



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: June 24, 2014

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2014 Interim Financial Statements For The Ten Months Ended April 30, 2014

RECOMMENDATION:

That Council accept the Fiscal Year 2014 Interim Financial Statements for the Ten Months Ended April 30, 2014.

DISCUSSION:

The interim financial statements for the ten months ended April 30, 2014 (83.3% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Ten Months Ended April 30, 2014

PREPARED BY: Julie Nemes, Accounting Manager

SUBMITTED BY: Robert Samario, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	111,780,935	90,829,015	-	20,951,921	81.3%
Expenditures	<u>112,053,431</u>	<u>92,164,497</u>	<u>1,405,641</u>	18,483,294	83.5%
<i>Addition to / (use of) reserves</i>	<u>(272,496)</u>	<u>(1,335,482)</u>	<u>(1,405,641)</u>		
SOLID WASTE FUND					
Revenue	19,927,443	16,970,581	-	2,956,862	85.2%
Expenditures	<u>20,047,668</u>	<u>16,312,797</u>	<u>193,671</u>	3,541,200	82.3%
<i>Addition to / (use of) reserves</i>	<u>(120,225)</u>	<u>657,784</u>	<u>(193,671)</u>		
WATER OPERATING FUND					
Revenue	36,709,435	31,362,664	-	5,346,771	85.4%
Expenditures	<u>49,170,726</u>	<u>33,175,508</u>	<u>2,170,298</u>	13,824,919	71.9%
<i>Addition to / (use of) reserves</i>	<u>(12,461,291)</u>	<u>(1,812,844)</u>	<u>(2,170,298)</u>		
WASTEWATER OPERATING FUND					
Revenue	17,907,479	15,266,824	-	2,640,655	85.3%
Expenditures	<u>19,048,005</u>	<u>13,184,271</u>	<u>1,458,346</u>	4,405,389	76.9%
<i>Addition to / (use of) reserves</i>	<u>(1,140,526)</u>	<u>2,082,553</u>	<u>(1,458,346)</u>		
DOWNTOWN PARKING					
Revenue	7,420,709	6,802,163	-	618,546	91.7%
Expenditures	<u>8,575,235</u>	<u>6,802,641</u>	<u>199,983</u>	1,572,612	81.7%
<i>Addition to / (use of) reserves</i>	<u>(1,154,526)</u>	<u>(478)</u>	<u>(199,983)</u>		
AIRPORT OPERATING FUND					
Revenue	15,751,093	12,867,417	-	2,883,676	81.7%
Expenditures	<u>16,571,531</u>	<u>12,772,432</u>	<u>550,602</u>	3,248,497	80.4%
<i>Addition to / (use of) reserves</i>	<u>(820,438)</u>	<u>94,985</u>	<u>(550,602)</u>		
GOLF COURSE FUND					
Revenue	2,108,459	1,684,390	-	424,069	79.9%
Expenditures	<u>2,076,923</u>	<u>1,684,146</u>	-	392,777	81.1%
<i>Addition to / (use of) reserves</i>	<u>31,536</u>	<u>244</u>	<u>-</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,604,962	4,186,319	-	1,418,643	74.7%
Expenditures	<u>5,911,688</u>	<u>4,502,198</u>	<u>477,129</u>	932,361	84.2%
<i>Addition to / (use of) reserves</i>	<u>(306,726)</u>	<u>(315,879)</u>	<u>(477,129)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	2,758,201	2,225,484	-	532,717	80.7%
Expenditures	<u>5,134,991</u>	<u>1,319,951</u>	<u>817,958</u>	2,997,082	41.6%
<i>Addition to / (use of) reserves</i>	<u>(2,376,790)</u>	<u>905,532</u>	<u>(817,958)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,576,502	2,173,306	-	403,196	84.4%
Expenditures	<u>2,650,738</u>	<u>1,933,433</u>	<u>118,710</u>	598,596	77.4%
<i>Addition to / (use of) reserves</i>	<u>(74,236)</u>	<u>239,873</u>	<u>(118,710)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,960,947	4,996,728	-	964,219	83.8%
Expenditures	<u>6,022,747</u>	<u>5,217,109</u>	<u>315,696</u>	489,942	91.9%
<i>Addition to / (use of) reserves</i>	<u>(61,800)</u>	<u>(220,381)</u>	<u>(315,696)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,514,997	2,095,831	-	419,166	83.3%
Expenditures	<u>2,965,594</u>	<u>2,359,293</u>	<u>120,870</u>	485,431	83.6%
<i>Addition to / (use of) reserves</i>	<u>(450,597)</u>	<u>(263,462)</u>	<u>(120,870)</u>		
WATERFRONT FUND					
Revenue	12,445,067	11,388,432	-	1,056,635	91.5%
Expenditures	<u>13,558,989</u>	<u>10,809,595</u>	<u>529,287</u>	2,220,107	83.6%
<i>Addition to / (use of) reserves</i>	<u>(1,113,922)</u>	<u>578,837</u>	<u>(529,287)</u>		
TOTAL FOR ALL FUNDS					
Revenue	243,466,229	202,849,153	-	40,617,076	83.3%
Expenditures	<u>263,788,267</u>	<u>202,237,870</u>	<u>8,358,190</u>	53,192,207	79.8%
<i>Addition to / (use of) reserves</i>	<u>(20,322,038)</u>	<u>611,283</u>	<u>(8,358,190)</u>		

*** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.*

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
TAXES					
Sales and Use	21,084,894	15,598,717	5,486,177	74.0%	15,097,758
Property Taxes	25,475,500	21,137,361	4,338,139	83.0%	22,399,026
Utility Users Tax	6,975,300	5,896,146	1,079,154	84.5%	5,799,910
Transient Occupancy Tax	16,202,000	13,740,947	2,461,053	84.8%	12,024,126
Business License	2,415,000	2,171,363	243,637	89.9%	2,144,560
Real Property Transfer Tax	537,900	538,322	(422)	100.1%	535,719
<i>Total</i>	<u>72,690,594</u>	<u>59,082,856</u>	<u>13,607,738</u>	81.3%	<u>58,001,099</u>
LICENSES & PERMITS					
Licenses & Permits	219,180	157,229	61,951	71.7%	166,081
<i>Total</i>	<u>219,180</u>	<u>157,229</u>	<u>61,951</u>	71.7%	<u>166,081</u>
FINES & FORFEITURES					
Parking Violations	2,628,967	2,222,860	406,107	84.6%	2,073,747
Library Fines	135,000	114,952	20,048	85.1%	110,264
Municipal Court Fines	120,000	75,619	44,381	63.0%	83,714
Other Fines & Forfeitures	250,000	297,078	(47,078)	118.8%	233,550
<i>Total</i>	<u>3,133,967</u>	<u>2,710,508</u>	<u>423,459</u>	86.5%	<u>2,501,275</u>
USE OF MONEY & PROPERTY					
Investment Income	676,267	491,775	184,492	72.7%	630,414
Rents & Concessions	396,322	307,192	89,130	77.5%	349,329
<i>Total</i>	<u>1,072,589</u>	<u>798,967</u>	<u>273,622</u>	74.5%	<u>979,743</u>
INTERGOVERNMENTAL					
Grants	306,016	159,835	146,181	52.2%	106,574
Vehicle License Fees	-	39,945	(39,945)	100.0%	48,265
Reimbursements	414,320	1,088,299	(673,979)	262.7%	740,417
<i>Total</i>	<u>720,336</u>	<u>1,288,079</u>	<u>(567,743)</u>	178.8%	<u>895,256</u>
FEES & SERVICE CHARGES					
Finance	926,598	780,938	145,660	84.3%	731,881
Community Development	4,480,075	3,409,080	1,070,995	76.1%	3,540,461
Recreation	2,951,818	2,290,467	661,351	77.6%	2,132,155
Public Safety	631,938	471,540	160,398	74.6%	473,848
Public Works	5,661,288	4,650,207	1,011,081	82.1%	4,551,304
Library	753,839	716,103	37,736	95.0%	627,712
Reimbursements	4,293,383	3,526,773	766,610	82.1%	3,617,369
<i>Total</i>	<u>19,698,939</u>	<u>15,845,110</u>	<u>3,853,830</u>	80.4%	<u>15,674,730</u>
OTHER REVENUES					
Miscellaneous	1,624,751	1,422,833	201,918	87.6%	3,222,842
Franchise Fees	3,660,300	2,916,714	743,586	79.7%	2,808,156
Indirect Allocations	6,292,740	5,243,950	1,048,790	83.3%	4,868,210
Operating Transfers-In	2,667,539	1,362,768	1,304,770	51.1%	1,505,315
<i>Total</i>	<u>14,245,330</u>	<u>10,946,266</u>	<u>3,299,064</u>	76.8%	<u>12,404,523</u>
TOTAL REVENUES	<u>111,780,935</u>	<u>90,829,015</u>	<u>20,951,921</u>	81.3%	<u>90,622,707</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	770,723	625,304	29,609	115,811	85.0%	
<i>Total</i>	<u>770,723</u>	<u>625,304</u>	<u>29,609</u>	<u>115,811</u>	85.0%	<u>614,586</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,129,254	1,733,485	14,501	381,268	82.1%	
<i>Total</i>	<u>2,129,254</u>	<u>1,733,485</u>	<u>14,501</u>	<u>381,268</u>	82.1%	<u>1,729,615</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,587,391	1,302,893	109	284,389	82.1%	
CITY TV	558,637	423,435	36,658	98,545	82.4%	
<i>Total</i>	<u>2,146,028</u>	<u>1,726,328</u>	<u>36,766</u>	<u>382,934</u>	82.2%	<u>1,630,391</u>
<u>Administrative Services</u>						
CITY CLERK	475,090	395,704	3,162	76,224	84.0%	
ELECTIONS	300,000	200,284	3,200	96,516	67.8%	
HUMAN RESOURCES	1,412,691	1,015,435	11,324	385,932	72.7%	
EMPLOYEE DEVELOPMENT	14,447	9,493	-	4,954	65.7%	
<i>Total</i>	<u>2,202,228</u>	<u>1,620,916</u>	<u>17,686</u>	<u>563,626</u>	74.4%	<u>1,364,157</u>
<u>Finance</u>						
ADMINISTRATION	221,336	206,087	5,411	9,839	95.6%	
REVENUE & CASH MANAGEMENT	510,731	376,227	34,600	99,904	80.4%	
CASHIERING & COLLECTION	458,460	385,362	-	73,098	84.1%	
LICENSES & PERMITS	469,695	403,134	13,483	53,078	88.7%	
BUDGET MANAGEMENT	430,198	354,406	-	75,792	82.4%	
ACCOUNTING	621,961	493,894	23,057	105,010	83.1%	
