



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** April 10, 2012

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2012 Interim Financial Statements For The Eight Months Ended February 29, 2012

### RECOMMENDATION:

That Council accept the Fiscal Year 2012 Interim Financial Statements for the Eight Months Ended February 29, 2012.

### DISCUSSION:

The interim financial statements for the eight months ended February 29, 2012 (66.7% 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 Eight Months Ended February 29, 2012

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

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

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

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Eight Months Ended February 29, 2012 (66.7% 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	103,068,721	65,559,129	-	37,509,591	63.6%
Expenditures	103,615,386	65,911,478	1,278,160	36,425,749	64.8%
<i>Addition to / (use of) reserves</i>	<u>(546,665)</u>	<u>(352,348)</u>	<u>(1,278,160)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	38,167,816	23,964,665	-	14,203,151	62.8%
Expenditures	43,447,024	24,678,904	2,289,533	16,478,587	62.1%
<i>Addition to / (use of) reserves</i>	<u>(5,279,208)</u>	<u>(714,239)</u>	<u>(2,289,533)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	16,395,810	11,232,934	-	5,162,876	68.5%
Expenditures	17,667,788	10,300,481	1,389,670	5,977,637	66.2%
<i>Addition to / (use of) reserves</i>	<u>(1,271,978)</u>	<u>932,452</u>	<u>(1,389,670)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	7,036,049	5,143,276	-	1,892,773	73.1%
Expenditures	7,582,431	4,818,007	215,172	2,549,252	66.4%
<i>Addition to / (use of) reserves</i>	<u>(546,382)</u>	<u>325,269</u>	<u>(215,172)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	15,030,488	9,578,733	-	5,451,755	63.7%
Expenditures	17,910,688	8,838,861	478,850	8,592,977	52.0%
<i>Addition to / (use of) reserves</i>	<u>(2,880,200)</u>	<u>739,872</u>	<u>(478,850)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,060,146	1,211,622	-	848,524	58.8%
Expenditures	2,065,870	1,263,929	104,150	697,791	66.2%
<i>Addition to / (use of) reserves</i>	<u>(5,724)</u>	<u>(52,306)</u>	<u>(104,150)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,120,947	4,102,635	-	2,018,312	67.0%
Expenditures	6,323,711	4,069,770	461,415	1,792,527	71.7%
<i>Addition to / (use of) reserves</i>	<u>(202,764)</u>	<u>32,866</u>	<u>(461,415)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,230,083	1,509,442	-	720,641	67.7%
Expenditures	1,502,646	367,144	157,324	978,178	34.9%
<i>Addition to / (use of) reserves</i>	727,437	1,142,298	(157,324)		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,530,723	1,664,798	-	865,925	65.8%
Expenditures	2,482,012	1,418,621	158,731	904,660	63.6%
<i>Addition to / (use of) reserves</i>	48,711	246,176	(158,731)		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,391,678	3,448,551	-	1,943,127	64.0%
Expenditures	9,055,327	5,905,575	203,870	2,945,881	67.5%
<i>Addition to / (use of) reserves</i>	(3,663,649)	(2,457,024)	(203,870)		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,306,135	1,538,631	-	767,504	66.7%
Expenditures	2,347,350	1,501,778	141,676	703,896	70.0%
<i>Addition to / (use of) reserves</i>	(41,215)	36,853	(141,676)		
<b>WATERFRONT FUND</b>					
Revenue	12,203,518	8,503,033	-	3,700,485	69.7%
Expenditures	11,981,963	7,533,512	610,982	3,837,470	68.0%
<i>Addition to / (use of) reserves</i>	221,555	969,521	(610,982)		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	212,542,114	137,457,449	-	75,084,665	64.7%
Expenditures	225,982,199	136,608,059	7,489,533	81,884,606	63.8%
<i>Addition to / (use of) reserves</i>	(13,440,085)	849,390	(7,489,533)		

