



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** September 29, 2015

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2016 Interim Financial Statements For The One Month Ended July 31, 2015

**RECOMMENDATION:**

That Council accept the Fiscal Year 2016 Interim Financial Statements for the One Month Ended July 31, 2015.

**DISCUSSION:**

The interim financial statements for the one month ended July 31, 2015 (8.3% 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 One Month Ended July 31, 2015

**PREPARED BY:** Jennifer Tomaszewski, 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 One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>GENERAL FUND</b>					
Revenue	124,694,409	7,459,163	-	117,235,246	6.0%
Expenditures	<u>124,860,623</u>	<u>8,911,534</u>	<u>1,727,144</u>	114,221,945	8.5%
<i>Addition to / (use of) reserves</i>	<u>(166,214)</u>	<u>(1,452,371)</u>	<u>(1,727,144)</u>		
<b>SOLID WASTE FUND</b>					
Revenue	20,952,792	1,693,260	-	19,259,532	8.1%
Expenditures	<u>20,891,732</u>	<u>1,585,167</u>	<u>153,114</u>	19,153,451	8.3%
<i>Addition to / (use of) reserves</i>	<u>61,060</u>	<u>108,093</u>	<u>(153,114)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	45,367,662	2,589,408	-	42,778,254	5.7%
Expenditures	<u>52,830,767</u>	<u>3,378,300</u>	<u>1,688,547</u>	47,763,920	9.6%
<i>Addition to / (use of) reserves</i>	<u>(7,463,105)</u>	<u>(788,892)</u>	<u>(1,688,547)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	18,580,927	1,709,823	-	16,871,104	9.2%
Expenditures	<u>19,554,534</u>	<u>1,465,486</u>	<u>863,899</u>	17,225,149	11.9%
<i>Addition to / (use of) reserves</i>	<u>(973,607)</u>	<u>244,337</u>	<u>(863,899)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	8,383,944	759,594	-	7,624,350	9.1%
Expenditures	<u>8,930,624</u>	<u>622,480</u>	<u>212,551</u>	8,095,593	9.4%
<i>Addition to / (use of) reserves</i>	<u>(546,680)</u>	<u>137,114</u>	<u>(212,551)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	16,233,611	1,320,265	-	14,913,346	8.1%
Expenditures	<u>17,483,325</u>	<u>1,069,508</u>	<u>514,374</u>	15,899,444	9.1%
<i>Addition to / (use of) reserves</i>	<u>(1,249,714)</u>	<u>250,757</u>	<u>(514,374)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,266,957	198,133	-	2,068,824	8.7%
Expenditures	<u>2,315,508</u>	<u>125,381</u>	<u>19,422</u>	2,170,705	6.3%
<i>Addition to / (use of) reserves</i>	<u>(48,551)</u>	<u>72,752</u>	<u>(19,422)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	7,211,724	623,774	-	6,587,950	8.6%
Expenditures	<u>7,401,571</u>	<u>396,323</u>	<u>188,106</u>	6,817,142	7.9%
<i>Addition to / (use of) reserves</i>	<u>(189,847)</u>	<u>227,451</u>	<u>(188,106)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	3,245,667	272,155	-	2,973,512	8.4%
Expenditures	<u>5,844,628</u>	<u>205,969</u>	<u>(41,278)</u>	5,679,937	2.8%
<i>Addition to / (use of) reserves</i>	<u>(2,598,961)</u>	<u>66,187</u>	<u>41,278</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,722,761	232,134	-	2,490,627	8.5%
Expenditures	<u>2,798,206</u>	<u>186,695</u>	<u>384,675</u>	2,226,835	20.4%
<i>Addition to / (use of) reserves</i>	<u>(75,445)</u>	<u>45,439</u>	<u>(384,675)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	7,068,083	571,465	-	6,496,618	8.1%
Expenditures	<u>6,914,214</u>	<u>415,190</u>	<u>295,760</u>	6,203,264	10.3%
<i>Addition to / (use of) reserves</i>	<u>153,869</u>	<u>156,275</u>	<u>(295,760)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	3,204,557	267,085	-	2,937,472	8.3%