PAYROLL	293,974	243,749	-	50,225	82.9%	
ACCOUNTS PAYABLE	226,149	188,722	-	37,427	83.5%	
CITY BILLING & CUSTOMER SERVICE	684,788	517,990	94,849	71,949	89.5%	
PURCHASING	639,289	496,001	580	142,707	77.7%	
CENTRAL WAREHOUSE	170,978	140,566	254	30,157	82.4%	
MAIL SERVICES	109,740	92,089	255	17,396	84.1%	
<i>Total</i>	<u>4,837,299</u>	<u>3,898,226</u>	<u>172,489</u>	<u>766,584</u>	84.2%	<u>3,757,264</u>
TOTAL GENERAL GOVERNMENT	<u>12,085,532</u>	<u>9,604,258</u>	<u>271,052</u>	<u>2,210,222</u>	81.7%	<u>9,096,013</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,035,400	887,834	-	147,566	85.7%	
SUPPORT SERVICES	723,647	590,040	31,673	101,934	85.9%	
RECORDS BUREAU	1,293,046	1,041,517	14,062	237,467	81.6%	
ADMIN SERVICES	1,035,807	841,157	13,993	180,657	82.6%	
PROPERTY ROOM	213,001	153,360	389	59,252	72.2%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
TRAINING/RECRUITMENT	483,113	381,669	22,637	78,807	83.7%	
RANGE	1,243,968	1,063,772	32,905	147,291	88.2%	
COMMUNITY & MEDIA RELATIONS	858,553	765,364	-	93,189	89.1%	
INFORMATION TECHNOLOGY	1,185,630	1,013,927	17,848	153,856	87.0%	
INVESTIGATIVE DIVISION	4,994,432	4,403,566	-	590,866	88.2%	
CRIME LAB	155,092	121,100	-	33,992	78.1%	
PATROL DIVISION	15,795,703	13,351,158	52,829	2,391,716	84.9%	
TRAFFIC	1,415,405	1,182,292	559	232,553	83.6%	
SPECIAL EVENTS	831,095	876,941	-	(45,846)	105.5%	
TACTICAL PATROL FORCE	1,497,838	1,105,816	-	392,022	73.8%	
STREET SWEEPING ENFORCEMENT	340,916	285,956	-	54,960	83.9%	
NIGHT LIFE ENFORCEMENT	301,944	283,010	-	18,934	93.7%	
PARKING ENFORCEMENT	989,866	835,854	21,740	132,272	86.6%	
COMBINED COMMAND CENTER	2,462,970	1,874,167	-	588,803	76.1%	
ANIMAL CONTROL	665,510	434,650	-	230,859	65.3%	
<i>Total</i>	<u>37,522,935</u>	<u>31,493,149</u>	<u>208,636</u>	<u>5,821,150</u>	84.5%	<u>29,909,784</u>
<u>Fire</u>						
ADMINISTRATION	816,274	680,358	7,594	128,323	84.3%	
EMERGENCY SERVICES AND PUBLIC ED	294,891	243,022	-	51,869	82.4%	
PREVENTION	1,118,386	978,294	-	140,092	87.5%	
WILDLAND FIRE MITIGATION PROGRAM	199,013	150,834	2,632	45,548	77.1%	
OPERATIONS	18,064,121	15,552,330	121,095	2,390,696	86.8%	
ARFF	1,860,354	1,502,958	-	357,396	80.8%	
<i>Total</i>	<u>22,353,039</u>	<u>19,107,796</u>	<u>131,320</u>	<u>3,113,923</u>	86.1%	<u>18,486,659</u>
TOTAL PUBLIC SAFETY	<u>59,875,974</u>	<u>50,600,945</u>	<u>339,956</u>	<u>8,935,073</u>	85.1%	<u>48,396,443</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,049,511	744,934	8,785	295,793	71.8%	
ENGINEERING SVCS	4,871,823	3,953,611	6,515	911,697	81.3%	
PUBLIC RT OF WAY MGMT	1,042,862	857,515	956	184,391	82.3%	
ENVIRONMENTAL PROGRAMS	507,253	242,982	153,744	110,526	78.2%	
<i>Total</i>	<u>7,471,449</u>	<u>5,799,042</u>	<u>170,000</u>	<u>1,502,407</u>	79.9%	<u>5,875,083</u>
TOTAL PUBLIC WORKS	<u>7,471,449</u>	<u>5,799,042</u>	<u>170,000</u>	<u>1,502,407</u>	79.9%	<u>5,875,083</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	699,131	558,516	8,249	132,366	81.1%	
FACILITIES & SPECIAL EVENTS	778,579	613,961	9,724	154,894	80.1%	
YOUTH ACTIVITIES	954,403	845,497	7,959	100,948	89.4%	
ACTIVE ADULTS	696,667	572,136	2,008	122,524	82.4%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
AQUATICS	1,251,951	998,733	32,221	220,997	82.3%	
SPORTS	537,090	490,144	10,140	36,806	93.1%	
TENNIS	274,749	228,787	-	45,962	83.3%	
NEIGHBORHOOD & OUTREACH SERV	1,027,181	929,624	-	97,557	90.5%	
ADMINISTRATION	627,767	547,281	1,465	79,021	87.4%	
PROJECT MANAGEMENT TEAM	376,272	252,696	76	123,499	67.2%	
BUSINESS SERVICES	6,082	3,886	-	2,196	63.9%	
PARK OPERATIONS MANAGEMENT	968,835	751,914	1,280	215,642	77.7%	
GROUND & FACILITIES MAINTENANCE	4,688,543	3,534,488	145,589	1,008,466	78.5%	
FORESTRY	1,284,267	934,459	151,113	198,695	84.5%	
BEACH MAINTENANCE	157,332	115,644	13,831	27,857	82.3%	
