



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: July 22, 2014

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2014 Interim Financial Statements For The Eleven Months Ended May 31, 2014

RECOMMENDATION:

That Council accept the Fiscal Year 2014 Interim Financial Statements for the Eleven Months ended May 31, 2014.

DISCUSSION:

The interim financial statements for the eleven months ended May 31, 2014 (91.7% 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 Eleven Months Ended May 31, 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 Eleven Months Ended May 31, 2014 (91.7% 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	111,817,552	104,741,056	-	7,076,496	93.7%
Expenditures	<u>112,053,431</u>	<u>100,387,904</u>	<u>1,091,970</u>	10,573,556	90.6%
<i>Addition to / (use of) reserves</i>	<u>(235,879)</u>	<u>4,353,152</u>	<u>(1,091,970)</u>		
SOLID WASTE FUND					
Revenue	20,127,443	18,617,536	-	1,509,907	92.5%
Expenditures	<u>20,247,668</u>	<u>18,213,850</u>	<u>150,753</u>	1,883,064	90.7%
<i>Addition to / (use of) reserves</i>	<u>(120,225)</u>	<u>403,686</u>	<u>(150,753)</u>		
WATER OPERATING FUND					
Revenue	36,709,435	34,379,578	-	2,329,857	93.7%
Expenditures	<u>45,179,425</u>	<u>36,369,284</u>	<u>1,817,924</u>	6,992,217	84.5%
<i>Addition to / (use of) reserves</i>	<u>(8,469,990)</u>	<u>(1,989,706)</u>	<u>(1,817,924)</u>		
WASTEWATER OPERATING FUND					
Revenue	17,907,479	16,760,160	-	1,147,319	93.6%
Expenditures	<u>19,048,005</u>	<u>15,475,597</u>	<u>1,124,748</u>	2,447,660	87.2%
<i>Addition to / (use of) reserves</i>	<u>(1,140,526)</u>	<u>1,284,563</u>	<u>(1,124,748)</u>		
DOWNTOWN PARKING					
Revenue	7,420,709	7,484,779	-	(64,070)	100.9%
Expenditures	<u>8,601,079</u>	<u>7,472,512</u>	<u>150,812</u>	977,755	88.6%
<i>Addition to / (use of) reserves</i>	<u>(1,180,370)</u>	<u>12,266</u>	<u>(150,812)</u>		
AIRPORT OPERATING FUND					
Revenue	15,751,093	14,142,688	-	1,608,405	89.8%
Expenditures	<u>16,571,531</u>	<u>13,881,680</u>	<u>570,895</u>	2,118,956	87.2%
<i>Addition to / (use of) reserves</i>	<u>(820,438)</u>	<u>261,008</u>	<u>(570,895)</u>		
GOLF COURSE FUND					
Revenue	2,108,459	1,865,503	-	242,956	88.5%
Expenditures	<u>2,106,923</u>	<u>1,855,742</u>	-	251,181	88.1%
<i>Addition to / (use of) reserves</i>	<u>1,536</u>	<u>9,761</u>	-		
INTRA-CITY SERVICE FUND					
Revenue	5,604,962	4,610,874	-	994,088	82.3%
Expenditures	<u>5,911,688</u>	<u>5,125,326</u>	<u>161,017</u>	625,345	89.4%
<i>Addition to / (use of) reserves</i>	<u>(306,726)</u>	<u>(514,452)</u>	<u>(161,017)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eleven Months Ended May 31, 2014 (91.7% 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	2,461,273	-	296,928	89.2%
Expenditures	<u>5,134,991</u>	<u>1,353,488</u>	<u>2,171,422</u>	1,610,081	68.6%
<i>Addition to / (use of) reserves</i>	<u>(2,376,790)</u>	<u>1,107,785</u>	<u>(2,171,422)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,576,502	2,401,831	-	174,671	93.2%
Expenditures	<u>2,650,738</u>	<u>2,124,760</u>	<u>146,795</u>	379,183	85.7%
<i>Addition to / (use of) reserves</i>	<u>(74,236)</u>	<u>277,071</u>	<u>(146,795)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,960,947	5,492,832	-	468,115	92.1%
Expenditures	<u>6,022,747</u>	<u>5,671,659</u>	<u>322,951</u>	28,137	99.5%
<i>Addition to / (use of) reserves</i>	<u>(61,800)</u>	<u>(178,827)</u>	<u>(322,951)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,514,997	2,305,414	-	209,583	91.7%
Expenditures	<u>2,965,594</u>	<u>2,532,022</u>	<u>141,645</u>	291,928	90.2%
