



# QUARTERLY FINANCIAL REPORT

Second  
Quarter  
2016  
Budget to  
Actuals  
Trend  
Analysis

This document has been prepared by the Finance department.  
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**UNIFIED GOVERNMENT OF  
WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

**Quarterly Financial Report**

*Second Quarter of 2016*

The Unified Government has completed the second quarter of the 2016 fiscal year which began in January 2016. This report summarizes the activities of the General Funds, and is not meant to be inclusive of all finance and accounting transactions. We hope this report provides the community with an overview of the Unified Government’s financial performance.

The General Funds consist of the City General Fund, the County General Fund, and the Consolidated Parks Fund. They are the primary operating funds of the Unified Government and are used to account for a majority of operating activities. Other large funds, such as the Emergency Medical Services Fund, Dedicated Sales Tax Fund, Sewer Enterprise Fund and the Street & Highway Fund, account for a good portion of the remaining financial activities.

The total 2016 Amended Budget is \$337.2M which consists of \$216M for the General Funds, \$39.8M for Other Tax Levy Supported Funds and \$81.4M for Non-Tax Levy Supported Funds.

This report focuses on the General Funds. Financial performance of all other funds may be found on the last page.

**CONSOLIDATED GENERAL FUND BALANCE**

In measuring financial performance it is recommended to review the collection and spending of resources through the current period and compare this information with the prior fiscal year for the same period. The following table is the financial overview of the Consolidated General Fund for the period of January through June of 2016. This data includes all three general funds.

CONSOLIDATED GENERAL FUND <i>numbers in 000's</i>	FY 2015			FY 2016		
	Budget	2nd Qtr YTD Actual	% of budget	Budget	2nd Qtr YTD Actual	% of budget
Revenues	\$ 190,482	\$ 125,184	65.7%	\$ 205,264	\$ 114,464	55.8%
Expenditures	\$ 193,728	\$ 86,616	44.7%	\$ 215,593	\$ 96,768	44.9%
Net Alloc & Transfers	\$ 2,256	\$ -	0.0%	\$ 2,256	\$ 1,128	50.0%
Net Change	\$ (989)	\$ 38,568		\$ (8,072)	\$ 18,823	
Balance, Start of Year	\$ 7,335	\$ 7,335		\$ 21,129	\$ 21,129	
Balance Year-to -Date	\$ 6,345	\$ 45,903		\$ 13,057	\$ 39,952	

*Table 1: Consolidated General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance*

- Collected revenues are above the 2<sup>nd</sup> quarter 50% target in both the prior and current fiscal years due to a majority of property tax collections takes place in the first six months of the fiscal year.
- Expenditures are approximately 5% below the 2<sup>nd</sup> quarter 50% target in both the prior and current fiscal years.
- The beginning fund balances is based on a cash basis. Year-To-Date fund balance is higher than then budgeted because total revenues are being collected over 5% above the 50% target while spending is 5% below the target.

## CITY GENERAL FUND REVENUES

The City General Fund is the principal operating account of Kansas City, KS. Revenue is received from taxes, fees, intergovernmental revenue, charges for services, and other sources. The General Fund is used to support general operations, including Police, Fire, Municipal Court, Public Works, general services functions and administrative programs. General Fund revenues are also used to finance the purchase of equipment and capital project not financed with debt.

City General Fund Revenues	2016 Amended Budget	2016 2nd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Tax Revenue	\$ 111,217	\$ 61,712	55.5%
STAR Bond/TDD Rev	\$ 12,824	\$ -	0.0%
Permits & Licenses	\$ 1,147	\$ 817	71.2%
Intergovernmental Revenues	\$ 678	\$ 445	65.6%
Charges for Service	\$ 10,160	\$ 4,483	44.1%
Fines, Forfeits, Fees	\$ 5,085	\$ 2,489	48.9%
Misc. & Transfers-In	\$ 5,723	\$ 1,667	29.1%
<b>Total</b>	<b>\$ 146,834</b>	<b>\$ 71,611</b>	<b>48.8%</b>

Table 2: City General Fund YTD Revenues as a % of Budget

Forty-nine percent (49%) of actual City General Fund revenue has been collected through June 30, 2016 compared to the 50% revenue target expected for 2<sup>nd</sup> quarter reporting. Table 2 shows the actual collections by major revenue source category and the percent collected compared to the budget. Table 3 shows that the revenues are trending \$8.8M below the same period last year. This difference can be attributed to the Cerner land sale which amounted to approximately \$9.5M.