<i>Total</i>	<u>14,328,850</u>	<u>11,377,765</u>	<u>383,655</u>	<u>2,567,430</u>	82.1%	<u>10,803,082</u>
<u>Library</u>						
ADMINISTRATION	460,433	384,293	-	76,140	83.5%	
PUBLIC SERVICES	2,607,620	2,081,247	-	526,373	79.8%	
SUPPORT SERVICES	1,617,031	1,367,278	32,967	216,786	86.6%	
<i>Total</i>	<u>4,685,085</u>	<u>3,832,818</u>	<u>32,967</u>	<u>819,299</u>	82.5%	<u>3,622,775</u>
TOTAL COMMUNITY SERVICES	<u>19,013,934</u>	<u>15,210,583</u>	<u>416,623</u>	<u>3,386,728</u>	82.2%	<u>14,425,857</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	551,107	425,570	208	125,329	77.3%	
ECONOMIC DEVELOPMENT	48,420	31,079	-	17,341	64.2%	
CITY ARTS ADVISORY PROGRAM	437,260	437,260	-	-	100.0%	
RENTAL HOUSING MEDIATION	249,060	165,914	-	83,146	66.6%	
HUMAN SERVICES	836,025	627,294	158,946	49,785	94.0%	
HOUSING PRESERVATION AND DEV	44,645	17,602	22,784	4,259	90.5%	
LONG RANGE PLAN & SPEC STUDY	905,914	691,629	152	214,133	76.4%	
DEVEL & ENVIRONMENTAL REVIEW	1,350,777	1,069,627	6,741	274,409	79.7%	
ZONING INFO & ENFORCEMENT	1,264,867	1,023,001	911	240,955	81.0%	
DESIGN REV & HIST PRESERVATION	1,100,803	865,408	3,752	231,643	79.0%	
BLDG INSP & CODE ENFORCEMENT	1,147,440	908,073	186	239,181	79.2%	
RECORDS ARCHIVES & CLER SVCS	563,562	441,484	7,397	114,680	79.7%	
BLDG COUNTER & PLAN REV SVCS	1,302,478	1,058,608	6,933	236,936	81.8%	
<i>Total</i>	<u>9,802,357</u>	<u>7,762,549</u>	<u>208,010</u>	<u>1,831,799</u>	81.3%	<u>7,439,684</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,802,357</u>	<u>7,762,549</u>	<u>208,010</u>	<u>1,831,799</u>	81.3%	<u>7,439,684</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	23,940	-	(1,668)	107.5%	
TRANSFERS OUT	43,500	36,250	-	7,250	83.3%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DEBT SERVICE TRANSFERS	350,746	322,078	-	28,668	91.8%	
CAPITAL OUTLAY TRANSFER	1,000,000	833,333	-	166,667	83.3%	
APPROP.RESERVE	359,658	-	-	359,658	0.0%	
NON-DEPT - COMMUNITY PROMOTIONS	<u>2,028,008</u>	<u>1,971,519</u>	-	<u>56,489</u>	97.2%	
<i>Total</i>	<u>3,804,184</u>	<u>3,187,120</u>	-	<u>617,064</u>	83.8%	<u>2,735,577</u>
TOTAL NON-DEPARTMENTAL	<u>3,804,184</u>	<u>3,187,120</u>	-	<u>617,064</u>	83.8%	<u>2,735,577</u>
TOTAL EXPENDITURES	<u>112,053,431</u>	<u>92,164,497</u>	<u>1,405,641</u>	<u>18,483,294</u>	83.5%	<u>87,968,657</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Special Revenue Funds
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	506,204	499,896	-	6,308	98.8%
Expenditures	<u>506,204</u>	<u>499,896</u>	<u>-</u>	<u>6,308</u>	98.8%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,367,572	2,746,617	-	620,955	81.6%
Expenditures	<u>5,433,182</u>	<u>4,023,416</u>	<u>296,328</u>	<u>1,113,439</u>	79.5%
<i>Revenue Less Expenditures</i>	<u>(2,065,610)</u>	<u>(1,276,799)</u>	<u>(296,328)</u>	<u>(492,484)</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,853,369	509,284	-	1,344,085	27.5%
Expenditures	<u>2,167,813</u>	<u>843,526</u>	<u>94,316</u>	<u>1,229,971</u>	43.3%
<i>Revenue Less Expenditures</i>	<u>(314,444)</u>	<u>(334,243)</u>	<u>(94,316)</u>	<u>114,114</u>	
COUNTY LIBRARY					
Revenue	2,008,383	1,412,644	-	595,739	70.3%
Expenditures	<u>2,205,214</u>	<u>1,704,735</u>	<u>10,442</u>	<u>490,037</u>	77.8%
<i>Revenue Less Expenditures</i>	<u>(196,831)</u>	<u>(292,091)</u>	<u>(10,442)</u>	<u>105,701</u>	
STREETS FUND					
Revenue	13,733,852	11,757,260	-	1,976,592	85.6%
Expenditures	<u>18,460,321</u>	<u>8,902,486</u>	<u>962,355</u>	<u>8,595,480</u>	53.4%
<i>Revenue Less Expenditures</i>	<u>(4,726,469)</u>	<u>2,854,774</u>	<u>(962,355)</u>	<u>(6,618,887)</u>	
MEASURE A					
Revenue	3,411,416	2,819,521	-	591,895	82.6%
Expenditures	<u>4,761,898</u>	<u>2,731,191</u>	<u>435,869</u>	<u>1,594,839</u>	66.5%
<i>Revenue Less Expenditures</i>	<u>(1,350,482)</u>	<u>88,330</u>	<u>(435,869)</u>	<u>(1,002,943)</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

