CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: January 29, 2008

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2008 Interim Financial Statements For The Five Months Ended November 30, 2007

RECOMMENDATION:

That Council accept the Fiscal Year 2008 Interim Financial Statements for the Five Months Ended November 30, 2007.

DISCUSSION:

The interim financial statements for the Five months ended November 30, 2007 (41.7% 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 Special Revenue Funds.

ATTACHMENT:

Interim Financial Statements for the Five Months Ended November 30, 2007

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

REVIEWED BY: _____Finance _____Attorney

Agenda Item No._____

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	105,085,375	35,004,011	-	70,081,364	33.3%
Expenditures	106,679,724	42,202,260	2,748,087	61,729,377	42.1%
Addition to / (use of) reserves	(1,594,349)	(7,198,249)	(2,748,087)		
WATER OPERATING FUND					
Revenue	31,250,991	15,906,494	-	15,344,497	50.9%
Expenditures	33,620,463	12,297,420	1,732,305	19,590,738	41.7%
Addition to / (use of) reserves	(2,369,472)	3,609,074	(1,732,305)		
WASTEWATER OPERATING FUND					
Revenue	13,550,500	6,061,611	-	7,488,889	44.7%
Expenditures	14,583,156	5,270,087	1,291,590	8,021,478	45.0%
Addition to / (use of) reserves	(1,032,656)	791,524	(1,291,590)		
DOWNTOWN PARKING					
Revenue	7,276,420	2,948,331	-	4,328,089	40.5%
Expenditures	10,216,079	2,492,022	1,084,468	6,639,589	35.0%
Addition to / (use of) reserves	(2,939,659)	456,308	(1,084,468)		
AIRPORT OPERATING FUND					
Revenue	13,152,229	5,538,500	-	7,613,729	42.1%
Expenditures	15,634,062	6,227,154	840,775	8,566,133	45.2%
Addition to / (use of) reserves	(2,481,833)	(688,654)	(840,775)		
GOLF COURSE FUND					
Revenue	2,423,900	1,014,454	-	1,409,446	41.9%
Expenditures	3,201,062	943,595	184,269	2,073,198	35.2%
Addition to / (use of) reserves	(777,162)	70,858	(184,269)		
INTRA-CITY SERVICE FUND					
Revenue	7,925,226	3,513,385	-	4,411,841	44.3%
Expenditures	8,133,123	2,764,113	1,088,029	4,280,981	47.4%
Addition to / (use of) reserves	(207,897)	749,271	(1,088,029)		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
VEHICLE CAPITAL FUND					
Revenue	2,516,931	1,110,816	-	1,406,115	44.1%
Expenditures	3,557,256	404,193	1,222,910	1,930,153	45.7%
Addition to / (use of) reserves	(1,040,325)	706,623	(1,222,910)		
SELF INSURANCE TRUST FUND					
Revenue	5,993,885	2,622,855	-	3,371,030	43.8%
Expenditures	6,881,233	2,267,001	303,995	4,310,237	37.4%
Addition to / (use of) reserves	(887,348)	355,854	(303,995)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,445,086	1,018,786	-	1,426,300	41.7%
Expenditures	2,608,470	1,099,433	189,675	1,319,362	49.4%
Addition to / (use of) reserves	(163,384)	(80,647)	(189,675)		
WATERFRONT FUND					
Revenue	11,355,775	5,209,330	-	6,146,445	45.9%
Expenditures	14,022,177	5,715,671	775,362	7,531,144	46.3%
Addition to / (use of) reserves	(2,666,402)	(506,341)	(775,362)		
TOTAL FOR ALL FUNDS					
Revenue	202,976,318	79,948,572	-	123,027,745	39.4%
Expenditures	219,136,806	81,682,951	11,461,465	125,992,390	42.5%
Addition to / (use of) reserves	(16,160,488)	(1,734,378)	(11,461,465)		

