

CITY OF BROKEN ARROW
FINANCIAL OVERVIEW - GENERAL FUND
6 MONTHS ENDING December 31, 2017

RESULTS OF OPERATIONS

	BUDGETED TO-DATE	ACTUAL TO-DATE	ANNUAL BUDGET
TOTAL CURRENT REVENUES	28,402,176	28,391,017	57,252,800
TOTAL CURRENT EXPENDITURES	9,292,777	8,672,457	18,688,000
CURRENT REVENUES OVER (UNDER) EXPENDITURES	19,109,399	19,718,560	38,564,800
LESS:			
OTHER FINANCING USES	(19,034,196)	(19,034,200)	(38,068,400)
TOTAL REVENUES OVER (UNDER) EXPENDITURES	75,203	684,360	496,400

REVENUES

OVERALL CURRENT REVENUES AS A PERCENTAGE OF TOTAL BUDGET: 49.59%

TAX REVENUES		SALES TAX	OTHER TAXES	TOTAL
		ACTUAL	17,505,738	4,168,827
	EXPECTED	17,836,300	3,224,096	21,060,396
	OVER (UNDER) EXPECTED	(330,562)	944,731	614,168
	PERCENTAGE OF ANNUAL BUDGET	48.95%	61.27%	50.92%

EXPENDITURES

OVERALL OPERATING EXPENDITURES AS A PERCENTAGE OF TOTAL BUDGET: 46.41%

PERSONAL SERVICES		SALARIES	BENEFITS
		ACTUAL	4,260,651
	BUDGETED	4,424,816	2,141,010
	OVER (UNDER) BUDGET YEAR-TO-DATE	(164,165)	(227,681)
	PERCENTAGE OF ANNUAL BUDGET	46.48%	45.64%
OTHER OPERATING EXPENDITURES			
	ACTUAL		2,498,477
	EXPECTED		2,726,951
	OVER (UNDER) EXPECTED YEAR-TO-DATE		(228,474)
	PERCENTAGE OF ANNUAL BUDGET		46.89%

EMERGENCY RESERVE FUND BALANCE

EMERGENCY RESERVE FUND BALANCE:	REQUIRED FUND BALANCE	ACTUAL FUND BALANCE	SIX MONTH AVERAGE	PERCENTAGE
June 30, 2017	5,652,350	7,295,614	7,488,059	144.7299%
September 30, 2017	5,752,580	8,276,912	6,603,708	114.7956%
December 31, 2017	5,752,580	7,865,606	8,047,216	139.8888%

