



# QUARTERLY FINANCIAL REPORT

Second  
Quarter  
2017  
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 2017*

The Unified Government has completed the second quarter of the 2017 fiscal year which began in January 2017. 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 2017 Amended Budget is \$337.6M which consists of \$206.6M for the General Funds, \$43.9M for Other Tax Levy Supported Funds and \$87.1M for Non-Tax Levy Supported Funds. The General Fund Budget does not include the annual appropriation for debt service contingency of \$9.6M.

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 2017. This data includes all three general funds.

numbers in 000's	FY 2016			FY 2017		
	Budget	2nd Qtr YTD	% of budget	Budget	2nd Qtr YTD	% of budget
Revenues	\$ 192,441	\$ 116,089	60.3%	\$ 205,302	\$ 125,995	61.8%
Expenditures	\$ 198,213	\$ 97,738	49.3%	\$ 206,517	\$ 98,079	47.8%
Net Alloc & Transfers	\$ (2,299)	\$ (1,150)	50.0%	\$ 982	\$ 491	50.0%
Net Change	\$ (8,072)	\$ 17,201		\$ (233)	\$ 28,407	
Balance, Start of Year	\$ 21,129	\$ 21,129		\$ 19,279	\$ 19,279	
Balance Year-to -Date	\$ 13,057	\$ 38,330		\$ 19,046	\$ 47,686	

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

- Collected revenues are in excess of the 2<sup>nd</sup> quarter 50% target in both the prior and current fiscal years due to a majority of property tax collections received in the first six months of the fiscal year.
- Expenditures are approximately 2% below the 2<sup>nd</sup> quarter 50% target in the current fiscal year compared to 2<sup>nd</sup> quarter of the prior fiscal year which was 1% below target.
- The beginning fund balances are on a cash basis. Year-To-Date fund balance is higher than budgeted fund balance because total revenues are being collected on target while spending is about 2% 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 projects not financed with debt.

City General Fund Revenues	2017 Amended Budget	2017 2nd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 25,309	\$ 24,002	94.8%
Sales Tax	\$ 43,156	\$ 21,840	50.6%
Other Tax	\$ 50,865	\$ 21,666	42.6%
Permits/Licenses	\$ 1,225	\$ 790	64.5%
Intergovernmental Revenues	\$ 704	\$ 475	67.5%
Charges for Service	\$ 10,892	\$ 4,587	42.1%
Fines, Forfeits, Fees	\$ 3,913	\$ 1,966	50.2%
Misc. & Transfers-In	\$ 5,823	\$ 1,886	32.4%
<b>Total</b>	<b>\$ 141,886</b>	<b>\$ 77,213</b>	<b>54.4%</b>

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

- Tax Revenue** collections are at 57.0% of the original budget. Both of first and second half property tax installments have been received. There may still be additional smaller receipts for 2017. This amounts to \$24M, or 94.8% of projected property tax revenues. Sales & use tax revenues are at \$21.8M, or 50.6% of projections for the full year. The BPU pilot is currently at \$12.1M, or 39.2% due to seasonality consistent with prior years.
- Licenses & Permits** collections include Landlord Rental Licenses and Right-of-

Fifty Four percent (54%) of actual City General Fund revenue has been collected through June 30, 2017 and is on schedule with the 50% revenue target expected for the 2<sup>nd</sup> quarter. *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 \$5.6M above the same period last year.

City General Fund Revenues	2016 2nd Qtr YTD Actual	2017 2nd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 24,265	\$ 24,002	\$ (263)
Sales Tax	\$ 16,378	\$ 21,840	\$ 5,462
Other Tax	\$ 21,069	\$ 21,666	\$ 597
Permits/Licenses	\$ 817	\$ 790	\$ (26)
Intergovernmental Revenues	\$ 445	\$ 475	\$ 31
Charges for Service	\$ 4,483	\$ 4,587	\$ 104
Fines, Forfeits, Fees	\$ 2,489	\$ 1,966	\$ (523)
Misc. & Transfers-In	\$ 1,667	\$ 1,886	\$ 220
<b>Total</b>	<b>\$ 71,611</b>	<b>\$ 77,213</b>	<b>\$ 5,601</b>

Table 3: City General Fund Revenues Year to Year Comparison

Way Permits. Collections are 64.5% of the amended budget. The prior year collections were at 71.2% for the same period.