*** 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 Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	21,189,900	6,687,781	14,502,119	31.6%	6,397,885
Property Taxes	21,985,200	2,439,261	19,545,939	11.1%	2,802,706
Utility Users Tax	6,846,800	2,819,351	4,027,449	41.2%	2,778,916
Transient Occupancy Tax	13,581,500	6,795,479	6,786,021	50.0%	6,595,549
Franchise Fees	2,968,600	1,037,177	1,931,423	34.9%	1,146,895
Business License	2,296,000	606,068	1,689,932	26.4%	610,038
Real Property Transfer Tax	500,000	266,821	233,179	53.4%	254,696
Total	69,368,000	20,651,940	48,716,060	29.8%	20,586,684
LICENSES & PERMITS					
Licenses & Permits	128,995	55,359	73,636	42.9%	48,711
Total	128,995	55,359	73,636	42.9%	48,711
FINES & FORFEITURES					
Parking Violations	2,883,937	941,519	1,942,418	32.6%	869,916
Library Fines	145,000	54,537	90,463	37.6%	58,750
Municipal Court Fines	200,000	66,269	133,731	33.1%	59,738
Total	3,228,937	1,062,325	2,166,612	32.9%	988,404
USE OF MONEY & PROPERTY					
Investment Income	1,551,355	772,519	778,836	49.8%	620,935
Rents & Concessions	427,040	176,586	250,454	41.4%	176,263
Total	1,978,395	949,105	1,029,290	48.0%	797,198
INTERGOVERNMENTAL					
Grants	484,131	1,213,892	(729,761)	250.7%	343,778
Vehicle License Fees	633,500	198,509	434,991	31.3%	343,408
Total	1,117,631	1,412,401	(294,770)	126.4%	687,186
FEES & SERVICE CHARGES					
Finance	845,358	329,020	516,338	38.9%	344,244
Community Development	5,383,430	2,010,734	3,372,696	37.4%	1,884,319
Recreation	2,284,775	955,065	1,329,710	41.8%	841,803
Public Safety	402,231	125,121	277,110	31.1%	138,673
Public Works	4,236,887	1,965,460	2,271,427	46.4%	1,585,921
Library	703,233	30,031	673,202	4.3%	322,684
Reimbursements	4,880,405	2,052,999	2,827,406	42.1%	1,994,369
Total	18,736,319	7,468,429	11,267,890	39.9%	7,112,012
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,108,847	574,154	534,693	51.8%	390,873
Indirect Allocations	6,204,531	2,647,639	3,556,892	42.7%	2,695,415
Operating Transfers-In	3,213,720	182,658	3,031,062	5.7%	319,024
Total	10,527,098	3,404,451	7,122,647	32.3%	3,405,312
TOTAL REVENUES	105,085,375	35,004,011	70,081,364	33.3%	33,625,508

