Agenda Item No._____

File Code No. 250.02

CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: January 13, 2009

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2009 Interim Financial Statements For The Five Months Ended November 30, 2008

RECOMMENDATION:

That Council accept the Fiscal Year 2009 Interim Financial Statements for the Five Months Ended November 30, 2008.

DISCUSSION:

The interim financial statements for the Five Months Ended November 30, 2008 (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 select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Five Months Ended November 30, 2008

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Five Months Ended November 30, 2008 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	109,312,615	36,718,966	-	72,593,649	33.6%
Expenditures	110,522,415	47,995,888	1,884,697	60,641,830	45.1%
Addition to / (use of) reserves	(1,209,800)	(11,276,922)	(1,884,697)		
WATER OPERATING FUND					
Revenue	32,593,646	16,601,566	-	15,992,080	50.9%
Expenditures	37,293,013	14,608,971	3,230,082	19,453,960	47.8%
Addition to / (use of) reserves	(4,699,367)	1,992,594	(3,230,082)		
WASTEWATER OPERATING FUND					
Revenue	14,625,942	6,435,224	-	8,190,718	44.0%
Expenditures	15,056,773	5,654,219	1,427,058	7,975,495	47.0%
Addition to / (use of) reserves	(430,831)	781,005	(1,427,058)		
DOWNTOWN PARKING					
Revenue	7,464,980	2,863,467	-	4,601,513	38.4%
Expenditures	9,624,437	3,003,704	2,044,395	4,576,338	52.5%
Addition to / (use of) reserves	(2,159,457)	(140,238)	(2,044,395)		
AIRPORT OPERATING FUND					
Revenue	12,892,002	5,716,930	-	7,175,072	44.3%
Expenditures	15,006,609	5,936,877	831,700	8,238,032	45.1%
Addition to / (use of) reserves	(2,114,607)	(219,947)	(831,700)		
GOLF COURSE FUND					
Revenue	2,695,570	975,682	-	1,719,888	36.2%
Expenditures	3,349,846	1,553,160	279,962	1,516,725	54.7%
Addition to / (use of) reserves	(654,276)	(577,478)	(279,962)		
INTRA-CITY SERVICE FUND					
Revenue	8,540,480	3,498,738	-	5,041,742	41.0%
Expenditures	9,063,140	3,416,929	1,024,275	4,621,936	49.0%
Addition to / (use of) reserves	(522,660)	81,808	(1,024,275)		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Five Months Ended November 30, 2008 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
ICS EQUIPMENT REPLACEMENT FUND					
Revenue	2,347,673	1,037,257	-	1,310,417	44.2%
Expenditures	3,941,790	875,757	1,023,022	2,043,012	48.2%
Addition to / (use of) reserves	(1,594,117)	161,500	(1,023,022)		
SELF INSURANCE TRUST FUND					
Revenue	5,958,769	3,466,289	-	2,492,480	58.2%
Expenditures	8,062,830	3,399,098	468,337	4,195,395	48.0%
Addition to / (use of) reserves	(2,104,061)	67,191	(468,337)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,546,684	1,078,288	-	1,468,396	42.3%
Expenditures	2,760,082	977,046	313,864	1,469,172	46.8%
Addition to / (use of) reserves	(213,398)	101,242	(313,864)		
WATERFRONT FUND					
Revenue	11,548,876	5,113,016	-	6,435,860	44.3%
Expenditures	12,168,847	5,141,046	779,319	6,248,482	48.7%
Addition to / (use of) reserves	(619,971)	(28,031)	(779,319)		
TOTAL FOR ALL FUNDS					
Revenue	210,527,237	83,505,421	-	127,021,815	39.7%
Expenditures	226,849,782	92,562,696	13,306,710	120,980,376	46.7%
Addition to / (use of) reserves	(16,322,545)	(9,057,275)	(13,306,710)		