<i>Addition to / (use of) reserves</i>	<u>(450,597)</u>	<u>(226,608)</u>	<u>(141,645)</u>		
WATERFRONT FUND					
Revenue	12,445,067	12,512,875	-	(67,808)	100.5%
Expenditures	<u>13,558,989</u>	<u>11,751,314</u>	<u>402,419</u>	1,405,257	89.6%
<i>Addition to / (use of) reserves</i>	<u>(1,113,922)</u>	<u>761,561</u>	<u>(402,419)</u>		
TOTAL FOR ALL FUNDS					
Revenue	243,702,846	227,776,400	-	15,926,447	93.5%
Expenditures	<u>260,052,810</u>	<u>222,215,139</u>	<u>8,253,351</u>	29,584,320	88.6%
<i>Addition to / (use of) reserves</i>	<u>(16,349,964)</u>	<u>5,561,261</u>	<u>(8,253,351)</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 Eleven Months Ended May 31, 2014 (91.7% 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	19,583,025	1,501,869	92.9%	16,350,737
Property Taxes	25,475,500	25,148,892	326,608	98.7%	28,728,071
Utility Users Tax	6,975,300	6,444,206	531,094	92.4%	6,378,328
Transient Occupancy Tax	16,202,000	15,200,638	1,001,362	93.8%	13,206,761
Business License	2,415,000	2,357,277	57,723	97.6%	2,338,610
Real Property Transfer Tax	537,900	598,563	(60,663)	111.3%	573,006
<i>Total</i>	<u>72,690,594</u>	<u>69,332,601</u>	<u>3,357,993</u>	95.4%	<u>67,575,513</u>
LICENSES & PERMITS					
Licenses & Permits	219,180	170,374	48,806	77.7%	187,744
<i>Total</i>	<u>219,180</u>	<u>170,374</u>	<u>48,806</u>	77.7%	<u>187,744</u>
FINES & FORFEITURES					
Parking Violations	2,628,967	2,441,053	187,914	92.9%	2,256,742
Library Fines	135,000	124,818	10,182	92.5%	120,346
Municipal Court Fines	120,000	75,619	44,381	63.0%	83,714
Other Fines & Forfeitures	250,000	323,862	(73,862)	129.5%	259,226
<i>Total</i>	<u>3,133,967</u>	<u>2,965,350</u>	<u>168,617</u>	94.6%	<u>2,720,028</u>
USE OF MONEY & PROPERTY					
Investment Income	676,267	538,772	137,496	79.7%	681,831
Rents & Concessions	396,322	338,528	57,794	85.4%	390,165
<i>Total</i>	<u>1,072,589</u>	<u>877,299</u>	<u>195,290</u>	81.8%	<u>1,071,996</u>
INTERGOVERNMENTAL					
Grants	306,016	206,722	99,294	67.6%	126,973
Vehicle License Fees	-	39,945	(39,945)	100.0%	48,265
Reimbursements	414,320	1,090,141	(675,821)	263.1%	754,394
<i>Total</i>	<u>720,336</u>	<u>1,336,808</u>	<u>(616,472)</u>	185.6%	<u>929,632</u>
FEES & SERVICE CHARGES					
Finance	926,598	859,192	67,406	92.7%	804,524
Community Development	4,480,075	3,783,269	696,806	84.4%	3,911,906
Recreation	2,951,818	2,660,265	291,553	90.1%	2,499,490
Public Safety	631,938	520,516	111,422	82.4%	521,070
Public Works	5,661,288	5,176,953	484,335	91.4%	5,124,163
Library	753,839	717,381	36,459	95.2%	629,282
Reimbursements	4,293,383	3,864,441	428,942	90.0%	3,972,794
<i>Total</i>	<u>19,698,939</u>	<u>17,582,017</u>	<u>2,116,922</u>	89.3%	<u>17,463,229</u>
OTHER REVENUES					
Miscellaneous	1,624,751	1,591,720	33,031	98.0%	3,250,812
Franchise Fees	3,660,300	3,659,279	1,021	100.0%	3,436,230
Indirect Allocations	6,292,740	5,768,345	524,395	91.7%	5,355,031
Operating Transfers-In	2,704,156	1,457,262	1,246,894	53.9%	2,912,067
<i>Total</i>	<u>14,281,947</u>	<u>12,476,606</u>	<u>1,805,341</u>	87.4%	<u>14,954,140</u>
TOTAL REVENUES	<u>111,817,552</u>	<u>104,741,056</u>	<u>7,076,496</u>	93.7%	<u>104,902,282</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2014 (91.7% 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	678,294	3,300	89,129	88.4%	
<i>Total</i>	<u>770,723</u>	<u>678,294</u>	<u>3,300</u>	<u>89,129</u>	88.4%	<u>667,621</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,129,254	1,891,719	16,989	220,546	89.6%	
<i>Total</i>	<u>2,129,254</u>	<u>1,891,719</u>	<u>16,989</u>	<u>220,546</u>	89.6%	<u>1,880,703</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,587,391	1,405,893	109	181,389	88.6%	
