Agenda Item No._____

File Code No. 250.02

CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: December 16, 2008

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2009 Interim Financial Statements For The Four Months Ended October 31, 2008

RECOMMENDATION:

That Council accept the Fiscal Year 2009 Interim Financial Statements for the Four Months Ended October 31, 2008.

DISCUSSION:

The Interim Financial Statements for the Four Months Ended October 31, 2008 (33.3% 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 Four Months Ended October 31, 2008

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

Attachment

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	109,012,637	29,471,838	-	79,540,798	27.0%
Expenditures	110,222,437	39,218,296	2,099,426	68,904,715	37.5%
Addition to / (use of) reserves	(1,209,800)	(9,746,458)	(2,099,426)		
WATER OPERATING FUND					
Revenue	32,593,646	13,124,657	-	19,468,989	40.3%
Expenditures	37,293,013	12,204,604	3,292,249	21,796,160	41.6%
Addition to / (use of) reserves	(4,699,367)	920,054	(3,292,249)		
WASTEWATER OPERATING FUND					
Revenue	14,625,942	5,226,229	-	9,399,713	35.7%
Expenditures	15,056,773	4,226,329	1,545,020	9,285,425	38.3%
Addition to / (use of) reserves	(430,831)	999,901	(1,545,020)		
DOWNTOWN PARKING					
Revenue	7,464,980	2,328,590	-	5,136,390	31.2%
Expenditures	9,624,437	2,484,474	1,842,532	5,297,431	45.0%
Addition to / (use of) reserves	(2,159,457)	(155,885)	(1,842,532)		
AIRPORT OPERATING FUND					
Revenue	12,892,002	4,646,176	-	8,245,826	36.0%
Expenditures	15,006,609	4,852,128	883,812	9,270,669	38.2%
Addition to / (use of) reserves	(2,114,607)	(205,952)	(883,812)		
GOLF COURSE FUND					
Revenue	2,695,570	845,649	-	1,849,921	31.4%
Expenditures	3,349,846	1,342,851	344,382	1,662,612	50.4%
Addition to / (use of) reserves	(654,276)	(497,203)	(344,382)		
INTRA-CITY SERVICE FUND					
Revenue	8,540,480	2,824,933	-	5,715,547	33.1%
Expenditures	9,063,140	2,705,157	1,163,540	5,194,443	42.7%
Addition to / (use of) reserves	(522,660)	119,776	(1,163,540)		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
ICS EQUIPMENT REPLACEMENT FUND					
Revenue	2,347,673	832,610	-	1,515,063	35.5%
Expenditures	3,941,790	590,150	1,289,524	2,062,116	47.7%
Addition to / (use of) reserves	(1,594,117)	242,460	(1,289,524)		
SELF INSURANCE TRUST FUND					
Revenue	5,958,769	2,929,275	-	3,029,494	49.2%
Expenditures	8,062,830	3,032,983	632,790	4,397,057	45.5%
Addition to / (use of) reserves	(2,104,061)	(103,708)	(632,790)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,546,684	860,133	-	1,686,551	33.8%
Expenditures	2,760,082	810,754	248,114	1,701,214	38.4%
Addition to / (use of) reserves	(213,398)	49,380	(248,114)		
WATERFRONT FUND					
Revenue	11,548,876	4,294,286	-	7,254,590	37.2%
Expenditures	12,168,847	4,339,413	825,660	7,003,773	42.4%
Addition to / (use of) reserves	(619,971)	(45,127)	(825,660)		
TOTAL FOR ALL FUNDS					
Revenue	210,227,259	67,384,377	-	142,842,882	32.1%
Expenditures	226,549,804	75,807,139	14,167,050	136,575,615	39.7%
Addition to / (use of) reserves	(16,322,545)	(8,422,762)	(14,167,050)		