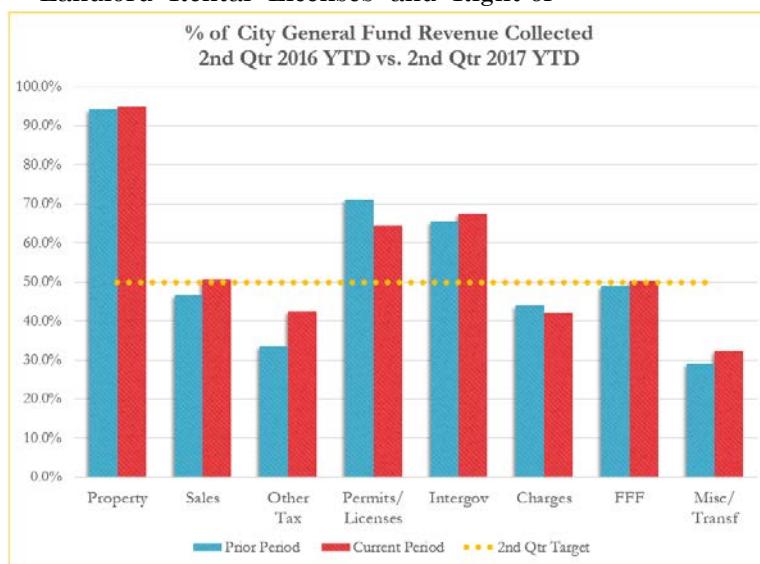


Figure 1: City General Fund Prior Year vs. Current Year

- Charges for Service** include residential trash fees and building inspection fees and are slightly below, the 50% revenue target for the 2<sup>nd</sup> quarter, coming in at 42.1%.

- Fines, Forfeits, Fees** include Municipal Court revenue and are on target with the 50% revenue target for the 2<sup>nd</sup> quarter. This is comprised mainly of Municipal Court receipts which are showing 52% of projected yearly collections.

- 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	2017 Amended Budget	2017 2nd Qtr YTD Actual	% of Estimate
<i>numbers in 000's</i>			
Personnel	\$ 102,504	\$ 48,956	47.8%
Services	\$ 20,893	\$ 10,325	49.4%
Supplies	\$ 4,229	\$ 1,981	46.8%
Grants, Claims	\$ 5,677	\$ 2,332	41.1%
Misc. & Transfers-Out	\$ 2,110	\$ 538	25.5%
Capital Outlay	\$ 4,991	\$ 1,437	28.8%
<b>Total</b>	<b>\$ 140,404</b>	<b>\$ 65,568</b>	<b>46.7%</b>

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

- Supplies** are tracking with the budget at 46.8%, or \$1.98 million. Fuel is tracking 16% below budget due to lower energy costs and seasonality variance.
- Grants, Claims** are tracking slightly below budget. Most of these transactions do not take place until the end of year.
- Misc. & Transfers-Out** are tracking below budget. A portion of the funding here are for reserves and contingencies.

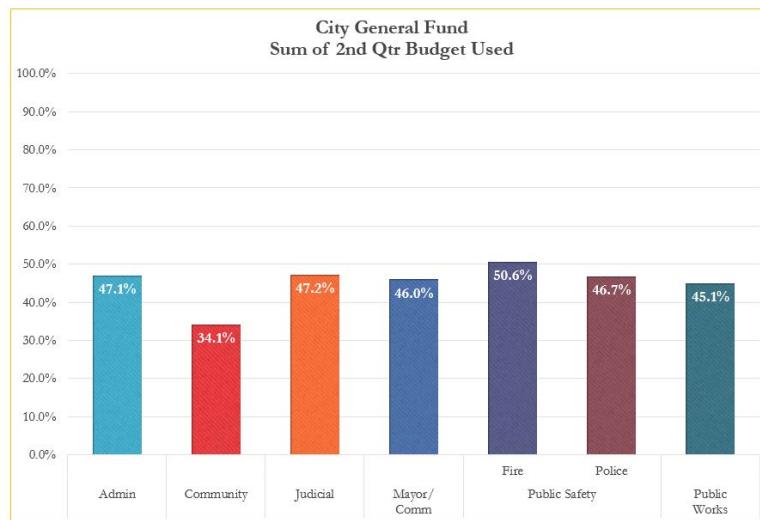


Figure 2: City General Fund Dept. Expenditures as a % of Budget

- Personnel** expenditure spend rate is 47.8% of the amended budget. This is including overtime pay of personnel which has expended 53.0% of its portion of the amended budget.
- Services** expenditures are tracking in line with budget. Major expenses paid in this category are Transit Contract Fees, Software Maintenance, City Jail Expenses, and Trash Contract.