CITY TV	558,637	475,807	17,862	64,969	88.4%	
<i>Total</i>	<u>2,146,028</u>	<u>1,881,700</u>	<u>17,970</u>	<u>246,358</u>	88.5%	<u>1,781,301</u>
<u>Administrative Services</u>						
CITY CLERK	475,090	430,989	2,133	41,968	91.2%	
ELECTIONS	300,000	200,284	3,200	96,516	67.8%	
HUMAN RESOURCES	1,412,691	1,103,105	10,531	299,056	78.8%	
EMPLOYEE DEVELOPMENT	14,447	11,098	-	3,349	76.8%	
<i>Total</i>	<u>2,202,228</u>	<u>1,745,475</u>	<u>15,864</u>	<u>440,889</u>	80.0%	<u>1,489,837</u>
<u>Finance</u>						
ADMINISTRATION	221,336	221,773	4,186	(4,623)	102.1%	
REVENUE & CASH MANAGEMENT	510,731	407,129	34,600	69,002	86.5%	
CASHIERING & COLLECTION	458,460	420,992	-	37,468	91.8%	
LICENSES & PERMITS	469,695	434,208	11,767	23,720	94.9%	
BUDGET MANAGEMENT	430,198	386,423	-	43,775	89.8%	
ACCOUNTING	622,461	534,051	23,057	65,353	89.5%	
PAYROLL	294,274	265,201	-	29,073	90.1%	
ACCOUNTS PAYABLE	226,149	205,592	-	20,557	90.9%	
CITY BILLING & CUSTOMER SERVICE	683,988	563,996	79,475	40,517	94.1%	
PURCHASING	639,289	543,379	580	95,330	85.1%	
CENTRAL WAREHOUSE	170,978	154,178	241	16,560	90.3%	
MAIL SERVICES	109,740	99,625	241	9,874	91.0%	
<i>Total</i>	<u>4,837,299</u>	<u>4,236,546</u>	<u>154,147</u>	<u>446,606</u>	90.8%	<u>4,072,607</u>
TOTAL GENERAL GOVERNMENT	<u>12,085,532</u>	<u>10,433,734</u>	<u>208,270</u>	<u>1,443,528</u>	88.1%	<u>9,892,069</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,035,400	1,029,990	-	5,410	99.5%	
SUPPORT SERVICES	723,647	640,324	31,002	52,321	92.8%	
RECORDS BUREAU	1,293,046	1,134,841	13,168	145,038	88.8%	
ADMIN SERVICES	1,035,807	930,821	2,374	102,612	90.1%	
PROPERTY ROOM	213,001	169,472	389	43,140	79.7%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2014 (91.7% 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>
PUBLIC SAFETY						
<u>Police</u>						
TRAINING/RECRUITMENT	483,113	411,132	19,115	52,866	89.1%	
RANGE	1,243,968	1,172,538	23,911	47,519	96.2%	
COMMUNITY & MEDIA RELATIONS	858,553	831,026	-	27,527	96.8%	
INFORMATION TECHNOLOGY	1,185,630	1,081,495	15,310	88,825	92.5%	
INVESTIGATIVE DIVISION	4,994,432	4,778,703	-	215,729	95.7%	
CRIME LAB	155,092	130,522	-	24,570	84.2%	
PATROL DIVISION	15,795,703	14,471,248	50,977	1,273,477	91.9%	
TRAFFIC	1,415,405	1,285,404	559	129,442	90.9%	
SPECIAL EVENTS	831,095	917,304	-	(86,209)	110.4%	
TACTICAL PATROL FORCE	1,497,838	1,224,221	-	273,617	81.7%	
STREET SWEEPING ENFORCEMENT	340,916	310,572	-	30,344	91.1%	
NIGHT LIFE ENFORCEMENT	301,944	314,311	-	(12,367)	104.1%	
PARKING ENFORCEMENT	989,866	921,020	7,623	61,223	93.8%	
COMBINED COMMAND CENTER	2,462,970	2,022,552	-	440,418	82.1%	
ANIMAL CONTROL	665,510	542,001	-	123,509	81.4%	
<i>Total</i>	<u>37,522,935</u>	<u>34,319,497</u>	<u>164,427</u>	<u>3,039,011</u>	91.9%	<u>32,819,064</u>
<u>Fire</u>						
ADMINISTRATION	816,274	740,079	7,115	69,079	91.5%	
EMERGENCY SERVICES AND PUBLIC ED	294,891	263,293	-	31,598	89.3%	
PREVENTION	1,118,386	1,059,951	-	58,435	94.8%	
WILDLAND FIRE MITIGATION PROGRAM	199,013	164,210	6,916	27,888	86.0%	
OPERATIONS	18,064,121	17,016,165	78,673	969,283	94.6%	
ARFF	1,860,354	1,639,911	-	220,443	88.2%	
<i>Total</i>	<u>22,353,039</u>	<u>20,883,610</u>	<u>92,704</u>	<u>1,376,725</u>	93.8%	<u>20,186,346</u>
TOTAL PUBLIC SAFETY	<u>59,875,974</u>	<u>55,203,106</u>	<u>257,131</u>	<u>4,415,736</u>	92.6%	<u>53,005,410</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,049,511	815,385	8,785	225,341	78.5%	
ENGINEERING SVCS	4,871,823	4,313,534	3,864	554,425	88.6%	
PUBLIC RT OF WAY MGMT	1,042,862	932,871	746	109,245	89.5%	