*** 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 accomodate 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 Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	20,759,000	4,775,828	15,983,172	23.0%	5,236,881
Property Taxes	23,306,000	1,327,653	21,978,348	5.7%	496,374
Utility Users Tax	6,966,000	2,384,565	4,581,435	34.2%	2,248,772
Transient Occupancy Tax	13,334,000	5,917,590	7,416,410	44.4%	5,722,638
Franchise Fees	2,995,400	888,457	2,106,943	29.7%	857,051
Business License	2,258,500	516,040	1,742,460	22.8%	493,651
Real Property Transfer Tax	500,000	119,174	380,826	23.8%	223,856
Total	70,118,900	15,929,306	54,189,594	22.7%	15,279,223
LICENSES & PERMITS					
Licenses & Permits	128,995	65,262	63,733	50.6%	46,962
Total	128,995	65,262	63,733	50.6%	46,962
FINES & FORFEITURES					
Parking Violations	2,733,937	793,165	1,940,772	29.0%	756,417
Library Fines	145,000	38,956	106,044	26.9%	44,251
Municipal Court Fines	148,000	63,912	84,088	43.2%	57,413
Total	3,026,937	896,033	2,130,904	29.6%	858,080
USE OF MONEY & PROPERTY					
Investment Income	1,514,026	574,311	939,715	37.9%	647,543
Rents & Concessions	406,666	135,853	270,813	33.4%	143,920
Total	1,920,692	710,163	1,210,529	37.0%	791,463
INTERGOVERNMENTAL					
Grants	969,399	1,232,186	(262,787)	127.1%	864,122
Vehicle License Fees	432,400	140,864	291,536	32.6%	151,444
Total	1,401,799	1,373,051	28,748	97.9%	1,015,566
FEES & SERVICE CHARGES					
Finance	858,930	269,105	589,825	31.3%	265,504
Community Development	5,545,017	1,499,363	4,045,654	27.0%	1,665,193
Recreation	2,442,410	878,701	1,563,709	36.0%	804,900
Public Safety	433,055	117,028	316,027	27.0%	90,823
Public Works	4,220,897	1,373,185	2,847,712	32.5%	1,543,625
Library	782,082	12,894	769,188	1.6%	28,321
Reimbursements	5,236,450	1,650,977	3,585,473	31.5%	1,635,875
Total	19,518,841	5,801,252	13,717,589	29.7%	6,034,241
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	2,755,903	2,035,198	720,705	73.8%	513,719
Indirect Allocations	6,478,919	2,230,974	4,247,945	34.4%	2,139,512
Operating Transfers-In	3,661,651	430,600	3,231,051	11.8%	147,220
Total	12,896,473	4,696,772	8,199,701	36.4%	2,800,450
TOTAL REVENUES	109,012,637	29,471,838	79,540,798	27.0%	26,825,985