SOLID WASTE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	19,199,527	16,519,377	-	2,680,150	86.0%	15,385,475
Other Fees & Charges	474,816	224,908	-	249,908	47.4%	134,237
Grants	20,000	-	-	20,000	0.0%	11,208
Miscellaneous	233,100	226,296	-	6,804	97.1%	179,831
TOTAL REVENUES	<u>19,927,443</u>	<u>16,970,581</u>	<u>-</u>	<u>2,956,862</u>	<u>85.2%</u>	<u>15,710,751</u>
EXPENSES						
Salaries & Benefits	979,288	685,659	-	293,629	70.0%	683,685
Materials, Supplies & Services	18,258,021	15,284,583	185,412	2,788,026	84.7%	14,234,379
Special Projects	585,988	284,224	1,600	300,164	48.8%	275,493
Transfers-Out	50,000	41,667	-	8,333	83.3%	41,666
Capital Outlay Transfers	17,556	14,630	-	2,926	83.3%	9,726
Equipment	13,709	2,034	6,659	5,016	63.4%	5,074
Capitalized Fixed Assets	10,000	-	-	10,000	0.0%	641
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	33,106	-	-	33,106	0.0%	-
TOTAL EXPENSES	<u>20,047,668</u>	<u>16,312,797</u>	<u>193,671</u>	<u>3,541,200</u>	<u>82.3%</u>	<u>15,250,664</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Water Sales- Metered	32,300,000	28,214,402	-	4,085,598	87.4%	25,887,418
Service Charges	506,500	573,209	-	(66,709)	113.2%	520,407
Cater JPA Treatment Charges	2,467,510	1,542,469	-	925,041	62.5%	1,627,231
Investment Income	534,400	458,432	-	75,968	85.8%	501,658
Rents & Concessions	22,872	19,060	-	3,812	83.3%	19,060
Reimbursements	673,153	301,262	-	371,891	44.8%	765,869
Miscellaneous	20,000	68,831	-	(48,831)	344.2%	125,606
Operating Transfers-In	185,000	185,000	-	-	100.0%	2,600,000
TOTAL REVENUES	<u>36,709,435</u>	<u>31,362,664</u>	<u>-</u>	<u>5,346,771</u>	85.4%	<u>32,047,249</u>
EXPENSES						
Salaries & Benefits	8,333,163	6,585,872	-	1,747,291	79.0%	6,322,437
Materials, Supplies & Services	10,597,848	5,970,523	1,915,032	2,712,293	74.4%	5,752,946
Special Projects	1,105,856	277,762	91,794	736,300	33.4%	490,258
Water Purchases	11,916,230	7,897,196	133,141	3,885,893	67.4%	6,341,436
Debt Service	5,566,589	2,992,855	-	2,573,734	53.8%	3,704,199
Capital Outlay Transfers	11,189,231	9,324,359	-	1,864,872	83.3%	2,855,541
Equipment	146,195	40,884	21,081	84,230	42.4%	53,014
Capitalized Fixed Assets	132,839	61,100	9,250	62,489	53.0%	57,648
Other	32,775	24,957	-	7,818	76.1%	29,699
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>49,170,726</u>	<u>33,175,508</u>	<u>2,170,298</u>	<u>13,824,919</u>	71.9%	<u>25,607,178</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	16,997,000	14,363,297	-	2,633,703	84.5%	13,456,004
Fees	692,579	746,349	-	(53,770)	107.8%	575,020
Investment Income	150,900	134,960	-	15,940	89.4%	142,621
Rents & Concessions	32,000	15,650	-	16,350	48.9%	39,394
Miscellaneous	35,000	6,567	-	28,433	18.8%	37,034
Operating Transfers-In	-	-	-	-	0.0%	3,050,000
TOTAL REVENUES	<u>17,907,479</u>	<u>15,266,824</u>	<u>-</u>	<u>2,640,655</u>	<u>85.3%</u>	<u>17,300,073</u>
EXPENSES						
Salaries & Benefits	5,722,999	4,365,879	-	1,357,120	76.3%	4,423,286
Materials, Supplies & Services	6,760,640	4,926,336	1,443,925	390,379	94.2%	4,722,441
Special Projects	465,500	61,991	-	403,509	13.3%	5,591
Debt Service	1,668,096	304,200	-	1,363,896	18.2%	314,422
Capital Outlay Transfers	4,154,727	3,462,273	-	692,455	83.3%	2,500,101
Equipment	97,044	39,259	13,046	44,739	53.9%	34,866
Capitalized Fixed Assets	26,000	23,334	1,375	1,291	95.0%	6,771
Other	3,000	1,000	-	2,000	33.3%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>19,048,005</u>	<u>13,184,271</u>	<u>1,458,346</u>	<u>4,405,389</u>	<u>76.9%</u>	<u>12,008,478</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