Expenditures	<u>3,602,953</u>	<u>255,213</u>	<u>201,039</u>	3,146,700	12.7%
<i>Addition to / (use of) reserves</i>	<u>(398,396)</u>	<u>11,872</u>	<u>(201,039)</u>		
<b>WATERFRONT FUND</b>					
Revenue	13,458,598	1,328,126	-	12,130,472	9.9%
Expenditures	<u>14,123,543</u>	<u>992,235</u>	<u>684,856</u>	12,446,452	11.9%
<i>Addition to / (use of) reserves</i>	<u>(664,945)</u>	<u>335,890</u>	<u>(684,856)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	273,391,692	19,024,385	-	254,367,307	7.0%
Expenditures	<u>287,552,229</u>	<u>19,609,482</u>	<u>6,892,208</u>	261,050,539	9.2%
<i>Addition to / (use of) reserves</i>	<u>(14,160,537)</u>	<u>(585,097)</u>	<u>(6,892,208)</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 One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
<b>TAXES</b>					
Sales and Use	23,367,961	1,147,500	22,220,461	4.9%	1,135,336
Property Taxes	28,742,300	-	28,742,300	0.0%	-
Utility Users Tax	7,219,700	539,413	6,680,287	7.5%	560,586
Transient Occupancy Tax	19,707,100	1,797,281	17,909,819	9.1%	1,674,511
Business License	2,624,400	165,977	2,458,423	6.3%	158,942
Real Property Transfer Tax	659,100	69,433	589,667	10.5%	-
<i>Total</i>	<u>82,320,561</u>	<u>3,719,604</u>	<u>78,600,957</u>	4.5%	<u>3,529,375</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	219,700	18,581	201,120	8.5%	25,057
<i>Total</i>	<u>219,700</u>	<u>18,581</u>	<u>201,120</u>	8.5%	<u>25,057</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,701,987	271,082	2,430,905	10.0%	313,042
Library Fines	89,500	5,836	83,664	6.5%	11,658
Municipal Court Fines	100,000	-	100,000	0.0%	-
Other Fines & Forfeitures	310,000	27,362	282,638	8.8%	29,661
<i>Total</i>	<u>3,201,487</u>	<u>304,280</u>	<u>2,897,207</u>	9.5%	<u>354,361</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	633,743	64,108	569,635	10.1%	64,347
Rents & Concessions	419,316	50,535	368,781	12.1%	30,027
<i>Total</i>	<u>1,053,059</u>	<u>114,642</u>	<u>938,417</u>	10.9%	<u>94,374</u>
<b>INTERGOVERNMENTAL</b>					
Grants	252,568	43,025	209,543	17.0%	-
Vehicle License Fees	35,000	-	35,000	0.0%	-
Reimbursements	437,900	2,213	435,687	0.5%	-
<i>Total</i>	<u>725,468</u>	<u>45,238</u>	<u>680,230</u>	6.2%	<u>-</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	961,454	78,196	883,258	8.1%	81,193
Community Development	4,817,843	439,821	4,378,022	9.1%	373,357
Recreation	3,179,480	748,871	2,430,609	23.6%	299,249
Public Safety	611,342	41,397	569,945	6.8%	44,951
Public Works	6,357,295	602,845	5,754,450	9.5%	474,710
Library	873,320	404	872,916	0.0%	906
Reimbursements	4,710,907	348,169	4,362,738	7.4%	351,386
<i>Total</i>	<u>21,511,641</u>	<u>2,259,703</u>	<u>19,251,938</u>	10.5%	<u>1,625,752</u>
<b>OTHER REVENUES</b>					
Miscellaneous	1,750,068	222,705	1,527,363	12.7%	483,073
Franchise Fees	3,219,400	91,352	3,128,048	2.8%	93,694
Indirect Allocations	7,180,832	599,241	6,581,591	8.3%	534,263
Operating Transfers-In	1,512,193	83,818	1,428,375	5.5%	99,849
Anticipated Year-End Variance	2,000,000	-	2,000,000	0.0%	-
<i>Total</i>	<u>15,662,493</u>	<u>997,115</u>	<u>14,665,378</u>	6.4%	<u>1,210,879</u>
<b>TOTAL REVENUES</b>	<u>124,694,409</u>	<u>7,459,163</u>	<u>117,235,246</u>	6.0%	<u>6,839,798</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR & CITY COUNCIL	797,951	62,914	7,891	727,147	8.9%	
ARTS AND COMMUNITY PROMOTIONS	2,663,967	133,502	621,020	1,909,445	28.3%	
<i>Total</i>	<u>3,461,918</u>	<u>196,415</u>	<u>628,911</u>	<u>2,636,592</u>	23.8%	<u>682,084</u>
<u>City Attorney</u>						
CITY ATTORNEY-ADMINISTRATION	516,382	63,029	31,401	421,953	18.3%	