*** 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, 2008 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	20,759,000	6,211,119	14,547,881	29.9%	6,687,781
Property Taxes	23,306,000	2,588,700	20,717,300	11.1%	2,439,261
Utility Users Tax	6,966,000	2,991,715	3,974,285	42.9%	2,819,351
Transient Occupancy Tax	13,334,000	6,965,485	6,368,515	52.2%	6,795,479
Franchise Fees	2,995,400	1,293,391	1,702,009	43.2%	1,037,177
Business License	2,258,500	658,739	1,599,761	29.2%	606,068
Real Property Transfer Tax	500,000	154,296	345,704	30.9%	266,821
Total	70,118,900	20,863,445	49,255,455	29.8%	20,651,940
LICENSES & PERMITS					
Licenses & Permits	128,995	76,199	52,796	59.1%	55,359
Total	128,995	76,199	52,796	59.1%	55,359
FINES & FORFEITURES					
Parking Violations	2,733,937	973,451	1,760,486	35.6%	941,519
Library Fines	145,000	46,668	98,332	32.2%	54,537
Municipal Court Fines	148,000	76,588	71,412	51.7%	66,269
Total	3,026,937	1,096,707	1,930,230	36.2%	1,062,325
USE OF MONEY & PROPERTY					
Investment Income	1,514,026	670,796	843,230	44.3%	772,519
Rents & Concessions	406,666	166,829	239,837	41.0%	176,586
Total	1,920,692	837,624	1,083,068	43.6%	949,105
INTERGOVERNMENTAL					
Grants	969,399	1,232,186	(262,787)	127.1%	1,213,892
Vehicle License Fees	432,400	140,864	291,536	32.6%	198,509
Total	1,401,799	1,373,051	28,748	97.9%	1,412,401
FEES & SERVICE CHARGES					
Finance	858,930	334,730	524,200	39.0%	329,020
Community Development	5,545,017	1,812,402	3,732,615	32.7%	2,010,734
Recreation	2,555,665	1,014,169	1,541,496	39.7%	955,065
Public Safety	433,055	133,043	300,012	30.7%	125,121
Public Works	4,220,897	1,698,164	2,522,733	40.2%	1,965,460
Library	782,082	15,281	766,801	2.0%	30,031
Reimbursements	5,236,450	2,104,178	3,132,272	40.2%	2,052,999
Total	19,632,096	7,111,969	12,520,127	36.2%	7,468,429
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	2,926,626	2,068,892	857,734	70.7%	574,154
Indirect Allocations	6,478,919	2,761,967	3,716,952	42.6%	2,647,639
Operating Transfers-In	3,677,651	529,114	3,148,537	14.4%	182,658
Total	13,083,196	5,359,973	7,723,223	41.0%	3,404,451
TOTAL REVENUES	109,312,615	36,718,966	72,593,649	33.6%	35,004,011