*\*\* 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 Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	17,949,013	11,774,384	6,174,629	65.6%	11,208,098
Property Taxes	23,063,000	12,804,564	10,258,436	55.5%	12,726,570
Utility Users Tax	7,144,500	4,783,187	2,361,313	66.9%	4,677,483
Transient Occupancy Tax	13,018,252	9,437,862	3,580,390	72.5%	8,605,749
Franchise Fees	3,593,200	2,398,153	1,195,047	66.7%	2,303,899
Business License	2,229,800	1,619,870	609,930	72.6%	1,614,755
Real Property Transfer Tax	410,000	253,050	156,950	61.7%	255,509
<i>Total</i>	<u>67,407,765</u>	<u>43,071,070</u>	<u>24,336,695</u>	63.9%	<u>41,392,063</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	182,900	146,571	36,329	80.1%	110,187
<i>Total</i>	<u>182,900</u>	<u>146,571</u>	<u>36,329</u>	80.1%	<u>110,187</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,403,500	1,586,278	817,222	66.0%	1,638,193
Library Fines	133,516	72,725	60,791	54.5%	73,204
Municipal Court Fines	180,000	74,155	105,846	41.2%	105,561
Other Fines & Forfeitures	210,000	146,861	63,139	69.9%	161,307
<i>Total</i>	<u>2,927,016</u>	<u>1,880,019</u>	<u>1,046,997</u>	64.2%	<u>1,978,267</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	740,827	499,135	241,692	67.4%	508,223
Rents & Concessions	397,952	258,989	138,963	65.1%	302,830
<i>Total</i>	<u>1,138,779</u>	<u>758,124</u>	<u>380,655</u>	66.6%	<u>811,053</u>
<b>INTERGOVERNMENTAL</b>					
Grants	488,610	144,018	344,592	29.5%	360,403
Vehicle License Fees	-	-	-	0.0%	205,338
Reimbursements	14,040	1,323	12,717	9.4%	6,667
<i>Total</i>	<u>502,650</u>	<u>145,342</u>	<u>357,308</u>	28.9%	<u>572,408</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	860,000	557,342	302,658	64.8%	564,273
Community Development	4,525,570	2,753,298	1,772,272	60.8%	2,824,524
Recreation	2,274,257	1,396,196	878,061	61.4%	1,271,483
Public Safety	499,673	388,365	111,309	77.7%	294,712
Public Works	5,286,083	3,342,052	1,944,031	63.2%	3,257,378
Library	675,575	629,894	45,681	93.2%	730,439
Reimbursements	6,227,567	3,859,105	2,368,463	62.0%	3,626,709
<i>Total</i>	<u>20,348,725</u>	<u>12,926,251</u>	<u>7,422,474</u>	63.5%	<u>12,569,518</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,398,491	1,357,633	40,858	97.1%	1,181,569
Indirect Allocations	6,111,818	4,074,546	2,037,272	66.7%	4,347,007
Operating Transfers-In	3,050,577	1,199,576	1,851,001	39.3%	698,060
<i>Total</i>	<u>10,560,886</u>	<u>6,631,754</u>	<u>3,929,132</u>	62.8%	<u>6,226,635</u>
<b>TOTAL REVENUES</b>	<u>103,068,721</u>	<u>65,559,129</u>	<u>37,509,591</u>	63.6%	<u>63,660,130</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 29, 2012 (66.7% 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>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	725,196	457,664	663	266,870	63.2%	
<i>Total</i>	<u>725,196</u>	<u>457,664</u>	<u>663</u>	<u>266,870</u>	63.2%	<u>448,475</u>
<u>City Attorney</u>						
CITY ATTORNEY	1,950,640	1,267,465	8,325	674,850	65.4%	
<i>Total</i>	<u>1,950,640</u>	<u>1,267,465</u>	<u>8,325</u>	<u>674,850</u>	65.4%	<u>1,272,618</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,468,399	990,719	1,153	476,527	67.5%	
CITY TV	455,110	261,166	34,478	159,466	65.0%	
<i>Total</i>	<u>1,923,509</u>	<u>1,251,886</u>	<u>35,631</u>	<u>635,993</u>	66.9%	<u>1,211,444</u>
<u>Administrative Services</u>						
CITY CLERK	435,245	303,502	11,926	119,816	72.5%	
ADMIN SVCS-ELECTIONS	300,000	196,158	67,292	36,550	87.8%	
HUMAN RESOURCES	1,197,982	733,660	20,635	443,687	63.0%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	1,600	-	12,847	11.1%	
<i>Total</i>	<u>1,947,674</u>	<u>1,234,920</u>	<u>99,853</u>	<u>612,901</u>	68.5%	<u>983,510</u>
<u>Finance</u>						
ADMINISTRATION	219,098	143,227	6,571	69,300	68.4%	
TREASURY	482,061	266,881	-	215,180	55.4%	
CASHIERING & COLLECTION	417,180	272,687	-	144,493	65.4%	
LICENSES & PERMITS	417,558	254,912	-	162,646	61.0%	
BUDGET MANAGEMENT	396,344	252,507	-	143,837	63.7%	
ACCOUNTING	478,913	306,648	26,030	146,236	69.5%	
PAYROLL	268,474	169,416	-	99,058	63.1%	
ACCOUNTS PAYABLE	207,832	135,054	-	72,778	65.0%	
CITY BILLING & CUSTOMER SERVICE	583,635	346,209	1,831	235,595	59.6%	
PURCHASING	659,344	428,859	1,496	228,989	65.3%	
CENTRAL STORES	160,010	103,701	357	55,952	65.0%	
MAIL SERVICES	102,301	65,824	357	36,120	64.7%	
<i>Total</i>	<u>4,392,750</u>	<u>2,745,925</u>	<u>36,642</u>	<u>1,610,183</u>	63.3%	<u>2,749,576</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>10,939,769</u>	<u>6,957,859</u>	<u>181,114</u>	<u>3,800,796</u>	65.3%	<u>6,665,623</u>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	979,104	657,309	463	321,332	67.2%	
SUPPORT SERVICES	574,199	349,230	673	224,295	60.9%	
RECORDS	1,172,517	713,080	2,445	456,992	61.0%	
COMMUNITY SVCS	729,721	461,222	957	267,542	63.3%	
PROPERTY ROOM	165,159	84,392	-	80,767	51.1%	
TRNG/RECRUITMENT	405,269	342,420	11,462	51,387	87.3%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
RANGE	1,184,348	764,728	38,038	381,582	67.8%	
BEAT COORDINATORS	784,859	427,920	-	356,939	54.5%	
INFORMATION TECHNOLOGY	1,275,768	812,451	30,353	432,963	66.1%	
INVESTIGATIVE DIVISION	4,582,903	2,853,269	3,257	1,726,377	62.3%	
CRIME LAB	130,163	86,844	-	43,319	66.7%	
PATROL DIVISION	14,663,551	9,584,918	91,158	4,987,475	66.0%	
TRAFFIC	1,288,412	856,907	1,100	430,405	66.6%	
SPECIAL EVENTS	772,599	803,479	-	(30,880)	104.0%	
TACTICAL PATROL FORCE	1,324,561	762,951	-	561,611	57.6%	
STREET SWEEPING ENFORCEMENT	294,783	191,701	-	103,082	65.0%	
NIGHT LIFE ENFORCEMENT	297,965	176,932	-	121,033	59.4%	
PARKING ENFORCEMENT	931,552	530,354	27,800	373,398	59.9%	
CCC	2,361,140	1,400,740	1,854	958,546	59.4%	
ANIMAL CONTROL	613,570	322,542	-	291,028	52.6%	
<i>Total</i>	<u>34,532,143</u>	<u>22,184,819</u>	<u>209,561</u>	<u>12,137,763</u>	64.9%	<u>21,519,760</u>
<u>Fire</u>						
ADMINISTRATION	740,779	497,219	3,213	240,347	67.6%	
EMERGENCY SERVICES AND PUBLIC ED	246,838	154,096	-	92,742	62.4%	
PREVENTION	1,109,296	685,125	560	423,611	61.8%	
WILDLAND FIRE MITIGATION PROGRAM	172,505	105,418	14,280	52,807	69.4%	
OPERATIONS	17,119,140	10,831,552	72,499	6,215,090	63.7%	
ARFF	1,698,433	1,090,969	-	607,464	64.2%	
<i>Total</i>	<u>21,086,991</u>	<u>13,364,379</u>	<u>90,552</u>	<u>7,632,061</u>	63.8%	<u>13,811,439</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>55,619,134</u>	<u>35,549,197</u>	<u>300,113</u>	<u>19,769,824</u>	64.5%	<u>35,331,199</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	868,519	523,505	11,392	333,622	61.6%	
ENGINEERING SVCS	4,357,704	2,707,804	19,069	1,630,831	62.6%	
PUBLIC RT OF WAY MGMT	1,176,628	752,959	1,120	422,550	64.1%	
ENVIRONMENTAL PROGRAMS	421,105	186,237	105,891	128,976	69.4%	
<i>Total</i>	<u>6,823,956</u>	<u>4,170,506</u>	<u>137,472</u>	<u>2,515,979</u>	63.1%	<u>4,082,318</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,823,956</u>	<u>4,170,506</u>	<u>137,472</u>	<u>2,515,979</u>	63.1%	<u>4,082,318</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	370,912	274,319	31	96,562	74.0%	
FACILITIES	731,720	470,679	11,924	249,117	66.0%	
YOUTH ACTIVITIES	743,003	494,950	3,722	244,331	67.1%	
SR CITIZENS	717,260	494,066	2,029	221,165	69.2%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
AQUATICS	1,040,683	756,223	38,766	245,694	76.4%	
SPORTS	423,214	270,267	10,301	142,646	66.3%	
TENNIS	224,714	138,151	-	86,563	61.5%	
NEIGHBORHOOD & OUTREACH SERV	980,833	688,271	3,465	289,097	70.5%	
ADMINISTRATION	522,889	344,453	-	178,436	65.9%	
PROJECT MANAGEMENT TEAM	222,476	152,484	-	69,992	68.5%	
BUSINESS SERVICES	299,201	153,364	4,346	141,491	52.7%	
FACILITY & PROJECT MGT	992,450	689,188	93	303,169	69.5%	
GROUNDS MANAGEMENT	4,119,025	2,496,491	142,103	1,480,430	64.1%	
FORESTRY	1,160,228	753,272	46,514	360,442	68.9%	
BEACH MAINTENANCE	146,160	74,342	14,006	57,812	60.4%	
<i>Total</i>	<u>12,694,768</u>	<u>8,250,521</u>	<u>277,299</u>	<u>4,166,948</u>	67.2%	<u>7,938,963</u>
<u>Library</u>						
ADMINISTRATION	420,294	264,229	-	156,065	62.9%	
PUBLIC SERVICES	1,828,065	1,206,872	700	620,493	66.1%	
SUPPORT SERVICES	1,784,128	987,743	106,387	689,998	61.3%	
<i>Total</i>	<u>4,032,487</u>	<u>2,458,844</u>	<u>107,087</u>	<u>1,466,557</u>	63.6%	<u>2,417,306</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>16,727,255</u>	<u>10,709,365</u>	<u>384,386</u>	<u>5,633,505</u>	66.3%	<u>10,356,269</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	456,182	284,445	675	171,063	62.5%	
ECON DEV	52,667	28,650	-	24,017	54.4%	
CITY ARTS ADVISORY PROGRAM	427,260	394,248	-	33,012	92.3%	
HUMAN SVCS	855,862	566,276	218,610	70,976	91.7%	
RDA	715,653	399,037	-	316,616	55.8%	
RDA HSG DEV	611,074	343,704	-	267,370	56.2%	
LR PLANNING/STUDIES	826,558	458,139	15,385	353,034	57.3%	
DEV & DESIGN REVIEW	1,075,206	654,368	15,819	405,020	62.3%	
ZONING	1,245,146	716,620	3,129	525,397	57.8%	
DESIGN REV & HIST PRESERVATN	975,603	589,404	6,085	380,114	61.0%	
BLDG PERMITS	1,048,775	654,887	5,211	388,677	62.9%	
RECORDS & ARCHIVES	529,868	302,224	9,778	217,866	58.9%	
PLAN CK & COUNTER SRV	1,271,905	752,891	383	518,631	59.2%	
<i>Total</i>	<u>10,091,759</u>	<u>6,144,901</u>	<u>275,075</u>	<u>3,671,782</u>	63.6%	<u>6,291,468</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>10,091,759</u>	<u>6,144,901</u>	<u>275,075</u>	<u>3,671,782</u>	63.6%	<u>6,291,468</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	21,933	-	339	98.5%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 29, 2012 (66.7% 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	1,250,866	-	285,933	81.4%	
SPECIAL PROJECTS	381,073	246,801	-	134,272	64.8%	
TRANSFERS OUT	43,500	29,000	-	14,500	66.7%	
DEBT SERVICE TRANSFERS	349,983	338,594	-	11,389	96.7%	
CAPITAL OUTLAY TRANSFER	665,457	492,455	-	173,002	74.0%	
APPROP. RESERVE	414,429	-	-	414,429	0.0%	
<i>Total</i>	3,413,513	2,379,649	-	1,033,864	69.7%	2,099,186
<b>TOTAL NON-DEPARTMENTAL</b>	3,413,513	2,379,649	-	1,033,864	69.7%	2,099,186
<b>TOTAL EXPENDITURES</b>	103,615,386	65,911,478	1,278,160	36,425,749	64.8%	64,826,062