CITY ATTORNEY-ADVISORY	1,023,883	58,618	-	965,265	5.7%	
CITY ATTORNEY-CIVIL LITIGATION	738,668	48,695	-	689,973	6.6%	
CITY ATTORNEY-CODE ENFORCEMENT	148,540	10,378	-	138,162	7.0%	
<i>Total</i>	<u>2,427,473</u>	<u>180,720</u>	<u>31,401</u>	<u>2,215,352</u>	8.7%	<u>176,077</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,523,230	94,732	21,696	1,406,803	7.6%	
CITY TV	588,589	39,415	23,213	525,961	10.6%	
<i>Total</i>	<u>2,111,819</u>	<u>134,147</u>	<u>44,908</u>	<u>1,932,764</u>	8.5%	<u>154,314</u>
<u>Administrative Services</u>						
ADMINISTRATION	384,471	17,314	-	367,157	4.5%	
CITY CLERK	545,150	55,716	20,569	468,864	14.0%	
ELECTIONS	300,000	393	1,479	298,128	0.6%	
HUMAN RESOURCES	1,499,608	81,944	32,410	1,385,253	7.6%	
EMPLOYEE DEVELOPMENT	49,447	-	3,450	45,997	7.0%	
<i>Total</i>	<u>2,778,676</u>	<u>155,367</u>	<u>57,909</u>	<u>2,565,401</u>	7.7%	<u>129,362</u>
<u>Finance</u>						
ADMINISTRATION	238,935	16,986	8,480	213,469	10.7%	
REVENUE & CASH MANAGEMENT	492,430	36,808	5,926	449,697	8.7%	
CASHIERING & COLLECTION	513,575	38,703	-	474,872	7.5%	
LICENSES & PERMITS	509,091	45,622	9,240	454,229	10.8%	
BUDGET MANAGEMENT	489,858	33,366	11,000	445,492	9.1%	
ACCOUNTING	828,439	38,806	21,027	768,606	7.2%	
PAYROLL	372,151	25,533	-	346,618	6.9%	
ACCOUNTS PAYABLE	260,145	19,220	-	240,925	7.4%	
CITY BILLING & CUSTOMER SERVICE	705,002	34,025	22,888	648,090	8.1%	
PURCHASING	726,624	53,925	457	672,243	7.5%	
CENTRAL WAREHOUSE	202,935	15,742	693	186,500	8.1%	
MAIL SERVICES	118,637	8,125	262	110,250	7.1%	
<i>Total</i>	<u>5,457,822</u>	<u>366,859</u>	<u>79,973</u>	<u>5,010,990</u>	8.2%	<u>362,658</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>16,237,708</u>	<u>1,033,508</u>	<u>843,102</u>	<u>14,361,098</u>	11.6%	<u>1,504,495</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>PUBLIC SAFETY</b>						
<i>Police</i>						
CHIEF'S STAFF	1,151,521	86,351	828	1,064,342	7.6%	
SUPPORT SERVICES	723,816	49,827	80,140	593,849	18.0%	
RECORDS BUREAU	1,481,364	105,098	21,988	1,354,278	8.6%	
ADMIN SERVICES	1,120,850	92,780	21,052	1,007,018	10.2%	
PROPERTY ROOM	229,172	14,940	1,016	213,216	7.0%	
TRAINING/RECRUITMENT	513,325	40,224	20,541	452,560	11.8%	
RANGE	1,466,493	113,625	52,235	1,300,633	11.3%	
COMMUNITY & MEDIA RELATIONS	854,936	52,673	-	802,263	6.2%	
INFORMATION TECHNOLOGY	1,336,516	67,998	219,817	1,048,701	21.5%	
INVESTIGATIVE DIVISION	5,112,083	325,253	7,720	4,779,110	6.5%	
CRIME LAB	163,999	10,208	681	153,110	6.6%	
PATROL DIVISION	16,187,322	1,166,518	12,644	15,008,161	7.3%	
TRAFFIC	1,429,012	74,484	550	1,353,978	5.3%	
SPECIAL EVENTS	884,414	121,955	35,862	726,597	17.8%	
TACTICAL PATROL FORCE	1,555,778	139,945	-	1,415,833	9.0%	
STREET SWEEPING ENFORCEMENT	360,574	27,729	-	332,845	7.7%	
NIGHT LIFE ENFORCEMENT	315,189	23,965	-	291,224	7.6%	
PARKING ENFORCEMENT	1,016,030	57,850	11,400	946,780	6.8%	
COMBINED COMMAND CENTER	2,761,873	177,902	-	2,583,971	6.4%	
ANIMAL CONTROL	687,806	24,926	6,782	656,098	4.6%	
<i>Total</i>	<u>39,352,073</u>	<u>2,774,252</u>	<u>493,255</u>	<u>36,084,566</u>	8.3%	<u>2,831,580</u>
<i>Fire</i>						
ADMINISTRATION	946,445	70,779	2,542	873,124	7.7%	
EMERGENCY SERVICES AND PUBLIC ED	312,297	26,987	-	285,310	8.6%	
PREVENTION	1,287,740	89,730	-	1,198,010	7.0%	
WILDLAND FIRE MITIGATION PROGRAM	207,222	13,390	-	193,832	6.5%	
OPERATIONS	19,638,887	1,457,302	29,773	18,151,812	7.6%	
TRAINING AND RECRUITMENT	474,184	34,778	-	439,406	7.3%	
ARFF	2,013,700	130,553	-	1,883,147	6.5%	
