



QUARTERLY FINANCIAL REPORT

Third
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

Third Quarter of 2016

The Unified Government has completed the third 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 \$325.2M which consists of \$204M for the General Funds, \$39.8M for Other Tax Levy Supported Funds and \$81.4M for Non-Tax Levy Supported Funds. The General Fund Budget does not include the annual appropriation for debt service contingency of \$12M.

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 September of 2016. This data includes all three general funds.

CONSOLIDATED GENERAL FUNI <i>numbers in 000's</i>	FY 2015			FY 2016		
	Budget	3rd Qtr YTD Actual	% of budget	Budget	3rd Qtr YTD Actual	% of budget
Revenues	\$ 197,267	\$ 160,275	81.2%	\$ 192,441	\$ 153,984	80.0%
Expenditures	\$ 195,100	\$ 139,743	71.6%	\$ 202,769	\$ 144,293	71.2%
Net Alloc & Transfers	\$ 2,258	\$ 1,128	50.0%	\$ 2,256	\$ 1,128	50.0%
Net Change	\$ 4,425	\$ 21,660		\$ (8,072)	\$ 10,819	
Balance, Start of Year	\$ 7,335	\$ 7,335		\$ 21,129	\$ 21,129	
Balance Year-to -Date	\$ 11,760	\$ 28,995		\$ 13,057	\$ 31,948	

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

- Collected revenues are on target with the 3rd quarter 75% target in both the prior and current fiscal years due to a majority of property tax collections is received in the first six months of the fiscal year.
- Expenditures are approximately 4% below the 3rd quarter 75% target in the current fiscal year compared to 3% below in the 3rd quarter of the prior fiscal year.
- 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 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 3rd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 25,787	\$ 25,682	99.6%
Sales Tax	\$ 35,200	\$ 25,854	73.4%
Other Tax	\$ 50,230	\$ 33,039	65.8%
Permits/Licenses	\$ 1,147	\$ 1,084	94.5%
Intergovernmental Revenues	\$ 678	\$ 693	102.2%
Charges for Service	\$ 10,160	\$ 7,619	75.0%
Fines, Forfeits, Fees	\$ 5,085	\$ 3,426	67.4%
Misc. & Transfers-In	\$ 5,723	\$ 3,537	61.8%
Total	\$ 134,010	\$ 100,934	75.3%

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

- **Tax Revenue** collections are at 76.0% 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 \$25.7M, or 99.6% of projected property tax revenues. Sales & use tax revenues are at \$25.9M, or 73.4% of projections for the full year. The BPU pilot is currently at \$19.8M, or 62.9% due to seasonality consistent with prior years.
- **Licenses & Permits** collections include Landlord Rental Licenses and Right-of-

City General Fund Revenues	2015 3rd Qtr YTD Actual	2016 3rd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 24,823	\$ 25,682	\$ 859
Sales Tax	\$ 23,672	\$ 25,854	\$ 2,182
Other Tax	\$ 34,174	\$ 33,039	\$ (1,135)
Permits/Licenses	\$ 1,036	\$ 1,084	\$ 47
Intergovernmental Revenues	\$ 644	\$ 693	\$ 49
Charges for Service	\$ 7,191	\$ 7,619	\$ 428
Fines, Forfeits, Fees	\$ 4,476	\$ 3,426	\$ (1,050)
Misc. & Transfers-In	\$ 11,907	\$ 3,537	\$ (8,370)
Total	\$ 107,923	\$ 100,934	\$ (6,989)

