



City of Santa Clara

The Center of What's Possible

MONTHLY FINANCIAL STATUS REPORT

April 2019

This report summarizes the City's financial performance for the month ended April 30, 2019. Financial analysis for the report is provided for the General Fund, select Special Revenue Funds, Enterprise Operating Funds, and Capital Improvement Funds. Financial information included in this report is unaudited.

General Fund

The General Fund is the major operating fund for the City and includes multiple programs, services, and activities for the citizens of the City.

For fiscal year 2018-19, the City is projected to maintain a positive operating position. At the end of April 2019, revenues were approximately 6.2% ahead of budget and expenditures were below budgetary expectations for this time of year.

The adopted budget for both operating revenues and expenditures for fiscal year 2018-19 is \$239.7 million. The amended budget for both has been revised to \$252.1 million due to carryover appropriations from fiscal year 2017-18 and various budget amendments in the current fiscal year.

Financial Status Report as of April 30, 2019

General Fund Revenues

As of April 30, 2019, \$225.5 million or 89.5% of the General Fund estimated revenue had been received. Revenues in the General Fund as a whole, are performing approximately 6.2% higher than the expected budgeted levels.

CITY OF SANTA CLARA GENERAL FUND REVENUES OVERVIEW AND COMPARISON BY TYPE

Function	FISCAL YEAR 2018-19				PY REVENUE COMPARISON		
	Adopted Budget	Amended Budget	Actual Through 4/30/2019	Percentage Received	Actual Through 4/30/2018	\$ Change From Prior Year	Percentage Change
TAXES							
Sales Tax	\$ 56,530,000	\$ 56,530,000	\$ 49,241,396	87.11%	\$ 46,741,774	\$ 2,499,622	5.35%
Property Tax	60,300,000	60,300,000	51,388,381	85.22%	46,712,747	4,675,634	10.01%
Transient Occupancy Tax	21,000,000	21,000,000	18,836,245	89.70%	18,702,900	133,345	0.71%
Other Taxes	6,287,638	6,287,638	4,920,368	78.25%	5,545,908	(625,540)	-11.28%
Total Taxes	144,117,638	144,117,638	124,386,390	86.31%	117,703,329	6,683,061	5.68%
LICENSES & PERMITS							
Business Licenses	3,065,000	3,065,000	2,805,276	91.53%	744,444	2,060,832	276.83%
Building Permits	4,500,000	4,500,000	7,090,327	157.56%	3,392,659	3,697,668	108.99%
Electric Permits	600,000	600,000	605,639	100.94%	400,187	205,452	51.34%
Plumbing Permits	500,000	500,000	524,938	104.99%	269,835	255,103	94.54%
Mechanical Permits	450,000	450,000	496,235	110.27%	244,093	252,142	103.30%
Miscellaneous Permits	63,000	63,000	81,098	128.73%	478,841	(397,743)	-83.06%
Total Licenses & Permits	9,178,000	9,178,000	11,603,513	126.43%	5,530,059	6,073,454	109.83%
FINES & PENALTIES	1,580,500	1,580,500	1,636,958	103.57%	1,523,227	113,731	7.47%
INTERGOVERNMENTAL	702,000	797,551	2,081,389	260.97%	4,201,063	(2,119,674)	-50.46%
CHARGES FOR SERVICES	34,447,858	34,447,858	32,645,944	94.77%	33,959,002	(1,313,058)	-3.87%
CONTRIBUTION IN LIEU	23,094,590	23,094,590	19,245,491	83.33%	18,051,586	1,193,905	6.61%
USE OF MONEY & PROPERTY							
Interest	4,000,000	4,000,000	4,177,885	104.45%	2,854,074	1,323,811	46.38%
Rent	7,831,522	7,845,587	7,078,761	90.23%	7,347,680	(268,919)	-3.66%
Total Use of Money & Property	11,831,522	11,845,587	11,256,646	95.03%	10,201,754	1,054,892	10.34%
MISCELLANEOUS REVENUES	757,308	857,308	458,033	53.43%	481,922	(23,889)	-4.96%
OTHER FINANCING SOURCES							
Operating Transfer in - Storm Drain	1,447,000	1,447,000	1,447,000	100.00%	1,276,661	170,339	13.34%
Operating Transfer In - Reserves	3,029,538	4,182,281	4,182,281	100.00%	2,948,460	1,233,821	41.85%
Operating Transfer In - Fund Balances ⁽¹⁾		10,459,221	10,459,221	100.00%	5,033,801	5,425,420	107.78%
Operating Transfer In - Miscellaneous	54,250	54,250	54,250	100.00%	110,000	(55,750)	-50.68%
Total Other Financing Sources	4,530,788	16,142,752	16,142,752	100.00%	9,368,922	6,773,830	72.30%
STADIUM OPERATION							
Charges for Services	6,242,072	6,784,367	5,493,026	80.97%	-	5,493,026	N/A
Rent and Licensing	3,231,500	3,231,500	571,578	17.69%	-	571,578	N/A
Total Stadium Operation	9,473,572	10,015,867	6,064,604	60.55%	-	6,064,604	N/A
TOTAL GENERAL FUND	\$ 239,713,776	\$ 252,077,651	\$ 225,521,720	89.47%	\$ 201,020,864	\$ 24,500,856	12.19%

