



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: June 23, 2015

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2015 Interim Financial Statements For The Ten Months Ended April 30, 2015

RECOMMENDATION:

That Council Accept the Fiscal Year 2015 Interim Financial Statements for the Ten Months Ended April 30, 2015.

DISCUSSION:

The interim financial statements for the ten months ended April 30, 2015 (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, 2015

PREPARED BY: Julie Nemes, Treasury Manager

SUBMITTED BY: Robert Samario, Acting Assistant City Administrator/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, 2015 (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	117,111,968	86,802,929	-	30,309,040	74.1%
Expenditures	<u>118,741,058</u>	<u>96,013,272</u>	<u>1,787,370</u>	20,940,416	82.4%
<i>Addition to / (use of) reserves</i>	<u>(1,629,089)</u>	<u>(9,210,343)</u>	<u>(1,787,370)</u>		
SOLID WASTE FUND					
Revenue	20,645,776	17,256,736	-	3,389,040	83.6%
Expenditures	<u>20,613,368</u>	<u>16,707,805</u>	<u>229,031</u>	3,676,531	82.2%
<i>Addition to / (use of) reserves</i>	<u>32,408</u>	<u>548,931</u>	<u>(229,031)</u>		
WATER OPERATING FUND					
Revenue	41,297,502	31,191,007	-	10,106,496	75.5%
Expenditures	<u>47,853,870</u>	<u>34,876,684</u>	<u>1,873,860</u>	11,103,326	76.8%
<i>Addition to / (use of) reserves</i>	<u>(6,556,367)</u>	<u>(3,685,677)</u>	<u>(1,873,860)</u>		
WASTEWATER OPERATING FUND					
Revenue	18,883,613	15,023,136	-	3,860,477	79.6%
Expenditures	<u>20,539,007</u>	<u>14,434,266</u>	<u>1,130,420</u>	4,974,321	75.8%
<i>Addition to / (use of) reserves</i>	<u>(1,655,394)</u>	<u>588,870</u>	<u>(1,130,420)</u>		
DOWNTOWN PARKING					
Revenue	7,786,933	7,161,371	-	625,562	92.0%
Expenditures	<u>8,315,044</u>	<u>6,631,199</u>	<u>192,224</u>	1,491,620	82.1%
<i>Addition to / (use of) reserves</i>	<u>(528,110)</u>	<u>530,172</u>	<u>(192,224)</u>		
AIRPORT OPERATING FUND					
Revenue	15,469,349	12,963,566	-	2,505,783	83.8%
Expenditures	<u>15,786,050</u>	<u>12,136,152</u>	<u>449,910</u>	3,199,988	79.7%
<i>Addition to / (use of) reserves</i>	<u>(316,701)</u>	<u>827,414</u>	<u>(449,910)</u>		
GOLF COURSE FUND					
Revenue	2,091,048	1,587,663	-	503,385	75.9%
Expenditures	<u>2,080,245</u>	<u>1,635,248</u>	<u>23,032</u>	421,965	79.7%
<i>Addition to / (use of) reserves</i>	<u>10,803</u>	<u>(47,586)</u>	<u>(23,032)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,477,943	4,369,976	-	1,107,967	79.8%
Expenditures	<u>7,117,928</u>	<u>6,043,902</u>	<u>104,017</u>	970,010	86.4%
<i>Addition to / (use of) reserves</i>	<u>(1,639,986)</u>	<u>(1,673,926)</u>	<u>(104,017)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Ten Months Ended April 30, 2015 (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	2,731,151	2,354,545	-	376,606	86.2%
Expenditures	<u>5,882,656</u>	<u>2,097,537</u>	<u>1,949,072</u>	1,836,047	68.8%
<i>Addition to / (use of) reserves</i>	<u>(3,151,505)</u>	<u>257,007</u>	<u>(1,949,072)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,640,697	2,223,727	-	416,970	84.2%
Expenditures	<u>3,328,709</u>	<u>2,370,265</u>	<u>424,964</u>	533,480	84.0%
<i>Addition to / (use of) reserves</i>	<u>(688,012)</u>	<u>(146,538)</u>	<u>(424,964)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,507,674	5,442,400	-	1,065,274	83.6%
Expenditures	<u>6,178,328</u>	<u>6,070,772</u>	<u>131,911</u>	(24,355)	100.4%
<i>Addition to / (use of) reserves</i>	<u>329,346</u>	<u>(628,372)</u>	<u>(131,911)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	3,120,588	2,600,490	-	520,098	83.3%