**CITY OF BROKEN ARROW
GENERAL FUND
INCOME STATEMENT
6 MONTHS ENDING December 31, 2017**

SOURCE	BUDGETED	ACTUAL	OVER (UNDER) BUDGET	ANNUAL BUDGET	PER CENT OF ANNUAL BUDGET
BEGINNING FUND BALANCE					
ASSIGNED FUND BALANCE	N/A	28,182	N/A	N/A	N/A
EMERGENCY RESERVE FUND BALANCE	N/A	5,652,350	N/A	N/A	N/A
RESERVED FOR DEBT SERVICE	N/A	1,706,500	N/A	N/A	N/A
RESERVED FOR COMPENSATED ABSENCES	N/A	2,625,383	N/A	N/A	N/A
TOTAL BEGINNING FUND BALANCE	N/A	10,012,415	N/A	N/A	N/A
CURRENT REVENUES					
Taxes					
City Sales Tax (1.5%)	10,704,800	10,500,403	(204,397)	21,465,000	48.92%
Utility Sales Tax (1%)	7,131,500	7,005,335	(126,165)	14,300,000	48.99%
Total Sales Tax	17,836,300	17,505,738	(330,562)	35,765,000	48.95%
Use Tax	958,200	1,722,123	763,923	2,045,000	84.21%
Tobacco Tax	262,300	308,778	46,478	515,000	59.96%
Franchise Tax:	2,003,596	2,137,926	134,330	4,244,100	50.37%
Total Taxes	21,060,396	21,674,564	614,168	42,569,100	50.92%
Licenses & Permits	464,688	371,435	(93,253)	929,400	39.97%
Intergovernmental :					
Intergovernmental	99,996	171,651	71,655	200,000	85.83%
Alcoholic Beverage Tax	98,598	92,816	(5,782)	197,200	47.07%
Total Intergovernmental	198,594	264,467	65,873	397,200	66.58%
Charges for Services	5,211,456	4,879,003	(332,453)	10,423,000	46.81%
Fines, Forfeitures and Assessments:					
Court Fines/Returned Check Fees	825,000	539,377	(285,623)	1,650,000	32.69%
Assessment Districts	1,800	5,682	3,882	3,600	157.83%
Total Fines, Forfeitures and Assessments	826,800	545,059	(281,741)	1,653,600	32.96%
Interest	9,798	10,472	674	19,600	53.43%
Miscellaneous	630,444	646,017	15,573	1,260,900	51.23%
TOTAL CURRENT REVENUES	28,402,176	28,391,017	(11,159)	57,252,800	49.59%
CURRENT EXPENDITURES:					
PERSONAL SERVICES:					
SALARIES & WAGES	4,424,816	4,260,651	(164,165)	9,167,000	46.48%
EMPLOYEE BENEFITS	2,141,010	1,913,329	(227,681)	4,192,300	45.64%
TOTAL PERSONAL SERVICES	6,565,826	6,173,980	(391,846)	13,359,300	46.21%
OTHER SERVICES & CHARGES:					
PROFESSIONAL & TECHNICAL SERVICES	560,934	512,273	(48,661)	1,121,800	45.67%
PROPERTY SERVICES	695,625	670,589	(25,036)	1,294,900	51.79%
OTHER SERVICES	878,330	869,641	(8,689)	1,727,100	50.35%
TOTAL OTHER SERVICES & CHARGES	2,134,889	2,052,503	(82,386)	4,143,800	49.53%
MATERIALS & SUPPLIES	592,062	445,974	(146,088)	1,184,900	37.64%
TOTAL CURRENT EXPENDITURES	9,292,777	8,672,457	(620,320)	18,688,000	46.41%
CURRENT REVENUES OVER (UNDER) EXPENDITURES	19,109,399	19,718,560	609,161	38,564,800	
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN/OUT-NET	(19,034,196)	(19,034,200)	(4)	(38,068,400)	50.00%
TOTAL OTHER FINANCING SOURCES (USES)	(19,034,196)	(19,034,200)	(4)	(38,068,400)	
TOTAL REVENUES OVER (UNDER) EXPENDITURES	75,203	684,360	609,157	496,400	
ENDING FUND BALANCE					
ASSIGNED	N/A	598,174	N/A	N/A	N/A
EMERGENCY RESERVE FUND BALANCE	N/A	5,652,350	N/A	N/A	N/A
RESERVED FOR DEBT SERVICE	N/A	1,706,500	N/A	N/A	N/A
RESERVED FOR COMPENSATED ABSENCES	N/A	2,625,383	N/A	N/A	N/A
RESERVED FOR ENCUMBRANCES	N/A	114,368	N/A	N/A	N/A
TOTAL ENDING FUND BALANCE	N/A	10,696,775	N/A	N/A	N/A

GENERAL FUND REVENUE SUMMARY
GENERAL FUND - REVENUE DETAIL
FRANCHISE TAX, LICENSES & PERMITS, MISCELLANEOUS
6 MONTHS ENDING December 31, 2017