(1) The Operating Transfer In - Fund Balances is the rolled over encumbrances of open purchase orders as of June 30, 2018 and mid year budget amendment from reserves.

General Fund Revenues

Sales Tax: The City of Santa Clara sales tax rate is 9% of which the City receives 1%. Ten months of local one percent of sales tax equaled \$49.2 million, which was approximately 3.8% higher than anticipated for this time of year, and a 5.4% increase over previous year.

Property Tax: The majority of property tax revenue is collected in December and April each year. Compared to the prior year as of April 30, 2019, property tax increased 10%, which can be attributed to higher property values and an increase in development.

Transient Occupancy Tax (TOT): TOT is calculated as a percentage of City hotel/motel room charges. The City's current TOT rate is 9.5%. Ten months of TOT revenue reached \$18.8 million and is trending ahead of estimated revenue.

Other Taxes: Includes franchise tax and documentary transfer tax. Both franchise tax and documentary transfer tax were slightly lower than budgeted level due to timing of receipt of revenues.

Licenses & Permits: Includes business licenses, building permits, and other building and planning permits and fees. Overall licenses and permits revenue are outperforming expectations due to \$2 million in permit and planning fees from a large commercial development within the City in October 2018.

Fines & Penalties: Includes vehicle, parking, court fines, and miscellaneous penalty fines. These revenues are trending higher than expected due to higher collection from traffic fines and past due charges of utility accounts.

Intergovernmental: Includes motor vehicle fees, state homeowner tax relief, state mandated reimbursement, and redistribution of land sale proceeds and ground leases from the Successor Agency. Current year Intergovernmental revenue exceeds expectation due to redistribution of property sale proceeds from the Successor Agency. The decrease of \$2.1 million from prior fiscal year was mainly due to the redistribution of \$2.3 million from the sale of Successor Agency Property (Hilton) in July 2017.

Charges for Services: Includes various plan check and zoning related fees, engineering fees, administrative fees, and community service revenue from various recreational activities. This revenue is trending ahead of budget for this time of year. As of April 30, 2019, planning and zoning fee was \$1 million ahead of budget and fire prevention fee was \$2.5 million ahead of budget.

Contribution in Lieu: In accordance with the City's charter, Silicon Valley Power pays 5% of gross revenues as contribution-in-lieu of taxes. These revenues provide funding for general government services such as public safety, public works, parks and recreation, library, and administration. The 6.6% increase from the comparable previous year is a result of the increase in Electric Utility revenues.

Use of Money & Property: Includes realized investment income and rental income. Both interest income and rent revenue are trending ahead of budget.

Miscellaneous Revenues: Includes developer fees, donations, damage recovery, sale of scrap, and one-time miscellaneous revenues. These revenues vary from year to year.

Stadium Operation: To provide more transparency, the revenues and expenditures related to Stadium operations are presented in one central location in the report instead of in individual departments as presented in the past. Stadium operating revenue is trending lower than budget due to timing, as a large portion of the budget is for performance rent that is not recorded until June 2019 when the revenue is received.

General Fund Expenditures

As of April 30, 2019, \$189.8 million or 75.3% of the General Fund operating budget had been expended. Expenditures in the General Fund are under expected budgeted levels at this time of the year.