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2008 (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	857,792	336,017	998	520,777	39.3%	
Total	857,792	336,017	998	520,777	39.3%	300,008
City Attorney						
CITY ATTORNEY	2,230,025	916,896	-	1,313,129	41.1%	
Total	2,230,025	916,896	-	1,313,129	41.1%	782,317
Administration						
CITY ADMINISTRATOR	1,506,079	645,461	10,362	850,255	43.5%	
LABOR RELATIONS	289,415	98,856	33,851	156,708	45.9%	
CITY TV	528,509	212,857	52,875	262,778	50.3%	
Total	2,324,004	957,174	97,088	1,269,741	45.4%	822,372
Administrative Services						
CITY CLERK	625,160	201,197	25,222	398,742	36.2%	
HUMAN RESOURCES	1,315,794	500,628	31,602	783,564	40.4%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	279,334	84,653	-	194,681	30.3%	
Total	2,220,288	786,478	56,824	1,376,986	38.0%	891,613
Finance						
ADMINISTRATION	820,053	354,555	14,196	451,303	45.0%	
TREASURY	443,154	171,888	-	271,266	38.8%	
CASHIERING & COLLECTION	359,549	134,341	-	225,208	37.4%	
LICENSES & PERMITS	545,422	226,828	538	318,056	41.7%	
BUDGET MANAGEMENT	446,158	125,175	15,000	305,983	31.4%	
ACCOUNTING	577,684	191,134	58,238	328,312	43.2%	
PAYROLL	290,216	119,303	7,695	163,217	43.8%	
ACCOUNTS PAYABLE	220,571	93,239	-	127,332	42.3%	
CITY BILLING & CUSTOMER SERVICE	566,683	223,580	11,722	331,381	41.5%	
PURCHASING	665,581	276,628	1,211	387,743	41.7%	
CENTRAL STORES	201,854	85,069	-	116,785	42.1%	
MAIL SERVICES	102,166	42,505	3,424	56,237	45.0%	
Total	5,239,090	2,044,820	112,024	3,082,246	41.2%	1,773,454
TOTAL GENERAL GOVERNMENT	12,871,199	5,041,387	266,934	7,562,879	41.2%	4,569,764
PUBLIC SAFETY						
Police						
CHIEF'S STAFF	1,090,492	503,268	-	587,224	46.2%	
SUPPORT SERVICES	564,190	245,986	5,558	312,647	44.6%	
RECORDS	1,405,560	585,742	15,226	804,592	42.8%	
COMMUNITY SVCS	1,064,540	464,965	20,055	579,520	45.6%	
CRIME ANALYSIS	94,472	36,836	-	57,636	39.0%	
PROPERTY ROOM	124,389	57,545	553	66,292	46.7%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2008 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
Police						
TRNG/RECRUITMENT	448,504	168,300	1,610	278,594	37.9%	
RANGE	976,214	433,262	31,071	511,881	47.6%	
BEAT COORDINATORS	896,729	363,528	-	533,201	40.5%	
INFORMATION TECHNOLOGY	1,146,901	608,881	46,270	491,750	57.1%	
INVESTIGATIVE DIVISION	4,690,801	2,252,016	6,515	2,432,270	48.1%	
CRIME LAB	215,166	94,364	-	120,802	43.9%	
PATROL DIVISION	12,615,285	5,428,152	126,312	7,060,820	44.0%	
TRAFFIC	1,201,073	541,661	1,391	658,021	45.2%	
SPECIAL EVENTS	817,819	808,161	-	9,658	98.8%	
TACTICAL PATROL FORCE	1,038,682	469,417	-	569,265	45.2%	
STREET SWEEPING ENFORCEMENT	258,157	104,447	-	153,710	40.5%	
NIGHT LIFE ENFORCEMENT	440,911	185,380	-	255,531	42.0%	
PARKING ENFORCEMENT	1,044,119	355,382	49,688	639,050	38.8%	
CCC	2,318,346	899,499	1	1,418,846	38.8%	
ANIMAL CONTROL	610,568	218,830	20	391,718	35.8%	
Total	33,062,918	14,825,622	304,269	17,933,027	45.8%	12,507,508
Fire						
ADMINISTRATION	972,912	579,641	4,239	389,032	60.0%	
EMERGENCY SERVICES AND PUBLIC EDU	364,075	127,915	6,794	229,366	37.0%	
PREVENTION	1,174,647	482,718	2,514	689,415	41.3%	