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
Mayor & City Council						
MAYOR	862,001	300,008	-	561,993	34.8%	
Total	862,001	300,008	-	561,993	34.8%	304,080
City Attorney						
CITY ATTORNEY	2,203,476	782,317	23,980	1,397,180	36.6%	
Total	2,203,476	782,317	23,980	1,397,180	36.6%	801,854
Administration						
CITY ADMINISTRATOR	1,415,020	507,826	4,509	902,685	36.2%	
LABOR RELATIONS	280,505	100,096	33,851	146,558	47.8%	
CITY TV	545,835	214,450	60,977	270,408	50.5%	
Total	2,241,360	822,372	99,337	1,319,650	41.1%	817,363
Administrative Services						
CITY CLERK	913,107	372,978	166,232	373,897	59.1%	
HUMAN RESOURCES	1,508,353	509,244	45,646	953,464	36.8%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	59,345	9,392	-	49,953	15.8%	
Total	2,480,806	891,613	211,878	1,377,314	44.5%	751,029
Finance						
ADMINISTRATION	749,892	334,690	6,450	408,752	45.5%	
TREASURY	420,828	96,532	-	324,296	22.9%	
CASHIERING & COLLECTION	429,279	159,308	-	269,971	37.1%	
LICENSES & PERMITS	500,380	153,726	2,865	343,789	31.3%	
BUDGET MANAGEMENT	431,479	110,721	-	320,758	25.7%	
ACCOUNTING	537,610	169,952	27,061	340,597	36.6%	
PAYROLL	273,379	103,264	8,067	162,048	40.7%	
ACCOUNTS PAYABLE	209,611	80,852	-	128,759	38.6%	
CITY BILLING & CUSTOMER SERVICE	554,488	202,256	11,722	340,510	38.6%	
PURCHASING	653,292	246,843	736	405,712	37.9%	
CENTRAL STORES	193,680	78,922	-	114,757	40.7%	
MAIL SERVICES	98,622	36,387	8,881	53,354	45.9%	
Total	5,052,539	1,773,454	65,782	3,213,304	36.4%	1,957,937
TOTAL GENERAL GOVERNMENT	12,840,182	4,569,764	400,977	7,869,441	38.7%	4,632,263
PUBLIC SAFETY						
Police						
CHIEF'S STAFF	927,930	349,575	2,555	575,800	37.9%	
SUPPORT SERVICES	589,376	212,457	4,209	372,710	36.8%	
RECORDS	1,470,452	503,291	10,790	956,372	35.0%	
ADMIN DIV MGMT	1,024,052	447,808	28,329	547,915	46.5%	
COMMUNITY SVCS	90,482	32,840	-	57,642	36.3%	
PROPERTY ROOM	153,380	77,497	694	75,189	51.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
Police						
TRNG/RECRUITMENT	444,748	147,020	390	297,337	33.1%	
RANGE	1,133,281	485,175	16,556	631,550	44.3%	
BEAT COORDINATORS	944,231	305,817	-	638,414	32.4%	
INFORMATION TECHNOLOGY	1,392,312	450,723	207,525	734,064	47.3%	
INVESTIGATIVE DIVISION	4,490,777	1,698,269	7,980	2,784,528	38.0%	
CRIME LAB	212,838	87,210	-	125,628	41.0%	
PATROL DIVISION	12,230,509	4,677,149	151,973	7,401,388	39.5%	
TRAFFIC	1,160,734	423,103	1,338	736,293	36.6%	
SPECIAL EVENTS	848,569	664,193	-	184,376	78.3%	
TACTICAL PATROL FORCE	948,375	361,036	-	587,339	38.1%	
STREET SWEEPING ENFORCEMENT	249,887	90,438	-	159,449	36.2%	
NIGHT LIFE ENFORCEMENT	418,940	148,929	-	270,011	35.5%	
PARKING ENFORCEMENT	987,533	360,575	980	625,978	36.6%	
CCC	2,252,839	815,367	670	1,436,802	36.2%	
ANIMAL CONTROL	466,210	167,979	1,453	296,779	36.3%	
Total	32,437,456	12,507,508	435,442	19,494,506	39.9%	11,356,810
Fire						
ADMINISTRATION	817,903	399,725	2,352	415,825	49.2%	
EMERGENCY SERVICES AND PUBLIC ED	347,198	102,201	9,207	235,790	32.1%	
PREVENTION	1,260,166	408,815	4,081	847,270	32.8%	