- **Tax Revenue** collections are at 55.5% of the amended budget. Both of first and second half property tax installments have been received. There may still be additional smaller receipts for 2016. This amounts to \$24.3M, or 94.3% of projected property tax revenues. Sales & Use Tax revenues are at \$16.4M, or 46.5% of projections for the full year. The BPU Pilot is currently at \$11.6M, or 37% due to delay in the June payment.
- **Licenses & Permits** collections include Landlord Rental Licenses and Right-of-Way Permits. Collections are 71.2% of the amended budget. The

City General Fund Revenues	2015 2nd Qtr YTD Actual	2016 2nd Qtr YTD	Increase/ Decrease
<i>numbers in 000s</i>			
Tax Revenue	\$ 61,099	\$ 61,712	\$ 613
STAR Bond/TDD Rev	\$ -	\$ -	\$ -
Permits & Licenses	\$ 779	\$ 817	\$ 38
Intergovernmental Revenues	\$ 532	\$ 445	\$ (88)
Charges for Service	\$ 4,633	\$ 4,483	\$ (150)
Fines, Forfeits, Fees	\$ 3,202	\$ 2,489	\$ (713)
Misc. & Transfers-In	\$ 10,186	\$ 1,667	\$ (8,519)
<b>Total</b>	<b>\$ 80,430</b>	<b>\$ 71,611</b>	<b>\$ (8,818)</b>

Table 3: City General Fund Revenues Year to Year Comparison

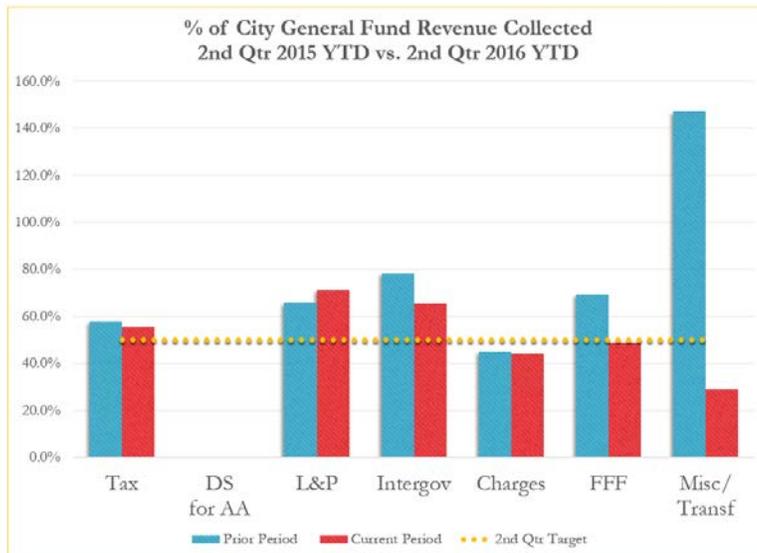


Figure 1: City General Fund Prior Year vs. Current Year

prior year collections were at 65.7% for the same period.

- **Charges for Service** include residential trash fees and building inspection fees and are consistent with the 50% revenue target for the 2<sup>nd</sup> quarter.
- **Fines, Forfeits, Fees** include Municipal Court revenue and are consistent with the 50% revenue target for the 2<sup>nd</sup> quarter.
- **Misc. & Transfers-In** include reimbursements, sale of land, indirect charges. There have been no receipts posted to Contributions and Donations or Indirect Charges which are reflected at the end of the fiscal year.

## CITY GENERAL FUND EXPENDITURES

City General Fund Expenditures	2016 Amended Budget	2016 2nd Qtr YTD Actual	% of Estimate
<i>numbers in 000s</i>			
Personnel	\$ 102,089	\$ 49,925	48.9%
Services	\$ 19,373	\$ 10,125	52.3%
Supplies	\$ 4,713	\$ 1,667	35.4%
Grants, Claims	\$ 4,556	\$ 312	6.8%
Misc. & Transfers-Out	\$ 4,719	\$ 8	0.2%
Capital Outlay	\$ 3,654	\$ 895	24.5%
Debt Service Contingency	\$ 13,465	\$ -	0.0%
<b>Total</b>	<b>\$ 152,569</b>	<b>\$ 62,931</b>	<b>41.2%</b>

