



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** November 15, 2011  
**TO:** Mayor and Councilmembers  
**FROM:** Accounting Division, Finance Department  
**SUBJECT:** Fiscal Year 2012 First Quarter Interim Financial Statements

**RECOMMENDATION:** That Council:

- A. Accept the Fiscal Year 2012 Interim Financial Statements for the Three Months Ended September 30, 2011; and
- B. Approve a transfer from the Airport Grants Fund to the Airport Operating Fund in the amount of \$150,337 to reduce the City's 5% match for two FAA grants that were awarded at lower amounts than projected.

**DISCUSSION:**

Each month, the Finance Department submits Interim Financial Statements to Council, which show the progress of revenues and expenditures, in relation to budget, for each of the City's funds (Attachment 2). Each quarter, the interim financial statements are expanded to include a narrative analysis of the General Fund and enterprise funds (see Attachment 1). The information in this report will be discussed with the Finance Committee on November 15, 2011.

This report covers the first three months of the fiscal year, and it is premature to make any solid projections for the year; however, the decline in revenues over the past years appears to have ended. Revenues were budgeted conservatively and, at this time, it appears that revenues will meet budget by fiscal year-end. Expenditures appear to be within expectations at September 30 and most of the expenditure variances are timing differences that will diminish throughout the year. Significant variances are discussed in Attachment 1.

In addition to the analysis of revenues and expenditures, staff brings forward any recommended adjustments for City Council approval. At this time, staff is recommending one budget adjustment to the Airport Fund.

## **Airport**

The Airport Grants Fund budget includes a 5% City Match from the Airport operating fund for two FAA grant awards. Staff has been advised that the actual grant revenues will be lower than budgeted; therefore the City's required match will also be reduced. The recommended transfer will return the excess match amount of \$150,337 to the Airport operating fund.

### **ATTACHMENTS:**

1. Interim Financial Statements (Narrative Analysis)
2. Interim Statement of Revenues and Expenditures – Summary by Fund

**PREPARED BY:** Ruby Carrillo, Accounting Manager

**SUBMITTED BY:** Robert Samario, Finance Director

**APPROVED BY:** City Administrator's Office

***Fiscal Year 2012 Interim Financial Statements  
For the Three Months Ended September 30, 2011 (25% of Year Elapsed)***

**General Fund Revenues**

The table below summarizes General Fund revenues for the three months ended September 30, 2011. For interim financial statement purposes, revenues are reported on the cash basis (i.e. when the funds are received). The table below includes the budgeted totals as well as the year-to-date (YTD) budget, which for tax revenues and franchise fees has been seasonally adjusted based on a 3-year average of collections through the same period. Because tax revenues are not collected evenly throughout the year, adjusting the year-to-date budget to reflect the unique collection pattern of each tax revenue enables a more meaningful comparison to year-to-date results as shown in the Year-to-Date Actual column. For all other revenues, the Year-to-Date Budget column represents 25% (3 months out of the 12 elapsed) of the annual budget column. Unlike tax revenues, these revenues tend to be collected more evenly throughout the year.

**Summary of Revenues  
For the Three Months Ended September 30, 2011  
GENERAL FUND**

	Current Year Analysis					Prior Year Analysis		
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent Rec'd	3-Year Average Benchmark	Prior Year YTD Actual	Variance Prior Yr To Current Yr
Sales & Use Tax	\$ 17,949,013	\$ 3,419,287	\$ 3,576,006	\$ 156,719	19.92%	19.05%	\$ 3,312,671	7.9%
Property Tax	23,063,000	-	-	-	0.00%	0.00%	-	0.0%
UUT	7,144,500	1,806,844	1,840,815	33,971	25.77%	25.29%	1,817,174	1.3%
TOT	12,865,000	4,609,530	4,725,853	116,324	36.73%	35.83%	4,295,569	10.0%
Bus License	2,229,800	399,134	386,552	(12,582)	17.34%	17.90%	414,774	-6.8%
Prop Trans Tax	410,000	107,338	95,277	(12,061)	23.24%	26.18%	99,093	-3.9%
Total Taxes	63,661,313	10,342,133	10,624,503	282,370	16.69%	16.25%	9,939,280	6.9%
License & Permits	182,900	45,725	57,836	12,111	31.62%	25.00%	27,122	113.2%
Fines & Forfeitures	2,927,016	731,754	815,850	84,096	27.87%	25.00%	661,693	23.3%
Franchise Fee	3,593,200	856,978	870,187	13,209	24.22%	23.85%	767,154	13.4%
Use of Money & Property	1,138,779	284,695	290,241	5,546	25.49%	25.00%	300,540	-3.4%
Intergovernmental	702,650	175,663	206,724	31,062	29.42%	25.00%	254,755	-18.9%
Fee & Charges	20,348,725	5,087,181	5,118,659	31,478	25.15%	25.00%	4,841,054	5.7%
Miscellaneous	9,354,486	2,338,622	2,516,966	178,345	26.91%	25.00%	2,386,323	5.5%
Total Other	38,247,756	9,520,617	9,876,464	355,846	25.82%	25.00%	9,238,640	
Total Before Budgeted Variances	101,909,069	19,862,750	20,500,967	638,217			19,177,920	
Anticipated Year-End Var	1,200,000	300,000	-	(300,000)	0.00%	25.00%	-	0.0%
<b>Total Revenues</b>	<b>\$ 103,109,069</b>	<b>\$ 20,162,750</b>	<b>\$ 20,500,967</b>	<b>\$ 338,217</b>	<b>19.88%</b>	<b>19.04%</b>	<b>\$ 19,177,920</b>	<b>6.9%</b>

\* YTD Budget for Taxes is calculated based on a 3-year average of collections for each revenue source; for all other revenues, YTD Budget is calculated on a straight-line basis based on the number of months elapsed.

*Fiscal Year 2012 Interim Financial Statements  
For the Three Months Ended September 30, 2011 (25% of Year Elapsed)*

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After only three months of activity, it is generally difficult to project with any degree of certainty where revenues will end the year. However, the local economy appears to be in a period of recovery based on the results of key tax revenues over the last year. In particular, after 3 three quarters of moderate growth, sales tax revenues for the quarter ended June 30, 2011 (received in September 2011) grew by over 11%. Likewise, transient occupancy tax revenues realized strong growth for all of fiscal year 2011.

Variances in the City's key tax revenues are discussed below.