Table 3: City General Fund Revenues Year to Year Comparison

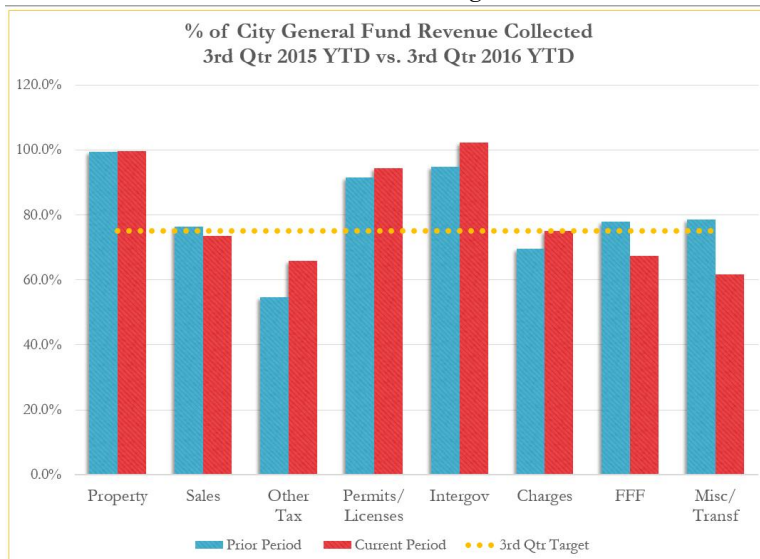


Figure 1: City General Fund Prior Year vs. Current Year

Seventy Five percent (75%) of actual City General Fund revenue has been collected through September 30, 2016 and is on schedule with the 75% revenue target expected for the 3rd 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 \$7.0M below the same period last year. This difference can be attributed to the Cerner land sale transaction in 2015 which amounted to approximately \$9.5M.

Way Permits. Collections are 94.5% of the amended budget. The prior year collections were at 91.5% for the same period.

- **Charges for Service** include residential trash fees and building inspection fees and are consistent with the 75% revenue target for the 3rd quarter.

- **Fines, Forfeits, Fees** include Municipal Court revenue and are slightly below the 75% revenue target for the 3rd quarter. This is due to Municipal Court receipts being only 65% 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	2016 Amended Budget	2016 3rd Qtr YTD Actual	% of Estimate
<i>numbers in 000s</i>			
Personnel	\$ 102,089	\$ 73,101	71.6%
Services	\$ 19,373	\$ 13,630	70.4%
Supplies	\$ 4,713	\$ 2,614	55.5%
Grants, Claims	\$ 4,556	\$ 3,257	71.5%
Misc. & Transfers-Out	\$ 5,360	\$ 3,308	61.7%
Capital Outlay	\$ 3,654	\$ 1,529	41.8%
Total	\$ 139,745	\$ 97,439	69.7%

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

- **Supplies** are below budget by 19.5%, or \$920,000. Fuel is tracking 30% below budget and natural gas is also tracking 28% 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 below budget. A portion of the funding here are for reserves and contingencies.

City General Fund Expenditures	2015 3rd Qtr YTD Actual	2016 3rd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Personnel	\$ 74,472	\$ 73,101	\$ (1,371)
Services	\$ 12,513	\$ 13,630	\$ 1,117
Supplies	\$ 2,904	\$ 2,614	\$ (290)
Grants, Claims	\$ 2,053	\$ 3,257	\$ 1,204
Misc. & Transfers-Out	\$ 2,560	\$ 3,308	\$ 748
Capital Outlay	\$ 1,895	\$ 1,529	\$ (367)
Total	\$ 96,397	\$ 97,439	\$ 1,042