DOWNTOWN PARKING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Improvement Tax	875,000	953,756	-	(78,756)	109.0%	903,838
Parking Fees	6,313,084	5,612,975	-	700,109	88.9%	5,297,803
Other Fees & Charges	1,000	3,348	-	(2,348)	334.8%	-
Investment Income	98,200	85,857	-	12,343	87.4%	92,936
Rents & Concessions	88,925	67,873	-	21,052	76.3%	34,104
Miscellaneous	1,000	42,104	-	(41,104)	4210.4%	(1,568)
Operating Transfers-In	43,500	36,250	-	7,250	83.3%	403,898
TOTAL REVENUES	<u>7,420,709</u>	<u>6,802,163</u>	<u>-</u>	<u>618,546</u>	91.7%	<u>6,731,011</u>
EXPENSES						
Salaries & Benefits	4,049,433	3,372,657	-	676,776	83.3%	3,223,023
Materials, Supplies & Services	2,108,134	1,523,266	86,161	498,706	76.3%	1,416,782
Special Projects	531,852	395,405	109,821	26,626	95.0%	413,630
Transfer-Out	303,064	252,553	-	50,511	83.3%	247,601
Capital Outlay Transfers	1,507,753	1,256,461	-	251,292	83.3%	926,621
Equipment	25,000	2,298	4,000	18,702	25.2%	2,341
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,575,235</u>	<u>6,802,641</u>	<u>199,983</u>	<u>1,572,612</u>	81.7%	<u>6,229,998</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases-Commercial/Industrial	4,472,500	3,530,269	-	942,231	78.9%	3,671,735
Leases-Terminal	5,189,964	4,160,952	-	1,029,012	80.2%	4,025,077
Leases-Non-Commercial Aviation	1,895,929	1,423,281	-	472,648	75.1%	1,355,834
Leases-Commercial Aviation	3,939,000	3,575,487	-	363,513	90.8%	3,295,302
Investment Income	111,100	100,296	-	10,804	90.3%	107,258
Miscellaneous	142,600	77,133	-	65,467	54.1%	85,787
TOTAL REVENUES	<u>15,751,093</u>	<u>12,867,417</u>	<u>-</u>	<u>2,883,676</u>	81.7%	<u>12,540,993</u>
EXPENSES						
Salaries & Benefits	5,509,998	4,249,938	-	1,260,060	77.1%	4,123,338
Materials, Supplies & Services	7,454,870	5,764,011	543,793	1,147,066	84.6%	5,304,220
Special Projects	863,000	464,050	-	398,950	53.8%	486,826
Transfer-Out	19,728	16,440	-	3,288	83.3%	15,246
Debt Service	1,817,106	1,521,054	-	296,052	83.7%	571,869
Capital Outlay Transfers	744,632	723,909	-	20,723	97.2%	1,137,723
Equipment	66,358	33,030	6,809	26,520	60.0%	19,097
Other	-	-	-	-	0.0%	1,161
Appropriated Reserve	95,839	-	-	95,839	0.0%	-
TOTAL EXPENSES	<u>16,571,531</u>	<u>12,772,432</u>	<u>550,602</u>	<u>3,248,497</u>	80.4%	<u>11,659,480</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