**Sales and Use Taxes**

Sales tax revenue ended the first quarter approximately \$157,000 above the YTD budget on a cash basis. However, the revenues received through September 30, 2011 are primarily payments of sales tax revenues earned for the quarter ended June 30, 2011. Sales tax payments for the first three months of the year will not be received until mid-December. It appears that these revenues have begun to improve, and are following the trend of other economically-driven revenues such as transient occupancy tax.

**Property Tax**

Property taxes are received in December and April of each year, after property tax installments are due from property owners. As such, we do not usually receive any payments until after the first quarter.

**Transient Occupancy Tax**

TOT revenue was approximately \$116,000 over the YTD budget at September 30. TOT revenues for the first quarter of the fiscal year are 10% above revenues for the first quarter of last fiscal year. These revenues have realized significant percentage growth in the past two years, as last year they were 10.7% higher than the same quarter from the previous year. It is expected they will continue their growth and surpass budgeted revenues by approximately 6% by year-end, if the budgeted growth estimate holds.

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*Fiscal Year 2012 Interim Financial Statements  
For the Three Months Ended September 30, 2011 (25% of Year Elapsed)*

**General Fund Expenditures**

The table below summarizes the General Fund budget and year-to-date expenditures through September 30, 2011. The Annual Budget column represents the amended budget, which includes appropriation carryovers from the prior year, as well as any supplemental appropriations approved by Council in the current year.

As shown below, a year-to-date budget (labeled "YTD Budget") column is included. This represents 25% of the annual budget to coincide with 3 out of 12 months in the fiscal year having elapsed. Unlike revenues, where the collection rate during the year is often seasonally affected, most expenditures tend to be incurred fairly evenly throughout the year.

SUMMARY OF EXPENDITURES GENERAL FUND For the Three Months Ended September 30, 2011							
Department	Annual Budget	YTD Budget	YTD Actual	Variance Without Encumbrance	Encum- brance	Variance With Encumb Favorable (Unfavorable)	
						\$	%
Mayor & Council	\$ 725,196	\$ 181,299	\$ 179,042	\$ 2,257	\$ 1,443	\$ 814	0.1%
City Attorney	1,930,640	482,660	524,945	(42,285)	-	(42,285)	-2.2%
City Administrator	1,923,509	480,877	480,349	528	44,021	(43,493)	-2.3%
Administrative Svs.	1,947,674	486,919	423,307	63,612	259,134	(195,523)	-10.0%
Finance	4,392,750	1,098,188	1,046,048	52,140	90,252	(38,113)	-0.9%
Police	34,525,472	8,631,368	9,310,870	(679,502)	404,768	(1,084,270)	-3.1%
Fire	21,086,442	5,271,611	5,477,981	(206,371)	115,488	(321,859)	-1.5%
Public Works	6,823,956	1,705,989	1,655,925	50,064	168,772	(118,708)	-1.7%
Parks & Recreation	12,691,886	3,172,972	3,628,904	(455,933)	386,616	(842,549)	-6.6%
Library	4,025,687	1,006,422	906,102	100,320	105,736	(5,416)	-0.1%
Community Dev.	10,091,759	2,522,940	2,758,106	(235,166)	564,880	(800,046)	-7.9%
Community Promotions	3,267,061	816,765	1,082,161	(265,396)	-	(265,396)	-8.1%
Total	<u>\$ 103,432,033</u>	<u>\$ 25,858,008</u>	<u>\$ 27,473,739</u>	<u>\$ (1,615,732)</u>	<u>\$ 2,141,111</u>	<u>\$ (3,756,842)</u>	-3.6%
<b>% of annual budget</b>		<b>25.0%</b>	<b>26.6%</b>	<b>-1.6%</b>	<b>2.1%</b>	<b>-3.6%</b>	

As shown in the table above, actual expenditures of approximately \$27.5 million exceeded the year-to-date budget by \$1.6 million (1.6%) as of September 30. This is primarily due to services and programs that occur during the first quarter of the fiscal year only, and therefore front load the expenditure budget. These seasonal variations will normalize by year-end,

Individual departments showing an unfavorable variance as of September 30 are discussed below.

- **City Attorney** expenditures were higher than the YTD budget due to the monthly prepayment of office lease costs.

*Fiscal Year 2012 Interim Financial Statements  
For the Three Months Ended September 30, 2011 (25% of Year Elapsed)*

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- **Police Department** expenditures were approximately \$680,000 above the YTD budget at September 30. The variance is due to overtime costs incurred by sworn personnel for special events such as July 4<sup>th</sup> and Fiesta celebrations, which occur in the first quarter. Expenditures are also higher due to the CAD/RMS annual maintenance/support contract costs being paid in the month of July.
- **Fire Department** expenditures are over the YTD budget by about \$206,000. The negative variance is primarily due to overtime incurred in providing mutual aid assistance; these expenditures are typically reimbursable at direct allowable costs plus overhead.
- **Parks and Recreation** expenditures to exceed the YTD budget for the first quarter because of the summer camp programs offered by the department.
- **Community Promotions**, which includes funding for events such as Old Spanish Days and the Film Festival, exceeds the YTD budget due to costs for those events being incurred during the first quarter of the fiscal year. This department also includes semi-annual debt service payments that are paid in September, which distorts the budget to actual comparison in the early part of the fiscal year.

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For the Three Months Ended September 30, 2011 (25% of Year Elapsed)*

**Enterprise Fund Revenues and Expenses**

Unlike the General Fund, which relies primarily on taxes to fund programs and services, Enterprise Fund operations are financed primarily from user fees. The table below summarizes Enterprise Fund revenues through September 30, 2011, with a comparison to budget and prior year. Note that the "YTD Budget" column has been calculated based on a 3-year average collection rate through September 30<sup>th</sup>. This rate, which is shown as a percentage in the "3 Year Average" column, has been applied to the annual budget amount to arrive at the Year-to-Date Budget. This approach is used in recognition that enterprise fund revenues, like General Fund tax revenues, are seasonally affected and are not necessarily received evenly throughout the year. After only three months of activity, it is generally difficult to project with certainty where revenues will end the year.

