 | 773,958 | 586,951 | 245,441 |
| Grants and Aids | | | | | |
| 81 | Aid to Government Agencies | 48,000 | - | - | - |
| 83 | Other Grants and Aids | 1,444 | - | - | 150,000 |
| Total Grants and Aids | | 49,444 | - | - | 150,000 |
| Transfers | | | | | |
| 91 | Transfers | 1,475,289 | 1,410,725 | 1,424,110 | 1,666,647 |
| Total Transfers | | 1,475,289 | 1,410,725 | 1,424,110 | 1,666,647 |
| Non-Operating | | | | | |
| 93 | Non-Operating Interest | 70,091 | 41,641 | 32,050 | 35,800 |
| 99 | Reserves/Other | 29,153 | 50,110 | 171,170 | 211,585 |
| Total Non-Operating | | 99,244 | 91,751 | 203,220 | 247,385 |
| Total | | \$ 43,495,577 | \$ 41,483,522 | \$ 95,124,731 | \$ 69,770,406 |