SOURCE	BUDGETED	ACTUAL	OVER (UNDER) BUDGET	BUDGET	PER CENT OF ANNUAL BUDGET
Franchise Tax:					
Electric	721,300	982,241	260,941	1,196,000	82.13%
Gas	364,700	437,387	72,687	1,116,400	39.18%
Cable Television	886,000	691,614	(194,386)	1,868,500	37.01%
Telephone	31,596	26,684	(4,912)	63,200	42.22%
Total Franchise Taxes	2,003,596	2,137,926	134,330	4,244,100	50.37%
Licenses & Permits:					
Occupational Licenses	101,448	114,862	13,414	202,900	56.61%
Peddlers Licenses	948	826	(122)	1,900	100.00%
Food Licenses	9,498	14,818	5,320	19,000	77.99%
Other Fees	43,446	48,377	4,931	86,900	55.67%
Building Permits	309,348	192,552	(116,796)	618,700	31.12%
Total Licenses & Permits	464,688	371,435	(93,253)	929,400	39.97%
Charges for Services:					
Planning and Zoning	116,646	95,552	(21,094)	233,300	40.96%
Sale Of Material	20,946	16,409	(4,537)	41,900	39.16%
BAMA PILOT	1,729,398	1,793,619	64,221	3,458,800	51.86%
BAMA Overhead Charge	60,000	0	(60,000)	120,000	0.00%
Rural Fire Runs	1,446	839	(607)	2,900	28.93%
Inspection Fees	384,246	420,494	36,248	768,500	54.72%
Ambulance Revenue	1,353,798	1,161,048	(192,750)	2,707,600	42.88%
LifeRide	1,168,848	1,130,624	(38,224)	2,337,700	48.36%
Training	1,350	2,550	1,200	2,700	100.00%
Special Events	5,196	0	(5,196)	10,400	100.00%
Cemetery Fee	72,696	68,221	(4,475)	145,400	46.92%
Animal Control Fees	27,198	33,169	5,971	54,400	60.97%
Nuisance Abatement	18,000	(39,024)	(57,024)	36,000	-108.40%
Parks and Recreation	102,546	54,170	(48,376)	205,100	26.41%
Swimming Pools	113,046	111,671	(1,375)	226,100	49.39%
Swim Lessons	0	1,475	1,475	0	
Administrative Fees	9,900	5,440	(4,460)	19,800	27.47%
Juvenile Court	26,196	22,747	(3,449)	52,400	43.41%
Total Charges for Services	5,211,456	4,879,003	(332,453)	10,423,000	46.81%
Miscellaneous:					
Rental Property	596,748	598,919	2,171	1,193,500	50.18%
Donations	14,298	13,234	(1,064)	28,600	46.27%
Miscellaneous	3,948	23,089	19,141	7,900	292.27%
Insurance Proceeds	15,450	10,775	(4,675)	30,900	34.87%
Total Miscellaneous	630,444	646,017	15,573	1,260,900	51.23%
Transfers In/Out:					
BAMA					
Transfer In	7,149,996	7,005,335	(144,661)	14,300,000	48.99%
Transfer Out	(7,149,996)	(7,005,335)	144,661	(14,300,000)	48.99%
BAEDA					
Transfer Out	(300,000)	(300,000)	0	(600,000)	50.00%
Public Safety Tax: Police	(10,505,898)	(10,505,900)	(2)	(21,011,800)	
Public Safety Tax: Fire	(8,788,296)	(8,788,300)	(4)	(17,576,600)	
Conference & Visitors Board	112,500	112,500	0	225,000	50.00%
Street and Alley	360,000	360,000	0	720,000	50.00%
E-911	0	0	0	0	
Sinking Fund	87,498	87,500	2	175,000	50.00%
Total Transfers In	(19,034,196)	(19,034,200)	(4)	(38,068,400)	50.00%

CITY OF BROKEN ARROW
FINANCIAL OVERVIEW - POLICE SALES TAX FUND
6 Months Ending December 31, 2017