Expenditures	<u>3,352,141</u>	<u>2,409,529</u>	<u>43,276</u>	899,335	73.2%
<i>Addition to / (use of) reserves</i>	<u>(231,553)</u>	<u>190,961</u>	<u>(43,276)</u>		
WATERFRONT FUND					
Revenue	12,661,137	12,525,058	-	136,079	98.9%
Expenditures	<u>13,695,537</u>	<u>11,119,319</u>	<u>437,006</u>	2,139,212	84.4%
<i>Addition to / (use of) reserves</i>	<u>(1,034,400)</u>	<u>1,405,739</u>	<u>(437,006)</u>		
TOTAL FOR ALL FUNDS					
Revenue	256,425,380	201,502,603	-	54,922,777	78.6%
Expenditures	<u>273,483,940</u>	<u>212,545,951</u>	<u>8,776,094</u>	52,161,895	80.9%
<i>Addition to / (use of) reserves</i>	<u>(17,058,560)</u>	<u>(11,043,348)</u>	<u>(8,776,094)</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, 2015 (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	21,726,115	16,344,470	5,381,645	75.2%	15,598,717
Property Taxes	27,164,000	14,673,340	12,490,660	54.0%	21,137,361
Utility Users Tax	7,257,800	5,808,540	1,449,260	80.0%	5,896,146
Transient Occupancy Tax	17,641,400	15,536,623	2,104,777	88.1%	13,740,947
Business License	2,571,200	2,255,234	315,966	87.7%	2,171,363
Real Property Transfer Tax	678,000	522,775	155,225	77.1%	538,322
<i>Total</i>	<u>77,038,515</u>	<u>55,140,982</u>	<u>21,897,533</u>	71.6%	<u>59,082,856</u>
LICENSES & PERMITS					
Licenses & Permits	233,500	162,160	71,340	69.4%	157,229
<i>Total</i>	<u>233,500</u>	<u>162,160</u>	<u>71,340</u>	69.4%	<u>157,229</u>
FINES & FORFEITURES					
Parking Violations	2,681,987	2,193,706	488,281	81.8%	2,222,860
Library Fines	105,500	80,664	24,836	76.5%	114,952
Municipal Court Fines	120,000	53,384	66,616	44.5%	75,619
Other Fines & Forfeitures	300,000	290,173	9,827	96.7%	297,078
<i>Total</i>	<u>3,207,487</u>	<u>2,617,927</u>	<u>589,560</u>	81.6%	<u>2,710,509</u>
USE OF MONEY & PROPERTY					
Investment Income	627,224	452,941	174,283	72.2%	491,775
Rents & Concessions	398,797	320,576	78,221	80.4%	307,192
<i>Total</i>	<u>1,026,021</u>	<u>773,517</u>	<u>252,504</u>	75.4%	<u>798,967</u>
INTERGOVERNMENTAL					
Grants	304,863	191,723	113,141	62.9%	159,835
Vehicle License Fees	-	38,585	(38,585)	100.0%	39,945
Reimbursements	437,654	350,183	87,471	80.0%	1,088,299
<i>Total</i>	<u>742,517</u>	<u>580,490</u>	<u>162,027</u>	78.2%	<u>1,288,079</u>
FEES & SERVICE CHARGES					
Finance	949,905	806,894	143,011	84.9%	780,938
Community Development	4,654,515	3,731,959	922,556	80.2%	3,409,080
Recreation	3,049,474	2,460,660	588,814	80.7%	2,290,467
Public Safety	653,827	447,403	206,424	68.4%	471,540
Public Works	5,951,301	4,858,836	1,092,465	81.6%	4,650,207
Library	762,398	705,439	56,959	92.5%	716,103
Reimbursements	4,491,212	3,878,343	612,869	86.4%	3,526,774
<i>Total</i>	<u>20,512,632</u>	<u>16,889,534</u>	<u>3,623,098</u>	82.3%	<u>15,845,109</u>
OTHER REVENUES					
Miscellaneous	1,754,952	1,428,398	326,554	81.4%	1,422,833
Franchise Fees	3,771,000	2,969,875	801,125	78.8%	2,916,714
Indirect Allocations	6,411,155	5,342,629	1,068,526	83.3%	5,243,951
Operating Transfers-In	1,214,189	897,417	316,772	73.9%	1,362,768
Anticipated Year-End Variance	1,200,000	-	1,200,000	0.0%	-
<i>Total</i>	<u>14,351,296</u>	<u>10,638,319</u>	<u>3,712,977</u>	74.1%	<u>10,946,266</u>
TOTAL REVENUES	<u>117,111,968</u>	<u>86,802,929</u>	<u>30,309,040</u>	74.1%	<u>90,829,015</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2015 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	792,975	666,140	6,008	120,827	84.8%	
ARTS AND COMMUNITY PROMOTIONS	2,627,740	2,546,506	67,478	13,755	99.5%	
<i>Total</i>	<u>3,420,715</u>	<u>3,212,646</u>	<u>73,486</u>	<u>134,582</u>	96.1%	<u>2,596,823</u>
<u>City Attorney</u>						