Table 4: City General Fund YTD Expenditures as a % of Budget

- **Supplies** are below budget by 14%, or \$690,000. Fuel is tracking 22% below budget and natural gas is also tracking 10% below budget, both due to lower energy costs and seasonality variance.
- **Grants, Claims** are tracking below budget. Most of these transactions do not take place until the end of year.
- **Misc. & Transfers-Out** are tracking

City General Fund Expenditures	2015 2nd Qtr YTD Actual	2016 2nd Qtr YTD	Increase/ Decrease
<i>numbers in 000s</i>			
Personnel	\$ 48,270	\$ 49,925	\$ 1,655
Services	\$ 7,914	\$ 10,125	\$ 2,211
Supplies	\$ 1,811	\$ 1,667	\$ (145)
Grants, Claims	\$ 445	\$ 312	\$ (133)
Misc. & Transfers-Out	\$ 2	\$ 8	\$ 5
Capital Outlay	\$ 1,213	\$ 895	\$ (319)
Debt Service Contingency	\$ 123	\$ -	\$ (123)
<b>Total</b>	<b>\$ 59,780</b>	<b>\$ 62,931</b>	<b>\$ 3,151</b>

Table 5: City General Fund Expenditures Year to Year Comparison

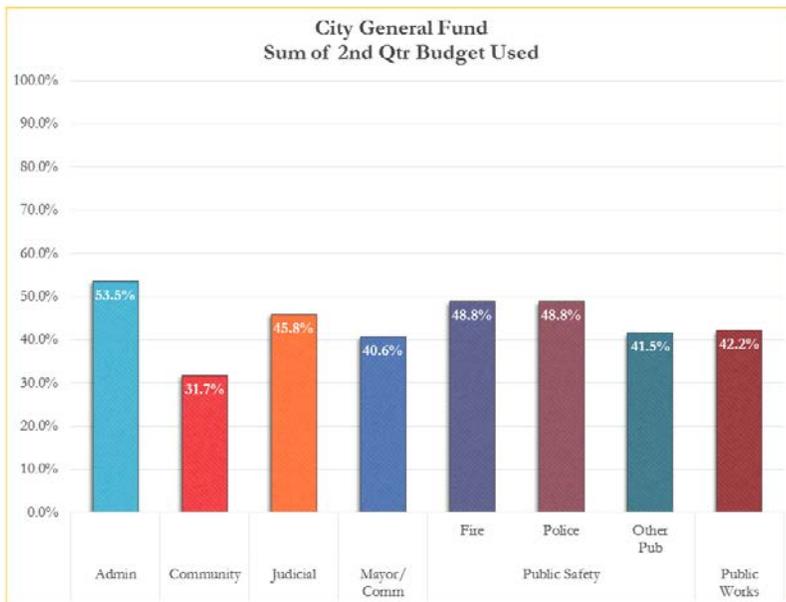


Figure 2: City General Fund Dept. Expenditures as a % of Budget

- **Personnel** expenditure spend rate is 48.9% of the amended budget. The overtime pay of personnel has expended 68.6% of its portion of the amended budget.

- **Services** expenditures are tracking right around budget. Major expenses paid in this category are Transit Contract Fees, Software Maintenance, City Jail Expenses, and Trash Contract. These costs are slightly above the 50% threshold.

below budget. A portion of the funding here are for reserves and contingencies.

- **Capital Outlay** was below amended budget by 25%. Capital equipment makes up 64% of the capital outlay budget. A portion of this budget is made up of capital leases that are not paid out until later in the year.

- **Debt Service Contingency** includes funding set aside for Star Bond/TDD Debt.

Departments are in line with spending targets for mid-year. Across the board department are below budget due to reduced commodity costs for fuel and natural gas and higher energy utilization in the winter months. Departments are in line with budget in personnel also. Within services some departments have expended more because departments typically pay contracts at beginning of the year.

## COUNTY GENERAL FUND REVENUES

The County General Fund is the principal operation account of Wyandotte County. Revenue is received from taxes, fees, intergovernmental revenue, charges for services, and other sources. The County General Fund is used to support general operations including Emergency Management, Sheriff, Emergency Dispatch, Court programs, Public Works, general services functions, and administrative programs. General Fund revenues are also used to finance the purchase of capital equipment and capital projects which are not debt financed.

