Agenda Item No._____

File Code No. 250.02

CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 19, 2010

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2011 Interim Financial Statements For The Two Months Ended August 31, 2010

RECOMMENDATION:

That Council accept the Fiscal Year 2011 Interim Financial Statements for the Two Months Ended August 31, 2010.

DISCUSSION:

The interim financial statements for the two months ended August 31, 2010 (16.7% 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 Two Months Ended August 31, 2010

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Samario, Finance Director

APPROVED BY: City Administrator's Office

Attachment

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	102,061,117	12,765,053	-	89,296,064	12.5%
Expenditures	102,266,416	19,242,608	836,423	82,187,385	19.6%
Addition to / (use of) reserves	(205,299)	(6,477,555)	(836,423)		
WATER OPERATING FUND					
Revenue	34,632,686	5,861,967	-	28,770,719	16.9%
Expenditures	35,669,711	5,728,906	3,651,323	26,289,482	26.3%
Addition to / (use of) reserves	(1,037,025)	133,061	(3,651,323)		
WASTEWATER OPERATING FUND					
Revenue	14,985,411	2,746,088	-	12,239,323	18.3%
Expenditures	18,916,345	2,786,355	3,030,640	13,099,350	30.8%
Addition to / (use of) reserves	(3,930,934)	(40,267)	(3,030,640)		
DOWNTOWN PARKING					
Revenue	6,689,440	1,147,018	-	5,542,422	17.1%
Expenditures	7,363,740	1,047,351	816,870	5,499,520	25.3%
Addition to / (use of) reserves	(674,300)	99,667	(816,870)		
AIRPORT OPERATING FUND					
Revenue	13,065,477	2,224,884	-	10,840,593	17.0%
Expenditures	13,134,132	1,884,196	687,911	10,562,026	19.6%
Addition to / (use of) reserves	(68,655)	340,689	(687,911)		
GOLF COURSE FUND					
Revenue	2,049,194	392,661	-	1,656,533	19.2%
Expenditures	2,060,811	487,061	136,552	1,437,198	30.3%
Addition to / (use of) reserves	(11,617)	(94,400)	(136,552)		
INTRA-CITY SERVICE FUND					
Revenue	6,083,553	788,329	-	5,295,224	13.0%
Expenditures	6,781,899	761,844	732,275	5,287,780	22.0%
Addition to / (use of) reserves	(698,346)	26,485	(732,275)		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
FLEET REPLACEMENT FUND					
Revenue	2,227,068	375,902	-	1,851,166	16.9%
Expenditures	4,631,542	224,678	1,516,833	2,890,031	37.6%
Addition to / (use of) reserves	(2,404,474)	151,224	(1,516,833)		
FLEET MAINTENANCE FUND					
Revenue	2,429,418	402,423	-	2,026,995	16.6%
Expenditures	2,485,972	392,121	309,895	1,783,956	28.2%
Addition to / (use of) reserves	(56,554)	10,302	(309,895)		
SELF INSURANCE TRUST FUND					
Revenue	5,694,553	905,504	-	4,789,049	15.9%
Expenditures	6,194,109	1,806,062	523,435	3,864,612	37.6%
Addition to / (use of) reserves	(499,556)	(900,558)	(523,435)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,302,393	381,931	-	1,920,462	16.6%
Expenditures	2,307,501	400,575	106,664	1,800,261	22.0%
Addition to / (use of) reserves	(5,108)	(18,645)	(106,664)		
WATERFRONT FUND					
Revenue	11,762,974	2,209,303	-	9,553,671	18.8%
Expenditures	11,850,433	1,689,570	925,093	9,235,770	22.1%
Addition to / (use of) reserves	(87,459)	519,733	(925,093)		
TOTAL FOR ALL FUNDS					
Revenue	203,983,284	30,201,064	-	173,782,220	14.8%
Expenditures	213,662,612	36,451,327	13,273,913	163,937,371	23.3%
Addition to / (use of) reserves	(9,679,328)	(6,250,263)	(13,273,913)		

