



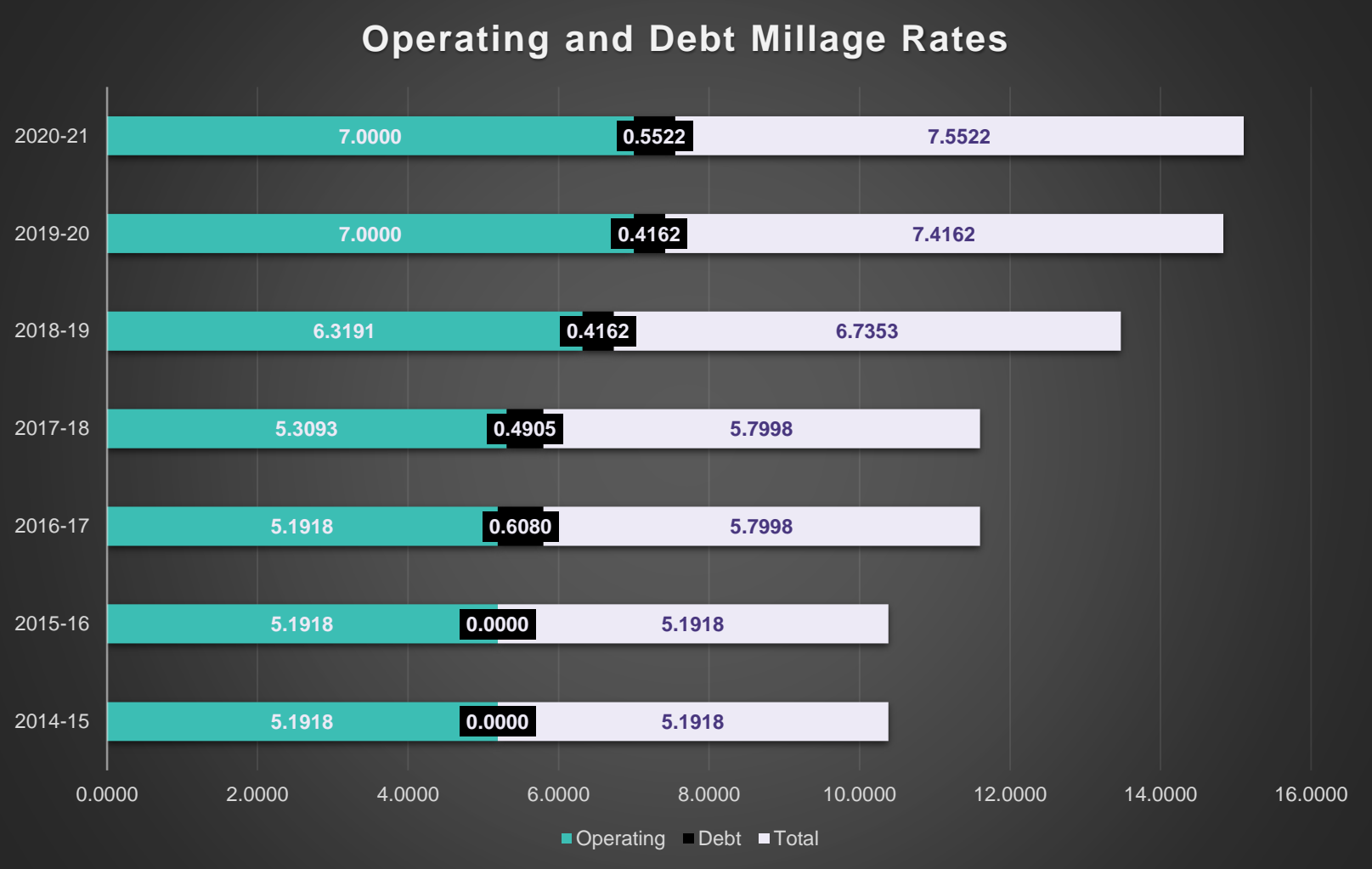
FY 21/22 Budget Update

CITY OF HALLANDALE BEACH

Current Status

Current figures of FY 2020/21 & FY 2021/22 Request

Millage Rate History



Special Revenue Funds

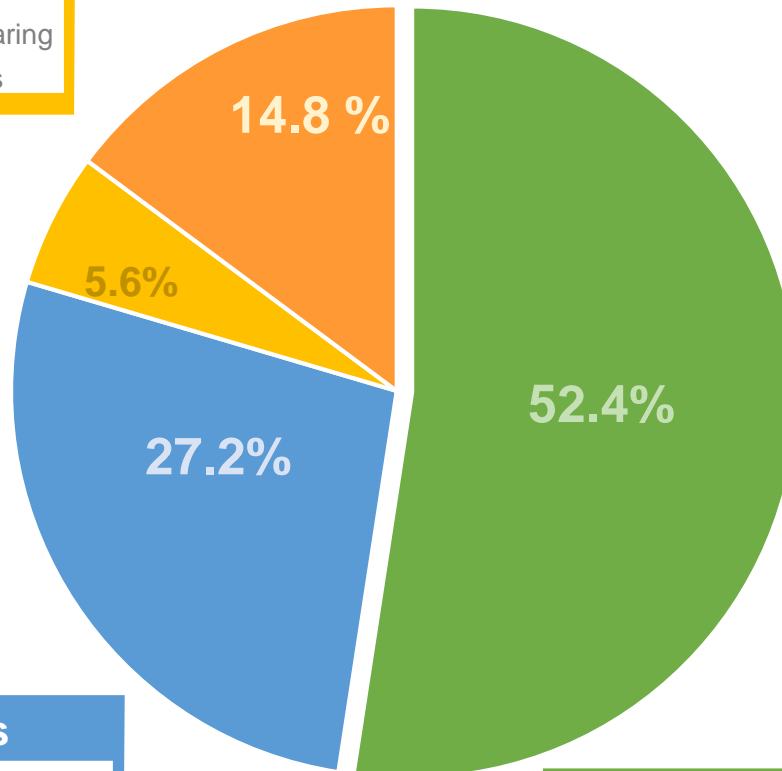
\$7,930,581

Law Enforcement Trust Fund,
Transportation, GISND, TISND,
Grant, PD Outside Services, Police
Training, Police Equitable Sharing
and Permits & Inspections

Other Fund Types

\$20,939,523

Debt Service Funds, Capital
Funds, Internal Service Funds



Enterprise Funds