<i>Total</i>	<u>24,880,475</u>	<u>1,823,519</u>	<u>32,315</u>	<u>23,024,641</u>	7.5%	<u>1,784,463</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>64,232,548</u>	<u>4,597,771</u>	<u>525,570</u>	<u>59,109,206</u>	8.0%	<u>4,616,043</u>
<b>PUBLIC WORKS</b>						
<i>Public Works</i>						
ADMINISTRATION	1,136,473	73,439	6,678	1,056,356	7.0%	
ENGINEERING SVCS	5,629,185	416,233	8,315	5,204,637	7.5%	
PUBLIC RT OF WAY MGMT	1,184,685	84,493	6,354	1,093,838	7.7%	
ENVIRONMENTAL PROGRAMS	440,535	17,215	70,725	352,595	20.0%	
<i>Total</i>	<u>8,390,878</u>	<u>591,380</u>	<u>92,073</u>	<u>7,707,426</u>	8.1%	<u>544,719</u>
<b>TOTAL PUBLIC WORKS</b>	<u>8,390,878</u>	<u>591,380</u>	<u>92,073</u>	<u>7,707,426</u>	8.1%	<u>544,719</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
REC PROGRAM MGMT	805,829	67,099	2,735	735,995	8.7%	
FACILITIES & SPECIAL EVENTS	799,181	61,435	-	737,746	7.7%	
YOUTH ACTIVITIES	1,142,478	197,446	4,081	940,951	17.6%	
ACTIVE ADULTS	788,329	67,849	-	720,480	8.6%	
AQUATICS	1,388,408	207,538	37,890	1,142,980	17.7%	
SPORTS	580,714	46,629	9,886	524,199	9.7%	
TENNIS	268,345	20,665	-	247,680	7.7%	
NEIGHBORHOOD & OUTREACH SERV	1,322,099	89,318	54,408	1,178,373	10.9%	
ADMINISTRATION	821,741	62,011	2,235	757,496	7.8%	
PROJECT MANAGEMENT TEAM	556,412	30,531	-	525,881	5.5%	
PARK OPERATIONS MANAGEMENT	670,624	43,501	-	627,123	6.5%	
GROUND & FACILITIES MAINTENANCE	4,779,787	309,978	44,906	4,424,902	7.4%	
FORESTRY	1,252,861	92,227	3,150	1,157,484	7.6%	
BEACH MAINTENANCE	139,923	9,298	22,201	108,424	22.5%	
MEDIANS PARKWAYS & CONTRACTS	1,166,903	224,443	(9,995)	952,456	18.4%	
<i>Total</i>	<u>16,483,634</u>	<u>1,529,967</u>	<u>171,497</u>	<u>14,782,171</u>	10.3%	<u>1,169,652</u>
<u>Library</u>						
ADMINISTRATION	557,882	44,356	-	513,526	8.0%	
PUBLIC SERVICES	2,978,981	195,760	-	2,783,221	6.6%	
SUPPORT SERVICES	1,716,454	104,718	15,731	1,596,005	7.0%	
<i>Total</i>	<u>5,253,317</u>	<u>344,835</u>	<u>15,731</u>	<u>4,892,751</u>	6.9%	<u>346,855</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>21,736,951</u>	<u>1,874,801</u>	<u>187,228</u>	<u>19,674,922</u>	9.5%	<u>1,516,507</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	937,504	49,081	7	888,417	5.2%	
RENTAL HOUSING MEDIATION	220,324	16,067	14	204,243	7.3%	
HUMAN SERVICES	1,043,760	3,334	-	1,040,426	0.3%	
HOUSING PRESERVATION AND DEV	19,270	-	19,270	-	100.0%	
LONG RANGE PLAN & SPEC STUDY	878,474	55,082	4,230	819,162	6.8%	
DEVEL & ENVIRONMENTAL REVIEW	1,425,746	102,903	4,312	1,318,531	7.5%	
ZONING INFO & ENFORCEMENT	1,440,422	103,988	3,612	1,332,822	7.5%	
DESIGN REV & HIST PRESERVATION	1,167,101	86,417	21,044	1,059,640	9.2%	
BLDG INSP & CODE ENFORCEMENT	1,217,607	91,274	5,045	1,121,288	7.9%	
RECORDS ARCHIVES & CLER SVCS	587,016	42,635	2,321	542,060	7.7%	
BLDG COUNTER & PLAN REV SVCS	1,676,672	173,417	19,320	1,483,935	11.5%	
<i>Total</i>	<u>10,613,895</u>	<u>724,199</u>	<u>79,171</u>	<u>9,810,524</u>	7.6%	<u>681,693</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>10,613,895</u>	<u>724,199</u>	<u>79,171</u>	<u>9,810,524</u>	7.6%	<u>681,693</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>NON-DEPARTMENTAL</b>						
<i>Non-Departmental</i>						
TRANSFERS OUT	223,500	18,625	-	204,875	8.3%	
DEBT SERVICE TRANSFERS	344,402	-	-	344,402	0.0%	
CAPITAL OUTLAY TRANSFER	855,000	71,250	-	783,750	8.3%	
APPROP.RESERVE	2,225,742	-	-	2,225,742	0.0%	
<i>Total</i>	<u>3,648,644</u>	<u>89,875</u>	<u>-</u>	<u>3,558,769</u>	2.5%	<u>160,292</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>3,648,644</u>	<u>89,875</u>	<u>-</u>	<u>3,558,769</u>	2.5%	<u>160,292</u>