County General Fund Revenues	2016 Amended	2016 2nd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Tax Revenue	\$ 47,468	\$ 38,879	81.9%
Permits & Licenses	\$ 945	\$ 553	58.5%
Intergovernmental Revenues	\$ 66	\$ 29	45.0%
Charges for Service	\$ 1,995	\$ 631	31.7%
Fines, Forfeits, Fees	\$ 1,910	\$ 1,172	61.4%
Misc. & Transfers-In	\$ 2,661	\$ 735	27.6%
<b>Total</b>	<b>\$ 55,044</b>	<b>\$ 42,001</b>	<b>76.3%</b>

Table 6: County General Fund YTD Revenues as a % of Budget

Seventy-Six percent (76%) of actual County General Fund revenue has been collected through June 30, 2016 compared to the 50% revenue target expected for 2<sup>nd</sup> quarter reporting. Table 6 shows the actual collections by major revenue source category and the percent collected compared to the budget. Table 7 shows that the revenues are trending along the same level as the same period last year.

- **Tax Revenue** collections are at 81.9% of the amended budget. Both of first and second half property tax installments have been received. There may still be additional smaller receipts for 2016. This amounts to \$31.1M, or 94.6% of projected property tax revenues. Sales & Use Tax revenues are at \$2.6M, or 46.7% of projections for the full year. The Mortgage Registration Tax is currently at 58.3% of projections.

County General Fund Revenues	2015 2nd Qtr YTD Actual	2016 2nd Qtr YTD	Increase/ Decrease
<i>numbers in 000s</i>			
Tax Revenue	\$ 39,068	\$ 38,879	\$ (189)
Permits & Licenses	\$ 528	\$ 553	\$ 25
Intergovernmental Revenues	\$	\$ 29	\$ 29
Charges for Service	\$ 810	\$ 631	\$ (179)
Fines, Forfeits, Fees	\$ 1,429	\$ 1,172	\$ (256)
Other Financing Sources	\$ 955	\$ 735	\$ (219)
<b>Total</b>	<b>\$ 42,790</b>	<b>\$ 42,001</b>	<b>\$ (790)</b>

Table 7: County General Fund Revenues Year to Year Comparison

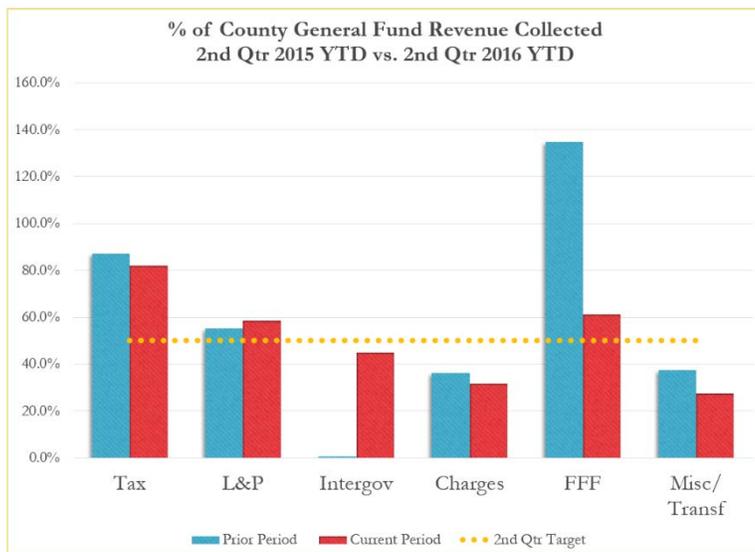


Figure 3: County General Fund Prior Year vs. Current Year

- **Permits & Licenses** include auto licenses and are consistent with the 50% revenue target for the 2<sup>nd</sup> quarter.
- **Charges for Service** has collected 31.7% of anticipated revenues. Jail fee revenues are only at 26.4% of expectations and we've yet to receive Sandstone Facility Use fees.
- **Fines, Forfeits, Fees** includes officer fees, treasurer fees, and development agreement penalties and is consistent with the 50% revenue target for the 2<sup>nd</sup> quarter.
- **Miscellaneous Revenue** is currently at 23.6%, due to the fact receipts have not been posted for Indirect Charges.