*** 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 Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	16,714,359	1,961,993	14,752,366	11.7%	1,996,196
Property Taxes	22,790,000	-	22,790,000	0.0%	-
Utility Users Tax	7,040,000	1,188,669	5,851,331	16.9%	1,168,927
Transient Occupancy Tax	11,157,000	2,704,447	8,452,553	24.2%	2,408,068
Franchise Fees	3,266,000	552,071	2,713,929	16.9%	525,235
Business License	2,168,000	279,877	1,888,123	12.9%	267,324
Real Property Transfer Tax	358,100	66,798	291,302	18.7%	66,567
Total	63,493,459	6,753,856	56,739,603	10.6%	6,432,318
LICENSES & PERMITS					
Licenses & Permits	194,000	20,111	173,890	10.4%	29,463
Total	194,000	20,111	173,890	10.4%	29,463
FINES & FORFEITURES					
Parking Violations	2,469,069	409,052	2,060,017	16.6%	461,627
Library Fines	115,000	17,655	97,345	15.4%	17,261
Municipal Court Fines	150,000	8,575	141,425	5.7%	29,225
Other Fines & Forfeitures	175,000	35,881	139,119	20.5%	24,890
Total	2,909,069	471,163	2,437,906	16.2%	533,004
USE OF MONEY & PROPERTY					
Investment Income	848,615	136,520	712,095	16.1%	177,296
Rents & Concessions	421,535	70,911	350,624	16.8%	64,864
Total	1,270,150	207,431	1,062,719	16.3%	242,160
INTERGOVERNMENTAL					
Grants	1,420,693	93,144	1,327,549	6.6%	-
Vehicle License Fees	150,000	74,717	75,283	49.8%	88,554
Reimbursements	14,040	1,396	12,644	9.9%	-
Total	1,584,733	169,257	1,415,476	10.7%	88,554
FEES & SERVICE CHARGES					
Finance	858,930	141,266	717,664	16.4%	135,648
Community Development	4,452,856	807,525	3,645,331	18.1%	834,694
Recreation	2,358,031	544,978	1,813,053	23.1%	474,866
Public Safety	476,348	74,721	401,627	15.7%	77,084
Public Works	5,219,373	907,647	4,311,726	17.4%	848,516
Library	779,643	4,831	774,812	0.6%	6,924
Reimbursements	5,956,688	943,276	5,013,412	15.8%	846,197
Total	20,101,869	3,424,245	16,677,624	17.0%	3,223,929
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,282,193	456,480	825,713	35.6%	305,838
Indirect Allocations	6,520,510	1,086,752	5,433,758	16.7%	1,295,519
Operating Transfers-In	4,705,134	175,760	4,529,374	3.7%	234,990
Total	12,507,837	1,718,991	10,788,846	13.7%	1,836,347
TOTAL REVENUES	102,061,117	12,765,053	89,296,064	12.5%	12,385,774