 <b>TOTAL EXPENDITURES</b>	 <u>124,860,623</u>	 <u>8,911,534</u>	 <u>1,727,144</u>	 <u>114,221,945</u>	 8.5%	 <u>9,023,749</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 One Month Ended July 31, 2015 (8.3% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>TRAFFIC SAFETY FUND</b>					
Revenue	525,000	-	-	525,000	0.0%
Expenditures	525,000	(1,365)	-	526,365	-0.3%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>1,365</u>	<u>-</u>	<u>(1,365)</u>	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	4,070,672	370,959	-	3,699,713	9.1%
Expenditures	3,750,005	222,616	233,512	3,293,877	12.2%
<i>Revenue Less Expenditures</i>	<u>320,667</u>	<u>148,344</u>	<u>(233,512)</u>	<u>405,835</u>	
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>					
Revenue	1,203,372	69,845	-	1,133,527	5.8%
Expenditures	2,105,267	18,023	13,242	2,074,002	1.5%
<i>Revenue Less Expenditures</i>	<u>(901,895)</u>	<u>51,822</u>	<u>(13,242)</u>	<u>(940,475)</u>	
<b>COUNTY LIBRARY</b>					
Revenue	2,074,550	8,484	-	2,066,066	0.4%
Expenditures	2,292,786	138,048	2,069	2,152,669	6.1%
<i>Revenue Less Expenditures</i>	<u>(218,235)</u>	<u>(129,564)</u>	<u>(2,069)</u>	<u>(86,602)</u>	
<b>STREETS FUND</b>					
Revenue	9,717,290	805,006	-	8,912,284	8.3%
Expenditures	10,751,138	845,742	191,877	9,713,518	9.7%
<i>Revenue Less Expenditures</i>	<u>(1,033,848)</u>	<u>(40,736)</u>	<u>(191,877)</u>	<u>(801,234)</u>	
<b>MEASURE A</b>					
Revenue	3,669,665	250,306	-	3,419,359	6.8%
Expenditures	3,974,963	234,731	59,797	3,680,435	7.4%
<i>Revenue Less Expenditures</i>	<u>(305,298)</u>	<u>15,575</u>	<u>(59,797)</u>	<u>(261,076)</u>	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**For the One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Service charges	20,341,706	1,690,848	-	18,650,858	8.3%	1,682,999
Other Fees & Charges	361,642	-	-	361,642	0.0%	-
Investment Income	12,200	1,724	-	10,476	14.1%	-
Miscellaneous	237,244	688	-	236,556	0.3%	624
<b>TOTAL REVENUES</b>	<u>20,952,792</u>	<u>1,693,260</u>	<u>-</u>	<u>19,259,532</u>	8.1%	<u>1,683,623</u>
<b>EXPENSES</b>						
Salaries & Benefits	998,573	67,433	-	931,140	6.8%	65,930
Materials, Supplies & Services	19,007,679	1,507,202	129,592	17,370,885	8.6%	1,544,354
Special Projects	613,731	-	20,049	593,682	3.3%	-
Transfers-Out	50,000	4,167	-	45,833	8.3%	4,167
Equipment	156,749	6,366	3,473	146,910	6.3%	-
Other	40,000	-	-	40,000	0.0%	-
Appropriated Reserve	25,000	-	-	25,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>20,891,732</u>	<u>1,585,167</u>	<u>153,114</u>	<u>19,153,451</u>	8.3%	<u>1,614,451</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**For the One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Water Sales- Metered	41,800,000	2,489,806	-	39,310,194	6.0%	3,167,493
Service Charges	651,100	76,240	-	574,860	11.7%	153,082
Cater JPA Treatment Charges	1,680,000	-	-	1,680,000	0.0%	-
Investment Income	437,950	19,642	-	418,308	4.5%	40,554
Rents & Concessions	22,872	1,906	-	20,966	8.3%	1,906
Reimbursements	745,740	-	-	745,740	0.0%	-
Miscellaneous	30,000	1,815	-	28,185	6.0%	1,244
<b>TOTAL REVENUES</b>	<b>45,367,662</b>	<b>2,589,408</b>	<b>-</b>	<b>42,778,254</b>	<b>5.7%</b>	<b>3,364,279</b>
<b>EXPENSES</b>						
Salaries & Benefits	9,311,184	657,852	-	8,653,332	7.1%	632,432
Materials, Supplies & Services	11,004,357	587,601	1,517,385	8,899,372	19.1%	359,264
Special Projects	1,457,245	100	99,612	1,357,533	6.8%	25,021
Water Purchases	9,307,154	419,193	40,046	8,847,914	4.9%	805,874
Debt Service	4,692,620	328,682	-	4,363,938	7.0%	235
Transfer-Out	9,586,101	798,842	-	8,787,259	8.3%	686,346