Table 5: City General Fund Expenditures Year to Year Comparison

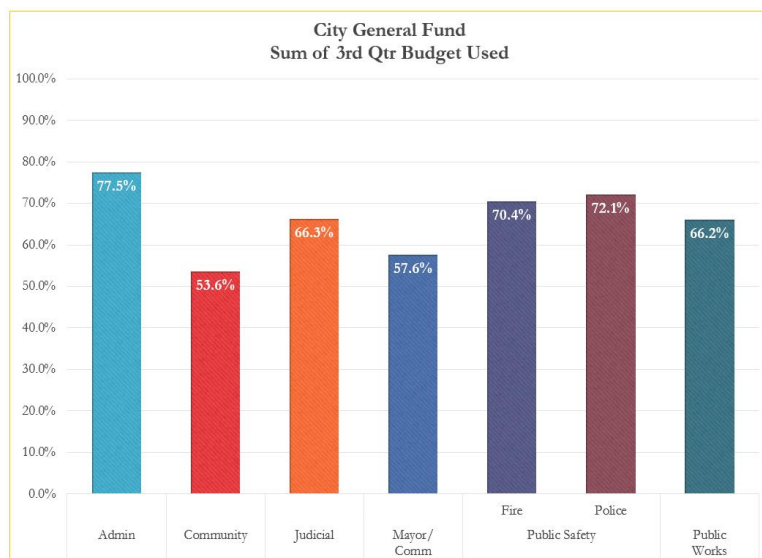


Figure 2: City General Fund Dept. Expenditures as a % of Budget

- **Personnel** expenditure spend rate is 71.6% of the amended budget. This is including overtime pay of personnel which has expended 90.5% of its portion of the amended budget.

- **Services** expenditures are tracking under budget. Major expenses paid in this category are Transit Contract Fees, Software Maintenance, City Jail Expenses, and Trash Contract. These costs are slightly below the 75% threshold.

- **Capital Outlay** was below amended budget by 33%. Capital equipment makes up 64% 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 natural gas 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	2016 Amended Budget	2016 3rd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 32,880	\$ 32,948	100.2%
Sales Tax	\$ 5,494	\$ 4,021	73.2%
Other Tax	\$ 9,094	\$ 7,818	86.0%
Permits/Licenses	\$ 945	\$ 891	94.3%
Intergovernmental Revenues	\$ 66	\$ 38	57.9%
Charges for Service	\$ 1,995	\$ 907	45.5%
Fines, Forfeits, Fees	\$ 1,910	\$ 1,862	97.5%
Misc. & Transfers-In	\$ 2,661	\$ 1,031	38.7%
Total	\$ 55,044	\$ 49,517	90.0%

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

half property tax installments have been received. There may still be additional smaller receipts for 2016. This amounts to \$32.3M, or 100.2% of projected property tax revenues. Sales & use tax revenues are at \$4.0M, or 73.2% of projections for the full year. The Mortgage registration tax is currently at 87.5% of projections.

- **Permits & Licenses** include auto licenses and are above the 75% revenue target for

County General Fund Revenues	2015 3rd Qtr YTD Actual	2016 3rd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 32,302	\$ 32,948	\$ 646
Sales Tax	\$ 3,693	\$ 4,021	\$ 328
Other Tax	\$ 8,262	\$ 7,818	\$ (445)
Permits/Licenses	\$ 889	\$ 891	\$ 3
Intergovernmental Revenues	\$ 1	\$ 38	\$ 37
Charges for Service	\$ 1,099	\$ 907	\$ (192)
Fines, Forfeits, Fees	\$ 1,978	\$ 1,862	\$ (116)
Other Financing Sources	\$ 1,479	\$ 1,031	\$ (448)
Total	\$ 49,703	\$ 49,517	\$ (186)