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
Mayor & City Council						
MAYOR	857,792	272,627	998	584,167	31.9%	
Total	857,792	272,627	998	584,167	31.9%	239,031
City Attorney						
CITY ATTORNEY	2,230,025	731,778	-	1,498,247	32.8%	
Total	2,230,025	731,778	-	1,498,247	32.8%	625,657
Administration						
CITY ADMINISTRATOR	1,506,079	510,134	10,362	985,583	34.6%	
LABOR RELATIONS	289,415	79,269	33,851	176,295	39.1%	
CITY TV	528,509	157,875	60,652	309,982	41.3%	
Total	2,324,004	747,278	104,866	1,471,860	36.7%	660,568
Administrative Services						
CITY CLERK	625,160	159,420	25,839	439,901	29.6%	
HUMAN RESOURCES	1,315,794	407,433	32,925	875,435	33.5%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	279,334	67,625	-	211,709	24.2%	
Total	2,220,288	634,479	58,765	1,527,045	31.2%	644,016
Finance						
ADMINISTRATION	820,053	320,422	14,382	485,249	40.8%	
TREASURY	443,154	126,761	-	316,393	28.6%	
CASHIERING & COLLECTION	359,549	107,124	-	252,425	29.8%	
LICENSES & PERMITS	545,422	182,777	538	362,106	33.6%	
BUDGET MANAGEMENT	446,158	100,411	15,000	330,747	25.9%	
ACCOUNTING	577,684	153,927	58,238	365,518	36.7%	
PAYROLL	290,216	94,863	8,498	186,854	35.6%	
ACCOUNTS PAYABLE	220,571	72,993	-	147,578	33.1%	
CITY BILLING & CUSTOMER SERVICE	566,683	191,087	11,722	363,874	35.8%	
PURCHASING	665,581	223,122	1,558	440,901	33.8%	
CENTRAL STORES	201,854	68,951	-	132,903	34.2%	
MAIL SERVICES	102,166	34,787	3,424	63,955	37.4%	
Total	5,239,090	1,677,800	113,361	3,447,930	34.2%	1,440,228
TOTAL GENERAL GOVERNMENT	12,871,199	4,063,962	277,989	8,529,249	33.7%	3,609,500
PUBLIC SAFETY						
Police						
CHIEF'S STAFF	1,090,492	395,508	-	694,984	36.3%	
SUPPORT SERVICES	564,190	197,896	6,226	360,068	36.2%	
RECORDS	1,405,560	475,950	16,075	913,535	35.0%	
COMMUNITY SVCS	1,064,540	361,727	22,092	680,720	36.1%	
CRIME ANALYSIS	94,472	30,121	-	64,351	31.9%	
PROPERTY ROOM	124,389	47,695	553	76,142	38.8%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
Police						
TRNG/RECRUITMENT	448,504	133,537	2,233	312,734	30.3%	
RANGE	976,214	346,140	23,495	606,579	37.9%	
BEAT COORDINATORS	896,729	280,981	-	615,748	31.3%	
INFORMATION TECHNOLOGY	1,146,901	526,561	61,694	558,647	51.3%	
INVESTIGATIVE DIVISION	4,690,801	1,678,539	7,005	3,005,257	35.9%	
CRIME LAB	215,166	77,228	-	137,938	35.9%	
PATROL DIVISION	12,615,285	4,348,727	142,101	8,124,457	35.6%	
TRAFFIC	1,201,073	430,159	1,500	769,414	35.9%	
SPECIAL EVENTS	817,819	757,244	-	60,575	92.6%	
TACTICAL PATROL FORCE	1,038,682	373,974	-	664,708	36.0%	
STREET SWEEPING ENFORCEMENT	258,157	84,282	-	173,875	32.6%	
NIGHT LIFE ENFORCEMENT	440,911	148,042	-	292,869	33.6%	
PARKING ENFORCEMENT	1,044,119	278,573	55,245	710,301	32.0%	
CCC	2,318,346	724,459	1	1,593,886	31.2%	
ANIMAL CONTROL	610,568	177,934	1,837	430,797	29.4%	
Total	33,062,918	11,875,276	340,057	20,847,585	36.9%	10,062,535
Fire						
ADMINISTRATION	972,912	491,165	4,366	477,381	50.9%	
EMERGENCY SERVICES AND PUBLIC ED	364,075	105,847	7,074	251,155	31.0%	
PREVENTION	1,174,647	391,865	2,485	780,297	33.6%	