# COUNTY GENERAL FUND EXPENDITURES

County General Fund Expenditures	2016 Amended	2016 2nd Qtr YTD Actual	% of Estimate
<i>numbers in 000s</i>			
Personnel	\$ 38,953	\$ 20,177	51.8%
Services	\$ 13,935	\$ 9,434	67.7%
Supplies	\$ 1,380	\$ 648	47.0%
Grants, Claims	\$ 1,002	\$ 302	30.1%
Misc. & Transfers-Out	\$ 526	\$ 138	26.2%
Capital Outlay	\$ 1,243	\$ 389	31.3%
Debt Service Contingency	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 57,039</b>	<b>\$ 31,087</b>	<b>54.5%</b>

Table 9: County General Fund YTD Expenditures as a % of Budget

- **Supplies** are tracking right around budget at 47%. Major expenses paid in this category are Natural Gas, Fuel, and Auto Parts.
- **Grants, Claims** are tracking below budget. Most of these transactions do not take place until the end of year.

County General Fund Expenditures	2015 2nd Qtr YTD Actual	2016 2nd Qtr YTD	Increase/ Decrease
<i>numbers in 000s</i>			
Personnel	\$ 18,153	\$ 20,177	\$ 2,024
Services	\$ 5,116	\$ 9,434	\$ 4,318
Supplies	\$ 608	\$ 648	\$ 40
Grants, Claims	\$ 258	\$ 302	\$ 44
Misc. & Transfers-Out	\$ 31	\$ 138	\$ 107
Capital Outlay	\$ 233	\$ 389	\$ 155
Debt Service Contingency	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 24,400</b>	<b>\$ 31,087</b>	<b>\$ 6,688</b>

Table 8: County General Fund Expenditures Year to Year Comparison

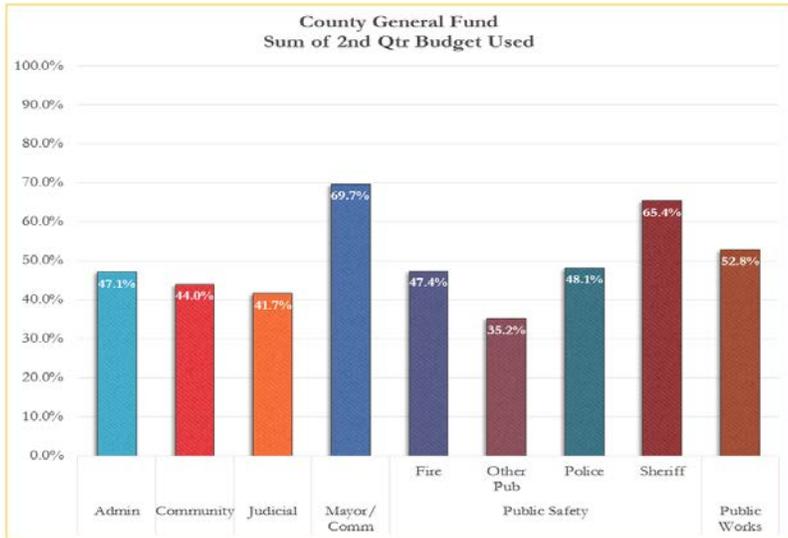


Figure 4: County General Fund Dept. Expenditures as a % of Budget

- **Personnel** expenditure spend rate is 51.8% of the amended budget. Overtime pay of personnel has expended 76.8% of its portion of the amended budget.
- **Services** expenditures are tracking 17% over budget. Major expenses paid in this category are Attorney and Lawyers, External Prisoner Housing, and Prisoner Medical Contracts.

- **Misc. & Transfers-Out** Misc. & Transfers-Out are tracking below budget due to transactions not taking place until the end of year. A portion of this funding are for reserves and contingencies.
- **Capital Outlay** Capital Outlay was below amended budget by 18%. Capital equipment makes up 73% of the capital outlay budget. A portion of this budget is made up of capital leases that are not paid out until later in the year.

Most Departments are in line with spending targets for mid-year. Sheriff's Department has encumbered funds in External Inmate Housing and Inmate Medical Contracts that total \$5.5M.

## CONSOLIDATED PARKS GENERAL FUND REVENUES

The Consolidated Parks General Fund combines the former City and County Park's Department budget into one operating fund. This fund is used for the operation of parks, parkways, recreational areas and facilities under the supervision of the Director of Parks and Recreation. The three divisions of this fund include: Administration, Parks, and Recreation.