\$38,352,144

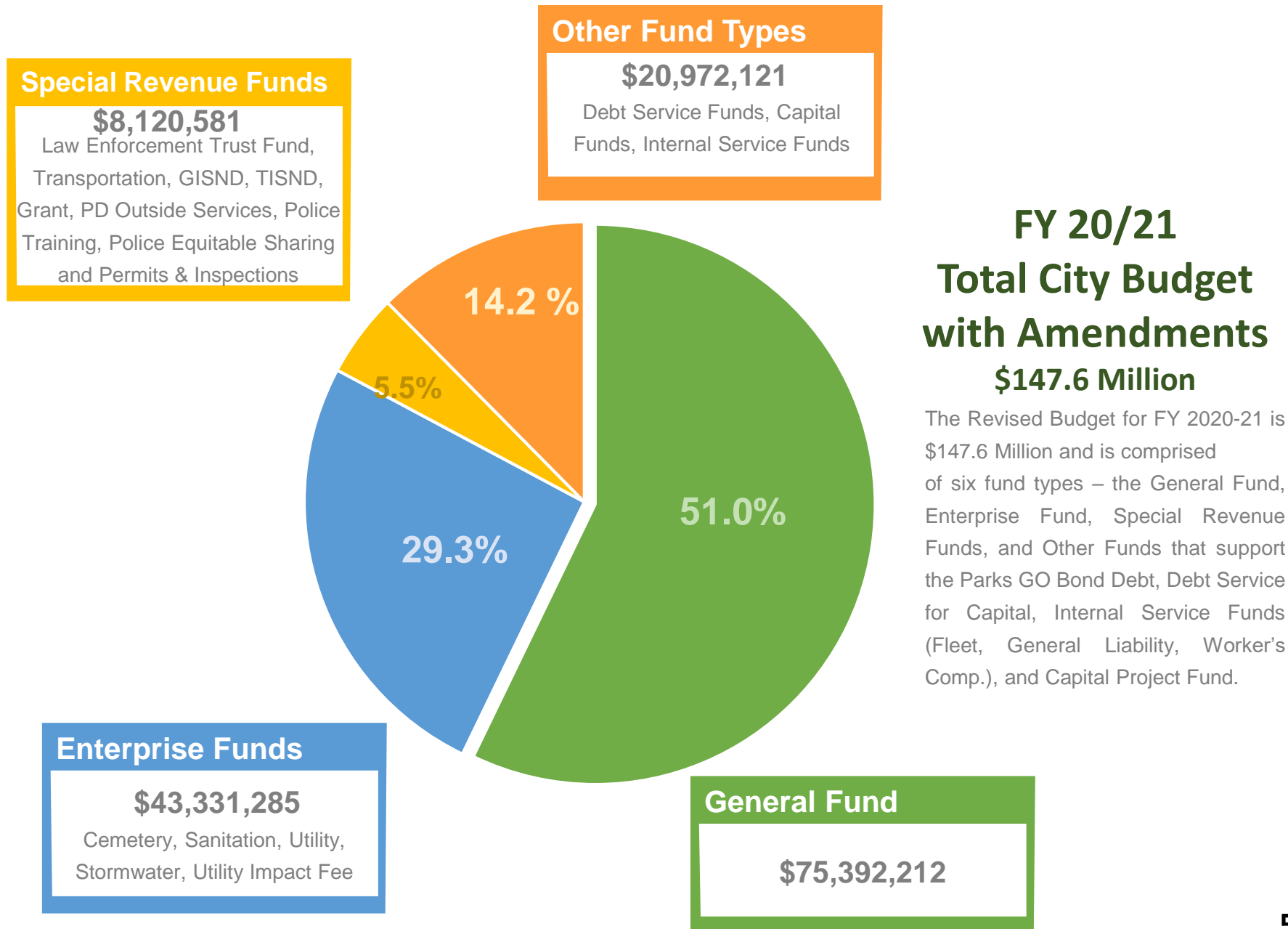
Cemetery, Sanitation, Utility,
Stormwater, Utility Impact Fee

General Fund

\$74,062,857

FY20/21 Final Total City Budget \$141.3 Million

The Adopted Budget for FY 2020-21 is \$141.3 Million and is comprised of six fund types – the General Fund, Enterprise Fund, Special Revenue Funds, and Other Funds that support the Parks GO Bond Debt, Debt Service for Capital, Internal Service Funds (Fleet, General Liability, Worker's Comp.), and Capital Project Fund.