*\*\* 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 Eight Months Ended February 29, 2012 (66.7% 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>TRAFFIC SAFETY FUND</b>					
Revenue	515,000	304,128	-	210,872	59.1%
Expenditures	515,000	304,128	-	210,872	59.1%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,800,800	1,998,121	-	802,679	71.3%
Expenditures	3,545,725	1,848,361	403,692	1,293,672	63.5%
<i>Revenue Less Expenditures</i>	(744,925)	149,760	(403,692)	(490,993)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	18,331,232	12,423,963	-	5,907,269	67.8%
Expenditures	19,129,869	12,217,833	396,962	6,515,074	65.9%
<i>Revenue Less Expenditures</i>	(798,637)	206,130	(396,962)	(607,805)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,730,423	817,430	-	1,912,993	29.9%
Expenditures	2,730,423	1,190,990	355,864	1,183,570	56.7%
<i>Revenue Less Expenditures</i>	-	(373,559)	(355,864)	729,423	
<b>COUNTY LIBRARY</b>					
Revenue	1,944,769	1,059,592	-	885,177	54.5%
Expenditures	2,058,536	1,201,541	87,129	769,866	62.6%
<i>Revenue Less Expenditures</i>	(113,767)	(141,948)	(87,129)	115,310	
<b>STREETS FUND</b>					
Revenue	10,598,577	6,980,720	-	3,617,857	65.9%
Expenditures	14,646,871	7,180,718	1,419,012	6,047,141	58.7%
<i>Revenue Less Expenditures</i>	(4,048,294)	(199,998)	(1,419,012)	(2,429,284)	
<b>MEASURE A</b>					
Revenue	2,774,034	1,766,740	-	1,007,294	63.7%
Expenditures	3,335,145	1,740,786	935,288	659,071	80.2%
<i>Revenue Less Expenditures</i>	(561,111)	25,954	(935,288)	348,223	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