RESULTS OF OPERATIONS			
	BUDGETED TO-DATE	ACTUAL TO-DATE	ANNUAL BUDGET
TOTAL CURRENT REVENUES	1,070,198	1,104,406	2,146,000
TOTAL CURRENT EXPENDITURES	10,928,611	10,453,653	22,198,500
CURRENT REVENUES OVER (UNDER) EXPENDITURES	(9,858,413)	(9,349,247)	(20,052,500)
LESS:			
OTHER FINANCING (USES) SOURCES	10,865,898	10,865,900	21,731,800
CAPITAL OUTLAY	462,498	345,576	1,850,000
TOTAL REVENUES OVER (UNDER) EXPENDITURES	544,987	1,171,077	(170,700)

REVENUES			
	SALES TAX	TRANSFERS	TOTAL
TAX REVENUES AND TRANSFERS			
ACTUAL	1,050,040	10,865,900	11,915,940
EXPECTED	1,069,700	10,865,898	11,935,598
OVER (UNDER) EXPECTED			
DOLLARS	(19,660)	2	(19,658)
PERCENTAGE	-1.84%	0.00%	-0.16%
PERCENTAGE OF ANNUAL BUDGET	48.95%	50.00%	49.91%

EXPENDITURES			
	SALARIES	BENEFITS	
PERSONAL SERVICES			
ACTUAL	6,335,322	2,972,109	
EXPECTED	6,424,466	3,095,067	
OVER (UNDER) EXPECTED YEAR-TO-DATE			
DOLLARS	(89,144)	(122,958)	
PERCENTAGE	-1.39%	-3.97%	
PERCENTAGE OF ANNUAL BUDGET	47.41%	47.64%	
OTHER OPERATING EXPENDITURES			
ACTUAL		1,146,222	
EXPECTED		1,409,078	
OVER (UNDER) EXPECTED YEAR-TO-DATE			
DOLLARS		(262,856)	
PERCENTAGE		-18.65%	
PERCENTAGE OF ANNUAL BUDGET		44.13%	

CITY OF BROKEN ARROW
Fund 44 (Police)
INCOME STATEMENT
6 Months Ending December 31, 2017

SOURCE	BUDGETED	ACTUAL	OVER (UNDER) BUDGET	ANNUAL BUDGET	PER CENT OF ANNUAL BUDGET
BEGINNING FUND BALANCE					
UNRESTRICTED/UNASSIGNED	0	0	N/A	N/A	N/A
TOTAL BEGINNING FUND BALANCE	0	0	N/A	N/A	N/A
CURRENT REVENUES					
Taxes					
City Sales Tax (1.5%)	1,069,700	1,050,040	(19,660)	2,145,000	48.95%
Total Sales Tax	1,069,700	1,050,040	(19,660)	2,145,000	48.95%
Intergovernmental :					
Intergovernmental	0	53,026	53,026	0	100.00%
Interest	498	1,241	743	1,000	100.00%
Miscellaneous	0	100	100	0	100.00%
TOTAL CURRENT REVENUES	1,070,198	1,104,406	34,208	2,146,000	348.95%
CURRENT EXPENDITURES:					
PERSONAL SERVICES:					
SALARIES & WAGES	6,424,466	6,335,322	(89,144)	13,362,700	47.41%
EMPLOYEE BENEFITS	3,095,067	2,972,109	(122,958)	6,238,400	47.64%
TOTAL PERSONAL SERVICES	9,519,533	9,307,431	(212,102)	19,601,100	47.48%
OTHER SERVICES & CHARGES:					
PROFESSIONAL & TECHNICAL SERVICES	103,416	86,342	(17,074)	206,900	171.62%
PROPERTY SERVICES	432,620	355,082	(77,538)	644,200	50.29%
OTHER SERVICES	380,772	323,983	(56,789)	761,600	
TOTAL OTHER SERVICES & CHARGES	916,808	765,407	(151,401)	1,612,700	47.46%
MATERIALS & SUPPLIES	492,270	380,815	(111,455)	984,700	38.67%
TOTAL CURRENT EXPENDITURES	10,928,611	10,453,653	(474,958)	22,198,500	47.09%
CURRENT REVENUES OVER (UNDER) EXPENDITURES	(9,858,413)	(9,349,247)	(440,750)	(20,052,500)	
NONCURRENT EXPENDITURES					
CAPITAL OUTLAY	924,996	587,379	(337,617)	1,850,000	31.75%
TOTAL NONCURRENT EXPENDITURES	924,996	587,379	(337,617)	1,850,000	
TOTAL REVENUES OVER (UNDER) EXPENDITURES	(8,933,417)	(8,761,867)	(103,133)	(21,902,500)	0
OTHER FINANCING SOURCES					
TRANSFERS IN					
GENERAL FUND	10,505,898	10,505,900	2	21,011,800	
E-911	360,000	360,000	0	720,000	
TOTAL OTHER FINANCING SOURCES	10,865,898	10,865,900	2	21,731,800	50.00%
NET INCOME (LOSS)	1,932,481	2,104,033	(103,131)	(170,700)	1
ENDING FUND BALANCE					
UNRESTRICTED/UNASSIGNED	1,932,481	2,104,033	N/A	N/A	N/A