Table 7: County General Fund Revenues Year to Year Comparison

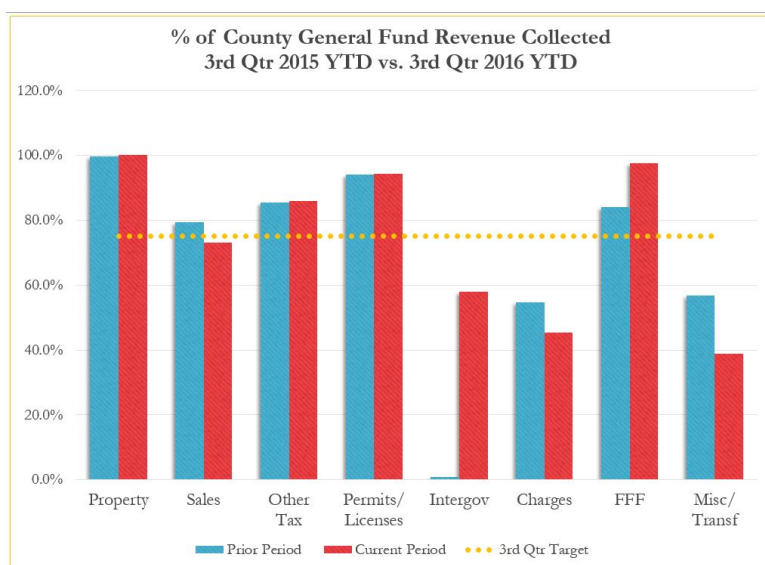


Figure 3: County General Fund Prior Year vs. Current Year

Ninety percent (90%) of budgeted County General Fund revenue has been collected through September 30, 2016 compared to the 75% revenue target expected for 3rd 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 94.4% of the amended budget. Both of first and second

the 3rd quarter coming in at 94.3%. This is due to the seasonality of revenues.

- **Charges for Service** has collected 45.5% of anticipated revenues. Jail fee revenues are only at 46.7% of expectations.

- **Fines, Forfeits, Fees** includes officer fees, treasurer fees, and development agreement penalties and is above the 75% revenue target for the 3rd quarter at 97.5%.

- **Miscellaneous Revenue** is currently at 38.7%, due to the fact receipts have not been posted for Indirect Charges.

COUNTY GENERAL FUND EXPENDITURES

County General Fund Expenditures <i>numbers in 000s</i>	2016 Amended Budget	2016 3rd Qtr YTD Actual	% of Estimate
Personnel	\$ 38,953	\$ 29,283	75.2%
Services	\$ 13,935	\$ 10,675	76.6%
Supplies	\$ 1,380	\$ 858	62.2%
Grants, Claims	\$ 1,002	\$ 637	63.6%
Misc. & Transfers-Out	\$ 526	\$ 400	76.1%
Capital Outlay	\$ 1,243	\$ 604	48.6%
Total	\$ 57,039	\$ 42,457	74.4%

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

62.2%. Major expenses paid in this category are Natural Gas, Fuel, and Auto Parts.

- **Grants, Claims** are tracking below budget at 63.6%. Most of these transactions do not take place until the end of year.

- **Personnel** expenditure spend rate is 74.4% of the amended budget. This is including overtime pay of personnel which has expended 113.4% of its portion of the amended budget.

- **Services** expenditures are consistent with the 75% 3rd Quarter budget target. Major expenses paid in this category are Attorney and Lawyers, External Prisoner Housing, and Prisoner Medical Contracts.

- **Supplies** are tracking below budget at

County General Fund Expenditures <i>numbers in 000s</i>	2015 3rd Qtr YTD Actual	2016 3rd Qtr YTD Actual	Increase/ Decrease
Personnel	\$ 27,823	\$ 29,283	\$ 1,460
Services	\$ 9,328	\$ 10,675	\$ 1,347
Supplies	\$ 886	\$ 858	\$ (29)
Grants, Claims	\$ 668	\$ 637	\$ (31)
Misc. & Transfers-Out	\$ 27	\$ 400	\$ 373
Capital Outlay	\$ 448	\$ 604	\$ 156
Total	\$ 39,181	\$ 42,457	\$ 3,277