Special Revenue Funds

52

Transportation (14), Grants (20),
Permits & Inspections (18)

Additional Funds

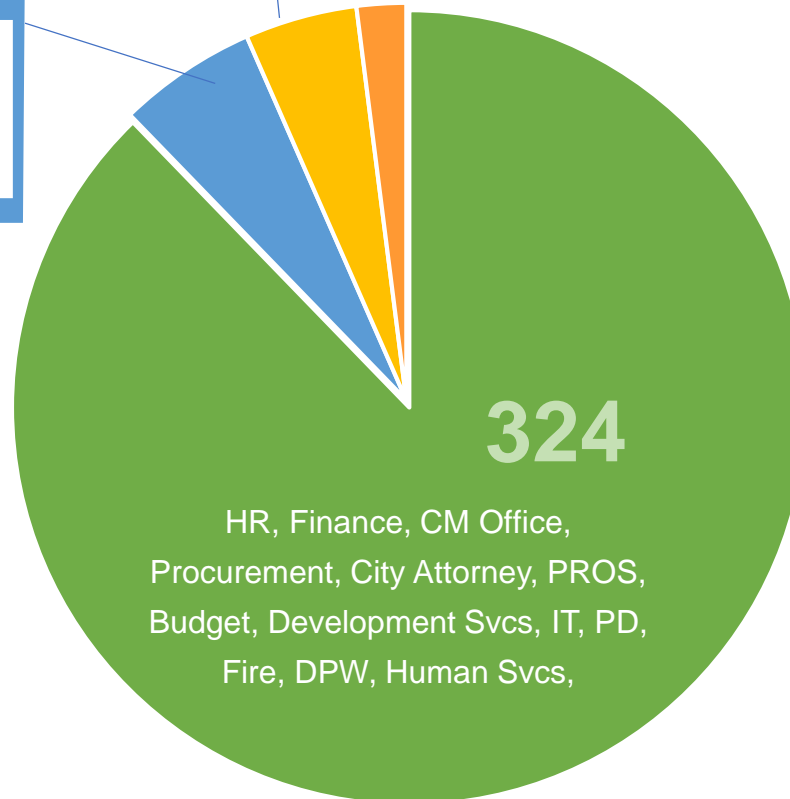
14

Risk(2), Fleet (9), GO Bond (3)

Enterprise Fund

94

Cemetery (3), Sanitation (19),
Utility (64), Stormwater (8)



FY 20/21 Current Approved Workforce by Fund 484 Positions

A bulk of our workforce is sustained by the General Fund. The majority of the General Fund is sustained by Property Taxes and other revenues.

FY 21-22 Budget Highlights

Workforce by Fund

Funds	Adopted FY20/21 FTE's	Adopted FY20/21 Position	Revised FY20/21 FTE's	Revised FY20/21 Position	Preliminary FY 21/22 FTE's	Preliminary FY 21/22 Position
General Fund	289.61	315	298.33	324	308.88	345
Grant Fund	9.13	20	9.13	20	1	1
Transportation Fund	10.1	10	14.1	14	15.35	16
Permits & Inspections Fund	18.1	18	18	18	17.5	18
GO Bond Fund	1.8	2	2.7	3	2.3	3
Sanitation Fund	18.25	19	18.25	19	21.13	23
Cemetery Fund	2.26	3	2.26	3	2.26	3
Stormwater Fund	8.2	8	8.2	8	7.2	7
Utility Fund	60.09	59	65.09	64	64.93	63
Fleet Fund	9	9	9.25	9	9.25	9
General Liability Fund	2	2	2	2	2	2
TOTAL	428.54	465	447.31	484	451.8	490

General Fund - Fund Balance

General Fund:

FY 2018/19 - Annual Financial Report

Unassigned Fund Balance	12,829,556
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FY 2019/20 - Annual Financial Report

Unassigned Fund Balance	10,305,069
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Plus: Subsequent year's expenditures*	<u>2,863,806</u>
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Fund Balance	13,168,875
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FY 2020/21 - Projection

Beginning Fund Balance	13,168,875
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Plus: Projected Revenue	74,310,238
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Less: Projected Expenditures	<u>74,310,238</u>
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Ending Fund Balance	13,168,875
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FY 2021/22 - Preliminary

Beginning Fund Balance	13,168,875
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Plus: Projected Revenue	78,065,845
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Less: Projected Expenditures	<u>80,691,740</u>
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Ending Fund Balance	10,542,980
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*These items are budgeted in the FY 2021 Budget, which means at the end of FY 2019/20 they were not expensed but assigned to be used in FY 2020/21.