CITY OF BROKEN ARROW
FINANCIAL OVERVIEW - FIRE SALES TAX FUND
6 Months Ending December 31, 2017

RESULTS OF OPERATIONS			
	BUDGETED TO-DATE	ACTUAL TO-DATE	ANNUAL BUDGET
TOTAL CURRENT REVENUES	1,630,778	1,171,116	3,267,170
TOTAL CURRENT EXPENDITURES	9,366,095	9,384,436	19,256,300
CURRENT REVENUES OVER (UNDER) EXPENDITURES	(7,735,317)	(8,213,320)	(15,989,130)
LESS:			
OTHER FINANCING (USES) SOURCES	8,788,296	8,788,300	17,576,600
CAPITAL OUTLAY	638,988	217,292	2,555,986
TOTAL REVENUES OVER (UNDER) EXPENDITURES	413,991	357,688	(968,516)

REVENUES			
	SALES TAX	TRANSFERS	TOTAL
TAX REVENUES AND TRANSFERS			
ACTUAL	1,050,040	8,788,300	9,838,340
EXPECTED	1,069,700	8,788,296	9,857,996
OVER (UNDER) EXPECTED			
DOLLARS	(19,660)	4	(19,656)
PERCENTAGE	-1.84%	0.00%	-0.20%
PERCENTAGE OF ANNUAL BUDGET	48.95%	50.00%	49.89%

EXPENDITURES			
	SALARIES	BENEFITS	
PERSONAL SERVICES			
ACTUAL	5,960,423	2,603,757	
EXPECTED	6,106,765	2,439,990	
OVER (UNDER) EXPECTED YEAR-TO-DATE			
DOLLARS	(146,342)	163,767	
PERCENTAGE	-2.40%	6.71%	
PERCENTAGE OF ANNUAL BUDGET	46.93%	52.54%	
OTHER OPERATING EXPENDITURES			
ACTUAL			820,255
EXPECTED			819,340
OVER (UNDER) EXPECTED YEAR-TO-DATE			
DOLLARS			915
PERCENTAGE			0.11%
PERCENTAGE OF ANNUAL BUDGET			51.30%

CITY OF BROKEN ARROW
Fund 45 (Fire)
INCOME STATEMENT
6 Months Ending December 31, 2017