CITY OF SANTA CLARA GENERAL FUND EXPENDITURES OVERVIEW AND COMPARISON BY FUNCTION

Function	FISCAL YEAR 2018-19				PY EXPENDITURES COMPARISON		
	Adopted Budget	Amended Budget	Actual Through 4/30/2019	Percentage Used	Actual Through 4/30/2018	\$ Change From Prior Year	Percentage Change
GENERAL GOVERNMENT							
Non-Departmental	\$ 7,810,527	\$ 8,195,990	\$ 2,197,527	26.81%	\$ 1,360,459	\$ 837,068	61.53%
City Council	833,851	833,851	631,664	75.75%	599,375	32,289	5.39%
City Clerk	1,872,604	2,212,709	1,487,806	67.24%	979,161	508,645	51.95%
City Manager	5,747,949	7,098,487	4,497,349	63.36%	5,220,184	(722,835)	-13.85%
City Attorney	2,129,011	2,187,159	1,505,061	68.81%	1,403,409	101,652	7.24%
Human Resources	3,640,473	3,640,473	2,537,380	69.70%	2,682,054	(144,674)	-5.39%
Finance	11,734,247	12,434,682	9,519,337	76.55%	8,707,001	812,336	9.33%
Information Technology	11,165,807	13,127,860	7,493,122	57.08%	6,262,943	1,230,179	19.64%
Total General Government	44,934,469	49,731,211	29,869,246	60.06%	27,214,586	2,654,660	9.75%
PUBLIC WORKS	25,446,506	25,775,783	19,676,389	76.34%	18,732,679	943,710	5.04%
COMMUNITY DEVELOPMENT	14,188,110	15,835,545	9,896,040	62.49%	8,875,514	1,020,526	11.50%
PARKS AND RECREATION	19,447,561	19,845,650	15,434,669	77.77%	14,222,913	1,211,756	8.52%
PUBLIC SAFETY							
Fire	46,683,831	49,769,013	42,230,679	84.85%	38,247,235	3,983,444	10.41%
Police	68,446,889	67,378,193	52,519,667	77.95%	56,122,203	(3,602,536)	-6.42%
Total Public Safety	115,130,720	117,147,206	94,750,346	80.88%	94,369,438	380,908	0.40%
LIBRARY	10,426,621	10,466,088	8,130,734	77.69%	7,887,487	243,247	3.08%
OTHER FINANCING USES							
Operating Transfer Out - Special Revenue Funds	885,578	885,578	885,578	100.00%	853,540	32,038	3.75%
Operating Transfer Out - Rental income	-	14,065	14,065	100.00%	-	14,065	N/A
Operating Transfer Out - Debt Services	2,501,494	2,501,494	2,501,494	100.00%	2,504,721	(3,227)	-0.13%
Operating Transfer Out - Special Liability	-	2,200,000	2,200,000	100.00%	1,900,000	300,000	15.79%
Operating Transfer Out - Cemetery	618,081	618,081	618,081	100.00%	-	618,081	N/A
Operating Transfer Out- SCGTC/Convention Center	548,829	878,849	155,020	17.64%	-	155,020	N/A
Operating Transfer Out- CIP	-	50,000	50,000	100.00%	-	50,000	N/A
Total Other Financing Uses	4,553,982	7,148,067	6,424,238	89.87%	5,258,261	1,165,977	22.17%
STADIUM OPERATION	5,585,806	6,128,101	5,591,244	91.24%	-	5,591,244	N/A
TOTAL GENERAL FUND	\$ 239,713,775	\$ 252,077,651	\$ 189,772,906	75.28%	\$ 176,560,878	\$ 13,212,028	7.48%

General Fund Expenditures

Below is an explanation of certain budget to actual expenditure variances by program. Other program expenditures not described below are within expectations.

Non-Departmental: Includes expenditures that are not attributable to a single department but a function of the City in general. With 83.3% of the year complete, expenditures are at 27% of budget due to salaries and benefits savings from vacant positions, savings from budgeted contract services that have yet to begin, and savings from the Convention and Visitor's Bureau (CVB) budget allocation.

City Clerk: The actual expenditures through April 2019 are higher than the previous year due to election costs incurred in fiscal year 2018/19. These additional costs were included in the current year appropriation.