**WATER OPERATING FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Water Sales - Metered	30,700,000	20,715,409	-	9,984,591	67.5%	19,109,711
Service Charges	450,192	598,284	-	(148,092)	132.9%	590,575
Cater JPA Treatment Charges	2,619,000	1,564,163	-	1,054,837	59.7%	2,235,441
Investment Income	791,800	464,033	-	327,767	58.6%	668,969
Miscellaneous	604,691	285,774	-	318,917	47.3%	503,248
Operating Transfers-In	3,002,133	337,001	-	2,665,132	11.2%	-
<b>TOTAL REVENUES</b>	<b>38,167,816</b>	<b>23,964,665</b>	<b>-</b>	<b>14,203,151</b>	<b>62.8%</b>	<b>23,107,944</b>
<b>EXPENSES</b>						
Salaries & Benefits	7,649,148	4,674,866	-	2,974,282	61.1%	4,585,998
Materials, Supplies & Services	9,996,116	4,397,164	1,914,173	3,684,779	63.1%	4,768,670
Special Projects	1,438,061	252,146	136,582	1,049,333	27.0%	160,512
Water Purchases	7,723,468	4,572,779	208,885	2,941,804	61.9%	3,955,866
Debt Service	4,831,189	3,169,099	-	1,662,090	65.6%	3,110,577
Capital Outlay Transfers	11,284,416	7,522,944	-	3,761,472	66.7%	2,233,135
Equipment	195,427	54,326	338	140,762	28.0%	53,864
Capitalized Fixed Assets	124,200	8,365	29,555	86,280	30.5%	6,285
Other	55,000	27,215	-	27,785	49.5%	26,843
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>43,447,024</b>	<b>24,678,904</b>	<b>2,289,533</b>	<b>16,478,587</b>	<b>62.1%</b>	<b>18,901,749</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 Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