WILDLAND FIRE MITIGATION PROGRAM	188,738	56,487	11,354	120,896	35.9%	
OPERATIONS	16,427,039	6,468,490	56,175	9,902,374	39.7%	
ARFF	1,520,279	529,193	-	991,086	34.8%	
Total	20,647,690	8,043,164	81,453	12,523,072	39.3%	6,652,324
TOTAL PUBLIC SAFETY	53,710,608	19,918,441	421,511	33,370,657	37.9%	16,714,859
PUBLIC WORKS						
Public Works						
ADMINISTRATION	885,393	296,213	16,316	572,864	35.3%	
ENGINEERING SVCS	4,265,505	1,399,719	33,205	2,832,581	33.6%	
PUBLIC RT OF WAY MGMT	1,449,021	428,789	39,301	980,931	32.3%	
ENVIRONMENTAL PROGRAMS	634,286	179,924	88,366	365,997	42.3%	
Total	7,234,204	2,304,645	177,188	4,752,372	34.3%	1,924,280
TOTAL PUBLIC WORKS	7,234,204	2,304,645	177,188	4,752,372	34.3%	1,924,280
COMMUNITY SERVICES						
Parks & Recreation						
PRGM MGMT & BUS SVCS	483,494	190,628	-	292,866	39.4%	
FACILITIES	467,880	152,661	7,877	307,342	34.3%	
CULTURAL ARTS	574,265	216,482	30,705	327,077	43.0%	
YOUTH ACTIVITIES	906,795	380,150	20,426	506,218	44.2%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
Parks & Recreation						
TEEN PROGRAMS	395,140	138,216	2,590	254,334	35.6%	
SR CITIZENS	828,181	278,693	1,221	548,267	33.8%	
AQUATICS	1,178,393	552,955	45,040	580,398	50.7%	
SPORTS	468,991	160,815	6,669	301,506	35.7%	
TENNIS	316,401	117,424	-	198,977	37.1%	
WESTSIDE CENTER	1,050,645	354,130	3,423	693,091	34.0%	
ADMINISTRATION	580,032	195,746	45	384,241	33.8%	
PROJECT MANAGEMENT TEAM	356,737	120,008	-	236,729	33.6%	
BUSINESS SERVICES	523,482	190,140	50,115	283,227	45.9%	
FACILITY & PROJECT MGT	1,152,688	469,505	3,978	679,205	41.1%	
GROUNDS MANAGEMENT	5,001,093	1,585,635	270,422	3,145,037	37.1%	
FORESTRY	1,287,535	447,616	36,246	803,673	37.6%	
BEACH MAINTENANCE	192,023	56,542	20,704	114,777	40.2%	
Total	15,763,775	5,607,428	499,462	9,656,886	38.7%	5,093,250
Library						
ADMINISTRATION	455,273	152,811	-	302,462	33.6%	
PUBLIC SERVICES	2,495,297	849,821	12,437	1,633,039	34.6%	
SUPPORT SERVICES	1,666,715	588,469	33,356	1,044,889	37.3%	
Total	4,617,285	1,591,101	45,794	2,980,390	35.5%	1,370,603
TOTAL COMMUNITY SERVICES	20,381,060	7,198,529	545,256	12,637,276	38.0%	6,463,854
COMMUNITY DEVELOPMENT						
Community Development						
ADMINISTRATION	493,605	164,927	3,155	325,523	34.1%	
ECON DEV	95,801	28,313	5,761	61,727	35.6%	
CITY ARTS ADVISORY PROGRAM	590,047	60,000	-	530,047	10.2%	
HUMAN SVCS	817,930	174,067	538,175	105,687	87.1%	
RDA	817,712	250,470	-	567,242	30.6%	
RDA HSG DEV	698,768	237,568	-	461,200	34.0%	
LR PLANNING/STUDIES	775,787	235,634	645	539,508	30.5%	
DEV & DESIGN REVIEW	1,222,228	401,076	52,760	768,393	37.1%	
ZONING	915,314	306,468	1,112	607,734	33.6%	
DESIGN REV & HIST PRESERVATN	1,071,992	332,045	49,338	690,609	35.6%	
SHO/ENVIRON REVIEW/TRAINING	781,891	253,610	6,366	521,915	33.2%	
BLDG PERMITS	1,171,075	387,395	5,202	778,478	33.5%	
RECORDS & ARCHIVES	606,223	196,484	7,740	401,998	33.7%	
PLAN CK & COUNTER SRV	1,422,127	482,369	7,229	932,529	34.4%	
Total	11,480,500	3,510,426	677,483	7,292,591	36.5%	3,494,438
TOTAL COMMUNITY DEVELOPMENT	11,480,500	3,510,426	677,483	7,292,591	36.5%	3,494,438