City General Fund Expenditures	2016 2nd Qtr YTD Actual	2017 2nd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000's</i>			
Personnel	\$ 49,925	\$ 48,956	\$ (969)
Services	\$ 10,125	\$ 10,325	\$ 200
Supplies	\$ 1,667	\$ 1,981	\$ 315
Grants, Claims	\$ 1,912	\$ 2,332	\$ 420
Misc. & Transfers-Out	\$ 2,211	\$ 538	\$ (1,673)
Capital Outlay	\$ 895	\$ 1,437	\$ 542
<b>Total</b>	<b>\$ 66,734</b>	<b>\$ 65,568</b>	<b>\$ (1,165)</b>

Table 5: City General Fund Expenditures Year to Year Comparison

- Capital Outlay** spend rate is coming in below the 50% 2nd Quarter threshold at 27%. Capital equipment makes up 37% of the capital outlay budget. A portion of this budget is made up of new capital lease payments that do not start until the future year.

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

Departments are in line with spending targets for the year. Across the board department are below budget due to reduced commodity costs for fuel and lower energy utilization in the winter months. Departments are also in line with budget in personnel. 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	2017 Amended Budget	2017 2nd Qtr YTD Actual	% Rev Collected
<i>numbers in 000's</i>			
Property Tax	\$ 34,829	\$ 33,176	95.3%
Sales Tax	\$ 6,584	\$ 3,374	51.2%
Other Tax	\$ 9,323	\$ 5,608	60.2%
Permits/Licenses	\$ 1,130	\$ 479	42.4%
Intergovernmental Revenues	\$ 66	\$ 36	54.3%
Charges for Service	\$ 1,549	\$ 721	46.6%
Fines, Forfeits, Fees	\$ 2,135	\$ 1,437	67.3%
Misc. & Transfers-In	\$ 2,415	\$ 1,133	46.9%
<b>Total</b>	<b>\$ 58,029</b>	<b>\$ 45,964</b>	<b>79.2%</b>

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

- Tax Revenue** collections are at 83% of the original budget. Both of first and second half property tax installments have been received. There may still be additional smaller receipts for 2017. This amounts to \$33.2M, or 95.3% of projected property tax revenues. Sales & use tax revenues are at \$3.4M, or 51.2% of projections for the full year. The Mortgage registration tax is currently at 55% of projections.

County General Fund Revenues	2016 2nd Qtr YTD Actual	2017 2nd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000's</i>			
Property Tax	\$ 31,116	\$ 33,176	\$ 2,060
Sales Tax	\$ 2,564	\$ 3,374	\$ 809
Other Tax	\$ 5,199	\$ 5,608	\$ 409
Permits/Licenses	\$ 553	\$ 479	\$ (74)
Intergovernmental Revenues	\$ 54	\$ 36	\$ (19)
Charges for Service	\$ 631	\$ 721	\$ 90
Fines, Forfeits, Fees	\$ 1,172	\$ 1,437	\$ 265
Other Financing Sources	\$ 736	\$ 1,133	\$ 397
<b>Total</b>	<b>\$ 42,026</b>	<b>\$ 45,964</b>	<b>\$ 3,938</b>