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
Mayor & City Council						
MAYOR	686,819	125,696	2,277	558,847	18.6%	
Total	686,819	125,696	2,277	558,847	18.6%	114,742
City Attorney						
CITY ATTORNEY	1,867,900	395,455	-	1,472,445	21.2%	
Total	1,867,900	395,455	-	1,472,445	21.2%	310,649
Administration						
CITY ADMINISTRATOR	1,289,339	229,323	5,371	1,054,645	18.2%	
LABOR RELATIONS	110,649	15,280	-	95,369	13.8%	
CITY TV	399,169	68,934	31,530	298,705	25.2%	
Total	1,799,157	313,537	36,901	1,448,719	19.5%	326,417
Administrative Services						
CITY CLERK	433,472	74,756	24,835	333,881	23.0%	
HUMAN RESOURCES	1,072,931	164,995	22,358	885,578	17.5%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	135,367	22,090	-	113,277	16.3%	
Total	1,641,770	261,842	47,193	1,332,736	18.8%	267,148
Finance						
ADMINISTRATION	225,246	104,908	7,495	112,843	49.9%	
TREASURY	442,107	68,121	1,700	372,286	15.8%	
CASHIERING & COLLECTION	419,606	82,583	-	337,023	19.7%	
LICENSES & PERMITS	383,444	80,412	-	303,032	21.0%	
BUDGET MANAGEMENT	376,809	68,664	-	308,145	18.2%	
ACCOUNTING	389,626	65,297	-	324,329	16.8%	
PAYROLL	266,456	48,789	-	217,667	18.3%	
ACCOUNTS PAYABLE	207,691	38,136	-	169,555	18.4%	
CITY BILLING & CUSTOMER SERVICE	575,806	82,262	-	493,544	14.3%	
PURCHASING	657,198	126,192	3,401	527,604	19.7%	
CENTRAL STORES	158,284	27,194	556	130,534	17.5%	
MAIL SERVICES	86,794	14,925	2,448	69,421	20.0%	
Total	4,189,067	807,483	15,601	3,365,983	19.6%	693,558
TOTAL GENERAL GOVERNMENT	10,184,713	1,904,012	101,972	8,178,729	19.7%	1,712,515
PUBLIC SAFETY						
Police						
CHIEF'S STAFF	1,167,171	218,410	-	948,761	18.7%	
SUPPORT SERVICES	568,188	101,130	2,105	464,953	18.2%	
RECORDS	1,298,843	231,845	22,777	1,044,220	19.6%	
COMMUNITY SVCS	915,200	196,155	6,178	712,867	22.1%	
CRIME ANALYSIS	7,067	1,178	-	5,889	16.7%	
PROPERTY ROOM	128,526	24,404	820	103,302	19.6%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
Police						
TRNG/RECRUITMENT	461,709	81,186	2,306	378,217	18.1%	
RANGE	1,023,098	180,339	18,621	824,138	19.4%	
BEAT COORDINATORS	490,445	103,111	-	387,334	21.0%	
INFORMATION TECHNOLOGY	1,112,749	348,917	6,005	757,827	31.9%	
INVESTIGATIVE DIVISION	4,437,263	788,833	6,025	3,642,405	17.9%	
CRIME LAB	219,231	25,918	589	192,724	12.1%	
PATROL DIVISION	13,480,216	2,477,532	164,003	10,838,681	19.6%	
TRAFFIC	1,320,753	239,238	1,304	1,080,211	18.2%	
SPECIAL EVENTS	984,500	479,946	-	504,554	48.8%	
TACTICAL PATROL FORCE	1,143,556	213,156	-	930,400	18.6%	
STREET SWEEPING ENFORCEMENT	285,115	52,402	-	232,713	18.4%	
NIGHT LIFE ENFORCEMENT	333,926	30,079	-	303,847	9.0%	
PARKING ENFORCEMENT	1,024,125	169,186	28,811	826,128	19.3%	
CCC	2,346,794	350,108	5,368	1,991,318	15.1%	
ANIMAL CONTROL	539,388	63,431	-	475,957	11.8%	
Total	33,287,862	6,376,504	264,910	26,646,448	20.0%	5,159,452
Fire						
ADMINISTRATION	816,405	142,335	5,260	668,810	18.1%	
EMERGENCY SERVICES AND PUBLIC ED	210,178	37,420	-	172,758	17.8%	
PREVENTION	1,201,381	196,305	1,967	1,003,109	16.5%	