WILDLAND FIRE MITIGATION PROGRAM	188,738	70,042	10,354	108,341	42.6%	
OPERATIONS	16,427,039	7,744,975	48,778	8,633,286	47.4%	
ARFF	1,520,279	648,476	-	871,803	42.7%	
Total	20,647,690	9,653,885	72,679	10,921,126	47.1%	8,225,140
TOTAL PUBLIC SAFETY	53,710,608	24,479,507	376,948	28,854,153	46.3%	20,732,648
PUBLIC WORKS						
Public Works						
ADMINISTRATION	885,393	366,947	11,966	506,480	42.8%	
ENGINEERING SVCS	4,265,505	1,737,453	34,822	2,493,230	41.5%	
PUBLIC RT OF WAY MGMT	1,449,021	530,027	41,202	877,792	39.4%	
ENVIRONMENTAL PROGRAMS	634,286	205,458	88,316	340,513	46.3%	
Total	7,234,204	2,839,884	176,305	4,218,015	41.7%	2,453,371
TOTAL PUBLIC WORKS	7,234,204	2,839,884	176,305	4,218,015	41.7%	2,453,371
COMMUNITY SERVICES						
Parks & Recreation						
PRGM MGMT & BUS SVCS	483,494	231,506	-	251,988	47.9%	
FACILITIES	467,880	189,001	7,297	271,582	42.0%	
CULTURAL ARTS	574,265	265,335	30,419	278,512	51.5%	
YOUTH ACTIVITIES	1,190,773	430,918	16,916	742,939	37.6%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2008 (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	395,140	173,307	2,541	219,293	44.5%	
SR CITIZENS	828,181	359,132	1,085	467,964	43.5%	
AQUATICS	1,178,393	626,332	43,772	508,289	56.9%	
SPORTS	468,991	217,260	5,508	246,224	47.5%	
TENNIS	316,401	144,549	20,531	151,321	52.2%	
WESTSIDE CENTER	1,050,645	440,406	3,023	607,216	42.2%	
ADMINISTRATION	580,032	250,614	-	329,418	43.2%	
PROJECT MANAGEMENT TEAM	356,737	150,580	-	206,157	42.2%	
BUSINESS SERVICES	523,482	220,752	50,106	252,624	51.7%	
FACILITY & PROJECT MGT	1,152,688	551,425	3,906	597,357	48.2%	
GROUNDS MANAGEMENT	5,001,093	1,964,234	263,278	2,773,581	44.5%	
FORESTRY	1,287,535	543,055	16,626	727,853	43.5%	
BEACH MAINTENANCE	192,023	69,468	20,704	101,851	47.0%	
Total	16,047,753	6,828,600	485,712	8,733,441	45.6%	6,205,699
Library						
ADMINISTRATION	455,273	194,204	-	261,069	42.7%	
PUBLIC SERVICES	2,495,297	1,023,877	17,187	1,454,233	41.7%	
SUPPORT SERVICES	1,666,715	744,152	34,225	888,338	46.7%	
Total	4,617,285	1,962,233	51,412	2,603,639	43.6%	1,702,224
TOTAL COMMUNITY SERVICES	20,665,038	8,790,834	537,124	11,337,080	45.1%	7,907,922
COMMUNITY DEVELOPMENT						
Community Development						
ADMINISTRATION	493,605	202,798	3,152	287,654	41.7%	
ECON DEV	95,801	34,904	5,761	55,136	42.4%	
CITY ARTS ADVISORY PROGRAM	590,047	60,000	-	530,047	10.2%	
HUMAN SVCS	817,930	392,473	398,192	27,266	96.7%	
RDA	817,712	311,085	-	506,627	38.0%	
RDA HSG DEV	698,768	293,130	-	405,638	41.9%	
LR PLANNING/STUDIES	775,787	290,173	390	485,224	37.5%	
DEV & DESIGN REVIEW	1,222,228	521,669	44,656	655,903	46.3%	
ZONING	915,314	377,831	795	536,688	41.4%	
DESIGN REV & HIST PRESERVATN	1,071,992	413,582	48,555	609,855	43.1%	
SHO/ENVIRON REVIEW/TRAINING	781,891	314,647	5,898	461,346	41.0%	
BLDG PERMITS	1,171,075	477,225	5,178	688,673	41.2%	
RECORDS & ARCHIVES	622,223	241,948	7,595	372,680	40.1%	
PLAN CK & COUNTER SRV	1,422,127	578,204	7,214	836,710	41.2%	
Total	11,496,500	4,509,668	527,386	6,459,446	43.8%	4,282,500
TOTAL COMMUNITY DEVELOPMENT	11,496,500	4,509,668	527,386	6,459,446	43.8%	4,282,500