ENVIRONMENTAL PROGRAMS	507,253	297,835	125,444	83,974	83.4%	
<i>Total</i>	<u>7,471,449</u>	<u>6,359,625</u>	<u>138,840</u>	<u>972,985</u>	87.0%	<u>6,415,254</u>
TOTAL PUBLIC WORKS	<u>7,471,449</u>	<u>6,359,625</u>	<u>138,840</u>	<u>972,985</u>	87.0%	<u>6,415,254</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	699,131	619,599	875	78,657	88.7%	
FACILITIES & SPECIAL EVENTS	778,579	681,815	2,724	94,040	87.9%	
YOUTH ACTIVITIES	954,403	898,996	9,945	45,462	95.2%	
ACTIVE ADULTS	696,667	622,865	1,834	71,968	89.7%	

CITY OF SANTA BARBARA
General Fund
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For the Eleven Months Ended May 31, 2014 (91.7% 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>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
AQUATICS	1,251,951	1,076,405	26,156	149,390	88.1%	
SPORTS	537,090	545,783	5,290	(13,983)	102.6%	
TENNIS	274,749	247,463	-	27,286	90.1%	
NEIGHBORHOOD & OUTREACH SERV	1,027,181	1,008,298	-	18,883	98.2%	
ADMINISTRATION	642,767	601,497	11,297	29,973	95.3%	
PROJECT MANAGEMENT TEAM	376,272	275,170	76	101,025	73.2%	
BUSINESS SERVICES	6,082	3,886	-	2,196	63.9%	
PARK OPERATIONS MANAGEMENT	953,835	814,411	419	139,004	85.4%	
GROUND & FACILITIES MAINTENANCE	4,729,123	3,894,950	191,817	642,356	86.4%	
FORESTRY	1,243,687	1,019,586	98,929	125,172	89.9%	
BEACH MAINTENANCE	157,332	126,505	13,831	16,996	89.2%	
<i>Total</i>	<u>14,328,850</u>	<u>12,437,229</u>	<u>363,194</u>	<u>1,528,427</u>	89.3%	<u>11,878,635</u>
<u>Library</u>						
ADMINISTRATION	460,433	419,000	-	41,433	91.0%	
PUBLIC SERVICES	2,607,620	2,272,161	-	335,459	87.1%	
SUPPORT SERVICES	1,617,031	1,492,002	25,672	99,357	93.9%	
<i>Total</i>	<u>4,685,085</u>	<u>4,183,164</u>	<u>25,672</u>	<u>476,248</u>	89.8%	<u>3,997,829</u>
TOTAL COMMUNITY SERVICES	<u>19,013,934</u>	<u>16,620,393</u>	<u>388,866</u>	<u>2,004,675</u>	89.5%	<u>15,876,464</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	551,107	454,638	67	96,402	82.5%	
ECONOMIC DEVELOPMENT	48,420	33,214	-	15,206	68.6%	
CITY ARTS ADVISORY PROGRAM	437,260	437,260	-	-	100.0%	
RENTAL HOUSING MEDIATION	249,060	179,713	-	69,346	72.2%	
HUMAN SERVICES	821,025	779,424	13,457	28,143	96.6%	
HOUSING PRESERVATION AND DEV	59,645	19,402	40,244	(1)	100.0%	
LONG RANGE PLAN & SPEC STUDY	905,914	751,155	20,081	134,678	85.1%	
DEVEL & ENVIRONMENTAL REVIEW	1,350,777	1,166,414	7,143	177,219	86.9%	
ZONING INFO & ENFORCEMENT	1,264,867	1,115,828	2,241	146,798	88.4%	
DESIGN REV & HIST PRESERVATION	1,100,803	942,873	3,356	154,574	86.0%	
BLDG INSP & CODE ENFORCEMENT	1,147,440	985,550	150	161,741	85.9%	
RECORDS ARCHIVES & CLER SVCS	563,562	479,694	7,004	76,863	86.4%	
BLDG COUNTER & PLAN REV SVCS	1,302,478	1,151,451	5,120	145,907	88.8%	
<i>Total</i>	<u>9,802,357</u>	<u>8,496,617</u>	<u>98,863</u>	<u>1,206,877</u>	87.7%	<u>8,135,249</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,802,357</u>	<u>8,496,617</u>	<u>98,863</u>	<u>1,206,877</u>	87.7%	<u>8,135,249</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	23,940	-	(1,668)	107.5%	
TRANSFERS OUT	43,500	39,875	-	3,625	91.7%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2014 (91.7% 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						
<i>Non-Departmental</i>						
DEBT SERVICE TRANSFERS	350,746	322,078	-	28,668	91.8%	
CAPITAL OUTLAY TRANSFER	1,000,000	916,666	-	83,334	91.7%	
APPROP.RESERVE	359,658	-	-	359,658	0.0%	
NON-DEPT - COMMUNITY PROMOTIONS	2,028,008	1,971,869	-	56,139	97.2%	
<i>Total</i>	<u>3,804,184</u>	<u>3,274,428</u>	<u>-</u>	<u>529,756</u>	86.1%	<u>6,283,811</u>