CITY ATTORNEY	3,248,695	2,753,941	72,190	422,564	87.0%	
<i>Total</i>	<u>3,248,695</u>	<u>2,753,941</u>	<u>72,190</u>	<u>422,564</u>	87.0%	<u>1,733,485</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,709,162	1,172,242	65,844	471,075	72.4%	
CITY TV	575,011	463,476	19,382	92,154	84.0%	
<i>Total</i>	<u>2,284,173</u>	<u>1,635,718</u>	<u>85,226</u>	<u>563,230</u>	75.3%	<u>1,726,328</u>
<u>Administrative Services</u>						
CITY CLERK	509,162	417,943	14,301	76,918	84.9%	
ELECTIONS	75,000	16,144	50,044	8,813	88.3%	
HUMAN RESOURCES	1,478,820	1,032,066	19,110	427,643	71.1%	
EMPLOYEE DEVELOPMENT	49,468	31,812	3,450	14,206	71.3%	
<i>Total</i>	<u>2,112,450</u>	<u>1,497,965</u>	<u>86,905</u>	<u>527,580</u>	75.0%	<u>1,620,916</u>
<u>Finance</u>						
ADMINISTRATION	260,409	196,729	5,591	58,089	77.7%	
REVENUE & CASH MANAGEMENT	519,455	387,693	21,773	109,988	78.8%	
CASHIERING & COLLECTION	488,983	400,973	-	88,010	82.0%	
LICENSES & PERMITS	499,751	406,086	13,740	79,925	84.0%	
BUDGET MANAGEMENT	475,712	385,518	10,575	79,619	83.3%	
ACCOUNTING	644,696	495,825	43,331	105,541	83.6%	
PAYROLL	317,773	261,090	-	56,683	82.2%	
ACCOUNTS PAYABLE	239,384	198,586	-	40,798	83.0%	
CITY BILLING & CUSTOMER SERVICE	729,485	472,451	89,268	167,767	77.0%	
PURCHASING	643,166	535,069	1,587	106,509	83.4%	
CENTRAL WAREHOUSE	194,491	163,613	574	30,303	84.4%	
MAIL SERVICES	116,186	96,376	2,202	17,608	84.8%	
<i>Total</i>	<u>5,129,491</u>	<u>4,000,009</u>	<u>188,641</u>	<u>940,840</u>	81.7%	<u>3,898,226</u>
TOTAL GENERAL GOVERNMENT	<u>16,195,523</u>	<u>13,100,280</u>	<u>506,449</u>	<u>2,588,795</u>	84.0%	<u>11,575,778</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,114,970	916,975	827	197,168	82.3%	
SUPPORT SERVICES	687,279	568,606	1,237	117,436	82.9%	
RECORDS BUREAU	1,424,883	1,142,293	2,224	280,366	80.3%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2015 (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>
PUBLIC SAFETY						
<u>Police</u>						
ADMIN SERVICES	1,103,716	956,922	8,205	138,589	87.4%	
PROPERTY ROOM	213,855	162,097	84	51,674	75.8%	
TRAINING/RECRUITMENT	541,866	368,505	9,097	164,264	69.7%	
RANGE	1,372,724	1,098,311	28,594	245,818	82.1%	
COMMUNITY & MEDIA RELATIONS	862,784	692,795	-	169,989	80.3%	
INFORMATION TECHNOLOGY	1,261,880	1,063,697	9,182	189,001	85.0%	
INVESTIGATIVE DIVISION	4,956,320	4,150,155	408	805,758	83.7%	
CRIME LAB	159,784	123,769	-	36,015	77.5%	
PATROL DIVISION	15,748,702	13,165,753	19,526	2,563,423	83.7%	
TRAFFIC	1,413,132	1,082,133	2,823	328,177	76.8%	
SPECIAL EVENTS	858,861	847,842	-	11,019	98.7%	
TACTICAL PATROL FORCE	1,790,617	1,341,681	-	448,936	74.9%	
STREET SWEEPING ENFORCEMENT	349,699	287,180	-	62,519	82.1%	
NIGHT LIFE ENFORCEMENT	323,946	238,244	-	85,702	73.5%	
PARKING ENFORCEMENT	996,316	688,260	9,086	298,971	70.0%	
COMBINED COMMAND CENTER	2,495,608	1,923,518	766	571,324	77.1%	
ANIMAL CONTROL	695,107	506,810	7,330	180,967	74.0%	
<i>Total</i>	<u>38,372,049</u>	<u>31,325,546</u>	<u>99,389</u>	<u>6,947,115</u>	81.9%	<u>31,493,149</u>
<u>Fire</u>						
ADMINISTRATION	885,869	736,850	2,546	146,473	83.5%	
EMERGENCY SERVICES AND PUBLIC ED	323,743	264,638	-	59,105	81.7%	
PREVENTION	1,149,258	957,989	-	191,269	83.4%	
WILDLAND FIRE MITIGATION PROGRAM	196,752	159,179	10,352	27,221	86.2%	
OPERATIONS	18,035,119	15,718,982	41,975	2,274,162	87.4%	
TRAINING AND RECRUITMENT	437,757	346,381	-	91,376	79.1%	
ARFF	1,965,145	1,630,095	-	335,050	83.0%	
<i>Total</i>	<u>22,993,643</u>	<u>19,814,114</u>	<u>54,873</u>	<u>3,124,656</u>	86.4%	<u>19,107,796</u>