City Manager: The actual expenditures are below budget due to lower contractual expenditures as of April 30, 2019. Also, \$357K funding was reallocated from City Manager's Office to Non-Departmental Strategic Planning and Initiatives Division in April 2019. This division was created as part of the Proposed Budget to provide oversight of citywide functions including stadium and convention center management, risk management, sustainability, real estate management, and public records.

Information Technology: The actual expenditures are below budget due to lower contractual expenditures. There are budget encumbrances in contractual services; however, the actual expenditures as of April 30, 2019 are only at 55% of budgeted level.

Community Development: Consists of three divisions: Planning, Building, and Housing and Community Services. Departmental expenditures were below budget due to lower than expected contractual services expenditures to date.

Stadium Operation: Stadium operating expenditures are higher than stadium operations revenues as of April 30, 2019 due to timing of receipt of revenues. Expenditures are incurred first and billed on a reimbursement basis creating a timing difference in revenue recognition.

Financial Status Report as of April 30, 2019

Special Revenue Funds

The table below is a summary of revenues and expenditures of select Special Revenue Funds as of April 30, 2019. The amended budget for both has been revised due to carryover appropriations from fiscal year 2017-18 and various budget amendments in the current fiscal year.

CITY OF SANTA CLARA SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURE - OVERVIEW AND COMPARISON BY FUND

Fund Description	REVENUES - FISCAL YEAR 2018-19				PRIOR YEAR REVENUE COMPARISON		
	Adopted Budget	Amended Budget	Actual Through 4/30/2019	Percentage received	Actual Through 4/30/2018	\$ Change From Prior Year	Percent Change
Housing Authority Fund	\$ 260,000	\$ 281,998	\$ 176,136	62.46%	\$ 441,381	\$ (265,245)	-60.09%
City Affordable Housing Fund	696,703	1,089,854	123,132	11.30%	1,380,544	(1,257,412)	-91.08%
Housing Successor Fund	581,000	806,000	1,499,472	186.04%	1,501,931	(2,459)	-0.16%
Housing and Urban Development	2,671,456	3,824,498	1,449,019	37.89%	1,388,401	60,618	4.37%
TOTAL	\$ 4,209,159	\$ 6,002,350	\$ 3,247,759	54.11%	\$ 4,712,257	\$ (1,464,498)	-31.08%

Fund Description	EXPENDITURES - FISCAL YEAR 2018-19				PRIOR YEAR EXPENDITURE COMPARISON		
	Adopted Budget	Amended Budget	Actual through 4/30/2019	Percentage Used	Actual through 4/30/2018	\$ Change From Prior Year	Percent Change
Housing Authority Fund	\$ 288,989	\$ 310,987	\$ 51,382	16.52%	\$ 36,112	\$ 15,270	42.29%
City Affordable Housing Fund	1,638,098	7,031,249	286,631	4.08%	294,614	(7,983)	-2.71%
Housing Successor Fund	688,327	913,327	445,497	48.78%	423,409	22,088	5.22%
Housing and Urban Development	3,504,232	4,657,274	1,255,435	26.96%	1,303,614	(48,179)	-3.70%
TOTAL	\$ 6,119,646	\$ 12,912,837	\$ 2,038,945	15.79%	\$ 2,057,749	\$ (18,804)	-0.91%

Governmental Capital Improvement Funds

The re-appropriation of prior year budget amounts “carryforwards” is necessary when services or projects are started but not completed at the end of fiscal year. This is especially true for the Capital Improvement Program (CIP) that typically spans several years.

The table below lists the total amended budget amount which consists of current year appropriations and prior year carryforwards in Governmental Capital Improvement Funds. The Street Beautification, Gas Tax, and Traffic Mitigation CIP funds have been combined with the Streets & Highways CIP fund beginning in fiscal year 2018-19.