Capital Outlay Transfers	6,925,000	577,083	-	6,347,917	8.3%	872,436
Equipment	165,241	833	-	164,408	0.5%	-
Capitalized Fixed Assets	203,865	8,113	30,504	165,248	18.9%	-
Other	28,000	-	1,000	27,000	3.6%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>52,830,767</b>	<b>3,378,300</b>	<b>1,688,547</b>	<b>47,763,920</b>	<b>9.6%</b>	<b>3,381,608</b>

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 One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Service Charges	17,844,201	1,407,423	-	16,436,778	7.9%	1,467,650
Fees	533,668	286,565	-	247,103	53.7%	79,824
Investment Income	162,700	12,918	-	149,782	7.9%	13,035
Rents & Concessions	34,358	2,917	-	31,441	8.5%	-
Miscellaneous	6,000	-	-	6,000	0.0%	2,863
<b>TOTAL REVENUES</b>	<u>18,580,927</u>	<u>1,709,823</u>	<u>-</u>	<u>16,871,104</u>	<u>9.2%</u>	<u>1,563,372</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,917,398	418,977	-	5,498,421	7.1%	405,213
Materials, Supplies & Services	6,945,695	356,113	664,785	5,924,797	14.7%	255,787
Special Projects	442,915	630	197,613	244,671	44.8%	13,538
Debt Service	1,794,917	342,138	-	1,452,779	19.1%	342,138
Capital Outlay Transfers	4,150,000	345,833	-	3,804,167	8.3%	327,375
Equipment	95,000	-	-	95,000	0.0%	-
Capitalized Fixed Assets	55,610	75	1,500	54,035	2.8%	6
Other	3,000	1,720	-	1,280	57.3%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>19,554,534</u>	<u>1,465,486</u>	<u>863,899</u>	<u>17,225,149</u>	<u>11.9%</u>	<u>1,344,057</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 One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Improvement Tax	1,080,000	157,896	-	922,104	14.6%	191,259
Parking Fees	7,034,826	575,095	-	6,459,731	8.2%	514,202
Other Fees & Charges	6,918	751	-	6,167	10.9%	-
Investment Income	104,200	9,822	-	94,378	9.4%	8,117
Rents & Concessions	107,000	12,917	-	94,083	12.1%	8,666
Miscellaneous	7,500	(512)	-	8,012	-6.8%	(123)
Operating Transfers-In	43,500	3,625	-	39,875	8.3%	16,125
<b>TOTAL REVENUES</b>	<u>8,383,944</u>	<u>759,594</u>	<u>-</u>	<u>7,624,350</u>	9.1%	<u>738,246</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,352,940	318,863	-	4,034,077	7.3%	329,751
Materials, Supplies & Services	2,355,654	168,334	206,122	1,981,198	15.9%	124,559
Special Projects	520,974	-	6,430	514,544	1.2%	3,625
Transfer-Out	318,399	26,533	-	291,866	8.3%	25,760
Capital Outlay Transfers	1,305,000	108,750	-	1,196,250	8.3%	80,833
Equipment	27,000	-	-	27,000	0.0%	-
Appropriated Reserve	50,657	-	-	50,657	0.0%	-
<b>TOTAL EXPENSES</b>	<u>8,930,624</u>	<u>622,480</u>	<u>212,551</u>	<u>8,095,593</u>	9.4%	<u>564,528</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 One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Leases-Commercial/Industrial	4,488,390	355,713	-	4,132,677	7.9%	363,624
Leases-Terminal	4,884,637	403,413	-	4,481,224	8.3%	466,611
Leases-Non-Commercial Aviation	2,093,650	177,057	-	1,916,593	8.5%	170,062
Leases-Commercial Aviation	4,544,034	373,927	-	4,170,107	8.2%	408,354
Investment Income	106,600	9,170	-	97,430	8.6%	8,513
Miscellaneous	116,300	984	-	115,316	0.8%	514
<b>TOTAL REVENUES</b>	<u>16,233,611</u>	<u>1,320,265</u>	<u>-</u>	<u>14,913,346</u>	<u>8.1%</u>	<u>1,417,678</u>
<b>EXPENSES</b>						
Salaries & Benefits	6,006,251	422,803	-	5,583,448	7.0%	411,746
Materials, Supplies & Services	8,010,365	410,067	508,624	7,091,674	11.5%	437,759
Special Projects	105,102	-	35	105,068	0.0%	-
Transfer-Out	12,662	1,055	-	11,607	8.3%	1,696
Debt Service	1,816,586	151,382	-	1,665,204	8.3%	-
Capital Outlay Transfers	1,313,733	83,495	-	1,230,238	6.4%	-