Table 7: County General Fund Revenues Year to Year Comparison

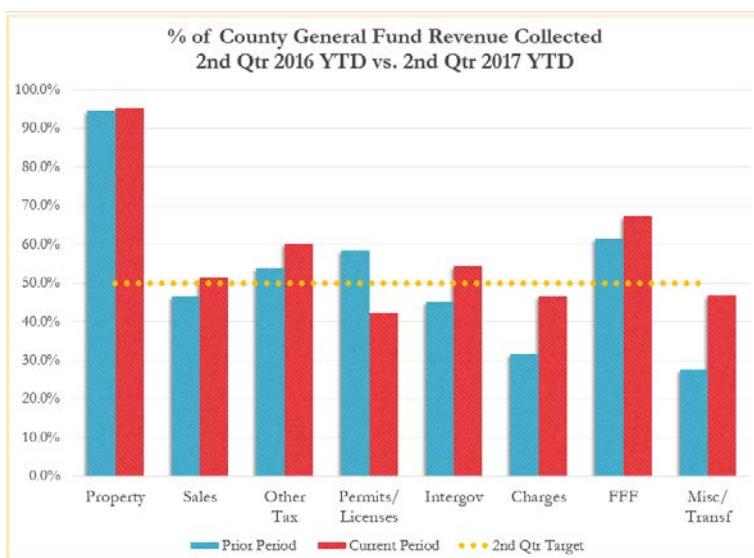


Figure 3: County General Fund Prior Year vs. Current Year

Seventy Nine percent (79%) of budgeted County General Fund revenue has been collected through June 30, 2017 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.

- Permits & Licenses** include auto licenses and are slightly lower than the 50% revenue target for the 2<sup>nd</sup> quarter.

- Charges for Service** has collected 46.6% of anticipated revenues. Jail fee revenues are only at 47.2% of expectations.

- Fines, Forfeits, Fees** includes officer fees, treasurer fees, and development agreement penalties and is above the 50% revenue target for the 2<sup>nd</sup> quarter at 67.3%.

- Miscellaneous Revenue** is currently at 46.9%, due to the fact receipts have not been posted for Indirect Charges.

## COUNTY GENERAL FUND EXPENDITURES

County General Fund Expenditures	2017 Amended Budget	2017 2nd Qtr YTD Actual	% of Estimate
<i>numbers in 000s</i>			
Personnel	\$ 40,110	\$ 20,337	50.7%
Services	\$ 12,916	\$ 7,216	55.9%
Supplies	\$ 1,416	\$ 706	49.8%
Grants, Claims	\$ 1,873	\$ 1,041	55.6%
Misc. & Transfers-Out	\$ 1,636	\$ 100	6.1%
Capital Outlay	\$ 1,585	\$ 376	23.7%
<b>Total</b>	<b>\$ 59,535</b>	<b>\$ 29,774</b>	<b>50.0%</b>

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

- **Supplies** are tracking at budget at 49.8%. Major expenses paid in this category are Natural Gas, Fuel, and Auto Parts.
- **Grants, Claims** are tracking above budget at 55.6%. Most of these transactions do not take place until the end of year.
- **Misc. & Transfers-Out** are tracking below budgeted levels for 2017 on target. A portion of this funding are for reserves and contingencies.

County General Fund Expenditures	2016 2nd Qtr YTD Actual	2017 2nd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Personnel	\$ 20,177	\$ 20,337	\$ 160
Services	\$ 9,434	\$ 7,216	(\$2,218)
Supplies	\$ 648	\$ 706	\$ 58
Grants, Claims	\$ 302	\$ 1,041	\$ 739
Misc. & Transfers-Out	\$ 213	\$ 100	(\$113)
Capital Outlay	\$ 389	\$ 376	(\$13)
<b>Total</b>	<b>\$ 31,162</b>	<b>\$ 29,774</b>	<b>(\$1,388)</b>

Table 8: County General Fund Expenditures Year to Year Comparison

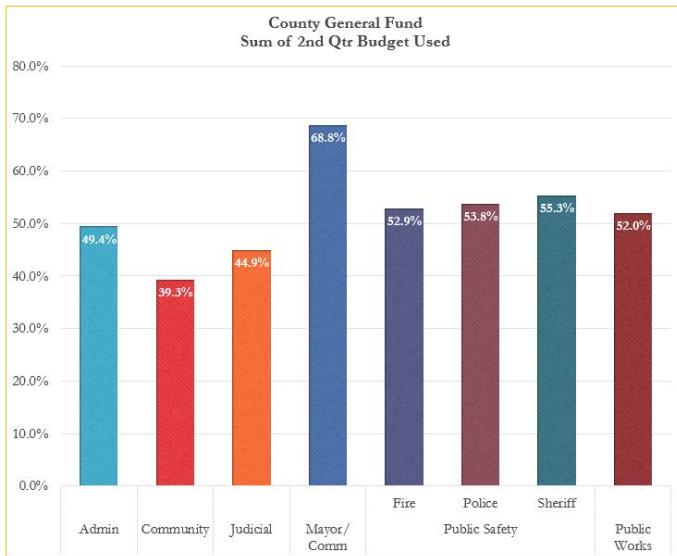


Figure 4: County General Fund Dept. Expenditures as a % of Budget

- **Personnel** expenditure spend rate is 50.7% of the amended budget. This is including overtime pay of personnel which has expended 80.9% of its portion of the amended budget.