<b>SUMMARY OF REVENUES &amp; EXPENSES</b>								
<b>Three Months Ended September 30, 2011</b>								
<b>ENTERPRISE FUNDS</b>								
	<b>Current Year Analysis</b>						<b>Prior Year Analysis</b>	
	<b>Annual Budget</b>	<b>YTD Budget *</b>	<b>YTD Actual</b>	<b>YTD Variance</b>	<b>YTD Percent</b>	<b>3 Year Average</b>	<b>YTD Actual</b>	<b>% Variance</b>
<b>Water Fund</b>								
Revenues	\$ 35,671,185	\$ 10,451,657	\$ 10,277,409	\$ (174,248)	28.8%	29.3%	\$ 10,047,997	2.3%
Expenses **	43,442,910	10,860,728	10,382,754	477,974	23.9%	25.0%	8,106,415	28.1%
<b>Wastewater Fund</b>								
Revenues	16,395,810	4,408,833	4,368,663	(40,170)	26.6%	26.9%	4,060,456	7.6%
Expenses **	17,491,788	4,372,947	3,583,118	789,829	20.5%	25.0%	4,175,735	-14.2%
<b>Downtown Parking Fund</b>								
Revenues	7,036,049	1,805,450	1,870,824	65,374	26.6%	25.7%	1,652,303	13.2%
Expenses **	7,582,431	1,895,608	1,741,279	154,329	23.0%	25.0%	1,530,484	13.8%
<b>Airport Fund</b>								
Revenues	14,880,151	3,676,885	3,488,213	(188,672)	23.4%	24.7%	3,343,357	4.3%
Expenses **	15,550,628	3,887,657	3,378,822	508,835	21.7%	25.0%	2,748,419	22.9%
<b>Golf Fund</b>								
Revenues	2,060,146	517,715	539,835	22,120	26.2%	25.1%	546,313	-1.2%
Expenses **	2,065,870	516,468	605,972	(89,505)	29.3%	25.0%	615,125	-1.5%
<b>Waterfront Fund</b>								
Revenues	12,203,518	3,565,868	3,606,374	40,506	29.6%	29.2%	3,326,858	8.4%
Expenses **	11,984,239	2,996,060	2,615,760	380,300	21.8%	25.0%	2,495,306	4.8%
* The YTD Budget column has been calculated based on a 3-year average collection rate through September 30 which has been applied to the annual budget.								
** Expenses include encumbrances at September 30								

Enterprise fund expenses through September 30, 2011, with a comparison to budget and prior year, are also summarized in the table above. The column labeled "YTD Budget" represents 25% of the annual budget column. Although many expenses tend to be incurred somewhat

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For the Three Months Ended September 30, 2011 (25% of Year Elapsed)*

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evenly throughout the year, there are some notable expenses that do not. These expenses, such as debt service and capital projects, can create significant temporary variances from the YTD budget at certain times during the year.

The following discussion highlights some of the more significant revenue and expense variances of the enterprise funds, in relation to budget or prior year.

**Airport Fund**

Airport Fund revenues are approximately \$189,000 lower than the YTD budget at September 30. Most of the variance is due to a decline in parking revenue, as passengers are being dropped off instead of parking in order to avoid the ongoing construction. It is expected these revenues will improve later in the year, since a parking rate adjustment is tentatively scheduled to go into effect on January 1, 2012.

**Golf Fund**

Golf Fund revenues on average are 8% lower than those for the first three months of the prior year. Although the number of rounds was relatively stable in the first quarter, revenues continue to trend downward as they have been over the last few years. Staff has already implemented cost cutting measures and has restructured green fees to encourage more play. However, it appears the decline in revenues is due to a larger trend in the golf industry where overall play has declined and interest has waned. Consequently, staff will be completing a comprehensive analysis of operations to identify alternative strategies to addressing the current structural deficit on a long-term basis.

**Waterfront Fund**

Waterfront Fund revenues are on average 8.4% higher than prior year. The positive variance is primarily due to more activity in the area due to better weather at the Santa Barbara beaches this summer compared to last summer.

Waterfront expenses were approximately \$380,000 below the YTD budget at September 30. The variance is temporary due to planned materials, supplies, and services expenses that are expected to be consumed throughout the remainder of the fiscal year.



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>GENERAL FUND</b>					
Revenue	103,109,069	20,500,967	-	82,608,102	19.9%
Expenditures	103,432,033	27,473,739	2,141,111	73,817,182	28.6%
<i>Addition to / (use of) reserves</i>	<u>(322,964)</u>	<u>(6,972,772)</u>	<u>(2,141,111)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	35,671,185	10,277,409	-	25,393,776	28.8%
Expenditures	43,442,910	10,382,754	3,159,893	29,900,263	31.2%
<i>Addition to / (use of) reserves</i>	<u>(7,771,725)</u>	<u>(105,345)</u>	<u>(3,159,893)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	16,395,810	4,368,663	-	12,027,147	26.6%
Expenditures	17,491,788	3,583,118	1,991,324	11,917,346	31.9%
<i>Addition to / (use of) reserves</i>	<u>(1,095,978)</u>	<u>785,545</u>	<u>(1,991,324)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	7,036,049	1,870,824	-	5,165,225	26.6%
Expenditures	7,582,431	1,741,279	617,463	5,223,690	31.1%
<i>Addition to / (use of) reserves</i>	<u>(546,382)</u>	<u>129,545</u>	<u>(617,463)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	14,880,151	3,488,213	-	11,391,938	23.4%
Expenditures	15,550,628	3,378,822	598,225	11,573,581	25.6%
<i>Addition to / (use of) reserves</i>	<u>(670,477)</u>	<u>109,392</u>	<u>(598,225)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,060,146	539,835	-	1,520,311	26.2%
Expenditures	2,065,870	605,972	104,282	1,355,615	34.4%
<i>Addition to / (use of) reserves</i>	<u>(5,724)</u>	<u>(66,137)</u>	<u>(104,282)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,119,971	1,774,747	-	4,345,224	29.0%
Expenditures	6,122,735	1,831,574	893,560	3,397,602	44.5%
<i>Addition to / (use of) reserves</i>	<u>(2,764)</u>	<u>(56,827)</u>	<u>(893,560)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,230,083	582,097	-	1,647,986	26.1%
Expenditures	1,502,646	298,463	7,093	1,197,090	20.3%
<i>Addition to / (use of) reserves</i>	<u>727,437</u>	<u>283,635</u>	<u>(7,093)</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,530,723	624,093	-	1,906,630	24.7%
Expenditures	2,482,012	523,457	315,162	1,643,393	33.8%
<i>Addition to / (use of) reserves</i>	<u>48,711</u>	<u>100,636</u>	<u>(315,162)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,391,678	1,297,003	-	4,094,675	24.1%
Expenditures	9,055,327	2,210,071	321,447	6,523,809	28.0%
<i>Addition to / (use of) reserves</i>	<u>(3,663,649)</u>	<u>(913,068)</u>	<u>(321,447)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,306,135	577,742	-	1,728,393	25.1%
Expenditures	2,347,350	596,680	205,855	1,544,815	34.2%
<i>Addition to / (use of) reserves</i>	<u>(41,215)</u>	<u>(18,938)</u>	<u>(205,855)</u>		
<b>WATERFRONT FUND</b>					
Revenue	12,203,518	3,606,374	-	8,597,144	29.6%
Expenditures	11,984,239	2,615,760	940,731	8,427,748	29.7%
<i>Addition to / (use of) reserves</i>	<u>219,279</u>	<u>990,615</u>	<u>(940,731)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	209,934,518	49,507,968	-	160,426,550	23.6%
Expenditures	223,059,970	55,241,688	11,296,147	156,522,136	29.8%
<i>Addition to / (use of) reserves</i>	<u>(13,125,452)</u>	<u>(5,733,720)</u>	<u>(11,296,147)</u>		