GOLF COURSE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Fees & Card Sales	1,739,239	1,366,850	-	372,389	78.6%	1,191,267
Investment Income	8,800	8,092	-	708	91.9%	8,126
Rents & Concessions	332,520	271,480	-	61,040	81.6%	220,683
Miscellaneous	27,900	37,968	-	(10,068)	136.1%	300
TOTAL REVENUES	<u>2,108,459</u>	<u>1,684,390</u>	<u>-</u>	<u>424,069</u>	79.9%	<u>1,420,376</u>
EXPENSES						
Salaries & Benefits	1,022,332	882,323	-	140,009	86.3%	864,635
Materials, Supplies & Services	620,507	461,967	-	158,540	74.4%	426,637
Special Projects	-	-	-	-	0.0%	363
Debt Service	245,698	180,687	-	65,011	73.5%	179,852
Capital Outlay Transfers	184,486	158,305	-	26,181	85.8%	131,978
Equipment	3,000	-	-	3,000	0.0%	26,180
Other	900	864	-	36	96.0%	847
TOTAL EXPENSES	<u>2,076,923</u>	<u>1,684,146</u>	<u>-</u>	<u>392,777</u>	81.1%	<u>1,630,492</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

INTRA-CITY SERVICE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	2,530,773	2,108,978	-	421,796	83.3%	1,797,264
Work Orders - Bldg Maint.	2,592,140	1,943,082	-	649,058	75.0%	2,553,884
Grants	120,449	92,922	-	27,527	77.1%	128,095
Miscellaneous	361,600	41,338	-	320,262	11.4%	83,754
TOTAL REVENUES	<u>5,604,962</u>	<u>4,186,319</u>	<u>-</u>	<u>1,418,643</u>	74.7%	<u>4,562,997</u>
EXPENSES						
Salaries & Benefits	3,462,955	2,801,741	-	661,214	80.9%	2,716,201
Materials, Supplies & Services	1,414,823	1,175,673	109,678	129,473	90.8%	917,917
Special Projects	940,978	517,115	350,601	73,262	92.2%	812,265
Equipment	15,000	3,000	-	12,000	20.0%	4,292
Capitalized Fixed Assets	51,882	4,669	16,850	30,363	41.5%	208,651
Appropriated Reserve	26,050	-	-	26,050	0.0%	-
TOTAL EXPENSES	<u>5,911,688</u>	<u>4,502,198</u>	<u>477,129</u>	<u>932,361</u>	84.2%	<u>4,659,326</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

FLEET REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	2,228,805	1,857,338	-	371,468	83.3%	1,788,514
Investment Income	122,300	103,614	-	18,686	84.7%	116,787
Rents & Concessions	233,978	194,982	-	38,996	83.3%	187,001
Miscellaneous	173,118	69,550	-	103,568	40.2%	93,003
TOTAL REVENUES	<u>2,758,201</u>	<u>2,225,484</u>	<u>-</u>	<u>532,717</u>	80.7%	<u>2,185,305</u>
EXPENSES						
Salaries & Benefits	193,629	158,008	-	35,621	81.6%	157,169
Materials, Supplies & Services	3,061	2,643	-	419	86.3%	2,147
Special Projects	1,161,400	26,290	3,330	1,131,780	2.6%	-
Capitalized Fixed Assets	3,776,901	1,133,011	814,628	1,829,262	51.6%	793,893
TOTAL EXPENSES	<u>5,134,991</u>	<u>1,319,951</u>	<u>817,958</u>	<u>2,997,082</u>	41.6%	<u>953,209</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

FLEET MAINTENANCE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	2,463,432	2,052,860	-	410,572	83.3%	1,976,599
Reimbursements	10,000	8,333	-	1,667	83.3%	8,333
Miscellaneous	103,070	112,113	-	(9,043)	108.8%	67,192
TOTAL REVENUES	<u>2,576,502</u>	<u>2,173,306</u>	<u>-</u>	<u>403,196</u>	84.4%	<u>2,052,124</u>
EXPENSES						
Salaries & Benefits	1,280,067	1,032,661	-	247,406	80.7%	1,033,195
Materials, Supplies & Services	1,181,623	804,635	108,885	268,103	77.3%	963,041
Special Projects	64,663	21,889	4,208	38,565	40.4%	40,530
Debt Service	43,070	35,890	-	7,180	83.3%	-
Equipment	15,800	9,990	-	5,810	63.2%	190
Capitalized Fixed Assets	48,623	28,367	5,616	14,639	69.9%	-
Appropriated Reserve	16,893	-	-	16,893	0.0%	-
TOTAL EXPENSES	<u>2,650,738</u>	<u>1,933,433</u>	<u>118,710</u>	<u>598,596</u>	77.4%	<u>2,036,956</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