TOTAL NON-DEPARTMENTAL	<u>3,804,184</u>	<u>3,274,428</u>	<u>-</u>	<u>529,756</u>	86.1%	<u>6,283,811</u>
 TOTAL EXPENDITURES	 <u>112,053,431</u>	 <u>100,387,904</u>	 <u>1,091,970</u>	 <u>10,573,556</u>	 90.6%	 <u>99,608,257</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 Eleven Months Ended May 31, 2014 (91.7% 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>501,786</u>	-	<u>4,418</u>	99.1%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(1,890)</u>	-	<u>1,890</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,367,572	3,047,099	-	320,473	90.5%
Expenditures	<u>5,433,182</u>	<u>4,299,771</u>	<u>267,894</u>	<u>865,517</u>	84.1%
<i>Revenue Less Expenditures</i>	<u>(2,065,610)</u>	<u>(1,252,673)</u>	<u>(267,894)</u>	<u>(545,044)</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,853,369	521,086	-	1,332,283	28.1%
Expenditures	<u>2,167,813</u>	<u>900,534</u>	<u>84,112</u>	<u>1,183,167</u>	45.4%
<i>Revenue Less Expenditures</i>	<u>(314,444)</u>	<u>(379,448)</u>	<u>(84,112)</u>	<u>149,116</u>	
COUNTY LIBRARY					
Revenue	2,017,383	1,462,573	-	554,810	72.5%
Expenditures	<u>2,234,214</u>	<u>1,841,789</u>	<u>7,988</u>	<u>384,437</u>	82.8%
<i>Revenue Less Expenditures</i>	<u>(216,831)</u>	<u>(379,216)</u>	<u>(7,988)</u>	<u>170,373</u>	
STREETS FUND					
Revenue	14,746,123	13,602,978	-	1,143,144	92.2%
Expenditures	<u>19,205,075</u>	<u>10,152,894</u>	<u>1,035,455</u>	<u>8,016,726</u>	58.3%
<i>Revenue Less Expenditures</i>	<u>(4,458,952)</u>	<u>3,450,085</u>	<u>(1,035,455)</u>	<u>(6,873,582)</u>	
MEASURE A					
Revenue	3,411,416	2,822,585	-	588,831	82.7%
Expenditures	<u>4,761,898</u>	<u>2,916,956</u>	<u>342,463</u>	<u>1,502,479</u>	68.4%
<i>Revenue Less Expenditures</i>	<u>(1,350,482)</u>	<u>(94,371)</u>	<u>(342,463)</u>	<u>(913,648)</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eleven Months Ended May 31, 2014 (91.7% 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	19,399,527	18,166,332	-	1,233,195	93.6%	16,904,168
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%	208,458
TOTAL REVENUES	<u>20,127,443</u>	<u>18,617,536</u>	<u>-</u>	<u>1,509,907</u>	92.5%	<u>17,258,071</u>
EXPENSES						
Salaries & Benefits	979,288	745,243	-	234,045	76.1%	744,791
Materials, Supplies & Services	18,458,021	16,838,423	149,153	1,470,445	92.0%	15,665,795
Special Projects	585,988	557,697	1,600	26,691	95.4%	542,623
Transfers-Out	50,000	45,833	-	4,167	91.7%	45,833
Capital Outlay Transfers	17,556	16,093	-	1,463	91.7%	10,698
Equipment	13,709	10,561	-	3,148	77.0%	5,084
Capitalized Fixed Assets	10,000	-	-	10,000	0.0%	811
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	33,106	-	-	33,106	0.0%	-
TOTAL EXPENSES	<u>20,247,668</u>	<u>18,213,850</u>	<u>150,753</u>	<u>1,883,064</u>	90.7%	<u>17,015,635</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eleven Months Ended May 31, 2014 (91.7% 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	30,473,428	-	1,826,572	94.3%	28,609,921
Service Charges	506,500	605,097	-	(98,597)	119.5%	813,176
Cater JPA Treatment Charges	2,467,510	2,071,799	-	395,711	84.0%	1,636,759
Investment Income	534,400	502,150	-	32,250	94.0%	546,945
Rents & Concessions	22,872	20,966	-	1,906	91.7%	20,966
Reimbursements	673,153	421,965	-	251,188	62.7%	765,869
Miscellaneous	20,000	99,172	-	(79,172)	495.9%	128,422
Operating Transfers-In	185,000	185,000	-	-	100.0%	2,600,000
TOTAL REVENUES	<u>36,709,435</u>	<u>34,379,578</u>	<u>-</u>	<u>2,329,857</u>	93.7%	<u>35,122,058</u>
EXPENSES						
Salaries & Benefits	8,318,512	7,182,326	-	1,136,186	86.3%	6,852,677
Materials, Supplies & Services	10,521,198	6,837,844	1,505,289	2,178,065	79.3%	6,537,997