WILDLAND FIRE MITIGATION PROGRAM	180,935	34,090	25,412	121,433	32.9%	
OPERATIONS	17,331,070	3,289,092	56,417	13,985,560	19.3%	
ARFF	1,701,697	363,018	-	1,338,679	21.3%	
Total	21,441,666	4,062,260	89,056	17,290,349	19.4%	3,193,315
TOTAL PUBLIC SAFETY	54,729,528	10,438,765	353,967	43,936,797	19.7%	8,352,767
PUBLIC WORKS						
Public Works						
ADMINISTRATION	872,992	138,233	13,527	721,232	17.4%	
ENGINEERING SVCS	4,353,334	803,232	2,958	3,547,144	18.5%	
PUBLIC RT OF WAY MGMT	983,568	181,019	6,105	796,444	19.0%	
ENVIRONMENTAL PROGRAMS	361,153	36,885	87,607	236,661	34.5%	
Total	6,571,047	1,159,369	110,197	5,301,481	19.3%	926,169
TOTAL PUBLIC WORKS	6,571,047	1,159,369	110,197	5,301,481	19.3%	926,169
COMMUNITY SERVICES						
Parks & Recreation						
PRGM MGMT & BUS SVCS	476,287	107,222	-	369,065	22.5%	
FACILITIES	354,519	63,994	9,245	281,280	20.7%	
CULTURAL ARTS	420,422	80,046	8,448	331,929	21.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
Parks & Recreation						
YOUTH ACTIVITIES	733,831	204,770	7,787	521,274	29.0%	
SR CITIZENS	653,938	102,841	575	550,521	15.8%	
AQUATICS	1,042,852	373,231	40,574	629,047	39.7%	
SPORTS	495,345	65,323	18,450	411,572	16.9%	
TENNIS	258,175	41,738	-	216,437	16.2%	
NEIGHBORHOOD & OUTREACH SERV	989,941	189,311	6,850	793,780	19.8%	
ADMINISTRATION	520,544	95,143	-	425,401	18.3%	
PROJECT MANAGEMENT TEAM	223,659	40,170	-	183,489	18.0%	
BUSINESS SERVICES	302,136	47,912	4,042	250,182	17.2%	
FACILITY & PROJECT MGT	951,580	275,027	1,820	674,733	29.1%	
GROUNDS MANAGEMENT	4,134,610	677,154	68,324	3,389,132	18.0%	
FORESTRY	1,163,333	169,322	2,841	991,170	14.8%	
BEACH MAINTENANCE	164,643	25,139	17,415	122,089	25.8%	
Total	12,885,815	2,560,966	186,372	10,138,477	21.3%	2,570,710
Library						
ADMINISTRATION	399,732	66,296	-	333,436	16.6%	
PUBLIC SERVICES	1,997,383	328,811	3,950	1,664,622	16.7%	
SUPPORT SERVICES	1,773,265	284,474	12,689	1,476,102	16.8%	
Total	4,170,380	679,581	16,639	3,474,160	16.7%	581,772
TOTAL COMMUNITY SERVICES	17,056,195	3,240,546	203,011	13,612,638	20.2%	3,152,482
COMMUNITY DEVELOPMENT						
Community Development						
ADMINISTRATION	427,609	99,928	891	326,790	23.6%	
ECON DEV	52,296	8,529	-	43,767	16.3%	
CITY ARTS ADVISORY PROGRAM	427,260	-	-	427,260	0.0%	
HUMAN SVCS	819,851	6,322	-	813,529	0.8%	
RDA	685,691	128,375	-	557,316	18.7%	
RDA HSG DEV	642,855	111,243	-	531,612	17.3%	
LR PLANNING/STUDIES	716,236	145,229	752	570,255	20.4%	
DEV & DESIGN REVIEW	952,017	159,752	11,471	780,794	18.0%	
ZONING	809,341	139,756	1,198	668,387	17.4%	
DESIGN REV & HIST PRESERVATN	886,555	131,205	19,741	735,609	17.0%	
SHO/ENVIRON REVIEW/TRAINING	737,535	135,753	4,454	597,327	19.0%	
BLDG PERMITS	1,027,134	195,268	777	831,089	19.1%	
RECORDS & ARCHIVES	523,630	84,943	19,883	418,804	20.0%	
PLAN CK & COUNTER SRV	1,252,403	239,464	8,108	1,004,830	19.8%	
Total	9,960,413	1,585,767	67,277	8,307,369	16.6%	1,297,325
TOTAL COMMUNITY DEVELOPMENT	9,960,413	1,585,767	67,277	8,307,369	16.6%	1,297,325