Equipment	134,000	706	5,715	127,579	4.8%	1,254
Appropriated Reserve	84,626	-	-	84,626	0.0%	-
<b>TOTAL EXPENSES</b>	<u>17,483,325</u>	<u>1,069,508</u>	<u>514,374</u>	<u>15,899,444</u>	<u>9.1%</u>	<u>852,455</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 One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Fees & Card Sales	1,753,034	154,644	-	1,598,390	8.8%	136,931
Investment Income	7,900	819	-	7,081	10.4%	687
Rents & Concessions	325,523	27,669	-	297,854	8.5%	25,780
Miscellaneous	500	-	-	500	0.0%	-
Operating Transfers-In	180,000	15,000	-	165,000	8.3%	-
<b>TOTAL REVENUES</b>	<u>2,266,957</u>	<u>198,133</u>	<u>-</u>	<u>2,068,824</u>	<u>8.7%</u>	<u>163,398</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,146,810	79,936	-	1,066,874	7.0%	85,312
Materials, Supplies & Services	640,628	23,358	19,413	597,857	6.7%	19,090
Special Projects	-	-	9	(9)	100.0%	-
Debt Service	262,122	-	-	262,122	0.0%	-
Capital Outlay Transfers	265,048	22,087	-	242,961	8.3%	6,727
Other	900	-	-	900	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,315,508</u>	<u>125,381</u>	<u>19,422</u>	<u>2,170,705</u>	<u>6.3%</u>	<u>111,129</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 One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Service Charges	3,787,803	315,650	-	3,472,153	8.3%	219,864
Work Orders - Bldg Maint.	3,401,421	308,124	-	3,093,297	9.1%	208,038
Miscellaneous	22,500	-	-	22,500	0.0%	-
Operating Transfers-In	-	-	-	-	0.0%	417
<b>TOTAL REVENUES</b>	<u>7,211,724</u>	<u>623,774</u>	<u>-</u>	<u>6,587,950</u>	8.6%	<u>428,319</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,801,207	287,334	-	3,513,873	7.6%	273,899
Materials, Supplies & Services	2,473,949	95,475	49,979	2,328,495	5.9%	79,947
Special Projects	648,937	13,007	137,627	498,302	23.2%	31,650
Capital Outlay Transfers	410,612	-	-	410,612	0.0%	-
Equipment	15,000	53	-	14,947	0.4%	-
Capitalized Fixed Assets	18,025	454	500	17,071	5.3%	446
Appropriated Reserve	33,841	-	-	33,841	0.0%	-
<b>TOTAL EXPENSES</b>	<u>7,401,571</u>	<u>396,323</u>	<u>188,106</u>	<u>6,817,142</u>	7.9%	<u>385,942</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**For the One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Vehicle Rental Charges	2,809,765	245,640	-	2,564,125	8.7%	187,011
Investment Income	116,700	10,753	-	105,947	9.2%	9,369
Rents & Concessions	146,084	12,174	-	133,910	8.3%	19,497
Miscellaneous	173,118	3,589	-	169,529	2.1%	-
<b>TOTAL REVENUES</b>	<u>3,245,667</u>	<u>272,155</u>	<u>-</u>	<u>2,973,512</u>	8.4%	<u>215,877</u>
<b>EXPENSES</b>						
Salaries & Benefits	207,466	14,757	-	192,709	7.1%	13,650
Materials, Supplies & Services	1,243	104	-	1,139	8.3%	152
Special Projects	698,567	-	73,317	625,250	10.5%	-
Capitalized Fixed Assets	4,937,352	191,108	(114,596)	4,860,839	1.5%	127,281
<b>TOTAL EXPENSES</b>	<u>5,844,628</u>	<u>205,969</u>	<u>(41,278)</u>	<u>5,679,937</u>	2.8%	<u>141,083</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**For the One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,609,691	222,712	-	2,386,979	8.5%	210,636
Reimbursements	10,000	833	-	9,167	8.3%	-
Miscellaneous	103,070	8,589	-	94,481	8.3%	9,551
<b>TOTAL REVENUES</b>	<u>2,722,761</u>	<u>232,134</u>	<u>-</u>	<u>2,490,627</u>	8.5%	<u>220,187</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,359,285	100,540	-	1,258,745	7.4%	86,453
Materials, Supplies & Services	1,224,429	78,456	369,551	776,422	36.6%	67,242
Special Projects	94,904	443	12,881	81,580	14.0%	1,605
Debt Service	43,070	3,589	-	39,481	8.3%	-