All park and recreation user fees, rentals, contracts and lease revenues will be allocated to this fund. In addition, this fund receives an annual appropriation from the city general fund shown under Intergovernmental Revenues.

Thirty-five percent (35%) of actual Consolidated Parks General Fund revenue has been collected through June 30, 2016 compared to the 50% revenue target expected for 2<sup>nd</sup> quarter reporting. *Table 10* shows the actual collections for the major revenue sources and the percent collected compared to the budget. *Table 11* shows that the revenues are trending along the same level as the same period last year.

Parks General Fund Revenues	2016 Amended	2016 2nd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Tax Revenue	\$ 1,732	\$ 1,545	89.2%
Permits & Licenses	\$ -	\$ -	0.0%
Intergovernmental Revenues	\$ 3,200	\$ -	0.0%
Charges for Service	\$ 610	\$ 335	54.9%
Fines, Forfeits & Fees	\$ -	\$ -	0.0%
Misc. & Transfers-In	\$ 101	\$ 100	99.2%
<b>Total</b>	<b>\$ 5,643</b>	<b>\$ 1,980</b>	<b>35.1%</b>

Table 10: Consolidated Parks General Fund YTD Revenues as a % of Budget

- **Tax Revenue** collections are at 89.2% of the amended budget. Both of first and second half property tax installments have been received. There may still be additional smaller receipts for 2016. This amounts to \$1.4M, or 93.8% of projected property tax revenues. Motor Vehicle Tax Revenues are at 46.3% of projects and the IRB PILOT/Tax Abatement revenues have

Parks General Fund Revenues	2015 2nd Qtr YTD Actual	2016 2nd Qtr YTD	Increase/ Decrease
<i>numbers in 000s</i>			
Tax Revenue	\$ 1,534	\$ 1,545	\$ 11
Permits & Licenses	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges for Service	\$ 331	\$ 335	\$ 4
Fines, Forfeits & Fees	\$ -	\$ -	\$ -
Other Financing Sources	\$ 100	\$ 100	\$ -
<b>Total</b>	<b>\$ 1,964</b>	<b>\$ 1,980</b>	<b>\$ 16</b>

Table 11: Consolidated Parks Revenues Year to Year Comparison

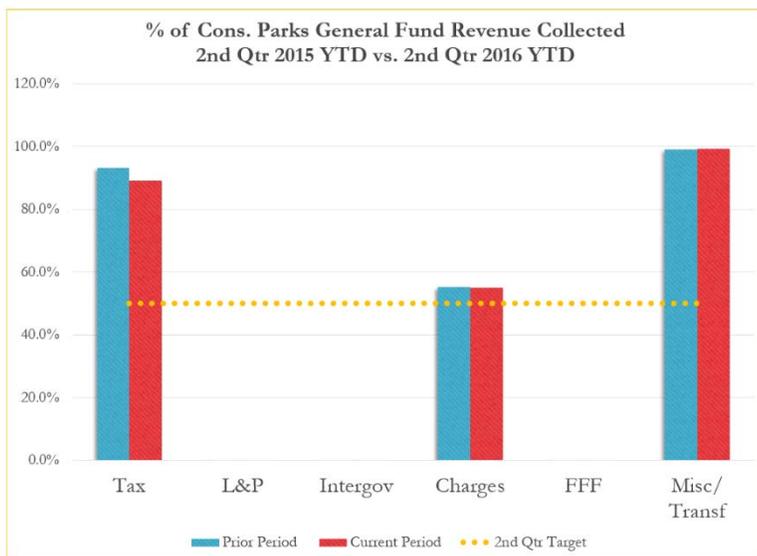


Figure 5: Consolidated Parks General Fund Prior vs. Current Year

exceeded expectations at 128.2%.

- **Charges for Service** include Park Shelter and Field Rentals and are consistent with the 50% revenue target for the 2<sup>nd</sup> quarter.
- **Miscellaneous Revenue** has received the entire anticipated amount of Contributions and Donations, and is currently at 99.2% of budgeted collections.