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
Non-Departmental						
DUES, MEMBERSHIPS, & LICENSES	22,272	667	-	21,605	3.0%	
COMMUNITY PROMOTIONS	1,537,890	530,755	-	1,007,135	34.5%	
SPECIAL PROJECTS	359,264	700	-	358,564	0.2%	
TRANSFERS OUT	43,500	7,250	-	36,250	16.7%	
DEBT SERVICE TRANSFERS	350,445	290,081	-	60,364	82.8%	
CAPITAL OUTLAY TRANSFER	508,170	84,695	-	423,475	16.7%	
APPROP. RESERVE	942,979	-	-	942,979	0.0%	
Total	3,764,520	914,148	-	2,850,372	24.3%	847,534
TOTAL NON-DEPARTMENTAL	3,764,520	914,148	-	2,850,372	24.3%	847,534
TOTAL EXPENDITURES	102,266,416	19,242,608	836,423	82,187,385	19.6%	16,288,793

*** 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 Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	470,000	34,987	-	435,013	7.4%
Expenditures	470,000	76,197	-	393,803	16.2%
Revenue Less Expenditures	-	(41,210)	-	41,210	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,407,300	578,595	-	1,828,705	24.0%
Expenditures	4,163,728	547,623	509,483	3,106,622	25.4%
Revenue Less Expenditures	(1,756,428)	30,972	(509,483)	(1,277,917)	
SOLID WASTE PROGRAM					
Revenue	17,512,032	2,841,917	-	14,670,115	16.2%
Expenditures	18,387,408	2,815,625	170,048	15,401,735	16.2%
Revenue Less Expenditures	(875,376)	26,291	(170,048)	(731,620)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,572,514	427,624	-	2,144,889	16.6%
Expenditures	2,003,480	183,585	48,380	1,771,515	11.6%
Revenue Less Expenditures	569,034	244,039	(48,380)	373,374	
COUNTY LIBRARY					
Revenue	1,748,519	28,431	-	1,720,088	1.6%
Expenditures	1,782,819	312,564	59,068	1,411,187	20.8%
Revenue Less Expenditures	(34,300)	(284,133)	(59,068)	308,901	
STREETS FUND					
Revenue	9,926,670	1,353,518	-	8,573,152	13.6%
Expenditures	13,933,618	1,310,661	2,641,719	9,981,238	28.4%
Revenue Less Expenditures	(4,006,948)	42,857	(2,641,719)	(1,408,086)	
MEASURE A					
Revenue	2,882,759	122,642	-	2,760,117	4.3%
Expenditures	2,882,759	230,147	1,038,429	1,614,183	44.0%
Revenue Less Expenditures	-	(107,505)	(1,038,429)	1,145,934	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	30,350,000	5,636,375	-	24,713,625	18.6%	5,809,041
Service Charges	395,000	68,130	-	326,870	17.2%	49,901
Cater JPA Treatment Charges	2,272,520	-	-	2,272,520	0.0%	1,145,464
Licenses & Permits	-	-	-	-	100.0%	-
Investment Income	860,900	154,996	-	705,904	18.0%	197,614
Grants	-	-	-	-	100.0%	-
Reimbursements	-	-	-	-	100.0%	-
Miscellaneous	754,266	2,466	-	751,800	0.3%	6,010
TOTAL REVENUES	34,632,686	5,861,967	-	28,770,719	16.9%	7,208,029
EXPENSES						
Salaries & Benefits	7,606,945	1,345,381	-	6,261,564	17.7%	1,077,101
Materials, Supplies & Services	10,173,513	1,103,804	3,079,454	5,990,255	41.1%	1,141,940
Special Projects	737,378	59,708	110,161	567,509	23.0%	8,209
Water Purchases	8,177,644	1,071,491	414,238	6,691,915	18.2%	1,141,232
Debt Service	5,088,853	1,581,581	-	3,507,272	31.1%	1,563,254
Capital Outlay Transfers	3,349,702	558,284	-	2,791,418	16.7%	883,749
Equipment	177,227	8,603	25,254	143,370	19.1%	30,619
Capitalized Fixed Assets	191,932	-	22,216	169,716	11.6%	-
Other	43,000	55	-	42,945	0.1%	-
Appropriated Reserve	123,517	-	-	123,517	0.0%	-
TOTAL EXPENSES	35,669,711	5,728,906	3,651,323	26,289,482	26.3%	5,846,105

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.