WILDLAND FIRE MITIGATION PROGRAM	179,969	58,320	14,850	106,799	40.7%	
OPERATIONS	15,091,395	6,708,998	218,440	8,163,958	45.9%	
ARFF	1,460,602	546,401	-	914,201	37.4%	
Total	19,157,234	8,225,140	248,930	10,683,163	44.2%	7,835,096
TOTAL PUBLIC SAFETY	51,594,689	20,732,648	684,372	30,177,669	41.5%	19,191,905
PUBLIC WORKS						
Public Works						
ADMINISTRATION	898,666	343,820	23,507	531,339	40.9%	
ENGINEERING SVCS	4,158,224	1,410,156	99,028	2,649,041	36.3%	
PUBLIC RT OF WAY MGMT	1,414,900	525,610	53,609	835,681	40.9%	
ENVIRONMENTAL PROGRAMS	582,135	173,785	100,035	308,315	47.0%	
Total	7,053,925	2,453,371	276,179	4,324,375	38.7%	2,202,542
TOTAL PUBLIC WORKS	7,053,925	2,453,371	276,179	4,324,375	38.7%	2,202,542
COMMUNITY SERVICES						
Parks & Recreation						
PRGM MGMT & BUS SVCS	448,128	196,109	-	252,019	43.8%	
FACILITIES	451,134	180,905	8,532	261,697	42.0%	
CULTURAL ARTS	545,026	234,260	25,240	285,526	47.6%	
YOUTH ACTIVITIES	783,352	462,578	7,483	313,291	60.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
Parks & Recreation						
TEEN PROGRAMS	385,422	158,847	8,908	217,668	43.5%	
SR CITIZENS	820,095	328,635	1,888	489,573	40.3%	
AQUATICS	1,192,284	599,490	44,525	548,270	54.0%	
SPORTS	425,195	163,817	1,234	260,144	38.8%	
TENNIS	301,166	131,083	280	169,804	43.6%	
WESTSIDE CENTER	1,027,843	408,146	7,388	612,308	40.4%	
ADMINISTRATION	531,410	217,621	-	313,789	41.0%	
PROJECT MANAGEMENT TEAM	358,457	140,440	-	218,017	39.2%	
BUSINESS SERVICES	589,656	206,292	109,133	274,231	53.5%	
FACILITY & PROJECT MGT	1,145,648	498,436	3,950	643,261	43.9%	
GROUNDS MANAGEMENT	4,825,795	1,855,917	300,028	2,669,851	44.7%	
FORESTRY	1,340,589	367,843	152,910	819,836	38.8%	
BEACH MAINTENANCE	168,095	54,608	12,500	100,986	39.9%	
CHASE PALM PARK	187	671	2,270	(2,753)	1569.8%	
Total	15,339,484	6,205,699	686,269	8,447,517	44.9%	5,603,518
Library						
ADMINISTRATION	471,107	175,725	-	295,382	37.3%	
PUBLIC SERVICES	2,475,467	874,390	10,779	1,590,298	35.8%	
SUPPORT SERVICES	1,703,420	652,109	117,439	933,871	45.2%	
Total	4,649,994	1,702,224	128,219	2,819,551	39.4%	1,680,062
TOTAL COMMUNITY SERVICES	19,989,478	7,907,922	814,488	11,267,068	43.6%	7,283,579
COMMUNITY DEVELOPMENT						
Community Development						
ADMINISTRATION	495,483	189,886	737	304,860	38.5%	
ECON DEV	90,476	30,195	5,434	54,847	39.4%	
EXCELNCE IN CUST SVC FOR LAND USE	596,647	524,024	-	72,624	87.8%	
HUMAN SVCS	787,349	264,031	396,631	126,688	83.9%	
RDA	695,095	256,563	-	438,532	36.9%	
RDA HSG DEV	627,697	236,843	-	390,854	37.7%	
LR PLANNING/STUDIES	797,840	295,041	13,070	489,728	38.6%	
DEV & DESIGN REVIEW	1,479,338	486,274	54,427	938,638	36.6%	
ZONING	1,250,924	417,511	13,321	820,092	34.4%	
DESIGN REV & HIST PRESERVATN	1,095,463	380,522	44,120	670,821	38.8%	
BLDG PERMITS	1,197,440	461,395	5,270	730,775	39.0%	
RECORDS & ARCHIVES	580,873	224,590	6,927	349,355	39.9%	
PLAN CK & COUNTER SRV	1,400,335	515,627	32,135	852,574	39.1%	
Total	11,094,960	4,282,500	572,072	6,240,388	43.8%	3,600,726
TOTAL COMMUNITY DEVELOPMENT	11,094,960	4,282,500	572,072	6,240,388	43.8%	3,600,726