Table 8: County General Fund Expenditures Year to Year Comparison

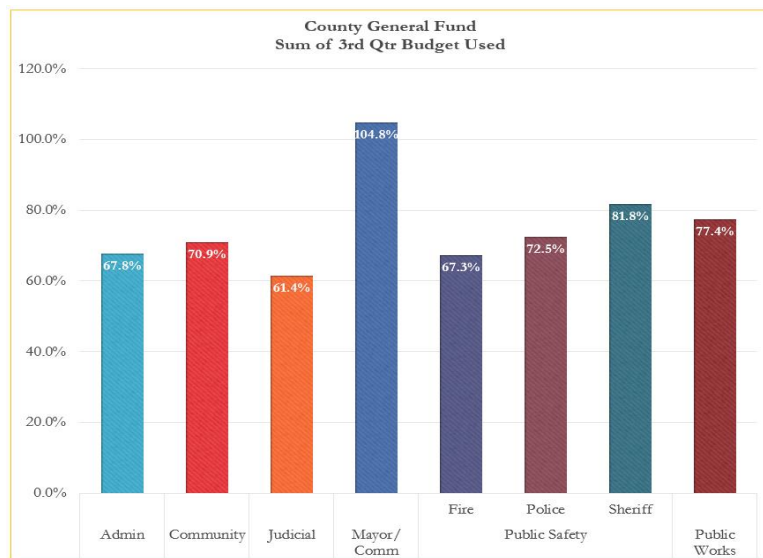


Figure 4: County General Fund Dept. Expenditures as a % of Budget

- **Misc. & Transfers-Out** Misc. & Transfers-Out are tracking with budgeted levels for 2016 on target. A portion of this funding are for reserves and contingencies.

- **Capital Outlay** was below amended budget by 27%. Capital equipment makes up 73% 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. Sheriff's Department has encumbered funds in External Inmate Housing and Inmate Medical Contracts that total \$5.5M. 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	2016 Amended Budget	2016 3rd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 1,482	\$ 1,471	99.3%
Other Tax	\$ 250	\$ 236	94.7%
Permits/Licenses	\$ -	\$ -	0.0%
Intergovernmental Revenues	\$ 3,200	\$ 2,400	75.0%
Charges for Service	\$ 610	\$ 453	74.3%
Fines, Forfeits & Fees	\$ -	\$ -	0.0%
Misc. & Transfers-In	\$ 101	\$ 100	99.2%
Total	\$ 5,643	\$ 4,661	82.6%

Eighty-two percent (82%) of budgeted Consolidated Parks General Fund revenue has been collected through September 30, 2016 compared to the 75% revenue target expected for 3rd 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.

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

- **Tax Revenue** collections are at 98.6% 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 \$1.5M, or 99.3% of projected property tax revenues. Motor Vehicle Tax Revenues are at 88.5% of projected revenues and the IRB PILOT/Tax

Parks General Fund Revenues	2015 3rd Qtr YTD Actual	2016 3rd Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 1,419	\$ 1,471	\$ 52
Other Tax	\$ 249	\$ 236	\$ (13)
Permits/Licenses	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 1,550	\$ 2,400	\$ 850
Charges for Service	\$ 459	\$ 453	\$ (5)
Fines, Forfeits & Fees	\$ -	\$ -	\$ -
Other Financing Sources	\$ 100	\$ 100	\$ -
Total	\$ 3,777	\$ 4,661	\$ 885

Table 11: Consolidated Parks Revenues Year to Year Comparison

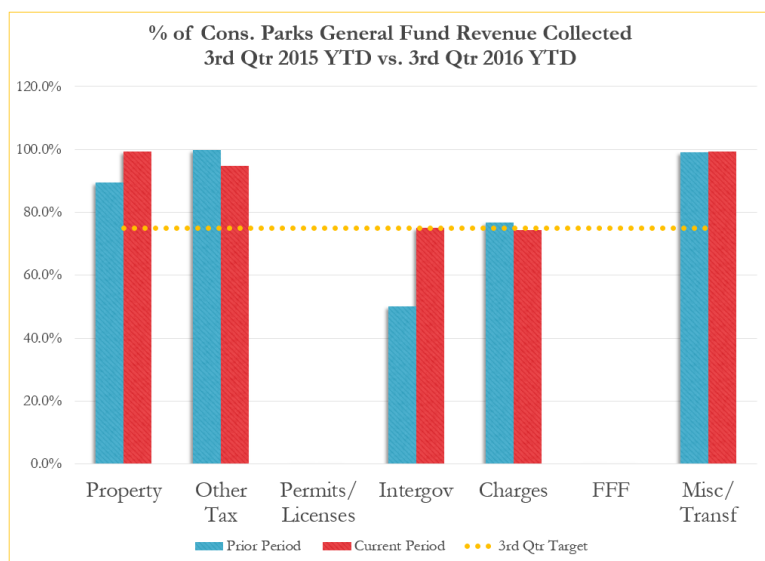


Figure 5: Consolidated Parks General Fund Prior vs. Current Year

Abatement revenues have exceeded expectations at 133.3%.