General Fund Budget Status – With ARPA

	FY 2020/21 Adopted	FY 2020/21 Revised	FY 2020/21 Projection	FY 2021/22 Preliminary
Revenues			74,310,238	78,065,845
Adopted	\$ 71,199,051	\$ 71,199,051		
1st Budget Amendment	-	183,996		
Total	71,199,051	71,383,047		
Expenditures			74,310,238	80,691,740
Adopted	74,062,857	74,062,857		
Reappropriation		703,303		
Rolled-over Purchase Orders		227,426		
1st Budget Amendment	-	1,207,095		
2nd Budget Amendment	-	122,260		
	74,062,857	76,322,941		
Use of Reserves	(2,863,806)	(4,939,894)	-	(2,625,895)

General Fund Budget Status

FY 2020/21 Budget

In the current fiscal year, the General Fund is budgeted to use approximately \$4.9 million in reserves for operations. However, with the CARES Act reimbursement and the American Rescue Plan Act funding, the deficit has been reduced to zero.

The addition of American Rescue Plan Act funding in the current fiscal year provides the ability to replace a pumper truck, the alerting systems for the fire stations, and to upgrade/replace technology equipment that has gone beyond end of its useful life.

FY 2021/22 Budget

The very preliminary budget for FY 2021/22 is currently out of balance by approximately \$2.6 million, after \$5 million American Rescue Plan Act subsidy.

Major Cost Drivers for FY2021/22

Items	Amount
Cost of Living Increased/Merit	\$ 960,842
Police Overtime	400,000
Police and Fire Pension	1,510,094
Florida Retirement System	320,424
New Positions for FY 2021/22	301,962
Health Insurance Increase	128,692
BSO Fire Rescue Contract	1,096,624
Legal Fees	50,000
Technology Needs	240,000
Total	5,008,638

Police & Fire Pension Cost

Police & Fire Pension Cost

- FY22 Annual Required Pension Contribution - \$11,696,673
 - \$1.5M* increase over FY21 contribution attributed to:
 - State mandated change in the mortality assumption
 - Unfavorable overall plan experience on the basis of the plan's actuarial assumptions (Early retirements and 2 Disability cases)
- FY21 Annual Required Pension Contribution shortfall - \$508,601
 - Based on Florida Division of Retirement withholding of the premium tax revenue for FY20 due to the late approval of the 2019 Annual Report
 - FY20 State funds were released and recognized for FY21

* *Based on restated actuarial evaluation as of 10/1/2020*

Police Department

Police - Reclassification

In 2017, the Police Command Staff was reduced from 10 staff members to 8 in order to help maximize efficiency and reduce costs. The reduction coupled with increased demands (internal projects, grants requirements, innovations in technology) have put a strain on Command Staff's time and availability to police personnel.

Staff recommends transferring a police officer position to a new civilian management position. This will free Command to better supervise police personnel and resources.

Cost Comparison:

Police officer cost with benefits:

\$134,538.52 (not including training, equipment and vehicle)

New management position cost with benefits: \$110,000 – Administrative Manager

Police - Overtime Budget True-Up

Historically, the Police Department Budget has underestimated overtime costs based on management recommendations. This fiscal year, the Police Department has provided a true projection of overtime costs based on historical and planned operational needs.

The projected FY 21-22 overtime costs will be increased from \$350k to \$700k annually.

Information Technology

FY 21-22 Budget Highlights

IT - FY2020/2021 Challenges

- The IT Department is facing several operational issues due to aging infrastructure and staffing challenges.
- Critical Systems for City operations need to be upgraded or replaced since they are no longer being supported by the vendors or covered by warranty.
- Improper implementation of systems in the past are causing operational deficiencies in various Departments throughout the City i.e., Building, Code, etc.

IT – FY2020/2021 Budget Highlights

- New server infrastructure
- City's financial system MUNIS upgrade
- City's permitting system ENERGOV upgrade
- AS400 migration
- Professional services to support IT operations
- Additional IT staffing

IT – FY2020/2021 Key Priorities

- Upgrade MUNIS to new version. Currently the City is two versions behind, and our current version will no longer be supported after Sept 30, 2021.
- Business process review and mandatory upgrade of ENERGOV is needed, current version will not be supported after Sept 30, 2021.
- Replace aging server Infrastructure which is no longer covered by warranty
- Backup systems resiliency
- Cyber Security Assessment and Training for Staff

IT - Challenges Ahead for FY2021/2022

- Due to the lack of investment in the IT infrastructure over the last couple of years, the City has several critical challenges that must be addressed. Aging infrastructure affects not only the security of the organization from outsider attacks, but the performance and efficiency of staff, due to slow systems and/or old software systems.
- Most successful cyber attacks against various organizations, including local governments, are due to the prevalence of old software systems or infrastructure, which are more vulnerable to newer and more sophisticated attacks.
- It is imperative to have up-to-date systems due to new threats facing local government and other critical infrastructure agencies.