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Five Months Ended November 30, 2008 (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	1,783,071	994,323	-	788,748	55.8%	
SPECIAL PROJECTS	42,220	27,833	-	14,387	65.9%	
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	982,895	-	636,458	60.7%	
APPROP. RESERVE	700,777	-	-	700,777	0.0%	
Total	4,544,865	2,334,609	-	2,210,256	51.4%	2,256,054
TOTAL NON-DEPARTMENTAL	4,544,865	2,334,609	-	2,210,256	51.4%	2,256,054
TOTAL EXPENDITURES	110,522,415	47,995,888	1,884,697	60,641,830	45.1%	42,202,260

*** 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, 2008 (41.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	513,000	225,535	-	287,465	44.0%
Expenditures	513,000	225,535	-	287,465	44.0%
Revenue Less Expenditures	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,953,769	1,566,759	-	1,387,010	53.0%
Expenditures	3,125,118	1,004,863	347,501	1,772,753	43.3%
Revenue Less Expenditures	(171,349)	561,895	(347,501)	(385,743)	
SOLID WASTE PROGRAM					
Revenue	17,522,051	7,293,515	-	10,228,536	41.6%
Expenditures	17,679,913	6,985,874	149,840	10,544,200	40.4%
Revenue Less Expenditures	(157,862)	307,641	(149,840)	(315,663)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,555,943	711,700	-	1,844,243	27.8%
Expenditures	2,555,943	299,726	294,087	1,962,130	23.2%
Revenue Less Expenditures	-	411,974	(294,087)	(117,887)	
COUNTY LIBRARY					
Revenue	1,877,220	116,808	-	1,760,412	6.2%
Expenditures	1,893,738	754,111	33,867	1,105,760	41.6%
Revenue Less Expenditures	(16,518)	(637,303)	(33,867)	654,652	
STREETS FUND					
Revenue	9,993,085	4,184,445	-	5,808,641	41.9%
Expenditures	14,666,751	4,741,900	1,510,597	8,414,254	42.6%
Revenue Less Expenditures	(4,673,666)	(557,455)	(1,510,597)	(2,605,613)	
MEASURE "D"					
Revenue	5,186,919	2,018,805	-	3,168,114	38.9%
Expenditures	8,270,484	1,445,509	2,287,157	4,537,818	45.1%
Revenue Less Expenditures	(3,083,565)	573,296	(2,287,157)	(1,369,704)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Five Months Ended November 30, 2008 (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	28,462,500	14,166,403	-	14,296,097	49.8%	13,948,964
Service Charges	499,392	177,656	-	321,736	35.6%	203,950
Cater JPA Treatment Charges	1,700,000	1,393,580	-	306,420	82.0%	985,201
Investment Income	1,285,000	675,542	-	609,458	52.6%	667,551
Grants	16,098	-	-	16,098	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	612,656	188,384	-	424,272	30.7%	100,829
TOTAL REVENUES	32,593,646	16,601,566	-	15,992,080	50.9%	15,906,494
EXPENSES						
Salaries & Benefits	7,244,664	2,906,983	-	4,337,681	40.1%	2,535,744
Materials, Supplies & Services	9,243,491	3,515,200	2,877,543	2,850,748	69.2%	2,491,081
Special Projects	247,651	53,755	40,554	153,342	38.1%	27,626
Water Purchases	7,518,586	2,908,871	302,723	4,306,992	42.7%	2,961,508
Debt Service	4,759,271	1,829,498	-	2,929,773	38.4%	1,509,779
Capital Outlay Transfers	7,855,039	3,362,530	-	4,492,509	42.8%	2,740,473
Equipment	163,824	4,291	6,553	152,979	6.6%	7,758
Capitalized Fixed Assets	104,786	7,516	2,707	94,563	9.8%	18,413
Other	5,700	20,328	-	(14,628)	356.6%	5,039
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	37,293,013	14,608,971	3,230,082	19,453,960	47.8%	12,297,420

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	5,883,642	-	7,568,858	43.7%	5,572,560
Fees	519,515	212,774	-	306,741	41.0%	228,122
Investment Income	480,000	235,168	-	244,832	49.0%	254,963
Miscellaneous	173,927	103,640	-	70,287	59.6%	5,966
TOTAL REVENUES	14,625,942	6,435,224	-	8,190,718	44.0%	6,061,611
EXPENSES						
Salaries & Benefits	5,002,852	2,034,003	-	2,968,849	40.7%	1,769,277
Materials, Supplies & Services	5,651,183	1,772,238	1,320,280	2,558,665	54.7%	1,936,427
Special Projects	565,217	449,752	97,785	17,680	96.9%	287,294
Debt Service	1,355,548	390,277	-	965,271	28.8%	359,145
Capital Outlay Transfers	2,242,107	990,857	-	1,251,250	44.2%	892,797
Equipment	31,432	7,511	6,422	17,499	44.3%	24,592
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	5,654,219	1,427,058	7,975,495	47.0%	5,270,087