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
Non-Departmental						
COMMUNITY PROMOTIONS	1,783,071	973,981	-	809,090	54.6%	
SPECIAL PROJECTS	42,220	26,783	-	15,437	63.4%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	355,945	286,058	-	69,887	80.4%	
CAPITAL OUTLAY TRANSFER	1,619,352	891,972	-	727,380	55.1%	
APPROP. RESERVE	700,777	-	-	700,777	0.0%	
Total	4,544,865	2,222,295	-	2,322,570	48.9%	2,093,829
TOTAL NON-DEPARTMENTAL	4,544,865	2,222,295	-	2,322,570	48.9%	2,093,829
TOTAL EXPENDITURES	110,222,437	39,218,296	2,099,426	68,904,715	37.5%	34,300,760

*** 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 legal 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
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	513,000	188,381	-	324,619	36.7%
Expenditures	513,000	188,381	-	324,619	36.7%
Revenue Less Expenditures	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,953,769	1,325,286	-	1,628,483	44.9%
Expenditures	3,125,118	780,841	375,402	1,968,875	37.0%
Revenue Less Expenditures	(171,349)	544,446	(375,402)	(340,393)	
SOLID WASTE PROGRAM					
Revenue	17,522,051	5,820,795	-	11,701,256	33.2%
Expenditures	17,679,913	5,493,165	134,801	12,051,947	31.8%
Revenue Less Expenditures	(157,862)	327,630	(134,801)	(350,691)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	1,317,755	582,670	-	735,085	44.2%
Expenditures	2,572,776	230,308	322,651	2,019,817	21.5%
Revenue Less Expenditures	(1,255,021)	352,362	(322,651)	(1,284,732)	
COUNTY LIBRARY					
Revenue	1,877,220	106,085	-	1,771,135	5.7%
Expenditures	1,893,738	597,759	34,160	1,261,819	33.4%
Revenue Less Expenditures	(16,518)	(491,674)	(34,160)	509,316	
STREETS FUND					
Revenue	9,993,085	3,535,919	-	6,457,167	35.4%
Expenditures	14,666,751	4,122,603	1,063,091	9,481,057	35.4%
Revenue Less Expenditures	(4,673,666)	(586,684)	(1,063,091)	(3,023,891)	
MEASURE "D"					
Revenue	5,186,919	1,566,107	-	3,620,812	30.2%
Expenditures	8,270,484	948,033	2,622,937	4,699,513	43.2%
Revenue Less Expenditures	(3,083,565)	618,074	(2,622,937)	(1,078,701)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2008 (33.3% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	28,462,500	11,534,840	-	16,927,660	40.5%	11,365,689
Service Charges	499,392	131,140	-	368,252	26.3%	180,275
Cater JPA Treatment Charges	1,700,000	776,123	-	923,877	45.7%	985,201
Investment Income	1,285,000	535,277	-	749,723	41.7%	525,541
Grants	16,098	-	-	16,098	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	612,656	147,277	-	465,379	24.0%	16,145
TOTAL REVENUES	32,593,646	13,124,657	-	19,468,989	40.3%	13,072,851
EXPENSES						
Salaries & Benefits	7,244,664	2,342,918	-	4,901,746	32.3%	2,051,958
Materials, Supplies & Services	9,243,491	2,805,383	3,110,940	3,327,169	64.0%	2,026,458
Special Projects	247,651	38,869	49,667	159,115	35.8%	20,918
Water Purchases	7,518,586	2,531,278	122,000	4,865,308	35.3%	2,599,480
Debt Service	4,759,271	1,734,144	-	3,025,127	36.4%	1,474,124
Capital Outlay Transfers	7,855,039	2,720,743	-	5,134,296	34.6%	2,213,619
Equipment	163,824	3,425	6,935	153,464	6.3%	6,727
Capitalized Fixed Assets	104,786	7,516	2,707	94,563	9.8%	2,250
Other	5,700	20,328	-	(14,628)	356.6%	238
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	37,293,013	12,204,604	3,292,249	21,796,160	41.6%	10,395,772

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.

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WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	13,452,500	4,749,348	-	8,703,152	35.3%	4,468,658
Fees	519,515	192,614	-	326,901	37.1%	221,402
Investment Income	480,000	188,662	-	291,338	39.3%	203,920
Miscellaneous	173,927	95,606	-	78,321	55.0%	4,853
TOTAL REVENUES	14,625,942	5,226,229	-	9,399,713	35.7%	4,898,833
EXPENSES						
Salaries & Benefits	5,002,852	1,634,952	-	3,367,900	32.7%	1,411,023
Materials, Supplies & Services	5,651,183	1,378,324	1,491,247	2,781,612	50.8%	1,562,279
Special Projects	565,217	381,376	44,780	139,062	75.4%	194,854
Debt Service	1,355,548	2,646	-	1,352,902	0.2%	1,000
Capital Outlay Transfers	2,242,107	812,107	-	1,430,000	36.2%	728,131
Equipment	31,432	7,342	6,422	17,668	43.8%	21,119
Capitalized Fixed Assets	58,435	9,582	2,572	46,281	20.8%	555
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	15,056,773	4,226,329	1,545,020	9,285,425	38.3%	3,918,960

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DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	880,000	337,439	-	542,561	38.3%	349,467
Parking Fees	6,145,000	1,764,861	-	4,380,139	28.7%	1,865,006
Investment Income	325,000	125,841	-	199,159	38.7%	123,277
Miscellaneous	71,480	56,949	-	14,531	79.7%	1,184
Operating Transfers-In	43,500	43,500	-	-	100.0%	36,420
TOTAL REVENUES	7,464,980	2,328,590	-	5,136,390	31.2%	2,375,354
EXPENSES						
Salaries & Benefits	3,624,380	1,220,749	-	2,403,631	33.7%	1,019,232
Materials, Supplies & Services	2,031,789	557,073	168,163	1,306,554	35.7%	586,320
Special Projects	886,504	260,757	581,574	44,173	95.0%	288,120
Capital Outlay Transfers	34,078	34,078	-	-	100.0%	9,523
Equipment	40,000	88	2,800	37,112	7.2%	-
Capitalized Fixed Assets	2,947,685	411,731	1,089,994	1,445,961	50.9%	98,562
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	9,624,437	2,484,474	1,842,532	5,297,431	45.0%	2,001,756