Issues to be addressed:

- Aging computer equipment, over 10 years old in some instances
- Aging network infrastructure and phone systems that need to be replaced

IT - Next Steps

- Replace Network and Phone System - Approx. \$600,000
- Replace Computer Systems - Approx. \$500,000
- Cost could be spread over a period of 5-years by utilizing a Lease-Purchase agreement

Options:

- City can take advantage of low interest financing options to reduce impact to the General Fund and amortize costs over several fiscal years
- Allows City to replace equipment all at once
- All cost for 5 years to maintain the systems would be included
- Potential savings in warranties: \$50,000

FY2021/2022 Budget Impact: \$230,000 (Included in the budget)

Building & Inspections

B&I – FY2020/2021 Improvements

- Phones Conversion to Ring Central

This task has been completed and created a Temporary Call Center which has assisted in the reduction of calls to staff so that they can focus on the permitting process; which has also generated efficiencies.

- Intake/Rejections Process to Reasonable Levels

With the phone calls reduction to staff, this task has been lowered to a 48 hours/2 days maximum response from a 4 months delay.

- Maintain Reviews to Current Levels

Currently, plan reviews for the Building Division Disciplines has been maintained to the promised 10-15 business days maximum. However, this is expected to be reduced to a 10 business days maximum.

- Reform Building Department Staffing Structure (Hub System initiated)

This process is in progress with limited staff, by assigning large projects to a Permit Clerk for personalized attention to our customers.

- Unsafe Structures Forms and Process Completion

Board composition and notification has been completed, and the initial training/workshop is being scheduled at this time.

- IVR (Inspection request System)

This system has been completed and soon customers and contractors will be able to schedule, cancel, and reschedule inspections via the phone system 24/7/365.

B&I – Challenges & Opportunities

- The Department continues to have operational challenges due to staffing levels and the need to restructure operations for maximized efficiency.
- The cost of hiring consultants to assist with staffing capacity is costly. The FY2020/2021 budget for outside services and professional services collectively is \$738K.
- This funding covers only 4 of 10 positions that are needed to bring staffing to minimum required levels in the Division.
- Minimum staffing levels will require 6 additional administrative positions and 4 inspection positions in FY2020/2021.
- Budget impact would be approximately \$300K for FY2021/2022. If administrative positions were to be added this fiscal year, the fiscal impact will be absorbed by salary savings.

B&I – Administrative Positions in FY2020/2021

Positions	Cost
Call Center Supervisor	111,279
Call Center Receptionists (2)	131,989
Permit Clerk	81,487
Clerical Assistant	81,487
E-Permit Administrator	133,095
Potential Costs	\$539,337

Total administrative positions: 6

Potential cost of approximately \$540K is available in salary savings

B&I – Inspection Positions for FY2020/2021

Consultant/Personnel Cost Comparison

COMPARISON CHART (Estimated)							
Contracted Positions	Service Provider		Estimated Cost (employee)			Savings	
	Hourly	Yearly	Hourly	Benefits	Yearly	Hourly	Yearly
Plumbing Inspector Plans examiner	90.00	187,200.00	45.19	18.05	131,538.16	26.76	55,661.84
Electrical Inspector Plans Examiner	90.00	187,200.00	45.19	18.05	131,538.16	26.76	55,661.84
Structural Inspector #1	80.00	166,400.00	33.65	15.83	102,937.36	36.25	63,462.64
Structural Inspector #2	80.00	166,400.00	33.65	15.83	102,937.36	36.25	63,462.64
TOTALS:	340.00	707,200.00	157.68	67.76	468,951.04	126.02	\$238,248.96

Total inspection positions: 4

B&I – Inspection Positions for FY2021/2022 Consultant/Personnel Cost Comparison Continued

- There are several advantages to having these positions in house:
 - It will allow the Building Inspections Division to provide personnel continuity and consistency, which will serve to further improve the level of communication between staff and customers.
 - It will reduce expenditures since we will no longer be dependent on the external service providers (Calvin Giordano, CAP Governmental Services and Broward County) to fulfil the State of Florida, the Florida Building Code and Broward County Board of Rules and Appeals (BORA) required positions.
 - Potential savings per year approximately \$238K

B&I – Training Initiative

- Permit Clerk Technician Certification at a cost of \$950 per clerk
- Customer Service Training at a cost of \$2,400
- Staff licensing maintenance (TBD)

This is charged as a portion of the permit fees which will offset the cost of items mentioned above.