- **Charges for Service** include Park Shelter and Field Rentals and are consistent with the 75% revenue target for the 3rd 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 <i>numbers in 000s</i>	2016 Amended Budget	2016 3rd Qtr YTD Actual	% of Estimate
Personnel	\$ 3,740	\$ 2,789	74.6%
Services	\$ 1,194	\$ 932	78.0%
Supplies	\$ 574	\$ 380	66.3%
Grants, Claims	\$ 5	\$ -	0.0%
Misc. & Transfers-Out	\$ 21	\$ -	0.0%
Capital Outlay	\$ 450	\$ 295	65.6%
Total	\$ 5,985	\$ 4,397	73.5%

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 9%. 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 new capital lease payments that do not start until the future year.

Parks General Fund <i>numbers in 000s</i>	2015 3rd Qtr	2016 3rd Qtr	Increase/ Decrease
Personnel	\$ 2,804	\$ 2,789	\$ (14)
Services	\$ 737	\$ 932	\$ 194
Supplies	\$ 367	\$ 380	\$ 14
Grants, Claims	\$ 1	\$ -	\$ (1)
Misc. & Transfers-Out	\$ (1)	\$ -	\$ 1
Capital Outlay	\$ 257	\$ 295	\$ 38
Total	\$ 4,165	\$ 4,397	\$ 232

Table 13: Consolidated Parks Expenditures Year to Year Comparison

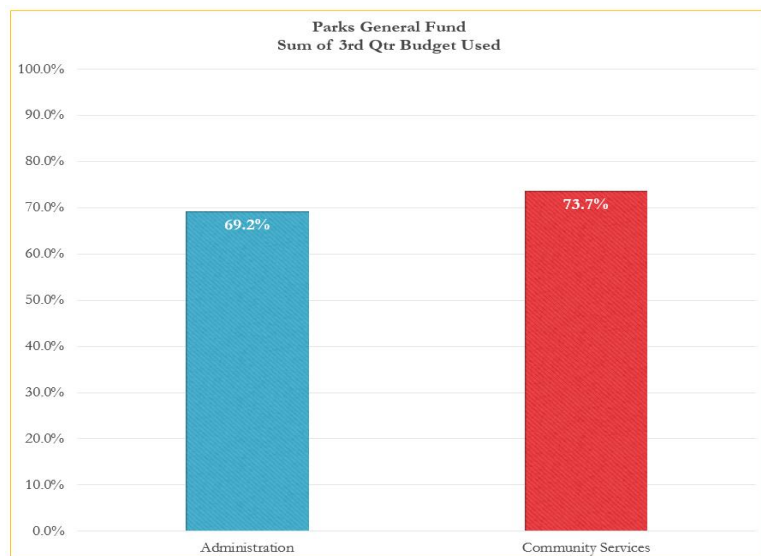


Figure 6: Parks General Fund Dept. Expenditures as a % of Budget

• **Personnel** expenditure spend rate is 74.6% of the amended budget.

• **Services** are tracking right around budget at 78%. Expenditures run higher in the summer months when Parks and Recreation operations are more active.

• **Supplies** are below budget by 9%, or \$50,215. Fuel is tracking 40% below budget. Natural Gas is also tracking 42% 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 3rd Quarter, compared to the 2nd Quarter, due to more capital activity going on in peak summer months.