Special Projects	1,105,856	304,227	138,592	663,037	40.0%	575,195
Water Purchases	8,016,230	8,660,712	133,141	(777,623)	109.7%	6,684,552
Debt Service	5,566,589	2,993,090	-	2,573,499	53.8%	3,704,199
Capital Outlay Transfers	11,189,231	10,256,795	-	932,436	91.7%	3,141,095
Equipment	146,195	47,612	32,273	66,311	54.6%	57,289
Capitalized Fixed Assets	132,839	61,721	8,629	62,489	53.0%	94,619
Other	32,775	24,957	-	7,818	76.1%	29,740
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>45,179,425</u>	<u>36,369,284</u>	<u>1,817,924</u>	<u>6,992,217</u>	84.5%	<u>27,677,363</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 Eleven Months Ended May 31, 2014 (91.7% 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	15,828,201	-	1,168,799	93.1%	14,833,235
Fees	692,579	759,850	-	(67,271)	109.7%	727,377
Investment Income	150,900	148,152	-	2,748	98.2%	155,673
Rents & Concessions	32,000	15,650	-	16,350	48.9%	44,877
Miscellaneous	35,000	8,306	-	26,694	23.7%	38,722
Operating Transfers-In	-	-	-	-	0.0%	3,050,000
TOTAL REVENUES	<u>17,907,479</u>	<u>16,760,160</u>	<u>-</u>	<u>1,147,319</u>	93.6%	<u>18,849,884</u>
EXPENSES						
Salaries & Benefits	5,630,999	4,744,926	-	886,073	84.3%	4,805,898
Materials, Supplies & Services	6,852,640	5,503,871	1,092,400	256,369	96.3%	5,387,606
Special Projects	465,500	66,054	20,000	379,446	18.5%	5,591
Debt Service	1,668,096	1,282,394	-	385,702	76.9%	1,284,248
Capital Outlay Transfers	4,154,727	3,808,500	-	346,227	91.7%	2,750,111
Equipment	97,044	44,893	11,594	40,557	58.2%	39,866
Capitalized Fixed Assets	26,000	23,960	754	1,286	95.1%	7,130
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>15,475,597</u>	<u>1,124,748</u>	<u>2,447,660</u>	87.2%	<u>14,281,450</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 Eleven Months Ended May 31, 2014 (91.7% 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	999,608	-	(124,608)	114.2%	960,443
Parking Fees	6,313,084	6,234,077	-	79,007	98.7%	5,955,126
Other Fees & Charges	1,000	3,348	-	(2,348)	334.8%	-
Investment Income	98,200	93,898	-	4,302	95.6%	101,279
Rents & Concessions	88,925	71,873	-	17,052	80.8%	37,515
Miscellaneous	1,000	42,100	-	(41,100)	4210.0%	(590)
Operating Transfers-In	43,500	39,875	-	3,625	91.7%	407,523
TOTAL REVENUES	<u>7,420,709</u>	<u>7,484,779</u>	<u>-</u>	<u>(64,070)</u>	<u>100.9%</u>	<u>7,461,296</u>
EXPENSES						
Salaries & Benefits	4,049,433	3,665,752	-	383,681	90.5%	3,507,217
Materials, Supplies & Services	2,108,134	1,689,580	70,709	347,844	83.5%	1,572,442
Special Projects	531,852	429,122	76,104	26,626	95.0%	501,153
Transfer-Out	328,908	303,653	-	25,255	92.3%	272,361
Capital Outlay Transfers	1,507,753	1,382,107	-	125,646	91.7%	1,019,283
Equipment	25,000	2,298	4,000	18,702	25.2%	2,341
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,601,079</u>	<u>7,472,512</u>	<u>150,812</u>	<u>977,755</u>	<u>88.6%</u>	<u>6,874,797</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 Eleven Months Ended May 31, 2014 (91.7% 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	3,860,309	-	612,191	86.3%	4,023,443
Leases-Terminal	5,189,964	4,557,594	-	632,370	87.8%	4,393,890
Leases-Non-Commercial Aviation	1,895,929	1,569,687	-	326,242	82.8%	1,488,478
Leases-Commercial Aviation	3,939,000	3,923,749	-	15,251	99.6%	3,632,371
Investment Income	111,100	109,972	-	1,128	99.0%	117,220
Miscellaneous	142,600	121,378	-	21,222	85.1%	145,616
TOTAL REVENUES	<u>15,751,093</u>	<u>14,142,688</u>	<u>-</u>	<u>1,608,405</u>	<u>89.8%</u>	<u>13,801,018</u>
EXPENSES						
Salaries & Benefits	5,509,998	4,621,350	-	888,648	83.9%	4,482,753