*\*\* 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 accommodate 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 Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	17,949,013	3,576,006	14,373,007	19.9%	3,312,671
Property Taxes	23,063,000	-	23,063,000	0.0%	-
Utility Users Tax	7,144,500	1,840,815	5,303,685	25.8%	1,817,174
Transient Occupancy Tax	12,865,000	4,725,853	8,139,147	36.7%	4,295,569
Franchise Fees	3,593,200	870,187	2,723,013	24.2%	767,154
Business License	2,229,800	386,552	1,843,248	17.3%	414,774
Real Property Transfer Tax	410,000	95,277	314,723	23.2%	99,093
<i>Total</i>	<u>67,254,513</u>	<u>11,494,691</u>	<u>55,759,822</u>	17.1%	<u>10,706,434</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	182,900	57,836	125,064	31.6%	27,122
<i>Total</i>	<u>182,900</u>	<u>57,836</u>	<u>125,064</u>	31.6%	<u>27,122</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,403,500	703,642	1,699,858	29.3%	528,241
Library Fines	133,516	29,995	103,521	22.5%	26,625
Municipal Court Fines	180,000	24,652	155,348	13.7%	52,153
Other Fines & Forfeitures	210,000	57,561	152,439	27.4%	54,674
<i>Total</i>	<u>2,927,016</u>	<u>815,850</u>	<u>2,111,166</u>	27.9%	<u>661,693</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	740,827	234,227	506,600	31.6%	192,264
Rents & Concessions	397,952	56,015	341,937	14.1%	108,276
<i>Total</i>	<u>1,138,779</u>	<u>290,241</u>	<u>848,538</u>	25.5%	<u>300,540</u>
<b>INTERGOVERNMENTAL</b>					
Grants	488,610	6,866	481,745	1.4%	136,592
Vehicle License Fees	200,000	198,535	1,465	99.3%	116,687
Reimbursements	14,040	1,323	12,717	9.4%	1,475
<i>Total</i>	<u>702,650</u>	<u>206,724</u>	<u>495,926</u>	29.4%	<u>254,755</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	860,000	206,527	653,473	24.0%	209,256
Community Development	4,525,570	1,167,429	3,358,141	25.8%	1,120,481
Recreation	2,274,257	710,802	1,563,455	31.3%	673,397
Public Safety	499,673	147,340	352,333	29.5%	120,896
Public Works	5,286,083	1,376,455	3,909,628	26.0%	1,331,839
Library	675,575	33,631	641,944	5.0%	7,557
Reimbursements	6,227,567	1,476,475	4,751,092	23.7%	1,377,628
<i>Total</i>	<u>20,348,725</u>	<u>5,118,659</u>	<u>15,230,066</u>	25.2%	<u>4,841,054</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,392,091	535,340	856,751	38.5%	489,386
Indirect Allocations	6,111,818	1,527,955	4,583,863	25.0%	1,630,128
Operating Transfers-In	3,050,577	453,671	2,596,906	14.9%	266,809
<i>Total</i>	<u>10,554,486</u>	<u>2,516,966</u>	<u>8,037,520</u>	23.8%	<u>2,386,323</u>
<b>TOTAL REVENUES</b>	<u>103,109,069</u>	<u>20,500,967</u>	<u>82,608,102</u>	19.9%	<u>19,177,920</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	725,196	179,042	1,443	544,711	24.9%	
<i>Total</i>	725,196	179,042	1,443	544,711	24.9%	179,880
<u>City Attorney</u>						
CITY ATTORNEY	1,930,640	524,945	-	1,405,695	27.2%	
<i>Total</i>	1,930,640	524,945	-	1,405,695	27.2%	543,568
<u>Administration</u>						
CITY ADMINISTRATOR	1,468,399	371,226	1,443	1,095,730	25.4%	
CITY TV	455,110	108,809	42,577	303,725	33.3%	
<i>Total</i>	1,923,509	480,349	44,021	1,399,139	27.3%	509,537
<u>Administrative Services</u>						
CITY CLERK	435,245	109,338	22,182	303,725	30.2%	
ADMIN SVCS-ELECTIONS	300,000	27,827	210,535	61,638	79.5%	
HUMAN RESOURCES	1,197,982	286,143	26,416	885,423	26.1%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	-	-	14,447	0.0%	
<i>Total</i>	1,947,674	423,307	259,134	1,265,233	35.0%	371,846
<u>Finance</u>						
ADMINISTRATION	219,098	52,482	16,571	150,046	31.5%	
TREASURY	482,061	99,269	-	382,792	20.6%	
CASHIERING & COLLECTION	417,180	118,745	-	298,435	28.5%	
LICENSES & PERMITS	417,558	108,318	-	309,240	25.9%	
BUDGET MANAGEMENT	396,344	103,730	-	292,614	26.2%	
ACCOUNTING	478,913	92,211	67,813	318,889	33.4%	
PAYROLL	268,474	66,923	-	201,551	24.9%	
ACCOUNTS PAYABLE	207,832	55,134	-	152,698	26.5%	
CITY BILLING & CUSTOMER SERVICE	583,635	107,407	1,831	474,397	18.7%	
PURCHASING	659,344	175,854	3,037	480,453	27.1%	
CENTRAL STORES	160,010	39,907	500	119,603	25.3%	
MAIL SERVICES	102,301	26,066	500	75,735	26.0%	
<i>Total</i>	4,392,750	1,046,048	90,252	3,256,450	25.9%	1,064,922
<b>TOTAL GENERAL GOVERNMENT</b>	<b>10,919,769</b>	<b>2,653,691</b>	<b>394,850</b>	<b>7,871,228</b>	<b>27.9%</b>	<b>2,669,754</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	979,104	265,793	800	712,511	27.2%	
SUPPORT SERVICES	574,199	152,957	1,460	419,782	26.9%	
RECORDS	1,172,517	292,850	15,693	863,974	26.3%	
COMMUNITY SVCS	729,721	189,902	4,902	534,917	26.7%	
PROPERTY ROOM	165,159	34,709	1,392	129,058	21.9%	
TRNG/RECRUITMENT	405,269	146,465	41,647	217,157	46.4%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
RANGE	1,184,348	298,826	52,227	833,295	29.6%	
BEAT COORDINATORS	784,859	181,986	-	602,873	23.2%	
INFORMATION TECHNOLOGY	1,275,497	419,035	57,988	798,475	37.4%	
INVESTIGATIVE DIVISION	4,582,903	1,139,866	5,800	3,437,237	25.0%	
CRIME LAB	130,163	36,468	-	93,695	28.0%	
PATROL DIVISION	14,663,551	3,866,750	192,105	10,604,695	27.7%	
TRAFFIC	1,288,412	325,078	1,100	962,234	25.3%	
SPECIAL EVENTS	772,599	610,206	-	162,393	79.0%	
TACTICAL PATROL FORCE	1,324,561	285,383	-	1,039,178	21.5%	
STREET SWEEPING ENFORCEMENT	294,783	77,357	-	217,426	26.2%	
NIGHT LIFE ENFORCEMENT	297,965	69,969	-	227,996	23.5%	
PARKING ENFORCEMENT	931,552	213,650	27,800	690,102	25.9%	
CCC	2,361,140	571,169	1,854	1,788,117	24.3%	
ANIMAL CONTROL	607,170	131,839	-	475,331	21.7%	
<i>Total</i>	<u>34,525,472</u>	<u>9,310,870</u>	<u>404,768</u>	<u>24,809,834</u>	28.1%	<u>8,863,557</u>
<u>Fire</u>						
ADMINISTRATION	740,779	201,957	5,540	533,282	28.0%	
EMERGENCY SERVICES AND PUBLIC ED	246,838	58,977	3,139	184,722	25.2%	
PREVENTION	1,109,296	294,423	1,114	813,759	26.6%	
WILDLAND FIRE MITIGATION PROGRAM	172,505	44,337	19,518	108,650	37.0%	
OPERATIONS	17,118,591	4,399,392	86,177	12,633,022	26.2%	
ARFF	1,698,433	478,895	-	1,219,538	28.2%	
<i>Total</i>	<u>21,086,442</u>	<u>5,477,981</u>	<u>115,488</u>	<u>15,492,974</u>	26.5%	<u>5,712,429</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>55,611,914</u>	<u>14,788,851</u>	<u>520,256</u>	<u>40,302,807</u>	27.5%	<u>14,575,985</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	868,519	210,838	14,584	643,097	26.0%	
ENGINEERING SVCS	4,357,704	1,091,550	23,144	3,243,010	25.6%	
PUBLIC RT OF WAY MGMT	1,176,628	299,146	4,006	873,476	25.8%	
ENVIRONMENTAL PROGRAMS	421,105	54,391	127,038	239,676	43.1%	
<i>Total</i>	<u>6,823,956</u>	<u>1,655,925</u>	<u>168,772</u>	<u>4,999,259</u>	26.7%	<u>1,629,329</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,823,956</u>	<u>1,655,925</u>	<u>168,772</u>	<u>4,999,259</u>	26.7%	<u>1,629,329</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	370,912	127,285	74	243,554	34.3%	
FACILITIES	731,720	186,088	15,136	530,496	27.5%	
YOUTH ACTIVITIES	742,707	278,027	4,197	460,483	38.0%	
SR CITIZENS	717,260	179,183	47,441	490,636	31.6%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
AQUATICS	1,040,683	476,308	47,495	516,880	50.3%	
SPORTS	423,214	96,960	18,300	307,954	27.2%	
TENNIS	224,714	60,561	-	164,153	27.0%	
NEIGHBORHOOD & OUTREACH SERV	980,833	284,850	5,704	690,279	29.6%	
ADMINISTRATION	522,889	137,545	-	385,344	26.3%	
PROJECT MANAGEMENT TEAM	222,476	64,331	-	158,145	28.9%	
BUSINESS SERVICES	299,201	64,001	7,279	227,921	23.8%	
FACILITY & PROJECT MGT	992,450	338,251	1,510	652,689	34.2%	
GROUPS MANAGEMENT	4,116,439	1,024,223	89,109	3,003,106	27.0%	
FORESTRY	1,160,228	279,659	131,256	749,313	35.4%	
BEACH MAINTENANCE	146,160	23,524	19,115	103,521	29.2%	
<i>Total</i>	<u>12,691,886</u>	<u>3,628,904</u>	<u>386,616</u>	<u>8,676,366</u>	31.6%	<u>3,539,206</u>
<u>Library</u>						
ADMINISTRATION	420,294	94,019	-	326,275	22.4%	
PUBLIC SERVICES	1,822,641	484,693	3,950	1,333,998	26.8%	
SUPPORT SERVICES	1,782,752	327,389	101,786	1,353,577	24.1%	
<i>Total</i>	<u>4,025,687</u>	<u>906,102</u>	<u>105,736</u>	<u>3,013,849</u>	25.1%	<u>958,595</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>16,717,573</u>	<u>4,535,006</u>	<u>492,352</u>	<u>11,690,215</u>	30.1%	<u>4,497,801</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	456,182	124,643	1,121	330,418	27.6%	
ECON DEV	52,667	11,401	-	41,266	21.6%	
CITY ARTS ADVISORY PROGRAM	427,260	361,237	-	66,024	84.5%	
HUMAN SVCS	855,862	177,614	506,380	171,868	79.9%	
RDA	715,653	164,295	-	551,358	23.0%	
RDA HSG DEV	611,074	154,587	-	456,487	25.3%	
LR PLANNING/STUDIES	826,558	187,543	641	638,374	22.8%	
DEV & DESIGN REVIEW	1,075,206	282,796	20,483	771,928	28.2%	
ZONING	1,245,146	288,856	4,581	951,709	23.6%	
DESIGN REV & HIST PRESERVATN	975,603	246,364	6,854	722,385	26.0%	
BLDG PERMITS	1,048,775	266,710	7,466	774,599	26.1%	
RECORDS & ARCHIVES	529,868	126,159	16,710	386,999	27.0%	
PLAN CK & COUNTER SRV	1,271,905	365,648	646	905,611	28.8%	
<i>Total</i>	<u>10,091,759</u>	<u>2,758,106</u>	<u>564,880</u>	<u>6,768,773</u>	32.9%	<u>2,372,270</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>10,091,759</u>	<u>2,758,106</u>	<u>564,880</u>	<u>6,768,773</u>	32.9%	<u>2,372,270</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	1,693	-	20,579	7.6%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
COMMUNITY PROMOTIONS	1,536,799	555,976	-	980,823	36.2%	
SPECIAL PROJECTS	381,073	71,250	-	309,823	18.7%	
TRANSFERS OUT	43,500	10,875	-	32,625	25.0%	
DEBT SERVICE TRANSFERS	349,983	312,615	-	37,368	89.3%	
CAPITAL OUTLAY TRANSFER	519,005	129,751	-	389,254	25.0%	
APPROP. RESERVE	414,429	-	-	414,429	0.0%	
<i>Total</i>	3,267,061	1,082,161	-	2,184,900	33.1%	1,051,013
<b>TOTAL NON-DEPARTMENTAL</b>	3,267,061	1,082,161	-	2,184,900	33.1%	1,051,013
<b>TOTAL EXPENDITURES</b>	103,432,033	27,473,739	2,141,111	73,817,182	28.6%	26,796,152