- **Services** expenditures are consistent with the 50% 2<sup>nd</sup> Quarter budget target. Major expenses paid in this category are Attorney and Lawyers, External Prisoner Housing, and Prisoner Medical Contracts.

- **Capital Outlay** was below amended budget by 28%. Capital equipment makes up 60% of the capital outlay budget. A portion of this budget is made up of new capital lease payments that do not start until the future year.

Most Departments are in line with spending targets for the year. Mayor and Commission appears overspent on the county side but is under-spent on the city side.

## 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.

Parks General Fund Revenues	2017 Amended Budget	2017 2nd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 1,553	\$ 1,482	95.4%
Other Tax	\$ 279	\$ 184	66.0%
Permits/Licenses	\$ -	\$ -	0.0%
Intergovernmental Revenues	\$ 3,700	\$ 1,850	50.0%
Charges for Service	\$ 635	\$ 331	52.2%
Fines, Forfeits & Fees	\$ -	\$ -	0.0%
Misc. & Transfers-In	\$ 201	\$ 100	49.7%
<b>Total</b>	<b>\$ 6,369</b>	<b>\$ 3,947</b>	<b>62.0%</b>

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

- Tax Revenue** collections are at 91% of the amended budget. Both of first and second half property tax installments have been received. There may still be additional smaller receipts for 2017. This amounts to \$1.5M, or 95.4% of projected property tax revenues. Motor Vehicle Tax Revenues are at 65.3% of projected revenues.

Thirty-three percent (33%) of budgeted Consolidated Parks General Fund revenue has been collected through June 30, 2017 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 2nd Qtr YTD Actual	2017 2nd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 1,390	\$ 1,482	\$ 92
Other Tax	\$ 155	\$ 184	\$ 30
Permits/Licenses	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 1,600	\$ 1,850	\$ 250
Charges for Service	\$ 335	\$ 331	\$ (4)
Fines, Forfeits & Fees	\$ -	\$ -	\$ -
Other Financing Sources	\$ 100	\$ 100	\$ 0
<b>Total</b>	<b>\$ 3,580</b>	<b>\$ 3,947</b>	<b>\$ 367</b>

Table 11: Consolidated Parks Revenues Year to Year Comparison

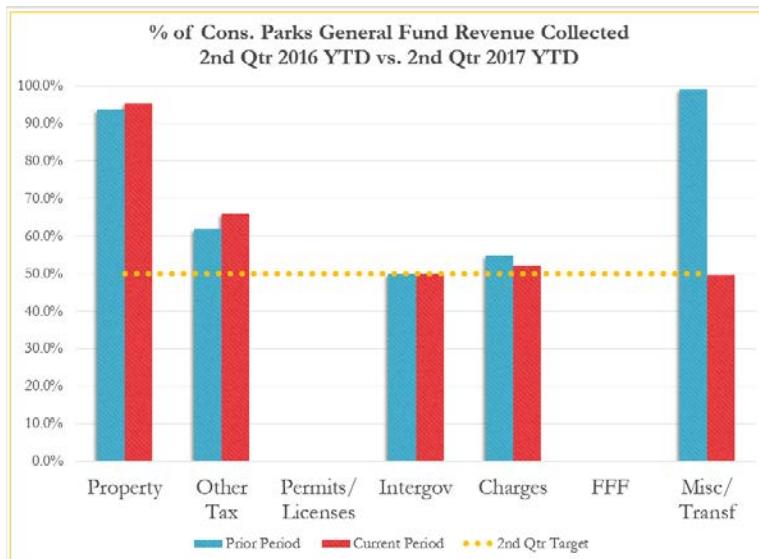


Figure 5: Consolidated Parks General Fund Prior vs. Current Year

- 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** is tracking with the 50% second quarter revenue target, and is currently at 49.7% of budgeted collections.