**CITY OF SANTA CLARA
GOVERNMENTAL CAPITAL IMPROVEMENT FUNDS
SUMMARY OF EXPENDITURES**

Fund Description	EXPENDITURES - FISCAL YEAR 2018-19					Prior Year
	Current Year Appropriation	Prior Year Carryforward	Total Amended Budget	Actual Through 4/30/2019	Percentage Used	Actual Through 4/30/2018
Parks & Recreation	\$ 4,742,560	\$ 33,034,145	\$ 37,776,705	\$ 6,690,894	17.71%	\$ 3,372,135
Streets & Highways	15,293,025	36,599,210	51,892,235	10,920,740	21.05%	8,213,623
Storm Drain	1,995,000	2,183,435	4,178,435	387,414	9.27%	2,323,381
Fire	556,513	637,376	1,193,889	262,542	21.99%	1,453,190
Library	220,000	2,025,888	2,245,888	1,987,286	88.49%	1,462,116
Public Buildings	6,838,592	3,433,354	10,271,946	1,678,672	16.34%	1,270,071
General Gov't - Other	12,049,525	14,008,833	26,058,358	12,068,489	46.31%	4,424,655
TOTAL	\$ 41,695,215	\$ 91,922,241	\$ 133,617,456	\$ 33,996,037	25.44%	\$ 22,519,171

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Enterprise Funds

The tables below are a summary of revenues and expenses of Enterprise Operating Funds and summary of expenses of Enterprise Capital Improvement Funds as of April 30, 2019.

**CITY OF SANTA CLARA
ENTERPRISE OPERATING FUNDS
REVENUES AND EXPENSES - OVERVIEW AND COMPARISON BY FUND**

Fund Description	REVENUES - FISCAL YEAR 2018-19				PRIOR YEAR REVENUE COMPARISON		
	Adopted Budget	Amended Budget	Actual Through 4/30/2019	Percentage received	Actual Through 4/30/2018	\$ Change From Prior Year	Percent Change
Electric Utility Fund	\$ 450,091,800	\$ 506,343,673	\$ 414,208,015	81.80%	\$ 359,338,217	\$ 54,869,798	15.27%
Water Utility Fund	50,333,600	52,786,856	39,800,279	75.40%	38,378,032	1,422,247	3.71%
Sewer Utility Fund	41,742,075	41,799,661	33,480,045	80.10%	33,257,081	222,964	0.67%
Cemetery Fund	600,150	600,685	462,886	77.06%	417,256	45,630	10.94%
Solid Waste Utility Fund	24,726,835	25,344,682	21,175,094	83.55%	19,319,404	1,855,690	9.61%
Water Recycling Fund	7,080,000	7,940,000	5,288,600	66.61%	4,262,366	1,026,234	24.08%
TOTAL REVENUE	\$ 574,574,460	\$ 634,815,557	\$ 514,414,919	81.03%	\$ 454,972,356	\$ 59,442,563	13.07%

Fund Description	EXPENSES - FISCAL YEAR 2018-19				PRIOR YEAR EXPENSE COMPARISON		
	Adopted Budget	Amended Budget	Actual through 4/30/2019	Percentage Used	Actual through 4/30/2018	\$ Change From Prior Year	Percent Change
Electric Utility Fund	\$ 421,626,016	\$ 480,839,292	\$ 370,676,620	77.09%	\$ 317,583,211	\$ 53,093,409	16.72%
Water Utility Fund	44,431,411	46,613,978	34,396,130	73.79%	32,634,755	1,761,375	5.40%
Sewer Utility Fund	26,014,588	26,072,174	23,468,291	90.01%	23,702,127	(233,836)	-0.99%
Cemetery Fund	1,245,504	1,246,039	989,153	79.38%	827,130	162,023	19.59%
Solid Waste Utility Fund	24,346,883	25,215,730	18,189,689	72.14%	17,196,461	993,228	5.78%
Water Recycling Fund	4,934,172	5,794,172	5,025,890	86.74%	3,882,607	1,143,283	29.45%
TOTAL - Operating Appropriations	\$ 522,598,574	\$ 585,781,385	\$ 452,745,773	77.29%	\$ 395,826,291	\$ 56,919,482	14.38%

**CITY OF SANTA CLARA
ENTERPRISE CAPITAL IMPROVEMENT FUNDS
SUMMARY OF EXPENSES**

Fund Description	EXPENSES - FISCAL YEAR 2018-19					Prior Year
	Current Year Appropriation	Prior Year Carryforward	Total Amended Budget	Actual Through 4/30/2019	Percentage Used	Actual Through 4/30/2018
Electric Utility Fund	\$ 36,802,352	\$ 96,448,368	\$ 133,250,720	\$ 18,167,494	13.63%	\$ 22,263,296
Street Lighting ⁽¹⁾	800,206	5,375,199	6,175,405	67,858	1.10%	789,508
Water Utility Fund	5,808,689	10,757,055	16,565,744	3,007,206	18.15%	1,190,249
Sewer Utility Fund	22,566,833	29,155,623	51,722,456	19,447,470	37.60%	27,042,188
Cemetery Fund	-	28,085	28,085	-	-	-
Solid Waste Utility Fund	470,000	1,148,875	1,618,875	493,683	30.50%	532,349
Water Recycling Fund	50,000	277,217	327,217	-	-	4,324
TOTAL - CIP Appropriations	\$ 66,498,080	\$ 143,190,422	\$ 209,688,502	\$ 41,183,711	19.64%	\$ 51,821,914