*\*\* 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 Three Months Ended September 30, 2011 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>TRAFFIC SAFETY FUND</b>					
Revenue	515,000	115,962	-	399,038	22.5%
Expenditures	515,000	115,962	-	399,038	22.5%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,800,800	988,837	-	1,811,963	35.3%
Expenditures	3,545,725	651,198	555,562	2,338,965	34.0%
<i>Revenue Less Expenditures</i>	(744,925)	337,639	(555,562)	(527,002)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	18,331,232	4,484,538	-	13,846,694	24.5%
Expenditures	19,069,668	4,307,870	825,065	13,936,733	26.9%
<i>Revenue Less Expenditures</i>	(738,436)	176,667	(825,065)	(90,038)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,730,423	203,392	-	2,527,031	7.4%
Expenditures	2,730,423	215,798	188,489	2,326,136	14.8%
<i>Revenue Less Expenditures</i>	-	(12,406)	(188,489)	200,895	
<b>COUNTY LIBRARY</b>					
Revenue	1,858,999	87,994	-	1,771,005	4.7%
Expenditures	1,982,066	413,175	96,429	1,472,462	25.7%
<i>Revenue Less Expenditures</i>	(123,067)	(325,181)	(96,429)	298,543	
<b>STREETS FUND</b>					
Revenue	10,393,577	2,730,955	-	7,662,622	26.3%
Expenditures	14,441,889	2,144,397	2,861,538	9,435,954	34.7%
<i>Revenue Less Expenditures</i>	(4,048,312)	586,558	(2,861,538)	(1,773,332)	
<b>MEASURE A</b>					
Revenue	2,774,034	464,467	-	2,309,567	16.7%
Expenditures	3,335,145	360,547	1,685,155	1,289,443	61.3%
<i>Revenue Less Expenditures</i>	(561,111)	103,920	(1,685,155)	1,020,125	