• 30 days Plan

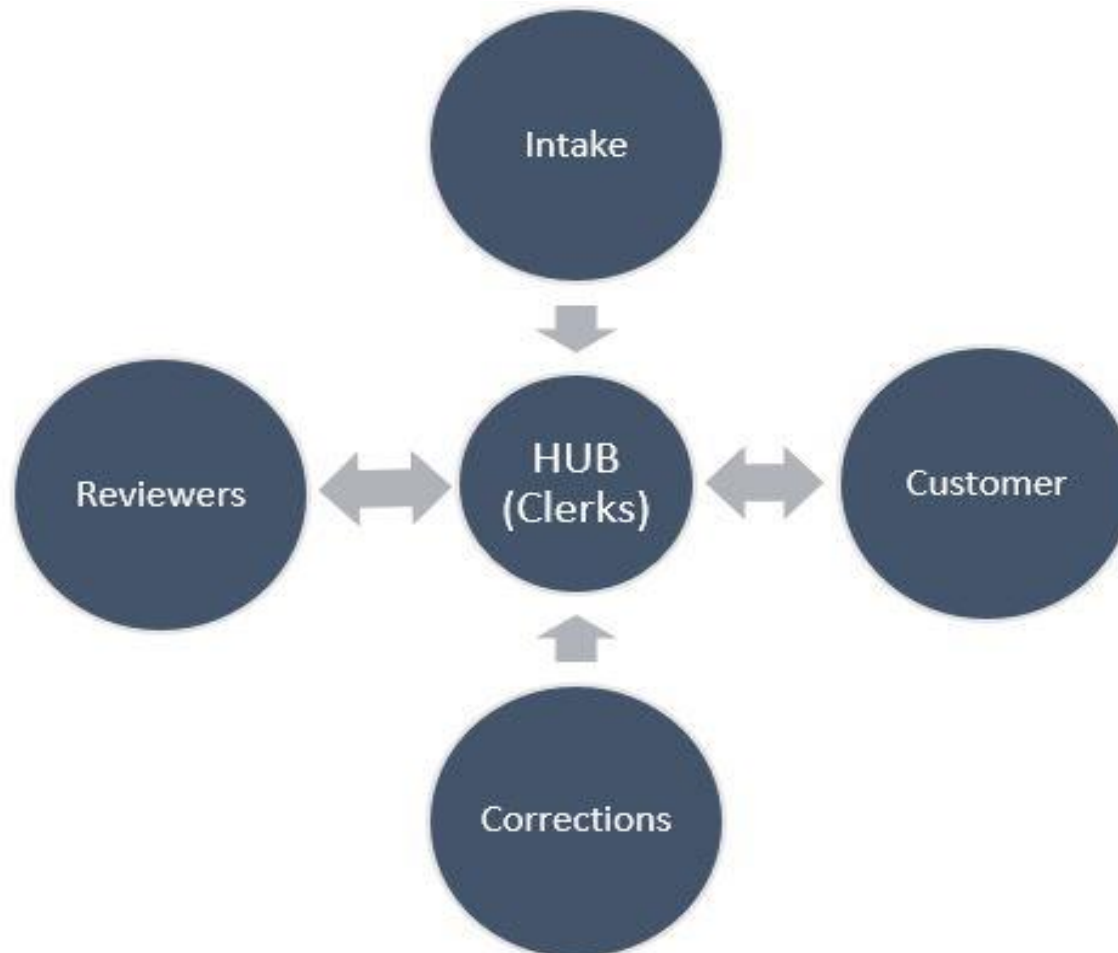
- **Phones Conversion to Ring Central**
Currently, we are in the initial stage of operations, and still clearing some of the hurdles associated with this new software.
- **Intake process to reasonable levels**
48 hours/2 days maximum
- **Rejection process to reasonable levels**
48 hours/2 days maximum
- **Maintain reviews to current levels**
10 business days maximum
- **Current Permitting Software evaluation for possible improvements**
This is being performed and evaluated by staff and the IT department.



• 60 days Plan

- **Maintain/Complete the 30 days Plan**
- **Unsafe Structures Forms and process completion**
Board completion and initial training/workshop meeting scheduled.
- **Reduction of backlog associated to Intake and Rejection processes**
Currently, we have approximately 400 applications in queue (approx. 15-20 days); our goal is for this to be reduced to the proposed 48 hours / 2 days maximum, as noted in the 30 days plan.
- **Reform Building Department Staff position (Hub System initiated)**
This will allow us to have a centralized system, where all the clerks (with the exception of the front counter clerks) will become “Concierges” with the intent to establish personalized relationship with customers, as per the following diagram:

• 60 days Plan





• 90 days Plan

- **Maintain/Complete the 30- and 60-days plans.**
- **Unsafe Structures Board Completion and workshop completed**
Board completed and prepared for case presentations (Expected is an approximate 10 cases a year) with a budget of 8K-20K.
- **Reform Building Department Staff position (Hub System Completion)**
As noted above, staff completely trained and fully functional.
- **Create a "Quick Service" program**
This proposed program will be for processing, reviewing and completion of single/dual disciplines (Roofing, Fences, A/c, Water Heaters, etc.) with the intent to have this type of applications completed in 2-3 days maximum.
- **Reduce the "Expired Permits" backlog.**
The intent is to assist in the reduction of the increasing number of expired permits and be proactive to residents, buyers, and real estate agents so their closings are not delayed.



• 120 days Plan

- **Maintain/Complete the 30-, 60-, and 90-days plans.**
- **Create a "CIP/CRA" Expedited Program**
This program is for the City Capital Projects (CIP) and CRA projects with a maximum review cycle of 4 Business days on all disciplines.
- **Staffing levels reevaluation for the maintenance and/or completion of the above plans and department reorganization.**

Public Works Department

Project Strategy

- Project Prioritization
- Project Financing
- Project Timelines

Cemetery – Operational Budget

PW - Project Strategy and Prioritization

Project Priorities

The Stormwater and Water Distribution Master Plans will be initiated and completed this year to assess, identify and prioritize projects specific to water distribution and stormwater systems.