Materials, Supplies & Services	7,692,870	6,331,730	558,219	802,921	89.6%	5,896,393
Special Projects	613,000	464,050	-	148,950	75.7%	541,278
Transfer-Out	19,728	18,084	-	1,644	91.7%	16,770
Debt Service	1,817,106	1,672,480	-	144,627	92.0%	571,869
Capital Outlay Transfers	744,632	734,271	-	10,361	98.6%	1,460,292
Equipment	78,358	39,716	12,675	25,967	66.9%	22,874
Other	-	-	-	-	0.0%	1,161
Appropriated Reserve	95,839	-	-	95,839	0.0%	-
TOTAL EXPENSES	<u>16,571,531</u>	<u>13,881,680</u>	<u>570,895</u>	<u>2,118,956</u>	<u>87.2%</u>	<u>12,993,390</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 Eleven Months Ended May 31, 2014 (91.7% 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	1,517,735	-	221,504	87.3%	1,360,663
Investment Income	8,800	8,836	-	(36)	100.4%	9,020
Rents & Concessions	332,520	300,964	-	31,556	90.5%	276,719
Miscellaneous	27,900	37,968	-	(10,068)	136.1%	2,700
TOTAL REVENUES	<u>2,108,459</u>	<u>1,865,503</u>	<u>-</u>	<u>242,956</u>	88.5%	<u>1,649,102</u>
EXPENSES						
Salaries & Benefits	1,022,332	961,750	-	60,582	94.1%	933,027
Materials, Supplies & Services	620,507	511,045	-	109,462	82.4%	453,744
Special Projects	-	-	-	-	0.0%	363
Debt Service	245,698	180,687	-	65,011	73.5%	179,852
Capital Outlay Transfers	214,486	201,395	-	13,091	93.9%	145,175
Equipment	3,000	-	-	3,000	0.0%	26,180
Other	900	864	-	36	96.0%	847
TOTAL EXPENSES	<u>2,106,923</u>	<u>1,855,742</u>	<u>-</u>	<u>251,181</u>	88.1%	<u>1,739,188</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 Eleven Months Ended May 31, 2014 (91.7% 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	2,319,875	-	210,898	91.7%	1,976,989
Work Orders - Bldg Maint.	2,592,140	2,155,926	-	436,214	83.2%	2,815,326
Grants	120,449	92,922	-	27,527	77.1%	128,095
Miscellaneous	361,600	42,151	-	319,449	11.7%	64,507
TOTAL REVENUES	<u>5,604,962</u>	<u>4,610,874</u>	<u>-</u>	<u>994,088</u>	<u>82.3%</u>	<u>4,984,917</u>
EXPENSES						
Salaries & Benefits	3,462,955	3,045,898	-	417,057	88.0%	2,938,519
Materials, Supplies & Services	1,440,873	1,291,250	80,787	68,836	95.2%	1,046,301
Special Projects	940,978	780,266	62,200	98,513	89.5%	998,624
Equipment	15,000	3,000	-	12,000	20.0%	4,292
Capitalized Fixed Assets	51,882	4,912	18,031	28,939	44.2%	210,484
TOTAL EXPENSES	<u>5,911,688</u>	<u>5,125,326</u>	<u>161,017</u>	<u>625,345</u>	<u>89.4%</u>	<u>5,198,220</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eleven Months Ended May 31, 2014 (91.7% 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	2,043,071	-	185,734	91.7%	1,967,365
Investment Income	122,300	112,723	-	9,577	92.2%	127,204
Rents & Concessions	233,978	214,480	-	19,498	91.7%	205,701
Miscellaneous	173,118	90,999	-	82,119	52.6%	93,003
TOTAL REVENUES	<u>2,758,201</u>	<u>2,461,273</u>	<u>-</u>	<u>296,928</u>	<u>89.2%</u>	<u>2,393,273</u>
EXPENSES						
Salaries & Benefits	193,629	170,859	-	22,770	88.2%	169,979
Materials, Supplies & Services	3,061	2,824	-	237	92.3%	2,289
Special Projects	1,161,400	29,543	-	1,131,857	2.5%	-
Capital Outlay Transfers	-	-	-	-	0.0%	275,000
Capitalized Fixed Assets	3,776,901	1,150,262	2,171,422	455,217	87.9%	1,120,366
TOTAL EXPENSES	<u>5,134,991</u>	<u>1,353,488</u>	<u>2,171,422</u>	<u>1,610,081</u>	<u>68.6%</u>	<u>1,567,634</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eleven Months Ended May 31, 2014 (91.7% 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	2,258,146	-	205,286	91.7%	2,174,258
Reimbursements	10,000	9,167	-	833	91.7%	9,167
Miscellaneous	103,070	134,519	-	(31,449)	130.5%	83,653
TOTAL REVENUES	<u>2,576,502</u>	<u>2,401,831</u>	<u>-</u>	<u>174,671</u>	93.2%	<u>2,267,078</u>