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**WATER OPERATING FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Water Sales - Metered	30,700,000	9,117,085	-	21,582,915	29.7%	8,796,490
Service Charges	450,192	176,061	-	274,131	39.1%	104,305
Cater JPA Treatment Charges	2,619,000	652,441	-	1,966,559	24.9%	832,400
Investment Income	791,800	175,915	-	615,885	22.2%	310,953
Miscellaneous	604,691	29,532	-	575,159	4.9%	3,849
Operating Transfers-In	505,502	126,375	-	379,127	25.0%	-
<b>TOTAL REVENUES</b>	<b>35,671,185</b>	<b>10,277,409</b>	<b>-</b>	<b>25,393,776</b>	<b>28.8%</b>	<b>10,047,997</b>
<b>EXPENSES</b>						
Salaries & Benefits	7,649,148	1,875,868	-	5,773,280	24.5%	1,887,400
Materials, Supplies & Services	9,992,002	1,460,579	2,700,173	5,831,250	41.6%	1,847,679
Special Projects	1,438,061	62,723	44,516	1,330,822	7.5%	91,444
Water Purchases	7,723,468	2,402,274	381,693	4,939,501	36.0%	1,708,851
Debt Service	4,831,189	1,707,799	-	3,123,390	35.3%	1,676,935
Capital Outlay Transfers	11,284,416	2,821,104	-	8,463,312	25.0%	837,425
Equipment	195,427	40,397	10,511	144,518	26.1%	46,288
Capitalized Fixed Assets	124,200	7,919	23,000	93,281	24.9%	6,285
Other	55,000	4,092	-	50,909	7.4%	4,107
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>43,442,910</b>	<b>10,382,754</b>	<b>3,159,893</b>	<b>29,900,263</b>	<b>31.2%</b>	<b>8,106,415</b>