## CONS. PARKS GENERAL FUND EXPENDITURES

Parks General Fund Expenditures	2017 Amended Budget	2017 2nd Qtr YTD Actual	% of Estimate
<i>numbers in 000s</i>			
Personnel	\$ 4,000	\$ 2,023	50.6%
Services	\$ 1,125	\$ 840	74.7%
Supplies	\$ 618	\$ 314	50.8%
Grants, Claims	\$ 12	\$ 6	54.2%
Misc. & Transfers-Out	\$ 151	\$ -	0.0%
Capital Outlay	\$ 672	\$ 191	28.5%
<b>Total</b>	<b>\$ 6,578</b>	<b>\$ 3,374</b>	<b>51.3%</b>

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

- **Misc. & Transfers-Out** transactions are done at the end of the fiscal year.
- **Capital Outlay** is below amended budget by 21.5%. Capital equipment makes up 43%, or \$292,000 of the capital outlay budget. Capital projects make up 57%, or \$380,000 of the capital budget. A portion of the capital budget is made up of new capital lease payments that do not start until the future year.

Parks General Fund	2016 2nd Otr	2017 2nd Otr	Increase/ Decrease
<i>numbers in 000s</i>			
Personnel	\$ 1,182	\$ 2,023	\$ 841
Services	\$ 616	\$ 840	\$ 224
Supplies	\$ 261	\$ 314	\$ 53
Grants, Claims	\$ -	\$ 6	\$ 6
Misc. & Transfers-Out	\$ -	\$ -	\$ -
Capital Outlay	\$ 61	\$ 191	\$ 130
<b>Total</b>	<b>\$ 2,120</b>	<b>\$ 3,374</b>	<b>\$ 1,254</b>

Table 13: Consolidated Parks Expenditures Year to Year Comparison

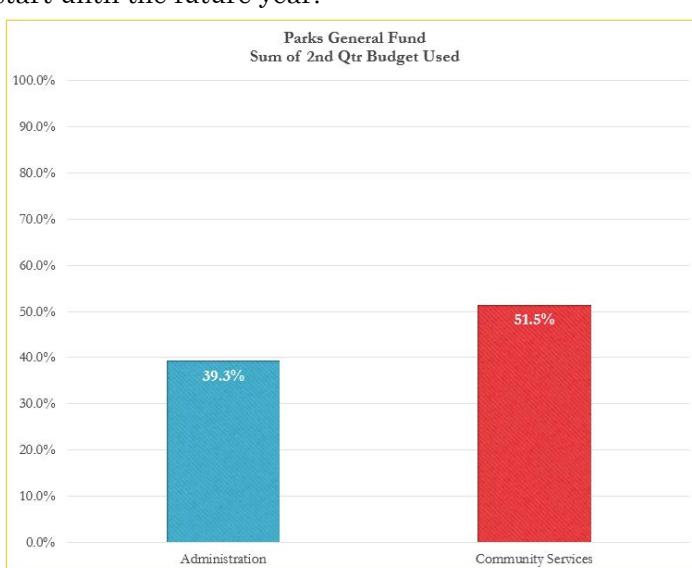


Figure 6: Parks General Fund Dept. Expenditures as a % of Budget

- **Personnel** expenditure spend rate is 50.6% of the amended budget.

- **Services** are tracking above budget at 75%. Expenditures run higher in the summer months when Parks and Recreation operations are more active.

- **Supplies** are in line with budget at 50.8%, or \$314 thousand. Fuel is tracking 47% below budget. Natural Gas is also tracking 22% below budget.

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 has increased in the 2<sup>nd</sup> Quarter, compared to the 1<sup>st</sup> Quarter, due to more capital activity going on in peak summer months.