SELF INSURANCE TRUST FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Insurance Premiums	2,756,112	2,296,760	-	459,352	83.3%	2,165,021
Workers' Compensation Premiums	2,950,702	2,458,918	-	491,784	83.3%	2,166,667
OSH Charges	193,833	161,528	-	32,306	83.3%	-
Investment Income	60,300	39,794	-	20,506	66.0%	58,852
Miscellaneous	-	39,728	-	(39,728)	100.0%	4,458
Accel-Return of Premium	-	-	-	-	0.0%	600,000
TOTAL REVENUES	<u>5,960,947</u>	<u>4,996,728</u>	<u>-</u>	<u>964,219</u>	<u>83.8%</u>	<u>4,994,998</u>
EXPENSES						
Salaries & Benefits	538,662	395,273	-	143,389	73.4%	413,518
Materials, Supplies & Services	5,483,919	4,821,770	315,696	346,453	93.7%	4,010,628
Special Projects	100	-	-	100	0.0%	121
Transfers-Out	-	-	-	-	0.0%	296,673
Equipment	66	66	-	-	100.0%	-
TOTAL EXPENSES	<u>6,022,747</u>	<u>5,217,109</u>	<u>315,696</u>	<u>489,942</u>	<u>91.9%</u>	<u>4,720,940</u>

The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	2,514,997	2,095,831	-	419,166	83.3%	1,965,064
Miscellaneous	-	-	-	-	0.0%	1,138
TOTAL REVENUES	<u>2,514,997</u>	<u>2,095,831</u>	<u>-</u>	<u>419,166</u>	83.3%	<u>1,966,202</u>
EXPENSES						
Salaries & Benefits	1,591,218	1,329,528	-	261,690	83.6%	1,380,410
Materials, Supplies & Services	984,806	709,614	110,849	164,343	83.3%	594,346
Special Projects	18,500	305	2,500	15,695	15.2%	4,341
Transfers-Out	-	-	-	-	0.0%	43,000
Capital Outlay Transfers	212,000	176,667	-	35,333	83.3%	-
Equipment	23,484	21,833	7,521	(5,871)	125.0%	91,741
Capital Fixed Assets	123,000	121,345	-	1,655	98.7%	-
Appropriated Reserve	12,586	-	-	12,586	0.0%	-
TOTAL EXPENSES	<u>2,965,594</u>	<u>2,359,293</u>	<u>120,870</u>	<u>485,431</u>	83.6%	<u>2,113,838</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2014 (83.3% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,373,772	1,230,995	-	142,777	89.6%	1,275,201
Leases - Food Service	2,641,800	2,425,170	-	216,630	91.8%	2,235,460
Slip Rental Fees	4,122,293	3,457,897	-	664,396	83.9%	3,389,116
Visitors Fees	450,000	369,103	-	80,897	82.0%	334,892
Slip Transfer Fees	525,000	581,100	-	(56,100)	110.7%	497,950
Parking Revenue	2,009,800	2,003,317	-	6,483	99.7%	1,643,908
Wharf Parking	250,000	225,237	-	24,763	90.1%	209,216
Grants	-	25,496	-	(25,496)	100.0%	-
Other Fees & Charges	236,435	212,372	-	24,064	89.8%	199,311
Investment Income	137,700	130,145	-	7,555	94.5%	140,598
Rents & Concessions	306,267	266,151	-	40,116	86.9%	263,017
Reimbursements	-	-	-	-	0.0%	10,830
Miscellaneous	392,000	461,450	-	(69,450)	117.7%	188,340
TOTAL REVENUES	<u>12,445,067</u>	<u>11,388,432</u>	<u>-</u>	<u>1,056,635</u>	<u>91.5%</u>	<u>10,387,839</u>
EXPENSES						
Salaries & Benefits	5,866,308	4,790,828	-	1,075,480	81.7%	4,728,775
Materials, Supplies & Services	3,946,598	3,022,388	506,433	417,778	89.4%	2,814,362
Special Projects	190,438	142,510	-	47,928	74.8%	107,742
Debt Service	1,843,880	1,524,025	-	319,855	82.7%	1,576,409
Capital Outlay Transfers	1,544,155	1,286,796	-	257,359	83.3%	1,284,148
Equipment	107,610	18,355	5,750	83,505	22.4%	65,735
Capital Fixed Assets	40,000	22,896	17,104	-	100.0%	-
Other	-	1,798	-	(1,798)	100.0%	1,000
Appropriated Reserve	20,000	-	-	20,000	0.0%	-
TOTAL EXPENSES	<u>13,558,989</u>	<u>10,809,595</u>	<u>529,287</u>	<u>2,220,107</u>	<u>83.6%</u>	<u>10,578,171</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.