SOURCE	BUDGETED	ACTUAL	OVER (UNDER) BUDGET	ANNUAL BUDGET	PER CENT OF ANNUAL BUDGET
BEGINNING FUND BALANCE					
UNRESTRICTED/UNASSIGNED	0	0	N/A	N/A	N/A
TOTAL BEGINNING FUND BALANCE	0	0	N/A	N/A	N/A
CURRENT REVENUES					
Taxes					
City Sales Tax (1.5%)	1,069,700	1,050,040	(19,660)	2,145,000	48.95%
Total Sales Tax	1,069,700	1,050,040	(19,660)	2,145,000	48.95%
Intergovernmental :					
Intergovernmental	560,580	120,170	(440,410)	1,121,170	10.72%
Interest	498	906	408	1,000	90.57%
Miscellaneous	0	0	0	0	N/A
TOTAL CURRENT REVENUES	1,630,778	1,171,116	(459,662)	3,267,170	N/A
CURRENT EXPENDITURES:					
PERSONAL SERVICES:					
SALARIES & WAGES	6,106,765	5,960,423	(146,342)	12,702,000	46.93%
EMPLOYEE BENEFITS	2,439,990	2,603,757	163,767	4,955,500	52.54%
TOTAL PERSONAL SERVICES	8,546,755	8,564,180	17,425	17,657,500	48.50%
OTHER SERVICES & CHARGES:					
PROFESSIONAL & TECHNICAL SERVICES	146,730	131,229	(15,501)	293,500	66.77%
PROPERTY SERVICES	224,662	195,983	(28,679)	409,200	18.96%
OTHER SERVICES	76,638	77,599	961	153,300	
TOTAL OTHER SERVICES & CHARGES	448,030	404,811	(43,219)	856,000	47.29%
MATERIALS & SUPPLIES	371,310	415,444	44,134	742,800	55.93%
TOTAL CURRENT EXPENDITURES	9,366,095	9,384,436	18,341	19,256,300	48.73%
CURRENT REVENUES OVER (UNDER) EXPENDITUES	(7,735,317)	(8,213,320)	(478,003)	(15,989,130)	
NONCURRENT EXPENDITURES					
CAPITAL OUTLAY	1,277,976	490,386	787,590	2,555,986	19.19%
TOTAL NONCURRENT EXPENDITURES	1,277,976	490,386	787,590	2,555,986	
TOTAL REVENUES OVER (UNDER) EXPENDITURES	(6,457,341)	(7,722,934)	309,587	(18,545,116)	0
OTHER FINANCING SOURCES					
TRANSFERS IN					
GENERAL FUND	8,788,296	8,788,300		17,576,600	
E-911					
TOTAL OTHER FINANCING SOURCES	8,788,296	8,788,300	0	17,576,600	50.00%
NET INCOME (LOSS)	2,330,955	1,065,366	309,587	(968,516)	1
ENDING FUND BALANCE					
UNRESTRICTED/UNASSIGNED	2,330,955	1,065,366	N/A	N/A	N/A

CITY OF BROKEN ARROW
STCI (Fund 30)
INCOME STATEMENT
Month Ending December 31, 2017

SOURCE	ANNUAL BUDGETED	ACTUAL	OVER (UNDER) BUDGET	PER CENT OF ANNUAL BUDGET
CURRENT REVENUES				
Taxes				
Sales Tax	7,150,000	3,500,134	(3,649,866)	48.95%
Intergovernmental	0	1,071,491	1,071,491	N/A
Interest	9,500	4,652	(4,848)	48.97%
Miscellaneous	47,500	10,060	(37,440)	21.18%
TOTAL CURRENT REVENUES	7,207,000	4,586,337	(2,620,663)	63.64%
OTHER FINANCING SOURCES				
Transfers In	0	0		
TOTAL OTHER FINANCING SOURCES	0	0		
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,207,000	4,586,337		
BEGINNING FUND BALANCE				
Reserved for Capital Projects	5,082,889			
Reserved for Debt Service	900,000			
TOTAL FUND BALANCE	5,982,889			
TOTAL AVIALBALE SOURCES	13,189,889	4,586,337		
CURRENT EXPENDITURES				
Capital Projects	6,954,200	2,079,530	(4,874,670)	29.90%
Debt Service	1,850,000	904,974	(945,026)	48.92%
TOTAL EXPENDITURES	8,804,200	2,984,503		
FUND BALANCE				
Reserved for Capital Projects	3,485,689			
Reserved for Debt Service	900,000			
ENDING FUND BALANCE	4,385,689	7,584,723		

**CITY OF BROKEN ARROW
BROKEN ARROW MUNICIPAL AUTHORITY
CONSOLIDATED INCOME STATEMENT
6 MONTHS ENDING December 31, 2017**