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DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	880,000	413,528	-	466,472	47.0%	417,905
Parking Fees	6,145,000	2,194,645	-	3,950,355	35.7%	2,338,405
Investment Income	325,000	154,834	-	170,166	47.6%	154,264
Miscellaneous	71,480	56,959	-	14,521	79.7%	1,337
Operating Transfers-In	43,500	43,500	-	-	100.0%	36,420
TOTAL REVENUES	7,464,980	2,863,467	-	4,601,513	38.4%	2,948,331
EXPENSES						
Salaries & Benefits	3,624,380	1,516,671	-	2,107,709	41.8%	1,284,019
Materials, Supplies & Services	2,031,789	706,157	150,982	1,174,651	42.2%	744,710
Special Projects	886,504	284,835	557,496	44,173	95.0%	296,655
Capital Outlay Transfers	34,078	34,078	-	-	100.0%	9,523
Equipment	40,000	332	2,800	36,868	7.8%	-
Capitalized Fixed Assets	2,947,685	461,632	1,333,116	1,152,936	60.9%	157,115
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	9,624,437	3,003,704	2,044,395	4,576,338	52.5%	2,492,022

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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	1,809,298	-	2,262,152	44.4%	1,696,677
Leases - Terminal	5,029,702	2,033,696	-	2,996,006	40.4%	2,126,989
Leases - Non-Commerical Aviation	1,168,600	511,530	-	657,070	43.8%	520,386
Leases - Commerical Aviation	1,955,000	957,348	-	997,652	49.0%	874,982
Investment Income	413,000	241,003	-	171,997	58.4%	224,699
Miscellaneous	254,250	164,056	-	90,194	64.5%	94,767
TOTAL REVENUES	12,892,002	5,716,930	-	7,175,072	44.3%	5,538,500
EXPENSES						
Salaries & Benefits	4,880,629	1,949,113	-	2,931,516	39.9%	1,690,019
Materials, Supplies & Services	6,996,243	2,626,907	820,905	3,548,431	49.3%	2,402,062
Special Projects	770,150	141,856	-	628,294	18.4%	121,558
Transfers-Out	-	-	-	-	100.0%	39,200
Capital Outlay Transfers	2,143,129	1,156,502	-	986,627	54.0%	1,806,342
Equipment	128,728	24,285	10,138	94,305	26.7%	55,077
Capitalized Fixed Assets	38,900	38,214	657	28	99.9%	112,895
Appropriated Reserve	48,831	-	-	48,831	0.0%	-
TOTAL EXPENSES	15,006,609	5,936,877	831,700	8,238,032	45.1%	6,227,154

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	811,594	-	1,192,006	40.5%	857,340
Investment Income	35,000	20,691	-	14,309	59.1%	24,196
Rents & Concessions	285,000	118,398	-	166,602	41.5%	131,179
Miscellaneous	371,970	24,998	-	346,972	6.7%	1,738
TOTAL REVENUES	2,695,570	975,682	-	1,719,888	36.2%	1,014,454
EXPENSES						
Salaries & Benefits	1,204,819	508,340	-	696,479	42.2%	433,255
Materials, Supplies & Services	704,468	353,804	136,028	214,636	69.5%	310,048
Special Projects	69,117	34,918	29,379	4,820	93.0%	2,903
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	483,332	114,555	563,707	51.5%	40,172
TOTAL EXPENSES	3,349,846	1,553,160	279,962	1,516,725	54.7%	943,595

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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	1,121,315	-	1,636,796	40.7%	1,114,431
Work Orders - Bldg Maint.	3,840,056	1,568,013	-	2,272,043	40.8%	1,662,977
Service Charges	1,799,291	714,969	-	1,084,322	39.7%	728,499
Miscellaneous	143,022	94,441	-	48,581	66.0%	7,478
TOTAL REVENUES	8,540,480	3,498,738	-	5,041,742	41.0%	3,513,385
EXPENSES						
Salaries & Benefits	4,596,987	1,803,092	-	2,793,895	39.2%	1,532,204
Materials, Supplies & Services	2,358,662	991,791	394,773	972,098	58.8%	781,496
Special Projects	1,924,894	568,524	597,190	759,179	60.6%	407,263
Capital Outlay Transfers	1,603	1,603	-	-	100.0%	2,389
Equipment	35,500	13,750	-	21,750	38.7%	40,617
Capitalized Fixed Assets	135,494	38,170	32,311	65,013	52.0%	144
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	9,063,140	3,416,929	1,024,275	4,621,936	49.0%	2,764,113