**WASTEWATER 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>						
Service Charges	14,926,192	9,976,505	-	4,949,687	66.8%	9,336,372
Fees	493,222	605,517	-	(112,295)	122.8%	696,394
Investment Income	267,300	149,576	-	117,724	56.0%	198,371
Public Works	10,000	30,046	-	(20,046)	300.5%	26,520
Miscellaneous	25,000	21,891	-	3,109	87.6%	71,896
Operating Transfers-In	674,096	449,397	-	224,699	66.7%	-
<b>TOTAL REVENUES</b>	<b>16,395,810</b>	<b>11,232,934</b>	<b>-</b>	<b>5,162,876</b>	<b>68.5%</b>	<b>10,329,553</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,148,257	3,145,196	-	2,003,061	61.1%	3,166,444
Materials, Supplies & Services	6,195,715	3,737,207	1,380,132	1,078,377	82.6%	3,477,164
Special Projects	100,000	2,104	-	97,896	2.1%	156,158
Debt Service	1,352,213	324,512	-	1,027,701	24.0%	334,388
Capital Outlay Transfers	4,592,559	3,061,706	-	1,530,853	66.7%	4,197,000
Equipment	98,044	27,889	44	70,111	28.5%	17,846
Capitalized Fixed Assets	26,000	868	9,495	15,637	39.9%	54,070
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>17,667,788</b>	<b>10,300,481</b>	<b>1,389,670</b>	<b>5,977,637</b>	<b>66.2%</b>	<b>11,404,070</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 Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**  
**DOWNTOWN PARKING**