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
Non-Departmental						
COMMUNITY PROMOTIONS	1,749,330	972,219	-	777,111	55.6%	
SPECIAL PROJECTS	46,498	34,488	-	12,010	74.2%	
TRANSFERS OUT	48,420	36,420	-	12,000	75.2%	
DEBT SERVICE TRANSFERS	355,945	279,827	-	76,118	78.6%	
CAPITAL OUTLAY TRANSFER	1,863,458	931,407	-	932,051	50.0%	
APPROP. RESERVE	42,840	-	-	42,840	0.0%	
Total	4,106,491	2,256,054	-	1,850,437	54.9%	2,338,737
TOTAL NON-DEPARTMENTAL	4,106,491	2,256,054	-	1,850,437	54.9%	2,338,737
TOTAL EXPENDITURES	106,679,724	42,202,260	2,748,087	61,729,377	42.1%	39,249,753

*** 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 Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	580,000	190,253	-	389,747	32.8%
Expenditures	580,000	190,253	-	389,747	32.8%
Revenue Less Expenditures	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,917,387	1,502,035	-	1,415,352	51.5%
Expenditures	2,942,939	804,270	352,312	1,786,357	39.3%
Revenue Less Expenditures	(25,552)	697,765	(352,312)	(371,005)	
SOLID WASTE PROGRAM					
Revenue	16,874,282	7,155,449	-	9,718,833	42.4%
Expenditures	16,962,377	6,723,294	349,483	9,889,600	41.7%
Revenue Less Expenditures	(88,095)	432,155	(349,483)	(170,767)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,042,611	350,489	-	2,692,122	11.5%
Expenditures	3,042,611	408,897	463,108	2,170,606	28.7%
Revenue Less Expenditures	-	(58,408)	(463,108)	521,516	
COUNTY LIBRARY					
Revenue	1,600,867	326,821	-	1,274,046	20.4%
Expenditures	1,823,036	758,084	23,389	1,041,563	42.9%
Revenue Less Expenditures	(222,169)	(431,263)	(23,389)	232,483	
STREETS FUND					
Revenue	23,467,392	3,943,805	-	19,523,586	16.8%
Expenditures	28,401,159	5,662,649	5,255,428	17,483,082	38.4%
Revenue Less Expenditures	(4,933,767)	(1,718,843)	(5,255,428)	2,040,505	
MEASURE "D"					
Revenue	5,070,000	2,104,388	-	2,965,612	41.5%
Expenditures	8,002,263	1,664,783	2,592,293	3,745,187	53.2%
Revenue Less Expenditures	(2,932,263)	439,605	(2,592,293)	(779,576)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Five Months Ended November 30, 2007 (41.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	27,500,000	13,948,964	-	13,551,036	50.7%	12,597,055
Service Charges	489,600	203,950	-	285,650	41.7%	206,510
Cater JPA Treatment Charges	1,650,000	985,201	-	664,799	59.7%	965,249
Investment Income	1,095,000	667,551	-	427,449	61.0%	459,244
Grants	19,125	-	-	19,125	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	479,266	100,829	-	378,437	21.0%	14,491
TOTAL REVENUES	31,250,991	15,906,494	-	15,344,497	50.9%	14,242,549
EXPENSES						
Salaries & Benefits	6,969,059	2,535,744	-	4,433,315	36.4%	2,274,406
Materials, Supplies & Services	7,199,249	2,491,081	1,648,911	3,059,257	57.5%	2,737,257
Special Projects	244,530	27,626	59,014	157,890	35.4%	13,805
Water Purchases	7,604,071	2,961,508	-	4,642,563	38.9%	2,773,779
Debt Service	4,743,896	1,509,779	-	3,234,117	31.8%	1,483,540
Capital Outlay Transfers	6,428,452	2,740,473	-	3,687,979	42.6%	1,122,613
Equipment	174,529	7,758	16,382	150,388	13.8%	7,902
Capitalized Fixed Assets	143,460	18,413	7,998	117,049	18.4%	56,021
Other	-	5,039	-	(5,039)	100.0%	431
Appropriated Reserve	113,218	-	-	113,218	0.0%	-
TOTAL EXPENSES	33,620,463	12,297,420	1,732,305	19,590,738	41.7%	10,469,753

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	12,500,000	5,572,560	-	6,927,440	44.6%	5,142,892
Fees	500,500	228,122	-	272,378	45.6%	224,351
Investment Income	525,000	254,963	-	270,037	48.6%	224,839
Miscellaneous	25,000	5,966	-	19,034	23.9%	5,997
TOTAL REVENUES	13,550,500	6,061,611	-	7,488,889	44.7%	5,598,079
EXPENSES						
Salaries & Benefits	4,697,383	1,769,277	-	2,928,106	37.7%	1,615,029
Materials, Supplies & Services	5,912,051	1,936,427	1,249,759	2,725,864	53.9%	1,571,285
Special Projects	431,367	287,294	20,857	123,216	71.4%	18,862
Debt Service	1,354,108	359,145	-	994,963	26.5%	368,653
Capital Outlay Transfers	2,045,464	892,797	-	1,152,667	43.6%	501,117
Equipment	47,853	24,592	3,664	19,597	59.0%	1,287
Capitalized Fixed Assets	85,815	555	17,310	67,949	20.8%	4,367
Appropriated Reserve	9,116	-	-	9,116	0.0%	-
TOTAL EXPENSES	14,583,156	5,270,087	1,291,590	8,021,478	45.0%	4,080,600