## CONS. PARKS GENERAL FUND EXPENDITURES

Parks General Fund Expenditures	2016 Amended	2016 2nd Qtr YTD Actual	% of Estimate
numbers in 000s			
Personnel	\$ 3,740	\$ 1,812	48.4%
Services	\$ 1,194	\$ 616	51.6%
Supplies	\$ 574	\$ 261	45.4%
Grants, Claims	\$ 5	\$ -	0.0%
Misc. & Transfers-Out	\$ 21	\$ -	0.0%
Capital Outlay	\$ 450	\$ 61	13.6%
Debt Service Contingency	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 5,985</b>	<b>\$ 2,750</b>	<b>46.0%</b>

Table 12: Consolidated Parks General Fund YTD Expenditures as a % of Budget

- Capital Outlay** was below amended budget by 36%. Capital equipment makes up 61%, or \$275,000 of the capital outlay budget. Capital projects make up 39%, or \$175,000 of the capital budget. A portion of the capital budget is made up of capital leases that are not paid out until later in the year.

Parks General Fund Expenditures	2015 2nd Qtr YTD Actual	2016 2nd Qtr YTD	Increase/ Decrease
numbers in 000s			
Personnel	\$ 1,814	\$ 1,812	\$ (2)
Services	\$ 262	\$ 616	\$ 354
Supplies	\$ 262	\$ 261	\$ (1)
Grants, Claims	\$ -	\$ -	\$ -
Misc. & Transfers-Out	\$ (1)	\$ -	\$ 1
Capital Outlay	\$ 99	\$ 61	\$ (38)
Debt Service Contingency	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,436</b>	<b>\$ 2,750</b>	<b>\$ 314</b>

Table 13: Consolidated Parks Expenditures Year to Year Comparison

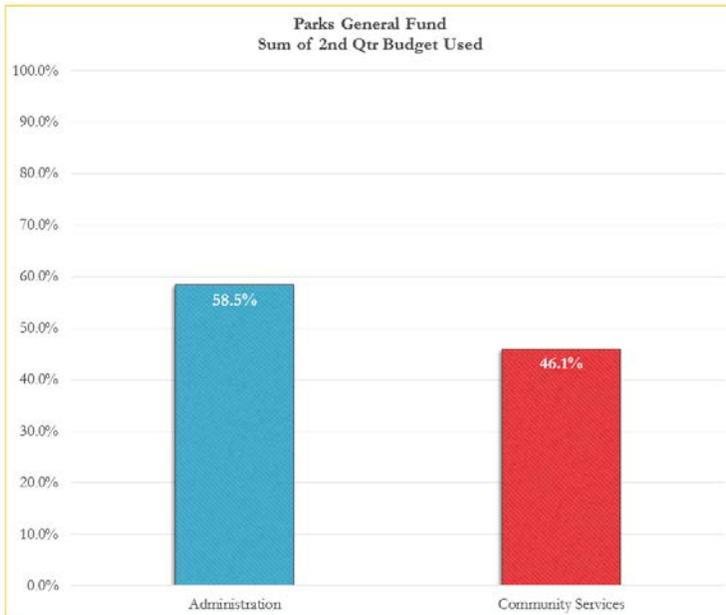


Figure 6: Parks General Fund Dept. Expenditures as a % of Budget

- Personnel** expenditure spend rate is 48.4% of the amended budget.
- Services** are tracking right around budget at 51%.
- Supplies** are below budget by 4%, or \$22,968. Fuel is tracking 29% below budget. Natural Gas is also tracking 20% below budget.
- Misc. & Transfers-Out** transactions are done at the end of the fiscal year.

Parks and Recreation, or Community Services, is a majority of the Consolidated Parks Fund. Spending for Parks and Recreation is in line with spending targets for mid-year. Across all expenditure categories the department was in line with spending targets. Capital Outlay spending will be more in the 3<sup>rd</sup> Quarter due to more capital activity going on in peak summer months.