TOTAL PUBLIC SAFETY	<u>61,365,692</u>	<u>51,139,660</u>	<u>154,262</u>	<u>10,071,771</u>	83.6%	<u>50,600,945</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,132,859	857,131	7,189	268,540	76.3%	
ENGINEERING SVCS	5,190,401	4,167,444	10,578	1,012,379	80.5%	
PUBLIC RT OF WAY MGMT	1,097,734	900,334	1,263	196,136	82.1%	
ENVIRONMENTAL PROGRAMS	477,377	219,456	205,501	52,420	89.0%	
<i>Total</i>	<u>7,898,371</u>	<u>6,144,365</u>	<u>224,531</u>	<u>1,529,475</u>	80.6%	<u>5,799,042</u>
TOTAL PUBLIC WORKS	<u>7,898,371</u>	<u>6,144,365</u>	<u>224,531</u>	<u>1,529,475</u>	80.6%	<u>5,799,042</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2015 (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>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	728,108	578,182	8,831	141,095	80.6%	
FACILITIES & SPECIAL EVENTS	776,403	648,218	-	128,185	83.5%	
YOUTH ACTIVITIES	1,089,330	856,803	6,699	225,828	79.3%	
ACTIVE ADULTS	730,330	569,312	2,659	158,360	78.3%	
AQUATICS	1,307,066	987,536	21,423	298,108	77.2%	
SPORTS	568,670	460,401	6,848	101,421	82.2%	
TENNIS	281,547	205,720	-	75,827	73.1%	
NEIGHBORHOOD & OUTREACH SERV	1,247,847	988,977	35,000	223,870	82.1%	
ADMINISTRATION	738,630	613,943	2,366	122,321	83.4%	
PROJECT MANAGEMENT TEAM	425,848	349,966	1,201	74,681	82.5%	
PARK OPERATIONS MANAGEMENT	405,816	283,625	77,447	44,744	89.0%	
GROUND & FACILITIES MAINTENANCE	4,942,929	3,664,747	183,277	1,094,904	77.8%	
FORESTRY	1,243,841	957,214	10,121	276,506	77.8%	
BEACH MAINTENANCE	160,875	118,664	26,095	16,116	90.0%	
MEDIANS PARKWAYS & CONTRACTS	1,148,051	677,904	169,280	300,868	73.8%	
<i>Total</i>	<u>15,795,292</u>	<u>11,961,212</u>	<u>551,247</u>	<u>3,282,833</u>	79.2%	<u>11,377,765</u>
<u>Library</u>						
ADMINISTRATION	478,261	414,035	-	64,226	86.6%	
PUBLIC SERVICES	2,832,343	2,203,698	-	628,646	77.8%	
SUPPORT SERVICES	1,727,136	1,383,480	34,057	309,598	82.1%	
<i>Total</i>	<u>5,037,740</u>	<u>4,001,213</u>	<u>34,057</u>	<u>1,002,470</u>	80.1%	<u>3,832,818</u>
TOTAL COMMUNITY SERVICES	<u>20,833,032</u>	<u>15,962,425</u>	<u>585,304</u>	<u>4,285,303</u>	79.4%	<u>15,210,583</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	695,290	587,159	1,666	106,464	84.7%	
RENTAL HOUSING MEDIATION	207,165	172,482	-	34,683	83.3%	
HUMAN SERVICES	1,001,899	738,840	238,845	24,215	97.6%	
HOUSING PRESERVATION AND DEV	37,784	11,311	26,474	(1)	100.0%	
LONG RANGE PLAN & SPEC STUDY	888,268	686,448	4,936	196,885	77.8%	
DEVEL & ENVIRONMENTAL REVIEW	1,397,024	1,102,086	7,375	287,562	79.4%	
ZONING INFO & ENFORCEMENT	1,411,287	1,139,038	2,944	269,305	80.9%	
DESIGN REV & HIST PRESERVATION	1,203,654	907,002	3,251	293,402	75.6%	
BLDG INSP & CODE ENFORCEMENT	1,144,595	916,440	9,078	219,078	80.9%	
RECORDS ARCHIVES & CLER SVCS	585,566	432,561	12,725	140,280	76.0%	
BLDG COUNTER & PLAN REV SVCS	1,535,031	1,152,609	8,873	373,548	75.7%	
<i>Total</i>	<u>10,107,563</u>	<u>7,845,976</u>	<u>316,165</u>	<u>1,945,421</u>	80.8%	<u>7,762,549</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,107,563</u>	<u>7,845,976</u>	<u>316,165</u>	<u>1,945,421</u>	80.8%	<u>7,762,549</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2015 (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>						
OTHER	-	1,749	660	(2,409)	100.0%	
TRANSFERS OUT	48,500	40,417	-	8,083	83.3%	
DEBT SERVICE TRANSFERS	351,276	340,901	-	10,375	97.0%	
CAPITAL OUTLAY TRANSFER	1,725,000	1,437,500	-	287,500	83.3%	
APPROP.RESERVE	216,101	-	-	216,101	0.0%	
<i>Total</i>	<u>2,340,877</u>	<u>1,820,567</u>	<u>660</u>	<u>519,650</u>	77.8%	<u>1,215,600</u>
TOTAL NON-DEPARTMENTAL	<u>2,340,877</u>	<u>1,820,567</u>	<u>660</u>	<u>519,650</u>	77.8%	<u>1,215,600</u>