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DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	850,000	417,905	-	432,095	49.2%	418,713
Parking Fees	6,125,000	2,338,405	-	3,786,595	38.2%	2,323,898
Investment Income	250,000	154,264	-	95,736	61.7%	109,454
Miscellaneous	15,000	1,337	-	13,663	8.9%	13,890
Operating Transfers-In	36,420	36,420	-	-	100.0%	-
TOTAL REVENUES	7,276,420	2,948,331	-	4,328,089	40.5%	2,865,955
EXPENSES						
Salaries & Benefits	3,445,876	1,284,019	-	2,161,857	37.3%	1,231,356
Materials, Supplies & Services	1,977,205	744,710	145,305	1,087,190	45.0%	603,650
Special Projects	922,785	296,655	599,130	27,000	97.1%	291,546
Capital Outlay Transfers	9,523	9,523	-	-	100.0%	-
Equipment	41,246	-	2,800	38,446	6.8%	1,565
Capitalized Fixed Assets	3,759,443	157,115	337,233	3,265,095	13.1%	180,554
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	10,216,079	2,492,022	1,084,468	6,639,589	35.0%	2,308,671

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AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,979,900	1,696,677	-	2,283,223	42.6%	1,648,643
Leases - Terminal	5,159,650	2,126,989	-	3,032,661	41.2%	2,054,162
Leases - Non-Commerical Aviation	1,251,941	520,386	-	731,555	41.6%	541,180
Leases - Commerical Aviation	2,080,209	874,982	-	1,205,227	42.1%	814,356
Investment Income	580,318	224,699	-	355,619	38.7%	247,239
Miscellaneous	100,211	94,767	-	5,444	94.6%	94,853
TOTAL REVENUES	13,152,229	5,538,500	-	7,613,729	42.1%	5,400,434
EXPENSES						
Salaries & Benefits	4,587,401	1,690,019	-	2,897,382	36.8%	1,621,034
Materials, Supplies & Services	7,263,273	2,402,062	840,565	4,020,647	44.6%	2,229,237
Special Projects	639,823	121,558	-	518,265	19.0%	130,219
Transfers-Out	94,081	39,200	-	54,881	41.7%	-
Capital Outlay Transfers	2,698,842	1,806,342	-	892,500	66.9%	483,760
Equipment	137,577	55,077	210	82,289	40.2%	7,482
Capitalized Fixed Assets	152,895	112,895	-	40,000	73.8%	14,027
Appropriated Reserve	60,170	-	-	60,170	0.0%	-
TOTAL EXPENSES	15,634,062	6,227,154	840,775	8,566,133	45.2%	4,485,760

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	2,026,900	857,340	-	1,169,560	42.3%	839,707
Investment Income	20,000	24,196	-	(4,196)	121.0%	16,914
Rents & Concessions	277,000	131,179	-	145,821	47.4%	122,963
Miscellaneous	100,000	1,738	-	98,262	1.7%	906
TOTAL REVENUES	2,423,900	1,014,454	-	1,409,446	41.9%	980,491
EXPENSES						
Salaries & Benefits	1,146,853	433,255	-	713,598	37.8%	422,221
Materials, Supplies & Services	712,357	310,048	122,626	279,683	60.7%	302,024
Special Projects	71,231	2,903	22,597	45,730	35.8%	27,847
Debt Service	183,477	152,560	-	30,917	83.1%	149,335
Capital Outlay Transfers	4,416	4,416	-	-	100.0%	-
Equipment	1,800	240	-	1,560	13.3%	2,609
Capitalized Fixed Assets	1,080,927	40,172	39,046	1,001,709	7.3%	88,183
TOTAL EXPENSES	3,201,062	943,595	184,269	2,073,198	35.2%	992,220

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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	2,674,634	1,114,431	-	1,560,203	41.7%	1,035,303
Work Orders - Bldg Maint.	3,452,195	1,662,977	-	1,789,218	48.2%	1,279,743
Service Charges	1,748,397	728,499	-	1,019,898	41.7%	697,930
Miscellaneous	50,000	7,478	-	42,522	15.0%	864
TOTAL REVENUES	7,925,226	3,513,385	-	4,411,841	44.3%	3,013,841
EXPENSES						
Salaries & Benefits	4,336,163	1,532,204	-	2,803,959	35.3%	1,503,512
Materials, Supplies & Services	2,204,611	781,496	356,916	1,066,200	51.6%	703,619
Special Projects	1,210,123	407,263	654,531	148,328	87.7%	590,353
Capital Outlay Transfers	2,389	2,389	-	-	100.0%	-
Equipment	51,837	40,617	5,689	5,530	89.3%	4,832
Capitalized Fixed Assets	318,000	144	70,892	246,963	22.3%	4,097
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	8,133,123	2,764,113	1,088,029	4,280,981	47.4%	2,806,413