- Wastewater- Wastewater Master Plan
- Stormwater-Stormwater Master Plan (submitted for approval FY2021)
- Water Production- 10-year Water Supply Plan
- Water Distribution- Water Distribution Master Plan (submitted for approval FY2021)

PW - Project Strategy Financing

Project Financing

- Recently, Public Works department has requested and had approved \$6,805,391 (through previously approved budget amendment & debt service savings) to initiate the design of multiple infrastructure projects
- In the next slide are the upcoming projects that will come before the City Commission for approval

PW - Project Strategy Financing

Debt Service Utilities FY 21 Budgeted (490)	
30-inch FM (Design)	
GIS geo reference project (Design)	
Water Main NE 7th & NE 12th Ave water (Design)	
Ammonia Disinfection Project for Water Treatment (Design & Construction)	
Monitoring Well/Instrumentation Project (Design)	
Lift Station #14 Rehabilitation (Design)	
R.O Skid \$3.7M budgeted in account 490-3320W 56500 (Proj. # 10331) Construction	
Debt Service Storm FY 21 Budgeted (440)	
Stormwater Tideflex Valve Installations (Purchase and Install)	Approved but not coming to commission until after the Stormwater Plan is completed
Ice Box Flooding (NE 3rdst & NE 2nd Ave)	
490 Fund Budget Amendment (up for approval 3/17)	
Egret Design Lift Station 1 (Design)	
Force Main along NE 7th & NE 12th Ave (Design)	
Lift Station #2 (Design)	
Lift Station #5 (Design)	
Lift Station # 6 (Design)	
North Miami Interconnect (Design)	
Layne Blvd 10 Inch Water Main (Design)	
440 Fund Budget Amendment (up for approval 3/17)	
3 Islands Flap Gates (Purchase and Install)	Approved but not coming to commission until after the Stormwater Plan is completed

PW - Project Timelines

- The aforementioned projects once initiated will take approximately 10 to 14 months to complete.
- When the 15 projects reaches approximately 50% design completion, Phase II for design development will initiate. The objective is to have a manageable level of projects continually in the process of being designed and constructed throughout the City.
- Approximately 5 to 8 will be completed on a yearly basis.

PW - Cemetery

Hallandale Beach Cemetery Overview

The cemetery offers burial services to residents and non-residents. Burials are performed Monday thru Saturday.

Space	Quantity
Niches	67
Double	4
Oversized	52
Single	1,087

PW - Cemetery Perpetual Care

The City collects the following for Perpetual Care per burial:

Decease Status	Perpetual Care Amount
Resident	\$278
Resident Veteran	\$226
Non-Resident	\$484
Non-Resident Veteran	\$393
Average	\$345
Average Number of Burials Per Year	50
Perpetual Care Collect per year	\$17,262.50
Perpetual Care to Collect for next 25 years	\$431,562

PW – Cemetery Expenditure Budget Shortfalls

Operational Expenses

- For the past years, the personnel cost of staff that fulfills both administrative and field functions has not been fully captured in the Cemetery Fund.
- The operation has been subsidized by other operation in the Department of Public works. Therefore, the true cost to run the Cemetery has not been reflected in the Cemetery's annual budget.
- Below is a table that shows the true cost to run the Cemetery:

Position	Salary	Benefits	Salary + Benefits	%	Cost to the Cemery
Manager/Coordinator	80,118	28,041	108,159	20%	21,632
Administrative Office Staff	40,000	14,000	54,000	50%	27,000
Finance Specialist	49,712	17,399	67,111	10%	6,711
Field Supervisor	59,447	20,806	80,253	30%	24,076
NOT IN CEMETERY FUND	229,277	80,247	309,524		79,419
Heavy Equipment Operator	58,774	47,424	106,198	100%	106,198
Heavy Equipment Operator P/T	23,400	5,373	28,773	100%	28,773
Public Service Worker P/T	16,640	4,110	20,750	100%	20,750
CEMETERY FUND	98,814	56,907	155,721	100%	155,721
OPERATING COST					234,369
TRUE CEMETERY FUND COST	328,091	137,154	465,245		469,509

PW - Cemetery Historical and FY21/22 Budget

The table below shows that the cemetery ran at a deficit for three consecutive years: FY 2017, FY 2018 and FY 2019

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
Revenue	\$ 210,750	\$ 199,106	\$ 244,514	\$ 138,914	\$ 205,950	\$ 162,068	\$ 201,215
Personnel	\$ 155,721	\$ 123,976	\$ 114,414	\$ 138,074	\$ 128,388	\$ 134,122	\$ 124,395
Operations	\$ 234,369	\$ 197,157	\$ 108,103	\$ 113,772	\$ 103,246	\$ 108,538	\$ 48,608
Expenditures	\$ 390,090	\$ 321,133	\$ 222,517	\$ 251,845	\$ 231,634	\$ 242,661	\$ 173,004
Deficit/Surplus	\$ (179,340)	\$ (122,027)	\$ 21,997	\$ (112,931)	\$ (25,684)	\$ (80,593)	\$ 28,211
Reserve	\$ 140,929	\$ 320,269	\$ 442,296	\$ 420,299	\$ 533,230	\$ 558,914	\$ 639,507

- There is an additional \$79,419 that is not budgeted in the Cemetery Fund (see previous slide).
- These additional costs are related to staff that fulfill both administrative and field functions that have not been fully captured.
- The true total cost to the Cemetery Fund is \$469,509 (79,419 + 390,090).