EXPENSES						
Salaries & Benefits	1,280,067	1,114,993	-	165,074	87.1%	1,115,776
Materials, Supplies & Services	1,181,623	908,343	134,169	139,111	88.2%	1,051,925
Special Projects	64,663	23,588	7,010	34,065	47.3%	43,122
Debt Service	43,070	39,479	-	3,591	91.7%	-
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>2,124,760</u>	<u>146,795</u>	<u>379,183</u>	85.7%	<u>2,211,013</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eleven Months Ended May 31, 2014 (91.7% 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	2,526,436	-	229,676	91.7%	2,381,523
Workers' Compensation Premiums	2,950,702	2,704,810	-	245,892	91.7%	2,383,333
OSH Charges	193,833	177,680	-	16,153	91.7%	-
Investment Income	60,300	44,177	-	16,123	73.3%	64,704
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>5,492,832</u>	<u>-</u>	<u>468,115</u>	92.1%	<u>5,434,018</u>
EXPENSES						
Salaries & Benefits	538,662	425,678	-	112,984	79.0%	448,809
Materials, Supplies & Services	5,483,919	5,245,915	322,951	(84,947)	101.5%	4,530,584
Special Projects	100	-	-	100	0.0%	121
Transfers-Out	-	-	-	-	0.0%	326,340
Equipment	66	66	-	-	100.0%	-
TOTAL EXPENSES	<u>6,022,747</u>	<u>5,671,659</u>	<u>322,951</u>	<u>28,137</u>	99.5%	<u>5,305,854</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 Eleven Months Ended May 31, 2014 (91.7% 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	2,305,414	-	209,583	91.7%	2,160,571
Miscellaneous	-	-	-	-	0.0%	1,138
TOTAL REVENUES	<u>2,514,997</u>	<u>2,305,414</u>	<u>-</u>	<u>209,583</u>	91.7%	<u>2,161,709</u>
EXPENSES						
Salaries & Benefits	1,591,218	1,457,530	-	133,688	91.6%	1,505,481
Materials, Supplies & Services	984,806	736,675	131,623	116,508	88.2%	634,039
Special Projects	18,500	305	2,500	15,695	15.2%	4,788
Transfers-Out	-	-	-	-	0.0%	43,000
Capital Outlay Transfers	212,000	194,333	-	17,667	91.7%	-
Equipment	23,484	21,833	7,521	(5,871)	125.0%	101,188
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>2,532,022</u>	<u>141,645</u>	<u>291,928</u>	90.2%	<u>2,288,496</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 Eleven Months Ended May 31, 2014 (91.7% 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	1,341,379	-	32,393	97.6%	1,651,709
Leases - Food Service	2,641,800	2,694,673	-	(52,873)	102.0%	2,460,093
Slip Rental Fees	4,122,293	3,804,988	-	317,305	92.3%	3,729,631
Visitors Fees	450,000	399,808	-	50,192	88.8%	375,266
Slip Transfer Fees	525,000	618,200	-	(93,200)	117.8%	547,125
Parking Revenue	2,009,800	2,221,501	-	(211,701)	110.5%	1,798,841
Wharf Parking	250,000	248,782	-	1,218	99.5%	228,041
Other Fees & Charges	236,435	233,121	-	3,314	98.6%	217,461
Investment Income	137,700	135,713	-	1,987	98.6%	145,553
Rents & Concessions	306,267	291,773	-	14,494	95.3%	290,197
Reimbursements	-	-	-	-	0.0%	10,830
Miscellaneous	392,000	522,939	-	(130,939)	133.4%	243,561
TOTAL REVENUES	12,445,067	12,512,875	-	(67,808)	100.5%	11,698,308
EXPENSES						
Salaries & Benefits	5,866,308	5,207,732	-	658,576	88.8%	5,125,512
Materials, Supplies & Services	3,947,598	3,337,518	382,007	228,074	94.2%	3,161,065
Special Projects	190,438	153,130	-	37,308	80.4%	116,844
Debt Service	1,843,880	1,591,446	-	252,434	86.3%	1,576,409
Capital Outlay Transfers	1,544,155	1,415,475	-	128,680	91.7%	1,412,563
Equipment	107,610	21,319	3,308	82,983	22.9%	81,506
Capital Fixed Assets	40,000	22,896	17,104	-	100.0%	-
Other	-	1,798	-	(1,798)	100.0%	10,472
Appropriated Reserve	19,000	-	-	19,000	0.0%	-
TOTAL EXPENSES	13,558,989	11,751,314	402,419	1,405,257	89.6%	11,484,371

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.