SOURCE	BUDGETED	ACTUAL	OVER (UNDER) BUDGET	ANNUAL BUDGET	PERCENT OF ANNUAL BUDGET
CURRENT REVENUES					
CHARGES FOR SERVICES:					
WATER	12,657,100	11,653,737	(1,003,363)	21,950,500	53.09%
SEWER	6,703,300	6,290,058	(413,242)	13,509,100	46.56%
SANITATION	3,467,100	3,276,548	(190,552)	6,970,100	47.01%
EXTRA REFUSE PICK-UP	30,750	33,269	2,519	61,500	54.10%
WATER TAPS	312,498	224,383	(88,115)	625,000	35.90%
SEWER TAPS	9,150	10,530	1,380	18,300	57.54%
STORMWATER UTILITY FEE	2,783,900	2,694,576	(89,324)	5,699,500	47.28%
TURN-ONS	137,496	137,695	199	275,000	50.07%
BAG SALES	7,950	0	(7,950)	15,900	0.00%
TRANSFER FEES	7,098	7,590	492	14,200	53.45%
PRETREATMENT APPLICATION FEE	246	4,156	3,910	500	831.20%
TOTAL CHARGES FOR SERVICES	26,116,588	24,332,542	(1,784,046)	49,139,600	49.52%
INTERGOVERNMENTAL	0	22,420			
OVERHEAD FEE	0	0	0	0	0.00%
PROPERTY DAMAGE	0	1,487	1,487	0	0.00%
FINES, FORFEITURES & ASSESSMENTS	492,498	523,491	30,993	985,000	53.15%
INTEREST	2,298	77,947	75,649	4,600	1694.50%
MISCELLANEOUS	45,246	70,194	24,948	90,500	77.56%
TOTAL CURRENT REVENUE	26,656,630	25,028,081	(1,650,969)	50,219,700	49.84%
CURRENT EXPENDITURES					
PERSONAL SERVICES:					
SALARIES & WAGES	5,528,176	4,875,364	(652,812)	11,478,000	42.48%
EMPLOYEE BENEFITS	2,890,856	2,420,932	(469,924)	5,852,600	41.37%
TOTAL PERSONAL SERVICES	8,419,032	7,296,296	(1,122,736)	17,330,600	42.10%
OTHER SERVICES & CHARGES:					
PROFESSIONAL & TECHNICAL SERVICES	351,192	190,502	(160,690)	678,200	28.09%
PROPERTY SERVICES	2,190,642	1,491,917	(698,725)	4,393,100	33.96%
OTHER SERVICES	3,504,629	3,314,415	(190,214)	6,920,600	47.89%
TOTAL OTHER SERVICES & CHARGES	6,046,463	4,996,835	(1,049,628)	11,991,900	41.67%
MATERIALS & SUPPLIES	2,507,054	1,980,229	(526,825)	5,014,900	39.49%
TOTAL CURRENT EXPENDITURES	16,972,549	14,273,359	(2,699,190)	34,337,400	41.57%
CURRENT REVENUES OVER (UNDER) EXPENDITURES	9,684,081	10,754,721	1,048,221	15,882,300	
CAPITAL OUTLAY NET OF LOAN PROCEEDS	17,862,506	3,662,616	(14,199,890)	35,719,400	10.25%
NET REVENUE (EXPENSE) BEFORE TRANSFERS, DEBT	(8,178,425)	7,092,105	15,248,111	(19,837,100)	
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN/OUT- NET	(300,000)	(300,000)	0	29,503,000	-1.02%
AVAILABLE FOR DEBT SERVICE	(8,478,425)	6,792,105	15,248,111	9,665,900	
DEBT SERVICE	4,526,800	2,069,234	(2,457,566)	9,388,000	22.04%
TOTAL REVENUES OVER (UNDER) EXPENDITURES	(13,005,225)	4,722,871	17,705,676	277,900	