 TOTAL EXPENDITURES	 <u>118,741,058</u>	 <u>96,013,272</u>	 <u>1,787,370</u>	 <u>20,940,416</u>	 82.4%	 <u>92,164,497</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, 2015 (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	525,000	310,999	-	214,001	59.2%
Expenditures	525,000	312,994	-	212,006	59.6%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(1,995)</u>	<u>-</u>	<u>1,995</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,625,652	3,225,067	-	400,585	89.0%
Expenditures	4,072,687	2,743,918	260,243	1,068,526	73.8%
<i>Revenue Less Expenditures</i>	<u>(447,035)</u>	<u>481,149</u>	<u>(260,243)</u>	<u>(667,940)</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,838,117	652,970	-	1,185,147	35.5%
Expenditures	2,280,237	911,160	258,755	1,110,322	51.3%
<i>Revenue Less Expenditures</i>	<u>(442,120)</u>	<u>(258,190)</u>	<u>(258,755)</u>	<u>74,825</u>	
COUNTY LIBRARY					
Revenue	1,918,015	1,349,951	-	568,064	70.4%
Expenditures	2,071,054	1,641,955	5,713	423,387	79.6%
<i>Revenue Less Expenditures</i>	<u>(153,039)</u>	<u>(292,004)</u>	<u>(5,713)</u>	<u>144,678</u>	
STREETS FUND					
Revenue	10,105,799	8,093,891	-	2,011,908	80.1%
Expenditures	10,741,470	8,443,422	238,684	2,059,364	80.8%
<i>Revenue Less Expenditures</i>	<u>(635,671)</u>	<u>(349,531)</u>	<u>(238,684)</u>	<u>(47,456)</u>	
MEASURE A					
Revenue	3,376,976	2,738,235	-	638,741	81.1%
Expenditures	3,900,696	3,027,434	186,824	686,439	82.4%
<i>Revenue Less Expenditures</i>	<u>(523,720)</u>	<u>(289,198)</u>	<u>(186,824)</u>	<u>(47,698)</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2015 (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	20,092,765	16,827,680	-	3,265,085	83.7%	16,519,377
Other Fees & Charges	297,342	183,325	-	114,017	61.7%	224,908
Investment Income	-	11,798	-	(11,798)	100.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	235,669	233,933	-	1,736	99.3%	226,296
TOTAL REVENUES	<u>20,645,776</u>	<u>17,256,736</u>	<u>-</u>	<u>3,389,040</u>	<u>83.6%</u>	<u>16,970,581</u>
EXPENSES						
Salaries & Benefits	958,244	764,130	-	194,114	79.7%	685,659
Materials, Supplies & Services	18,789,809	15,605,065	218,349	2,966,395	84.2%	15,284,583
Special Projects	555,532	273,318	4,365	277,850	50.0%	284,224
Transfers-Out	50,000	41,667	-	8,333	83.3%	41,667
Capital Outlay Transfers	-	-	-	-	0.0%	14,630
Equipment	149,783	23,626	6,318	119,839	20.0%	2,034
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	<u>20,613,368</u>	<u>16,707,805</u>	<u>229,031</u>	<u>3,676,531</u>	<u>82.2%</u>	<u>16,312,797</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2015 (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	34,869,458	26,695,617	-	8,173,841	76.6%	28,214,402
Service Charges	606,500	695,464	-	(88,964)	114.7%	573,209
Cater JPA Treatment Charges	2,516,860	1,061,038	-	1,455,822	42.2%	1,542,469
Investment Income	529,200	355,537	-	173,663	67.2%	458,432
Rents & Concessions	22,872	19,060	-	3,812	83.3%	19,060
Reimbursements	782,779	345,021	-	437,758	44.1%	301,262
Miscellaneous	20,000	69,436	-	(49,436)	347.2%	68,831
Operating Transfers-In	1,949,833	1,949,833	-	-	100.0%	185,000
TOTAL REVENUES	<u>41,297,502</u>	<u>31,191,007</u>	<u>-</u>	<u>10,106,496</u>	75.5%	<u>31,362,665</u>
EXPENSES						
Salaries & Benefits	8,649,787	6,974,969	-	1,674,818	80.6%	6,585,872
Materials, Supplies & Services	10,766,686	6,620,141	1,554,044	2,592,502	75.9%	5,970,523
Special Projects	949,366	160,740	249,120	539,506	43.2%	277,762
Water Purchases	8,716,165	6,650,308	10,046	2,055,810	76.4%	7,897,196
Debt Service	5,087,163	3,084,633	-	2,002,530	60.6%	2,992,855
Transfer-Out	1,167,502	1,012,502	-	155,000	86.7%	-