## ALL UNIFIED GOVERNMENT FUNDS

Budget to Actual through June 30th 2017

Second Quarter

	REVENUES numbers in 000's			EXPENDITURES numbers in 000's		
	2017 Amended Budget	2017 YTD Actual	% of Budget	2017 Amended Budget	2017 YTD Actual	% of Budget
<b>Tax Levy Funds</b>						
City General Fund	\$ 141,886	\$ 77,213	54.4%	\$ 140,404	\$ 65,568	46.7%
City Bond & Interest	\$ 29,233	\$ 20,698	70.8%	\$ 33,549	\$ 7,105	21.2%
County General Fund	\$ 58,029	\$ 45,964	79.2%	\$ 59,535	\$ 29,774	50.0%
Cons. Parks General Fund	\$ 6,369	\$ 3,947	62.0%	\$ 6,578	\$ 3,374	51.3%
County Bond & Interest	\$ 3,387	\$ 2,999	88.5%	\$ 2,941	\$ 371	12.6%
CIFI	\$ -	\$ -	0.0%	\$ 1	\$ 1	99.6%
Aging	\$ 1,582	\$ 1,347	85.1%	\$ 1,717	\$ 816	47.5%
Developmental Disabilities	\$ 459	\$ 414	90.3%	\$ 578	\$ 173	29.9%
Elections	\$ 1,162	\$ 1,047	90.1%	\$ 1,384	\$ 504	36.5%
Health	\$ 3,072	\$ 2,245	73.1%	\$ 3,188	\$ 1,430	44.9%
Mental Health	\$ 562	\$ 509	90.6%	\$ 580	\$ 270	46.6%
<b>Total UG Tax Levy Funds</b>	<b>\$ 245,741</b>	<b>\$ 156,382</b>	<b>63.6%</b>	<b>\$ 250,455</b>	<b>\$ 109,386</b>	<b>43.7%</b>
<b>Other Funds</b>						
Wyandotte County 911	\$ 800	\$ 397	49.7%	\$ 851	\$ 480	56.4%
Alcohol	\$ 540	\$ 243	44.9%	\$ 724	\$ 235	32.5%
Court Trustee	\$ 420	\$ 209	49.8%	\$ 583	\$ 196	33.6%
Dedicated Sales Tax	\$ 9,988	\$ 5,161	51.7%	\$ 10,364	\$ 3,004	29.0%
Emergency Medical Services	\$ 11,370	\$ 5,664	49.8%	\$ 11,634	\$ 5,395	46.4%
Environmental Trust	\$ 1,067	\$ 454	42.5%	\$ 1,130	\$ 291	25.8%
Jail Commissary	\$ 29	\$ 23	79.4%	\$ 60	\$ 5	8.5%
Parks & Recreation	\$ 540	\$ 239	44.3%	\$ 640	\$ 395	61.7%
Public Levee	\$ 330	\$ 175	53.0%	\$ 451	\$ 32	7.0%
Register of Deeds Technology	\$ 155	\$ 74	47.8%	\$ 170	\$ 68	39.6%
Clerk Technology	\$ 42	\$ 25	59.5%	\$ 50	\$ -	0.0%
Treasury Technology	\$ 42	\$ 25	59.5%	\$ 15	\$ 8	50.8%
Sewer System	\$ 37,832	\$ 17,435	46.1%	\$ 41,190	\$ 12,780	31.0%
Stormwater	\$ 3,415	\$ 1,421	41.6%	\$ 4,231	\$ 946	22.4%
Street & Highway	\$ 6,930	\$ 3,548	51.2%	\$ 7,233	\$ 3,467	47.9%
Sunflower Hills Golf Course	\$ 780	\$ 272	34.9%	\$ 797	\$ 363	48.0%
Travel & Tourism	\$ 3,372	\$ 1,487	44.1%	\$ 2,543	\$ 1,073	42.2%
Stadium	\$ 356	\$ 149	41.8%	\$ 527	\$ 179	34.0%
Special Assets	\$ -	\$ -	-	\$ 750	\$ -	0.0%
<b>Total Other Funds</b>	<b>\$ 78,009</b>	<b>\$ 37,002</b>	<b>47.4%</b>	<b>\$ 83,941</b>	<b>\$ 28,936</b>	<b>34.5%</b>
<b>Total Funds</b>	<b>\$ 323,750</b>	<b>\$ 193,385</b>	<b>59.7%</b>	<b>\$ 334,396</b>	<b>\$ 138,323</b>	<b>41.4%</b>
County Library	\$ 2,681	\$ 2,591	96.7%	\$ 2,984	\$ 2,591	88.3%
<b>Total ALL Funds</b>	<b>\$ 326,431</b>	<b>\$ 195,976</b>	<b>60.0%</b>	<b>\$ 337,330</b>	<b>\$ 140,914</b>	<b>41.8%</b>

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