# ALL UNIFIED GOVERNMENT FUNDS

## All Funds

Budget to Actual through June 30, 2016

Second Quarter

	REVENUES				EXPENDITURES			
	<i>numbers in 000's</i>				<i>numbers in 000's</i>			
	Amended Budget	2016 YTD Actual	% of Budget		Amended Budget	2016 YTD Actual	% of Budget	
<b>Tax Levy Funds</b>								
City General Fund	\$ 146,834	\$ 71,611	48.8%		\$ 152,569	\$ 62,931	41.2%	
City Bond & Interest	\$ 28,618	\$ 18,992	66.4%		\$ 29,240	\$ 7,221	24.7%	
County General Fund	\$ 55,044	\$ 42,001	76.3%		\$ 57,039	\$ 31,087	54.5%	
Cons. Parks General Fund	\$ 5,643	\$ 1,980	35.1%		\$ 5,985	\$ 2,750	46.0%	
County Bond & Interest	\$ 3,129	\$ 2,786	89.0%		\$ 3,163	\$ 316	10.0%	
CIFI	\$ -	\$ -			\$ -	\$ -	0.0%	
Aging	\$ 1,426	\$ 1,159	81.3%		\$ 1,597	\$ 710	44.5%	
Developmental Disabilities	\$ 426	\$ 384	90.0%		\$ 524	\$ 212	40.5%	
Elections	\$ 1,080	\$ 974	90.2%		\$ 1,444	\$ 437	30.3%	
Health	\$ 2,982	\$ 2,116	71.0%		\$ 3,294	\$ 1,479	44.9%	
Mental Health	\$ 525	\$ 472	89.9%		\$ 550	\$ 270	49.1%	
<b>Total UG Tax Levy Funds</b>	<b>\$ 245,707</b>	<b>\$ 142,475</b>	<b>58.0%</b>		<b>\$ 255,405</b>	<b>\$ 107,413</b>	<b>42.1%</b>	
<b>Other Funds</b>								
Wyandotte County 911	\$ 725	\$ 401	55.2%		\$ 805	\$ 240	29.8%	
Alcohol	\$ 575	\$ 254	44.1%		\$ 631	\$ 228	36.0%	
Court Trustee	\$ 400	\$ 219	54.7%		\$ 585	\$ 213	36.4%	
Dedicated Sales Tax	\$ 8,000	\$ 3,844	48.0%		\$ 8,694	\$ 2,373	27.3%	
Emergency Medical Services	\$ 10,039	\$ 4,909	48.9%		\$ 10,425	\$ 5,228	50.2%	
Environmental Trust	\$ 1,296	\$ 447	34.5%		\$ 1,130	\$ 320	28.3%	
Jail Commissary	\$ 30	\$ 10	34.8%		\$ 60	\$ 10	16.3%	
Parks & Recreation	\$ 575	\$ 252	43.9%		\$ 656	\$ 352	53.6%	
Public Levee	\$ 326	\$ 215	66.0%		\$ 479	\$ 55	11.6%	
Register of Deeds Technology	\$ 145	\$ 75	51.3%		\$ 170	\$ 124	72.9%	
Clerk Technology	\$ 32	\$ 19	58.2%		\$ 25	\$ -	0.0%	
Treasury Technology	\$ 32	\$ 19	58.2%		\$ 25	\$ 3	13.3%	
Sewer System	\$ 34,630	\$ 13,153	38.0%		\$ 36,142	\$ 11,252	31.1%	
Stormwater	\$ 3,314	\$ 1,396	42.1%		\$ 4,536	\$ 892	19.7%	
Street & Highway	\$ 6,852	\$ 3,549	51.8%		\$ 6,751	\$ 3,212	47.6%	
Sunflower Hills Golf Course	\$ 775	\$ 263	33.9%		\$ 787	\$ 361	45.9%	
Travel & Tourism	\$ 1,188	\$ 398	33.5%		\$ 1,196	\$ 764	63.9%	
Stadium	\$ 185	\$ 22	12.2%		\$ 581	\$ 181	31.1%	
Special Assets	\$ 8,825	\$ 7,086	80.3%		\$ 4,950	\$ 17	0.3%	
<b>Total Other Funds</b>	<b>\$ 77,944</b>	<b>\$ 36,529</b>	<b>46.9%</b>		<b>\$ 78,628</b>	<b>\$ 25,822</b>	<b>32.8%</b>	
<b>Total Other Funds</b>	<b>\$ 323,651</b>	<b>\$ 179,005</b>	<b>55.3%</b>		<b>\$ 334,032</b>	<b>\$ 133,236</b>	<b>39.9%</b>	
County Library	\$ 2,492	\$ 2,370	95.1%		\$ 2,807	\$ 2,370	84.4%	
<b>Total ALL Funds</b>	<b>\$ 326,143</b>	<b>\$ 181,374</b>	<b>55.6%</b>		<b>\$ 336,840</b>	<b>\$ 135,606</b>	<b>40.3%</b>	

Table 14: All Funds Revenues and Expenditures Budget vs. Actual