Capital Outlay Transfers	11,969,228	10,224,357	-	1,744,871	85.4%	9,324,359
Equipment	210,797	89,360	11,085	110,352	47.6%	40,884
Capitalized Fixed Assets	152,175	35,369	48,565	68,241	55.2%	61,100
Other	35,000	24,306	1,000	9,694	72.3%	24,957
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>47,853,870</u>	<u>34,876,684</u>	<u>1,873,860</u>	<u>11,103,326</u>	76.8%	<u>33,175,508</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, 2015 (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	17,928,555	14,066,238	-	3,862,317	78.5%	14,363,297
Fees	775,071	787,771	-	(12,700)	101.6%	746,349
Investment Income	158,100	138,645	-	19,455	87.7%	134,960
Rents & Concessions	20,887	28,632	-	(7,745)	137.1%	15,650
Miscellaneous	1,000	1,850	-	(850)	185.0%	6,567
TOTAL REVENUES	<u>18,883,613</u>	<u>15,023,136</u>	<u>-</u>	<u>3,860,477</u>	<u>79.6%</u>	<u>15,266,823</u>
EXPENSES						
Salaries & Benefits	5,893,242	4,529,411	-	1,363,831	76.9%	4,365,879
Materials, Supplies & Services	7,401,610	5,298,021	1,049,297	1,054,293	85.8%	4,926,336
Special Projects	745,482	146,581	78,280	520,620	30.2%	61,991
Debt Service	1,791,664	633,698	-	1,157,966	35.4%	304,200
Capital Outlay Transfers	4,431,441	3,776,691	-	654,750	85.2%	3,462,273
Equipment	96,568	45,727	1,025	49,816	48.4%	39,259
Capitalized Fixed Assets	26,000	1,386	818	23,796	8.5%	23,334
Other	3,000	2,750	1,000	(750)	125.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>20,539,007</u>	<u>14,434,266</u>	<u>1,130,420</u>	<u>4,974,321</u>	<u>75.8%</u>	<u>13,184,272</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, 2015 (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	980,000	1,014,975	-	(34,975)	103.6%	953,756
Parking Fees	6,535,946	5,876,073	-	659,873	89.9%	5,612,975
Other Fees & Charges	3,000	4,349	-	(1,349)	145.0%	3,348
Investment Income	102,100	88,676	-	13,424	86.9%	85,857
Rents & Concessions	104,000	88,011	-	15,989	84.6%	67,873
Miscellaneous	18,387	53,036	-	(34,649)	288.4%	42,104
Operating Transfers-In	43,500	36,250	-	7,250	83.3%	36,250
TOTAL REVENUES	<u>7,786,933</u>	<u>7,161,371</u>	<u>-</u>	<u>625,562</u>	<u>92.0%</u>	<u>6,802,163</u>
EXPENSES						
Salaries & Benefits	4,183,765	3,507,640	-	676,125	83.8%	3,372,657
Materials, Supplies & Services	2,188,253	1,618,543	84,636	485,074	77.8%	1,523,266
Special Projects	586,431	421,034	107,588	57,808	90.1%	395,405
Transfer-Out	309,125	257,604	-	51,521	83.3%	252,553
Capital Outlay Transfers	970,000	808,333	-	161,667	83.3%	1,256,461
Equipment	27,470	18,044	-	9,426	65.7%	2,298
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,315,044</u>	<u>6,631,199</u>	<u>192,224</u>	<u>1,491,620</u>	<u>82.1%</u>	<u>6,802,640</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, 2015 (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	4,545,175	3,494,241	-	1,050,934	76.9%	3,530,269
Leases-Terminal	4,607,134	3,990,729	-	616,405	86.6%	4,160,952
Leases-Non-Commercial Aviation	1,819,730	1,640,967	-	178,763	90.2%	1,423,281
Leases-Commercial Aviation	4,218,655	3,595,750	-	622,905	85.2%	3,575,487
Investment Income	121,300	90,644	-	30,656	74.7%	100,296
Miscellaneous	157,355	151,236	-	6,119	96.1%	77,133
TOTAL REVENUES	<u>15,469,349</u>	<u>12,963,566</u>	<u>-</u>	<u>2,505,783</u>	<u>83.8%</u>	<u>12,867,418</u>
EXPENSES						
Salaries & Benefits	5,723,701	4,440,221	-	1,283,480	77.6%	4,249,938
Materials, Supplies & Services	8,011,669	6,108,523	437,743	1,465,403	81.7%	5,764,011
Special Projects	94,926	4,902	35	89,989	5.2%	464,050
Transfer-Out	20,354	16,962	-	3,392	83.3%	16,440
Debt Service	1,815,718	1,513,098	-	302,620	83.3%	1,521,054