CITY OF SANTA BARBARA
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WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	14,200,000	2,461,329	-	11,738,670	17.3%	2,423,635
Fees	452,911	222,252	-	230,659	49.1%	224,492
Investment Income	296,100	53,997	-	242,103	18.2%	69,849
Public Works	11,400	3,828	-	7,572	33.6%	(1,100)
Miscellaneous	25,000	4,682	-	20,318	18.7%	4,600
TOTAL REVENUES	14,985,411	2,746,088	-	12,239,323	18.3%	2,721,476
EXPENSES						
Salaries & Benefits	5,178,153	903,559	-	4,274,594	17.4%	719,563
Materials, Supplies & Services	5,812,865	690,563	3,020,039	2,102,263	63.8%	596,466
Special Projects	5,000	121,482	-	(116,482)	2429.6%	121,043
Transfers-Out	-	-	-	-	100.0%	10,833
Debt Service	1,352,038	-	-	1,352,038	0.0%	-
Capital Outlay Transfers	6,295,500	1,049,250	-	5,246,250	16.7%	471,198
Equipment	54,428	566	5,434	48,428	11.0%	(1,743)
Capitalized Fixed Assets	97,261	20,935	5,167	71,159	26.8%	-
Appropriated Reserve	121,100	-	-	121,100	0.0%	-
TOTAL EXPENSES	18,916,345	2,786,355	3,030,640	13,099,350	30.8%	1,917,361

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DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	840,000	190,714	-	649,286	22.7%	190,887
Parking Fees	5,606,000	915,519	-	4,690,481	16.3%	874,430
Investment Income	154,700	28,858	-	125,842	18.7%	39,368
Rents & Concessions	23,740	-	-	23,740	0.0%	-
Reimbursements	20,000	4,598	-	15,402	23.0%	-
Miscellaneous	1,500	79	-	1,421	5.3%	(26)
Operating Transfers-In	43,500	7,250	-	36,250	16.7%	43,500
TOTAL REVENUES	6,689,440	1,147,018	-	5,542,422	17.1%	1,148,160
EXPENSES						
Salaries & Benefits	3,847,242	690,471	-	3,156,771	17.9%	538,287
Materials, Supplies & Services	1,807,229	192,692	155,838	1,458,699	19.3%	237,178
Special Projects	702,939	7,250	654,732	40,957	94.2%	127,009
Transfers-Out	312,621	46,937	-	265,684	15.0%	52,104
Capital Outlay Transfers	660,000	110,000	-	550,000	16.7%	209,793
Equipment	25,000	-	6,300	18,700	25.2%	-
Capitalized Fixed Assets	-	-	-	-	100.0%	3,518
Appropriated Reserve	8,709	-	-	8,709	0.0%	-
TOTAL EXPENSES	7,363,740	1,047,351	816,870	5,499,520	25.3%	1,167,889

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AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,977,000	705,328	-	3,271,672	17.7%	703,739
Leases - Terminal	4,927,950	848,182	-	4,079,768	17.2%	753,635
Leases - Non-Commerical Aviation	1,095,875	215,483	-	880,392	19.7%	185,705
Leases - Commerical Aviation	2,637,000	378,888	-	2,258,112	14.4%	343,685
Investment Income	231,100	45,343	-	185,757	19.6%	61,882
Miscellaneous	196,552	31,660	-	164,892	16.1%	8,501
TOTAL REVENUES	13,065,477	2,224,884	-	10,840,593	17.0%	2,057,146
EXPENSES						
Salaries & Benefits	4,913,183	881,458	-	4,031,725	17.9%	682,137
Materials, Supplies & Services	6,432,710	851,808	686,062	4,894,840	23.9%	775,236
Special Projects	912,307	54,088	1,849	856,370	6.1%	-
Transfers-Out	31,049	5,175	-	25,874	16.7%	-
Capital Outlay Transfers	550,000	91,667	-	458,333	16.7%	108,512
Equipment	24,610	-	-	24,610	0.0%	17,687
Appropriated Reserve	270,273	-	-	270,273	0.0%	-
TOTAL EXPENSES	13,134,132	1,884,196	687,911	10,562,026	19.6%	1,583,571