**American Rescue Plan Act (ARPA)
Coronavirus State and Local Fiscal Recovery Funds**

American Rescue Plan Act

Background:

- Signed into law March 11, 2021
- The US Treasury issued program guidance on May 10, 2021
- Intended to provide financial support to State, local and Tribal governments
- Funds will be distributed to recipients directly from the Treasury except for non-entitlement (non-metropolitan) cities
- Hallandale Beach is a non-entitlement recipient
- Non-entitlement recipients will receive funding from their States
- The State of Florida has not yet issued guidance for non-entitlement recipients
- The allocation for the City of Hallandale Beach is approximately \$16 million
- Funds may be spent between March 3, 2021 – December 31, 2024



American Rescue Plan Act

Eligible Uses

Four Categories:

1. Assistance to households, small businesses, and non-profits, or aid to impacted industries such as tourism, travel, and hospitality
2. Premium pay for eligible workers performing essential work during COVID-19
3. Government services **to the extent of the reduction in general revenue** due to COVID-19, relative to revenues collected in the most recent full fiscal year prior to the emergency
 - *Calculation Dates: **Dec/2020**, Dec/2021, Dec/2022, and Dec/2023*
 - *Funds may be used to cover costs incurred beginning on **March 3, 2021***
4. Water, sewer, or broadband infrastructure

American Rescue Plan Act

Exclusions:

1. Deposits into pension funds
2. Tax cuts
3. Replenishment of reserves



“Contributions to rainy day funds and similar financial reserves would not address the pandemic response needs but would rather constitute savings for future spending needs.”

Replenishing financial reserves would not be considered provision of a government service, since such expenses do not directly relate to the provision of government services.”

Interim Final Rule Pg. 42

American Rescue Plan Act

Revenue Loss

Per the National League of Cities, City Fiscal Conditions Report of 2020, nearly 90% of cities have reported being less able to meet the fiscal needs of their communities and, on average, cities expect a double-digit decline in general fund revenues in their fiscal year 2021.

Per the Interim Final Rule... “Recipients may use payments from the Fiscal Recovery Funds for the provision of government services to the extent of the reduction in revenue due to COVID-19”

Calculation of Loss

Base year actual general revenue (FY18/19), adjusted by a growth factor of 4.1%, or the recipient’s average annual **general** revenue growth in the last three full fiscal years prior to the pandemic.

American Rescue Plan Act

Growth Factor – Hallandale Beach

Fiscal Year	Actual Revenue*	Growth
2015/2016	\$53,083,118	
2016/2017	\$56,290,629	6%
2017/2018	\$57,329,107	2%
2018/2019**	\$66,403,853	16%
3-year average:		8%

**Includes aggregate general revenues in various funds as required and as permissible by the ARPA Guidelines*

*** 16% growth is due to \$5 million increase in ad-valorem taxes and \$1 million increase in building permits*

Growth Factor Adjusted per Guidelines, Calculation Intervals & Revenue Loss

Fiscal Year	Interval	Growth Factor	Adjusted Revenue	Actual Revenue	Projected Revenue	Adjusted Loss
2019/2020	12/31/20	110%	\$73,029,403	\$71,541,548	-	\$1,487,855
2020/2021	12/31/21	119%	\$78,802,742	-	\$70,471,995	\$8,330,747

American Rescue Plan Act

Proposed Utilization of ARPA Funding

- \$1.5 million in FY21 (capital expenditures, i.e., pumper truck, alerting system, replacement of technology that exceeded its useful life)
- \$5.0 million in FY22 (budget shortfall per ARPA Guidelines)

Preliminarily, the State will pay 50% of total allocation this year, and 50% next year.

Next Steps

- Prepare ARPA spending plan for the remainder of the City's allocation, approximately \$9.5 million, once State guidelines for non-entitlement recipients become available.

Caution

- There are provisions of recoupment of funds within the Program's Final Rule that staff is researching. Provisions include the recoupment of funds related to direct or indirect reductions to net tax revenue and/or spending cuts.

General Fund Budget Status – Without ARPA

	FY 2020/21		FY 2020/21	FY 2020/21	FY 2021/22
	Adopted		Revised	Projection	Proposed
Revenues				72,822,383	72,840,689
Adopted	\$	71,199,051	\$	71,199,051	
1st Budget Amendment		-		183,996	
Total		71,199,051		71,383,047	
Expenditures				72,805,330	81,616,740
Adopted		74,062,857		74,062,857	
Reappropriation				703,303	
Rolled-over Purchase Orders				227,426	
1st Budget Amendment		-		1,207,095	
2nd Budget Amendment		-		122,260	
		74,062,857		76,322,941	
Use of Reserves		(2,863,806)		17,053	(8,776,051)

Next Steps

Budget Process Timeline