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AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	4,071,450	1,451,241	-	2,620,209	35.6%	1,358,118
Leases - Terminal	5,029,702	1,674,977	-	3,354,725	33.3%	1,695,964
Leases - Non-Commerical Aviation	1,168,600	414,601	-	753,999	35.5%	420,020
Leases - Commerical Aviation	1,955,000	786,544	-	1,168,456	40.2%	699,856
Investment Income	413,000	196,314	-	216,686	47.5%	186,258
Miscellaneous	254,250	122,500	-	131,750	48.2%	76,679
TOTAL REVENUES	12,892,002	4,646,176	-	8,245,826	36.0%	4,436,895
EXPENSES						
Salaries & Benefits	4,880,629	1,556,728	-	3,323,901	31.9%	1,343,078
Materials, Supplies & Services	6,996,243	2,077,767	875,336	4,043,139	42.2%	1,797,578
Special Projects	770,150	140,856	-	629,294	18.3%	81,835
Transfers-Out	-	-	-	-	100.0%	31,360
Capital Outlay Transfers	2,143,129	1,015,556	-	1,127,573	47.4%	1,678,842
Equipment	128,728	23,007	7,818	97,902	23.9%	47,972
Capitalized Fixed Assets	38,900	38,214	657	28	99.9%	23,060
Appropriated Reserve	48,831	-	-	48,831	0.0%	-
TOTAL EXPENSES	15,006,609	4,852,128	883,812	9,270,669	38.2%	5,003,726

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.

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GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	2,003,600	693,553	-	1,310,047	34.6%	716,789
Investment Income	35,000	17,499	-	17,501	50.0%	19,449
Rents & Concessions	285,000	109,470	-	175,530	38.4%	111,388
Miscellaneous	371,970	25,126	-	346,844	6.8%	1,621
TOTAL REVENUES	2,695,570	845,649	-	1,849,921	31.4%	849,246
EXPENSES						
Salaries & Benefits	1,204,819	411,500	-	793,319	34.2%	344,232
Materials, Supplies & Services	704,468	267,997	172,693	263,779	62.6%	241,148
Special Projects	69,117	34,918	29,379	4,820	93.0%	2,170
Debt Service	184,379	155,696	-	28,683	84.4%	152,560
Capital Outlay Transfers	17,070	17,070	-	-	100.0%	4,416
Equipment	8,400	-	-	8,400	0.0%	240
Capitalized Fixed Assets	1,161,594	455,671	142,311	563,612	51.5%	39,627
TOTAL EXPENSES	3,349,846	1,342,851	344,382	1,662,612	50.4%	784,392

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INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,758,111	887,486	-	1,870,625	32.2%	891,545
Work Orders - Bldg Maint.	3,840,056	1,282,940	-	2,557,116	33.4%	1,333,264
Service Charges	1,799,291	560,066	-	1,239,225	31.1%	582,799
Miscellaneous	143,022	94,441	-	48,581	66.0%	7,044
TOTAL REVENUES	8,540,480	2,824,933	-	5,715,547	33.1%	2,814,652
EXPENSES						
Salaries & Benefits	4,596,987	1,442,642	-	3,154,345	31.4%	1,219,413
Materials, Supplies & Services	2,358,662	810,430	344,785	1,203,447	49.0%	649,442
Special Projects	1,924,894	406,946	731,245	786,703	59.1%	320,464
Capital Outlay Transfers	1,603	1,603	-	-	100.0%	2,389
Equipment	35,500	7,367	6,033	22,100	37.7%	38,540
Capitalized Fixed Assets	135,494	36,170	81,478	17,847	86.8%	-
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	9,063,140	2,705,157	1,163,540	5,194,443	42.7%	2,230,249