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GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,725,172	327,272	-	1,397,900	19.0%	319,956
Investment Income	20,200	3,087	-	17,113	15.3%	7,351
Rents & Concessions	300,322	59,750	-	240,572	19.9%	62,755
Miscellaneous	3,500	2,553	-	947	72.9%	2,013
TOTAL REVENUES	2,049,194	392,661	-	1,656,533	19.2%	392,076
EXPENSES						
Salaries & Benefits	1,095,646	205,424	-	890,222	18.7%	168,766
Materials, Supplies & Services	611,462	112,945	127,028	371,489	39.2%	68,033
Special Projects	14,524	-	9,524	5,000	65.6%	-
Debt Service	213,407	157,025	-	56,382	73.6%	156,016
Capital Outlay Transfers	70,000	11,667	-	58,333	16.7%	92
Equipment	3,500	-	-	3,500	0.0%	-
Capitalized Fixed Assets	-	-	-	-	100.0%	7,813
Appropriated Reserve	52,272	-	-	52,272	0.0%	-
TOTAL EXPENSES	2,060,811	487,061	136,552	1,437,198	30.3%	400,720

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INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Work Orders - Bldg Maint.	3,598,018	499,500	-	3,098,518	13.9%	572,795
Grants	742,970	-	-	742,970	0.0%	-
Service Charges	1,742,565	288,761	-	1,453,804	16.6%	288,120
Miscellaneous	-	68	-	(68)	100.0%	-
Operating Transfers-In	-	-	-	-	100.0%	10,833
TOTAL REVENUES	6,083,553	788,329	-	5,295,224	13.0%	871,749
EXPENSES						
Salaries & Benefits	2,858,723	525,610	-	2,333,113	18.4%	440,231
Materials, Supplies & Services	1,109,096	130,422	195,786	782,888	29.4%	137,684
Special Projects	2,010,520	102,730	514,088	1,393,702	30.7%	55,613
Capital Outlay Transfers	-	-	-	-	100.0%	138
Equipment	23,000	-	5,838	17,162	25.4%	-
Capitalized Fixed Assets	780,560	3,082	16,563	760,916	2.5%	140
TOTAL EXPENSES	6,781,899	761,844	732,275	5,287,780	22.0%	633,806

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FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,791,427	298,571	-	1,492,856	16.7%	223,837
Investment Income	153,300	31,552	-	121,748	20.6%	36,360
Rents & Concessions	232,341	38,724	-	193,618	16.7%	40,475
Miscellaneous	50,000	7,055	-	42,945	14.1%	13,175
TOTAL REVENUES	2,227,068	375,902	-	1,851,166	16.9%	313,846
EXPENSES						
Salaries & Benefits	150,983	28,887	-	122,096	19.1%	22,974
Materials, Supplies & Services	993	166	-	828	16.7%	187
Capitalized Fixed Assets	4,479,566	195,625	1,516,833	2,767,108	38.2%	303,288
TOTAL EXPENSES	4,631,542	224,678	1,516,833	2,890,031	37.6%	326,449