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**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**WASTEWATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service Charges	14,926,192	3,917,251	-	11,008,941	26.2%	3,731,062
Fees	493,222	205,567	-	287,655	41.7%	236,480
Investment Income	267,300	56,748	-	210,552	21.2%	79,640
Public Works	10,000	11,205	-	(1,205)	112.1%	6,051
Miscellaneous	25,000	9,368	-	15,632	37.5%	7,223
Operating Transfers-In	674,096	168,524	-	505,572	25.0%	-
<b>TOTAL REVENUES</b>	<u>16,395,810</u>	<u>4,368,663</u>	<u>-</u>	<u>12,027,147</u>	<u>26.6%</u>	<u>4,060,456</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,148,257	1,264,822	-	3,883,435	24.6%	1,291,621
Materials, Supplies & Services	6,019,715	1,164,758	1,988,281	2,866,677	52.4%	1,143,475
Special Projects	100,000	4,101	-	95,899	4.1%	131,581
Debt Service	1,352,213	-	-	1,352,213	0.0%	-
Capital Outlay Transfers	4,592,559	1,148,140	-	3,444,419	25.0%	1,573,875
Equipment	98,044	297	44	97,703	0.3%	13,248
Capitalized Fixed Assets	26,000	-	3,000	23,000	11.5%	20,935
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>17,491,788</u>	<u>3,583,118</u>	<u>1,991,324</u>	<u>11,917,346</u>	<u>31.9%</u>	<u>4,175,735</u>

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**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**  
**DOWNTOWN PARKING**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Improvement Tax	840,000	223,021	-	616,979	26.6%	215,783
Parking Fees	5,662,166	1,529,557	-	4,132,609	27.0%	1,378,170
Investment Income	137,600	29,832	-	107,768	21.7%	42,143
Rents & Concessions	40,925	-	-	40,925	0.0%	-
Reimbursements	-	-	-	-	100.0%	4,598
Miscellaneous	1,500	(51)	-	1,551	-3.4%	734
Operating Transfers-In	353,858	88,465	-	265,393	25.0%	10,875
<b>TOTAL REVENUES</b>	<b>7,036,049</b>	<b>1,870,824</b>	<b>-</b>	<b>5,165,225</b>	<b>26.6%</b>	<b>1,652,303</b>
<b>EXPENSES</b>						
Salaries & Benefits	3,799,707	1,010,990	-	2,788,717	26.6%	965,360
Materials, Supplies & Services	1,842,052	339,519	231,159	1,271,373	31.0%	322,469
Special Projects	574,522	54,460	379,143	140,918	75.5%	7,250
Transfers-Out	297,121	74,280	-	222,841	25.0%	70,405
Capital Outlay Transfers	1,043,270	260,817	-	782,453	25.0%	165,000
Equipment	25,760	1,212	7,160	17,388	32.5%	-
<b>TOTAL EXPENSES</b>	<b>7,582,431</b>	<b>1,741,279</b>	<b>617,463</b>	<b>5,223,690</b>	<b>31.1%</b>	<b>1,530,484</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**  
**AIRPORT OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial / Industrial	4,171,000	1,075,788	-	3,095,212	25.8%	1,067,461
Leases - Terminal	5,183,033	1,218,711	-	3,964,322	23.5%	1,257,362
Leases - Non-Commerical Aviation	1,361,600	371,972	-	989,628	27.3%	333,929
Leases - Commerical Aviation	3,465,000	619,963	-	2,845,037	17.9%	568,910
Investment Income	214,300	48,014	-	166,286	22.4%	67,857
Miscellaneous	185,052	78,723	-	106,329	42.5%	47,837
Operating Transfers-In	300,166	75,041	-	225,125	25.0%	-
<b>TOTAL REVENUES</b>	<u>14,880,151</u>	<u>3,488,213</u>	<u>-</u>	<u>11,391,938</u>	<u>23.4%</u>	<u>3,343,357</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,001,631	1,325,192	-	3,676,439	26.5%	1,244,822
Materials, Supplies & Services	6,582,644	1,441,016	466,780	4,674,847	29.0%	1,300,419
Special Projects	941,298	112,017	121,298	707,983	24.8%	56,460
Transfers-Out	44,212	11,053	-	33,159	25.0%	7,762
Debt Service	1,113,099	-	-	1,113,099	0.0%	-
Capital Outlay Transfers	1,496,334	485,943	-	1,010,391	32.5%	137,500
Equipment	129,276	3,600	10,147	115,529	10.6%	1,455
Appropriated Reserve	242,134	-	-	242,134	0.0%	-
<b>TOTAL EXPENSES</b>	<u>15,550,628</u>	<u>3,378,822</u>	<u>598,225</u>	<u>11,573,581</u>	<u>25.6%</u>	<u>2,748,419</u>

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**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**GOLF COURSE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Fees & Card Sales	1,640,801	422,095	-	1,218,706	25.7%	469,045
Investment Income	9,900	2,574	-	7,326	26.0%	4,229
Rents & Concessions	302,322	77,944	-	224,378	25.8%	70,214
Miscellaneous	3,500	11,316	-	(7,816)	323.3%	2,826
Operating Transfers-In	103,623	25,906	-	77,717	25.0%	-
<b>TOTAL REVENUES</b>	<u>2,060,146</u>	<u>539,835</u>	<u>-</u>	<u>1,520,311</u>	<u>26.2%</u>	<u>546,313</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,111,449	292,291	-	819,158	26.3%	290,633
Materials, Supplies & Services	547,478	129,305	99,758	318,414	41.8%	149,120
Special Projects	10,724	-	4,524	6,200	42.2%	-
Debt Service	230,294	159,507	-	70,787	69.3%	157,025
Capital Outlay Transfers	92,036	23,009	-	69,027	25.0%	17,500
Equipment	27,500	1,013	-	26,487	3.7%	-
Other	1,014	847	-	167	83.5%	847
Appropriated Reserve	45,375	-	-	45,375	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,065,870</u>	<u>605,972</u>	<u>104,282</u>	<u>1,355,615</u>	<u>34.4%</u>	<u>615,125</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	99,584	24,896	-	74,688	25.0%	-
Work Orders - Bldg Maint.	3,035,446	956,641	-	2,078,805	31.5%	756,023
Grants	617,472	199,354	-	418,118	32.3%	-
Service Charges	2,032,567	508,142	-	1,524,425	25.0%	433,141
Miscellaneous	-	1,988	-	(1,988)	100.0%	68
Operating Transfers-In	334,902	83,726	-	251,177	25.0%	-
<b>TOTAL REVENUES</b>	<u>6,119,971</u>	<u>1,774,747</u>	<u>-</u>	<u>4,345,224</u>	<u>29.0%</u>	<u>1,189,233</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,107,626	811,951	-	2,295,675	26.1%	739,238
Materials, Supplies & Services	1,104,526	241,419	201,285	661,822	40.1%	204,141
Special Projects	1,320,989	515,168	501,986	303,835	77.0%	166,957
Equipment	15,000	-	-	15,000	0.0%	6,290
Capitalized Fixed Assets	574,595	263,037	190,289	121,269	78.9%	3,353
<b>TOTAL EXPENSES</b>	<u>6,122,735</u>	<u>1,831,574</u>	<u>893,560</u>	<u>3,397,602</u>	<u>44.5%</u>	<u>1,119,978</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**FLEET REPLACEMENT FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Vehicle Rental Charges	1,805,982	450,299	-	1,355,684	24.9%	447,857
Investment Income	149,700	33,115	-	116,585	22.1%	46,428
Rents & Concessions	224,401	56,100	-	168,301	25.0%	58,085
Miscellaneous	50,000	42,584	-	7,416	85.2%	9,935
<b>TOTAL REVENUES</b>	<b>2,230,083</b>	<b>582,097</b>	<b>-</b>	<b>1,647,986</b>	<b>26.1%</b>	<b>562,305</b>
<b>EXPENSES</b>						
Salaries & Benefits	158,537	43,259	-	115,278	27.3%	40,528
Materials, Supplies & Services	2,452	275	-	2,177	11.2%	248
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	1,041,657	254,929	7,093	779,636	25.2%	196,821
<b>TOTAL EXPENSES</b>	<b>1,502,646</b>	<b>298,463</b>	<b>7,093</b>	<b>1,197,090</b>	<b>20.3%</b>	<b>237,598</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**FLEET MAINTENANCE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,371,918	592,979	-	1,778,939	25.0%	592,354
Miscellaneous	60,000	6,412	-	53,588	10.7%	7,520
Operating Transfers-In	98,805	24,701	-	74,104	25.0%	-
<b>TOTAL REVENUES</b>	<u>2,530,723</u>	<u>624,093</u>	<u>-</u>	<u>1,906,630</u>	<u>24.7%</u>	<u>599,875</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,147,349	310,540	-	836,809	27.1%	304,355
Materials, Supplies & Services	1,269,663	207,527	304,254	757,883	40.3%	237,881
Special Projects	60,000	5,391	10,909	43,701	27.2%	6,471
Equipment	5,000	-	-	5,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,482,012</u>	<u>523,457</u>	<u>315,162</u>	<u>1,643,393</u>	<u>33.8%</u>	<u>548,707</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**SELF INSURANCE TRUST FUND**