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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	771,791	-	1,080,508	41.7%	868,205
Investment Income	225,000	125,883	-	99,117	55.9%	118,202
Rents & Concessions	268,241	111,767	-	156,474	41.7%	111,767
Miscellaneous	2,133	27,816	-	(25,683)	1304.1%	12,644
TOTAL REVENUES	2,347,673	1,037,257	-	1,310,417	44.2%	1,110,816
EXPENSES						
Salaries & Benefits	123,004	49,149	-	73,855	40.0%	40,120
Materials, Supplies & Services	1,097	457	-	640	41.7%	434
Equipment	-	-	-	-	100.0%	264,775
Capitalized Fixed Assets	3,817,689	826,151	1,023,022	1,968,517	48.4%	98,864
TOTAL EXPENSES	3,941,790	875,757	1,023,022	2,043,012	48.2%	404,193

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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	1,332,267	-	1,865,173	41.7%	1,308,400
Workers' Compensation Premiums	2,107,502	732,292	-	1,375,210	34.7%	933,774
OSH Charges	291,620	121,748	-	169,872	41.7%	105,770
Investment Income	361,434	201,415	-	160,019	55.7%	215,791
Miscellaneous	773	328,567	-	(327,794)	42505.4%	59,120
Accel - Return of Premium	-	750,000	-	(750,000)	100.0%	-
TOTAL REVENUES	5,958,769	3,466,289	-	2,492,480	58.2%	2,622,855
EXPENSES						
Salaries & Benefits	633,005	218,894	-	414,111	34.6%	192,952
Materials, Supplies & Services	5,836,337	1,588,214	468,337	3,779,786	35.2%	2,070,624
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	3,399,098	468,337	4,195,395	48.0%	2,267,001

*** 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	1,067,762	-	1,475,125	42.0%	1,018,786
Miscellaneous	3,797	10,526	-	(6,729)	277.2%	-
TOTAL REVENUES	2,546,684	1,078,288	-	1,468,396	42.3%	1,018,786
EXPENSES						
Salaries & Benefits	1,734,048	707,288	-	1,026,760	40.8%	580,196
Materials, Supplies & Services	654,342	232,321	230,835	191,186	70.8%	316,936
Special Projects	4,979	368	-	4,611	7.4%	(9,341)
Capital Outlay Transfers	85,000	35,417	-	49,583	41.7%	-
Equipment	268,279	1,164	83,028	184,087	31.4%	211,132
Capitalized Fixed Assets	-	488	-	(488)	100.0%	511
Appropriated Reserve	13,433	-	-	13,433	0.0%	-
TOTAL EXPENSES	2,760,082	977,046	313,864	1,469,172	46.8%	1,099,433

CITY OF SANTA BARBARA
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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	722,720	-	705,300	50.6%	733,816
Leases - Food Service	2,410,338	1,170,405	-	1,239,933	48.6%	1,216,710
Slip Rental Fees	3,535,370	1,473,248	-	2,062,122	41.7%	1,447,211
Visitors Fees	442,690	232,086	-	210,604	52.4%	221,896
Slip Transfer Fees	688,500	144,175	-	544,325	20.9%	290,954
Parking Revenue	1,588,639	687,403	-	901,236	43.3%	694,595
Wharf Parking	280,500	97,933	-	182,567	34.9%	105,911
Other Fees & Charges	361,786	160,793	-	200,993	44.4%	151,802
Investment Income	276,019	165,477	-	110,542	60.0%	182,306
Rents & Concessions	277,134	118,454	-	158,680	42.7%	114,116
Miscellaneous	259,880	140,322	-	119,558	54.0%	50,012
TOTAL REVENUES	11,548,876	5,113,016	-	6,435,860	44.3%	5,209,330
EXPENSES						
Salaries & Benefits	5,495,871	2,295,899	-	3,199,972	41.8%	1,935,380
Materials, Supplies & Services	3,748,738	1,278,189	739,911	1,730,637	53.8%	1,338,176
Special Projects	30,393	12,711	18,494	(812)	102.7%	14,609
Debt Service	1,592,262	1,098,749	-	493,513	69.0%	1,099,749
Capital Outlay Transfers	926,999	423,582	-	503,417	45.7%	1,275,220
Equipment	209,584	31,916	20,913	156,756	25.2%	52,537
Capitalized Fixed Assets	15,000	-	-	15,000	0.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	12,168,847	5,141,046	779,319	6,248,482	48.7%	5,715,671

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