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ICS EQUIPMENT REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,852,299	617,433	-	1,234,866	33.3%	694,564
Investment Income	225,000	101,222	-	123,778	45.0%	94,102
Rents & Concessions	268,241	89,414	-	178,827	33.3%	89,413
Miscellaneous	2,133	24,542	-	(22,409)	1150.6%	8,398
TOTAL REVENUES	2,347,673	832,610	-	1,515,063	35.5%	886,477
EXPENSES						
Salaries & Benefits	123,004	39,193	-	83,811	31.9%	32,061
Materials, Supplies & Services	1,097	366	-	731	33.3%	347
Equipment	-	-	-	-	100.0%	221,761
Capitalized Fixed Assets	3,817,689	550,591	1,289,524	1,977,574	48.2%	97,564
TOTAL EXPENSES	3,941,790	590,150	1,289,524	2,062,116	47.7%	351,733

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SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,197,440	1,065,813	-	2,131,627	33.3%	1,046,720
Workers' Compensation Premiums	2,107,502	535,834	-	1,571,668	25.4%	747,019
OSH Charges	291,620	97,447	-	194,173	33.4%	84,616
Investment Income	361,434	158,767	-	202,667	43.9%	171,123
Miscellaneous	773	321,413	-	(320,640)	41580.0%	49,586
Accel - Return of Premium	-	750,000	-	(750,000)	100.0%	-
TOTAL REVENUES	5,958,769	2,929,275	-	3,029,494	49.2%	2,099,064
EXPENSES						
Salaries & Benefits	633,005	170,132	-	462,873	26.9%	151,145
Materials, Supplies & Services	5,836,337	1,270,861	632,790	3,932,686	32.6%	1,556,275
Transfers-Out	1,589,851	1,589,853	-	(2)	100.0%	-
Capital Outlay Transfers	2,137	2,137	-	-	100.0%	3,185
Equipment	1,500	-	-	1,500	0.0%	240
TOTAL EXPENSES	8,062,830	3,032,983	632,790	4,397,057	45.5%	1,710,845

*** 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.*

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INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,542,887	849,608	-	1,693,279	33.4%	815,029
Miscellaneous	3,797	10,526	-	(6,729)	277.2%	-
TOTAL REVENUES	2,546,684	860,133	-	1,686,551	33.8%	815,029
EXPENSES						
Salaries & Benefits	1,734,048	569,343	-	1,164,705	32.8%	459,182
Materials, Supplies & Services	654,342	211,451	238,778	204,113	68.8%	168,373
Special Projects	4,979	164	779	4,036	18.9%	(13,824)
Capital Outlay Transfers	85,000	28,333	-	56,667	33.3%	-
Equipment	268,279	974	8,557	258,748	3.6%	213,635
Capitalized Fixed Assets	-	488	-	(488)	100.0%	511
Appropriated Reserve	13,433	-	-	13,433	0.0%	-
TOTAL EXPENSES	2,760,082	810,754	248,114	1,701,214	38.4%	827,876

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WATERFRONT FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,428,020	617,486	-	810,534	43.2%	607,965
Leases - Food Service	2,410,338	950,158	-	1,460,180	39.4%	986,176
Slip Rental Fees	3,535,370	1,178,313	-	2,357,057	33.3%	1,158,899
Visitors Fees	442,690	194,761	-	247,929	44.0%	181,418
Slip Transfer Fees	688,500	122,075	-	566,425	17.7%	253,750
Parking Revenue	1,588,639	642,062	-	946,577	40.4%	640,412
Wharf Parking	280,500	85,433	-	195,067	30.5%	91,149
Other Fees & Charges	361,786	130,105	-	231,681	36.0%	121,013
Investment Income	276,019	140,678	-	135,341	51.0%	154,732
Rents & Concessions	277,134	95,681	-	181,453	34.5%	93,100
Miscellaneous	259,880	137,534	-	122,346	52.9%	33,236
TOTAL REVENUES	11,548,876	4,294,286	-	7,254,590	37.2%	4,321,850
EXPENSES						
Salaries & Benefits	5,495,871	1,850,525	-	3,645,346	33.7%	1,552,279
Materials, Supplies & Services	3,748,738	1,020,566	762,374	1,965,797	47.6%	1,058,715
Special Projects	30,393	10,168	21,036	(812)	102.7%	11,429
Debt Service	1,592,262	1,097,209	-	495,053	68.9%	1,098,209
Capital Outlay Transfers	926,999	351,666	-	575,333	37.9%	1,023,136
Equipment	209,584	9,278	42,250	158,056	24.6%	50,815
Capitalized Fixed Assets	15,000	-	-	15,000	0.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	12,168,847	4,339,413	825,660	7,003,773	42.4%	4,794,583

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.