Capital Outlay Transfers	-	-	-	-	0.0%	723,909
Equipment	96,765	52,446	12,133	32,186	66.7%	33,030
Appropriated Reserve	22,917	-	-	22,917	0.0%	-
TOTAL EXPENSES	<u>15,786,050</u>	<u>12,136,152</u>	<u>449,910</u>	<u>3,199,988</u>	<u>79.7%</u>	<u>12,772,432</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, 2015 (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	1,766,876	1,344,223	-	422,653	76.1%	1,366,850
Investment Income	10,100	6,748	-	3,352	66.8%	8,092
Rents & Concessions	313,572	234,654	-	78,918	74.8%	271,480
Miscellaneous	500	2,037	-	(1,537)	407.4%	37,968
TOTAL REVENUES	<u>2,091,048</u>	<u>1,587,663</u>	<u>-</u>	<u>503,385</u>	<u>75.9%</u>	<u>1,684,390</u>
EXPENSES						
Salaries & Benefits	1,108,919	934,413	-	174,506	84.3%	882,323
Materials, Supplies & Services	621,441	451,347	22,683	147,411	76.3%	461,967
Special Projects	363	354	9	0	99.9%	-
Debt Service	264,895	180,961	-	83,935	68.3%	180,687
Capital Outlay Transfers	80,727	67,273	-	13,455	83.3%	158,305
Equipment	3,000	-	-	3,000	0.0%	-
Other	900	901	340	(341)	137.9%	864
TOTAL EXPENSES	<u>2,080,245</u>	<u>1,635,248</u>	<u>23,032</u>	<u>421,965</u>	<u>79.7%</u>	<u>1,684,146</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, 2015 (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	2,638,369	2,198,641	-	439,728	83.3%	2,108,978
Work Orders - Bldg Maint.	2,604,016	2,124,967	-	479,049	81.6%	1,943,082
Grants	27,527	0	-	27,527	0.0%	92,922
Miscellaneous	203,031	42,201	-	160,830	20.8%	41,338
Operating Transfers-In	5,000	4,167	-	833	83.3%	-
TOTAL REVENUES	<u>5,477,943</u>	<u>4,369,976</u>	<u>-</u>	<u>1,107,967</u>	79.8%	<u>4,186,320</u>
EXPENSES						
Salaries & Benefits	3,618,855	2,988,301	-	630,554	82.6%	2,801,741
Materials, Supplies & Services	1,566,678	1,306,913	42,794	216,971	86.2%	1,175,673
Special Projects	610,491	471,929	59,943	78,619	87.1%	517,115
Capital Outlay Transfers	1,267,070	1,267,070	-	-	100.0%	-
Equipment	15,000	5,642	-	9,358	37.6%	3,000
Capitalized Fixed Assets	13,349	4,048	1,279	8,022	39.9%	4,669
Appropriated Reserve	26,485	-	-	26,485	0.0%	-
TOTAL EXPENSES	<u>7,117,928</u>	<u>6,043,902</u>	<u>104,017</u>	<u>970,010</u>	86.4%	<u>4,502,198</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2015 (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	2,244,137	1,870,114	-	374,023	83.3%	1,857,338
Investment Income	123,000	98,576	-	24,424	80.1%	103,614
Rents & Concessions	233,966	194,972	-	38,994	83.3%	194,982
Miscellaneous	130,048	164,727	-	(34,679)	126.7%	69,550
Operating Transfers-In	-	26,156	-	(26,156)	100.0%	-
TOTAL REVENUES	<u>2,731,151</u>	<u>2,354,545</u>	<u>-</u>	<u>376,606</u>	86.2%	<u>2,225,484</u>
EXPENSES						
Salaries & Benefits	200,432	157,344	-	43,088	78.5%	158,008
Materials, Supplies & Services	2,725	2,133	-	592	78.3%	2,643
Special Projects	75,000	1,623	-	73,377	2.2%	26,290
Capitalized Fixed Assets	5,604,499	1,936,437	1,949,072	1,718,989	69.3%	1,133,011
TOTAL EXPENSES	<u>5,882,656</u>	<u>2,097,537</u>	<u>1,949,072</u>	<u>1,836,047</u>	68.8%	<u>1,319,952</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2015 (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	2,527,627	2,106,356	-	421,271	83.3%	2,052,860
Reimbursements	10,000	8,333	-	1,667	83.3%	8,333
Miscellaneous	103,070	109,038	-	(5,968)	105.8%	112,113
TOTAL REVENUES	<u>2,640,697</u>	<u>2,223,727</u>	<u>-</u>	<u>416,970</u>	84.2%	<u>2,173,306</u>
EXPENSES						
Salaries & Benefits	1,331,631	1,026,329	-	305,302	77.1%	1,032,661
Materials, Supplies & Services	1,221,460	933,694	121,271	166,494	86.4%	804,635
Special Projects	61,300	24,366	2,111	34,823	43.2%	21,889