ALL UNIFIED GOVERNMENT FUNDS

Budget to Actual through September 30th 2016 Third Quarter

	REVENUES <i>numbers in 000's</i>			EXPENDITURES <i>numbers in 000's</i>		
	2016 Amended Budget	2016 YTD Actual	% of Budget	2016 Amended Budget	2016 YTD Actual	% of Budget
Tax Levy Funds						
City General Fund	\$ 134,010	\$ 100,934	75.3%	\$ 139,745	\$ 97,439	69.7%
City Bond & Interest	\$ 28,618	\$ 51,342	179.4%	\$ 29,240	\$ 28,703	98.2%
County General Fund	\$ 55,044	\$ 49,517	90.0%	\$ 57,039	\$ 42,457	74.4%
Cons. Parks General Fund	\$ 5,643	\$ 4,661	82.6%	\$ 5,985	\$ 4,397	73.5%
County Bond & Interest	\$ 3,129	\$ 3,124	99.8%	\$ 3,163	\$ 2,491	78.8%
CIFI	\$ -	\$ 1		\$ -	\$ -	100.0%
Aging	\$ 1,426	\$ 1,439	100.9%	\$ 1,597	\$ 1,087	68.1%
Developmental Disabilities	\$ 426	\$ 424	99.5%	\$ 524	\$ 283	54.0%
Elections	\$ 1,080	\$ 1,084	100.4%	\$ 1,444	\$ 806	55.9%
Health	\$ 2,982	\$ 2,522	84.6%	\$ 3,294	\$ 2,090	63.5%
Mental Health	\$ 525	\$ 522	99.4%	\$ 550	\$ 405	73.6%
Total UG Tax Levy Funds	\$ 232,883	\$ 215,570	92.6%	\$ 242,581	\$ 180,160	74.3%
Other Funds						
Wyandotte County 911	\$ 725	\$ 603	83.2%	\$ 805	\$ 786	97.7%
Alcohol	\$ 575	\$ 387	67.4%	\$ 631	\$ 314	49.8%
Court Trustee	\$ 400	\$ 323	80.8%	\$ 585	\$ 337	57.6%
Dedicated Sales Tax	\$ 8,000	\$ 5,841	73.0%	\$ 8,694	\$ 4,340	49.9%
Emergency Medical Services	\$ 10,039	\$ 7,428	74.0%	\$ 10,425	\$ 9,093	87.2%
Environmental Trust	\$ 1,296	\$ 899	69.3%	\$ 1,130	\$ 392	34.7%
Jail Commissary	\$ 30	\$ 21	69.0%	\$ 60	\$ 19	31.3%
Parks & Recreation	\$ 575	\$ 384	66.8%	\$ 656	\$ 407	62.0%
Public Levee	\$ 326	\$ 290	88.8%	\$ 479	\$ 359	75.1%
Register of Deeds Technology	\$ 145	\$ 115	79.1%	\$ 170	\$ 124	72.9%
Clerk Technology	\$ 32	\$ 29	89.7%	\$ 25	\$ -	0.0%
Treasury Technology	\$ 32	\$ 29	89.7%	\$ 25	\$ 3	13.3%
Sewer System	\$ 34,630	\$ 26,490	76.5%	\$ 36,142	\$ 22,089	61.1%
Stormwater	\$ 3,314	\$ 2,256	68.1%	\$ 4,536	\$ 2,539	56.0%
Street & Highway	\$ 6,852	\$ 5,243	76.5%	\$ 6,751	\$ 4,774	70.7%
Sunflower Hills Golf Course	\$ 775	\$ 492	63.4%	\$ 787	\$ 525	66.8%
Travel & Tourism	\$ 1,188	\$ 682	57.4%	\$ 1,196	\$ 915	76.5%
Stadium	\$ 185	\$ 31	16.7%	\$ 581	\$ 217	37.3%
Special Assets	\$ 8,825	\$ 7,003	79.4%	\$ 4,950	\$ 19	0.4%
Total Other Funds	\$ 77,944	\$ 58,545	75.1%	\$ 78,628	\$ 47,253	60.1%
Total Other Funds	\$ 310,827	\$ 274,116	88.2%	\$ 321,209	\$ 227,412	70.8%
County Library	\$ 2,492	\$ 2,560	102.7%	\$ 2,807	\$ 2,527	90.0%
Total ALL Funds	\$ 313,319	\$ 276,675	88.3%	\$ 324,016	\$ 229,939	71.0%

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