Equipment	56,000	3,518	-	52,482	6.3%	-
Capitalized Fixed Assets	6,517	150	2,243	4,125	36.7%	714
Appropriated Reserve	14,000	-	-	14,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,798,206</u>	<u>186,695</u>	<u>384,675</u>	<u>2,226,835</u>	20.4%	<u>156,014</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**For the One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Insurance Premiums	3,156,625	263,052	-	2,893,573	8.3%	232,085
Workers' Compensation Premiums	3,342,571	278,676	-	3,063,895	8.3%	282,347
OSH Charges	231,057	19,255	-	211,802	8.3%	16,955
Unemployment Insurance Premium	221,805	-	-	221,805	0.0%	-
Investment Income	40,200	3,663	-	36,537	9.1%	3,750
Miscellaneous	-	500	-	(500)	100.0%	500
Operating Transfers-In	75,825	6,319	-	69,506	8.3%	6,319
<b>TOTAL REVENUES</b>	<u>7,068,083</u>	<u>571,465</u>	<u>-</u>	<u>6,496,618</u>	<u>8.1%</u>	<u>541,956</u>
<b>EXPENSES</b>						
Salaries & Benefits	597,085	40,955	-	556,130	6.9%	32,316
Materials, Supplies & Services	6,317,129	374,236	295,757	5,647,136	10.6%	515,344
Special Projects	-	-	3	(3)	100.0%	-
<b>TOTAL EXPENSES</b>	<u>6,914,214</u>	<u>415,190</u>	<u>295,760</u>	<u>6,203,264</u>	<u>10.3%</u>	<u>547,660</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 One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Service charges	3,204,557	267,085	-	2,937,472	8.3%	260,049
<b>TOTAL REVENUES</b>	<u>3,204,557</u>	<u>267,085</u>	<u>-</u>	<u>2,937,472</u>	8.3%	<u>260,049</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,953,525	139,004	-	1,814,521	7.1%	131,805
Materials, Supplies & Services	990,631	65,876	196,608	728,147	26.5%	66,400
Special Projects	34,838	-	1,681	33,157	4.8%	-
Capital Outlay Transfers	604,000	50,333	-	553,667	8.3%	28,667
Equipment	2,750	-	2,750	-	100.0%	-
Capital Fixed Assets	986	-	-	986	0.0%	-
Appropriated Reserve	16,223	-	-	16,223	0.0%	-
<b>TOTAL EXPENSES</b>	<u>3,602,953</u>	<u>255,213</u>	<u>201,039</u>	<u>3,146,700</u>	12.7%	<u>226,872</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 One Month Ended July 31, 2015 (8.3% 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>
<b>REVENUES</b>						
Leases - Commercial	1,428,787	150,556	-	1,278,231	10.5%	150,877
Leases - Food Service	2,844,333	285,630	-	2,558,703	10.0%	268,505
Slip Rental Fees	4,288,834	361,307	-	3,927,527	8.4%	355,170
Visitors Fees	500,000	47,456	-	452,544	9.5%	51,574
Slip Transfer Fees	575,000	67,225	-	507,775	11.7%	252,750
Parking Revenue	2,385,820	311,084	-	2,074,736	13.0%	319,205
Wharf Parking	262,258	17,467	-	244,792	6.7%	26,826
Grants	10,000	-	-	10,000	0.0%	-
Other Fees & Charges	242,304	23,371	-	218,933	9.6%	18,602
Investment Income	95,700	5,879	-	89,821	6.1%	6,919
Rents & Concessions	310,770	29,082	-	281,688	9.4%	26,495
Miscellaneous	514,792	29,069	-	485,723	5.6%	24,337
<b>TOTAL REVENUES</b>	<b>13,458,598</b>	<b>1,328,126</b>	<b>-</b>	<b>12,130,472</b>	<b>9.9%</b>	<b>1,501,260</b>
<b>EXPENSES</b>						
Salaries & Benefits	6,272,587	459,770	-	5,812,817	7.3%	467,612
Materials, Supplies & Services	4,032,154	249,768	667,425	3,114,962	22.7%	243,118
Special Projects	313,538	33,445	40	280,053	10.7%	8,106
Debt Service	1,841,620	123,503	-	1,718,117	6.7%	512,529
Capital Outlay Transfers	1,453,144	121,095	-	1,332,049	8.3%	115,417
Equipment	110,500	4,654	287	105,559	4.5%	1,614
Capital Fixed Assets	-	-	17,104	(17,104)	100.0%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>14,123,543</b>	<b>992,235</b>	<b>684,856</b>	<b>12,446,452</b>	<b>11.9%</b>	<b>1,348,396</b>

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.