CITY OF SANTA BARBARA
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FLEET MAINTENANCE FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,369,418	394,903	-	1,974,515	16.7%	419,277
Miscellaneous	60,000	7,520	-	52,480	12.5%	-
TOTAL REVENUES	2,429,418	402,423	-	2,026,995	16.6%	419,277
EXPENSES						
Salaries & Benefits	1,141,256	216,277	-	924,979	19.0%	174,102
Materials, Supplies & Services	1,255,238	169,372	297,154	788,711	37.2%	109,266
Special Projects	87,279	6,471	10,541	70,266	19.5%	2,790
Equipment	2,200	-	2,200	-	100.0%	-
TOTAL EXPENSES	2,485,972	392,121	309,895	1,783,956	28.2%	286,158

CITY OF SANTA BARBARA
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SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,583,750	430,625	-	2,153,125	16.7%	491,769
Workers' Compensation Premiums	2,643,581	440,597	-	2,202,984	16.7%	413,821
OSH Charges	277,322	-	-	277,322	0.0%	50,420
Investment Income	189,900	34,242	-	155,658	18.0%	58,376
Miscellaneous	-	40	-	(40)	100.0%	832
TOTAL REVENUES	5,694,553	905,504	-	4,789,049	15.9%	1,015,218
EXPENSES						
Salaries & Benefits	523,458	70,696	-	452,762	13.5%	73,877
Materials, Supplies & Services	4,928,992	1,017,379	523,435	3,388,179	31.3%	2,717,878
Transfers-Out	717,988	717,988	-	-	100.0%	-
Capital Outlay Transfers	-	-	-	-	100.0%	184
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
TOTAL EXPENSES	6,194,109	1,806,062	523,435	3,864,612	37.6%	2,791,939

*** 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.*

CITY OF SANTA BARBARA
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For the Two Months Ended August 31, 2010 (16.7% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,302,393	381,931	-	1,920,462	16.6%	406,885
Miscellaneous	-	-	-	-	100.0%	45
TOTAL REVENUES	2,302,393	381,931	-	1,920,462	16.6%	406,931
EXPENSES						
Salaries & Benefits	1,481,770	277,238	-	1,204,532	18.7%	217,432
Materials, Supplies & Services	511,979	120,511	57,249	334,219	34.7%	120,879
Special Projects	1,700	624	12,000	(10,924)	742.6%	142
Equipment	249,213	2,203	37,416	209,595	15.9%	117
Appropriated Reserve	62,839	-	-	62,839	0.0%	-
TOTAL EXPENSES	2,307,501	400,575	106,664	1,800,261	22.0%	338,570

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WATERFRONT FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,372,773	243,716	-	1,129,057	17.8%	265,185
Leases - Food Service	2,173,351	424,222	-	1,749,129	19.5%	398,393
Slip Rental Fees	3,864,398	638,803	-	3,225,595	16.5%	608,179
Visitors Fees	555,894	105,101	-	450,793	18.9%	105,838
Slip Transfer Fees	621,957	101,275	-	520,682	16.3%	102,275
Parking Revenue	1,912,769	488,041	-	1,424,728	25.5%	480,376
Wharf Parking	244,477	51,941	-	192,536	21.2%	53,417
Other Fees & Charges	361,252	63,747	-	297,505	17.6%	59,596
Investment Income	215,759	22,745	-	193,014	10.5%	34,049
Rents & Concessions	299,504	55,707	-	243,797	18.6%	143,073
Grants	12,190	-	-	12,190	0.0%	-
Miscellaneous	128,650	14,006	-	114,644	10.9%	73,734
TOTAL REVENUES	11,762,974	2,209,303	-	9,553,671	18.8%	2,324,114
EXPENSES						
Salaries & Benefits	5,480,825	1,038,196	-	4,442,629	18.9%	821,691
Materials, Supplies & Services	3,405,267	468,611	880,093	2,056,564	39.6%	422,598
Special Projects	147,074	12,481	45,000	89,593	39.1%	20,530
Debt Service	1,665,997	-	-	1,665,997	0.0%	-
Capital Outlay Transfers	969,361	161,560	-	807,801	16.7%	188,564
Equipment	81,909	8,723	-	73,186	10.6%	1,923
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	11,850,433	1,689,570	925,093	9,235,770	22.1%	1,455,305

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