(1) Street Lighting fund is part of Electric Capital Improvement Funds.

Below is an explanation of certain budget to actual revenue or expense variances by enterprise activity. Other enterprise revenues or expenses not described below are trending as expected.

Sewer Utility Fund: Accounts for the construction, operation, and maintenance of the sewer system within the City limits. Expenses were ahead of budget at April 30, 2019 due to timing of quarterly operating and maintenance payment to the Waste Water Facility with the City of San Jose.

Water Recycling Fund: Accounts for the construction, operation, and maintenance of the recycled water system within the City limits. Overall revenue and expenses in recycled water increased compared to prior year due to higher customer demand. Expenses were ahead of budget at April 30, 2019 due to increased purchase costs of recycled water based on usage. There is also a timing difference in revenue collection related to the increased usage.

Fund Reserves

By policy, City Council established the City's General Contingency Reserve, under which reserves for Budget Stabilization and Capital Projects were established.

- Budget Stabilization Reserve is set aside for weathering economic downturns, emergency financial crisis, or disaster situations. The reserve target is equal to the expenditures of the City's General Fund operations for three months (90-day or 25% General Fund Adopted Operating Budget).
- Capital Projects Reserve earmarks funds for the Capital Improvement Program.

Other General Reserves and Enterprise Fund Reserves included in this report are highlighted as follows:

- Building Inspection Reserve is to account for surplus funds from user fees in the Community Development Department's Building Inspection Division and is restricted to fund Building Division costs.
- Land Sale Reserve is net proceeds from the sale of City owned land and is available to be appropriated for General Fund expenditures.
- The Electric Utility Reserve assures that rates were set properly, and sufficient operating cash is available to ensure debt service coverage.
- The Replacement and Improvement Reserve in the Water and Sewer Utility Funds is for future capital improvement.
- The Water Conservation Reserve is to enhance water conservation activities in response to the drought.

The table below summarizes the reserve balances.

	GENERAL FUND	ELECTRIC	WATER	SEWER
Budget Stabilization Reserve	\$ 62,881,960			
Capital Projects Reserve	22,986,209			
Building Inspection Reserve	9,271,328			
Land Sale Reserve	21,503,731			
Rate Stabilization Fund Reserve		\$ 25,000,000		
Cost Reduction Fund Reserve		95,708,577		
DVR Power Plant Contracts Reserve		5,078,163		
Replacement & Improvement			\$ 303,090	\$ 1,507,553
Water Conservation			33,125	
TOTALS	\$ 116,643,228	\$ 125,786,740	\$ 336,215	\$ 1,507,553

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Long-Term Interfund Advances

The funds below have made advances/loans which are not expected to be repaid within the next year.

DETAIL OF LONG TERM INTERFUND ADVANCE BALANCES:				
Fund Receiving Advance/Loan	Fund Making Advance/Loan	Type	Amount of Advance/Commitment	
Cemetery	General Fund	Advance	\$	6,275,256
Santa Clara Golf & Tennis Club	General Fund	Advance		4,224,133
Parks and Recreation Facilities	General Fund	Loan		10,227,098
TOTALS			\$	20,726,487

Donations to the City of Santa Clara

Donations received by department during the month of April 2019, and for fiscal year 2018-19 are shown in the table below.

Department	Apr-19	Fiscal Year 2018-19 Year To Date	Donor	Designated Use
Finance	\$ 125	\$ 275	Various	Utility Bill Assistance
Library	-	150,000	Library Foundation	Library Furnishings
Park & Recreation	-	537	Various	Various Parks & Rec programs
Police	-	7,000	Batton Foundation	Police K-9 program
Cemetery	-	1,635	Anonymous	Cemetery tree
TOTALS	\$ 125	\$ 159,447		