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VEHICLE CAPITAL FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,083,691	868,205	-	1,215,486	41.7%	830,748
Investment Income	165,000	118,202	-	46,799	71.6%	68,735
Rents & Concessions	268,240	111,767	-	156,473	41.7%	-
Miscellaneous	-	12,644	-	(12,644)	100.0%	22,260
TOTAL REVENUES	2,516,931	1,110,816	-	1,406,115	44.1%	921,743
EXPENSES						
Salaries & Benefits	120,441	40,120	-	80,321	33.3%	44,534
Materials, Supplies & Services	1,041	434	2,500	(1,893)	281.8%	567
Equipment	309,500	264,775	43,817	908	99.7%	-
Capitalized Fixed Assets	3,126,274	98,864	1,176,593	1,850,817	40.8%	303,915
TOTAL EXPENSES	3,557,256	404,193	1,222,910	1,930,153	45.7%	349,017

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SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,140,159	1,308,400	-	1,831,759	41.7%	1,097,939
Workers' Compensation Premiums	2,241,057	933,774	-	1,307,283	41.7%	1,410,697
OSH Charges	256,804	105,770	-	151,034	41.2%	120,997
Investment Income	355,865	215,791	-	140,074	60.6%	164,211
Miscellaneous	-	59,120	-	(59,120)	100.0%	27,989
Accel - Return of Premium	-	-	-	-	100.0%	165,000
TOTAL REVENUES	5,993,885	2,622,855	-	3,371,030	43.8%	2,986,833
EXPENSES						
Salaries & Benefits	594,906	192,952	-	401,954	32.4%	188,277
Materials, Supplies & Services	6,277,517	2,070,624	303,995	3,902,898	37.8%	2,082,182
Capital Outlay Transfers	3,185	3,185	-	-	100.0%	-
Equipment	5,625	240	-	5,385	4.3%	129
TOTAL EXPENSES	6,881,233	2,267,001	303,995	4,310,237	37.4%	2,270,588

*** 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	2,445,086	1,018,786	-	1,426,300	41.7%	953,069
TOTAL REVENUES	2,445,086	1,018,786	-	1,426,300	41.7%	953,069
EXPENSES						
Salaries & Benefits	1,588,658	580,196	-	1,008,462	36.5%	517,598
Materials, Supplies & Services	671,414	316,936	136,901	217,577	67.6%	237,149
Special Projects	17,494	(9,341)	13,487	13,348	23.7%	1,233
Equipment	318,018	211,132	37,861	69,025	78.3%	129,405
Capitalized Fixed Assets	-	511	-	(511)	100.0%	-
Appropriated Reserve	12,886	-	1,426	11,460	11.1%	-
TOTAL EXPENSES	2,608,470	1,099,433	189,675	1,319,362	49.4%	885,385

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WATERFRONT FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,402,510	733,816	-	668,694	52.3%	658,527
Leases - Food Service	2,368,171	1,216,710	-	1,151,461	51.4%	1,150,496
Slip Rental Fees	3,466,049	1,447,211	-	2,018,838	41.8%	1,413,649
Visitors Fees	485,434	221,896	-	263,538	45.7%	228,863
Slip Transfer Fees	650,000	290,954	-	359,046	44.8%	273,625
Parking Revenue	1,557,489	694,595	-	862,894	44.6%	657,275
Wharf Parking	275,000	105,911	-	169,089	38.5%	106,545
Other Fees & Charges	360,819	151,802	-	209,017	42.1%	167,576
Investment Income	291,648	182,306	-	109,342	62.5%	166,092
Rents & Concessions	259,470	114,116	-	145,354	44.0%	107,360
Miscellaneous	239,185	50,012	-	189,173	20.9%	32,952
TOTAL REVENUES	11,355,775	5,209,330	-	6,146,445	45.9%	4,962,960
EXPENSES						
Salaries & Benefits	5,191,879	1,935,380	-	3,256,499	37.3%	1,941,677
Materials, Supplies & Services	3,773,917	1,338,176	695,944	1,739,797	53.9%	1,135,457
Special Projects	38,830	14,609	24,221	-	100.0%	11,449
Debt Service	1,599,916	1,099,749	-	500,167	68.7%	1,017,498
Capital Outlay Transfers	3,039,803	1,275,220	-	1,764,583	42.0%	648,906
Equipment	227,833	52,537	55,198	120,098	47.3%	20,300
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	14,022,177	5,715,671	775,362	7,531,144	46.3%	4,775,286

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.