Debt Service	43,070	35,892	-	7,178	83.3%	35,890
Equipment	9,000	7,951	-	1,049	88.3%	9,990
Capitalized Fixed Assets	646,181	342,033	301,582	2,566	99.6%	28,367
Appropriated Reserve	16,067	-	-	16,067	0.0%	-
TOTAL EXPENSES	<u>3,328,709</u>	<u>2,370,265</u>	<u>424,964</u>	<u>533,480</u>	84.0%	<u>1,933,432</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Ten Months Ended April 30, 2015 (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	2,785,022	2,320,852	-	464,170	83.3%	2,296,760
Workers' Compensation Premiums	3,388,165	2,823,471	-	564,694	83.3%	2,458,918
OSH Charges	203,462	169,552	-	33,910	83.3%	161,528
Investment Income	55,200	35,032	-	20,168	63.5%	39,794
Miscellaneous	-	30,305	-	(30,305)	100.0%	39,728
Operating Transfers-In	75,825	63,188	-	12,638	83.3%	-
TOTAL REVENUES	<u>6,507,674</u>	<u>5,442,400</u>	<u>-</u>	<u>1,065,274</u>	83.6%	<u>4,996,728</u>
EXPENSES						
Salaries & Benefits	571,460	401,158	-	170,302	70.2%	395,273
Materials, Supplies & Services	5,603,393	5,666,142	131,908	(194,657)	103.5%	4,821,770
Special Projects	121	118	3	0	99.9%	-
Equipment	3,354	3,354	-	-	100.0%	66
TOTAL EXPENSES	<u>6,178,328</u>	<u>6,070,772</u>	<u>131,911</u>	<u>(24,355)</u>	100.4%	<u>5,217,109</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, 2015 (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	3,120,588	2,600,490	-	520,098	83.3%	2,095,831
TOTAL REVENUES	<u>3,120,588</u>	<u>2,600,490</u>	<u>-</u>	<u>520,098</u>	<u>83.3%</u>	<u>2,095,831</u>
EXPENSES						
Salaries & Benefits	1,940,182	1,398,038	-	542,144	72.1%	1,329,528
Materials, Supplies & Services	1,017,256	715,975	43,265	258,015	74.6%	709,614
Special Projects	18,400	871	12	17,518	4.8%	305
Capital Outlay Transfers	344,000	286,667	-	57,333	83.3%	176,667
Equipment	18,250	7,964	-	10,286	43.6%	21,833
Capital Fixed Assets	1,000	14	-	986	1.4%	121,345
Appropriated Reserve	13,053	-	-	13,053	0.0%	-
TOTAL EXPENSES	<u>3,352,141</u>	<u>2,409,529</u>	<u>43,276</u>	<u>899,335</u>	<u>73.2%</u>	<u>2,359,292</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, 2015 (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	1,401,007	1,356,115	-	44,892	96.8%	1,230,995
Leases - Food Service	2,694,636	2,773,973	-	(79,337)	102.9%	2,425,170
Slip Rental Fees	4,204,739	3,496,129	-	708,610	83.1%	3,457,897
Visitors Fees	455,000	403,704	-	51,296	88.7%	369,103
Slip Transfer Fees	575,000	969,900	-	(394,900)	168.7%	581,100
Parking Revenue	2,069,466	2,185,732	-	(116,266)	105.6%	2,003,317
Wharf Parking	255,000	233,729	-	21,271	91.7%	225,237
Grants	25,600	25,131	-	469	98.2%	25,496
Other Fees & Charges	236,723	215,809	-	20,914	91.2%	212,372
Investment Income	117,000	112,844	-	4,156	96.4%	130,145
Rents & Concessions	304,966	272,222	-	32,744	89.3%	266,151
Miscellaneous	322,000	479,769	-	(157,769)	149.0%	461,450
TOTAL REVENUES	<u>12,661,137</u>	<u>12,525,058</u>	<u>-</u>	<u>136,079</u>	<u>98.9%</u>	<u>11,388,433</u>
EXPENSES						
Salaries & Benefits	6,050,691	4,921,958	-	1,128,733	81.3%	4,790,828
Materials, Supplies & Services	4,018,126	3,168,904	379,396	469,826	88.3%	3,022,388
Special Projects	261,506	172,255	33,196	56,055	78.6%	142,510
Debt Service	1,780,351	1,672,633	-	107,718	93.9%	1,524,025
Capital Outlay Transfers	1,385,000	1,154,167	-	230,833	83.3%	1,286,796
Equipment	82,759	28,028	6,310	48,420	41.5%	18,355
Capital Fixed Assets	17,104	-	17,104	-	100.0%	22,896
Other	-	1,375	1,000	(2,375)	100.0%	1,798
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>13,695,537</u>	<u>11,119,319</u>	<u>437,006</u>	<u>2,139,212</u>	<u>84.4%</u>	<u>10,809,596</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.