	<b>** Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Insurance Premiums	2,547,084	636,771	-	1,910,313	25.0%	645,938
Workers' Compensation Premiums	2,500,000	625,000	-	1,875,000	25.0%	660,895
OSH Charges	182,894	-	-	182,894	0.0%	-
Investment Income	161,700	33,122	-	128,578	20.5%	49,000
Reimbursements	-	-	-	-	100.0%	316
Miscellaneous	-	2,110	-	(2,110)	100.0%	230
<b>TOTAL REVENUES</b>	<b>5,391,678</b>	<b>1,297,003</b>	<b>-</b>	<b>4,094,675</b>	<b>24.1%</b>	<b>1,356,379</b>
<b>EXPENSES</b>						
Salaries & Benefits	500,761	125,288	-	375,473	25.0%	100,689
Materials, Supplies & Services	4,860,238	1,161,295	321,447	3,377,496	30.5%	1,407,196
Transfers-Out	3,694,328	923,488	-	2,770,840	25.0%	717,988
<b>TOTAL EXPENSES</b>	<b>9,055,327</b>	<b>2,210,071</b>	<b>321,447</b>	<b>6,523,809</b>	<b>28.0%</b>	<b>2,225,873</b>

*\*\* 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**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**INFORMATION SYSTEMS ICS FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	2,286,395	571,598	-	1,714,797	25.0%	572,896
Miscellaneous	-	1,209	-	(1,209)	100.0%	-
Operating Transfers-In	19,740	4,935	-	14,805	25.0%	-
<b>TOTAL REVENUES</b>	<u>2,306,135</u>	<u>577,742</u>	<u>-</u>	<u>1,728,393</u>	<u>25.1%</u>	<u>572,896</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,502,407	407,539	-	1,094,868	27.1%	391,442
Materials, Supplies & Services	553,174	157,502	197,901	197,771	64.2%	149,392
Special Projects	3,700	2,704	2,114	(1,118)	130.2%	1,283
Equipment	276,637	28,935	5,840	241,862	12.6%	32,362
Appropriated Reserve	11,432	-	-	11,432	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,347,350</u>	<u>596,680</u>	<u>205,855</u>	<u>1,544,815</u>	<u>34.2%</u>	<u>574,479</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2011 (25% of Fiscal Year)**

**WATERFRONT FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial	1,332,869	432,165	-	900,704	32.4%	399,957
Leases - Food Service	2,352,254	730,008	-	1,622,246	31.0%	686,204
Slip Rental Fees	3,998,521	989,553	-	3,008,968	24.7%	960,061
Visitors Fees	463,000	139,936	-	323,064	30.2%	148,521
Slip Transfer Fees	425,000	138,200	-	286,800	32.5%	108,425
Parking Revenue	1,911,450	706,218	-	1,205,232	36.9%	651,571
Wharf Parking	244,000	77,198	-	166,802	31.6%	70,268
Other Fees & Charges	380,911	97,222	-	283,689	25.5%	101,999
Investment Income	185,859	58,755	-	127,104	31.6%	72,973
Rents & Concessions	301,173	99,123	-	202,050	32.9%	99,844
Grants	-	-	-	-	100.0%	4,256
Miscellaneous	155,000	24,625	-	130,376	15.9%	22,780
Operating Transfers-In	453,481	113,370	-	340,111	25.0%	-
<b>TOTAL REVENUES</b>	<u>12,203,518</u>	<u>3,606,374</u>	<u>-</u>	<u>8,597,144</u>	29.6%	<u>3,326,858</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,461,051	1,530,083	-	3,930,968	28.0%	1,458,970
Materials, Supplies & Services	3,457,396	696,617	940,731	1,820,048	47.4%	763,309
Special Projects	137,020	19,255	-	117,765	14.1%	18,780
Debt Service	1,776,789	123,503	-	1,653,286	7.0%	-
Capital Outlay Transfers	934,483	233,621	-	700,862	25.0%	242,340
Equipment	117,500	12,681	-	104,819	10.8%	11,906
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>11,984,239</u>	<u>2,615,760</u>	<u>940,731</u>	<u>8,427,748</u>	29.7%	<u>2,495,306</u>

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.