	<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>						
Improvement Tax	840,000	684,341	-	155,659	81.5%	657,656
Parking Fees	5,662,166	4,103,349	-	1,558,817	72.5%	3,698,214
Investment Income	137,600	78,798	-	58,802	57.3%	102,275
Rents & Concessions	40,925	40,925	-	-	100.0%	23,740
Reimbursements	-	-	-	-	100.0%	4,598
Miscellaneous	1,500	(42)	-	1,542	-2.8%	(38,002)
Operating Transfers-In	353,858	235,905	-	117,953	66.7%	29,000
<b>TOTAL REVENUES</b>	<u>7,036,049</u>	<u>5,143,276</u>	<u>-</u>	<u>1,892,773</u>	<u>73.1%</u>	<u>4,477,481</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,799,707	2,429,019	-	1,370,688	63.9%	2,351,725
Materials, Supplies & Services	1,842,052	1,086,775	177,152	578,124	68.6%	951,096
Special Projects	574,522	406,251	31,620	136,650	76.2%	99,640
Transfers-Out	297,121	198,081	-	99,040	66.7%	208,414
Capital Outlay Transfers	1,043,270	695,513	-	347,757	66.7%	440,000
Equipment	25,760	2,367	6,400	16,993	34.0%	6,730
<b>TOTAL EXPENSES</b>	<u>7,582,431</u>	<u>4,818,007</u>	<u>215,172</u>	<u>2,549,252</u>	<u>66.4%</u>	<u>4,057,605</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 29, 2012 (66.7% 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	2,900,884	-	1,270,116	69.5%	2,843,549
Leases - Terminal	5,183,033	3,138,751	-	2,044,282	60.6%	3,417,890
Leases - Non-Commerical Aviation	1,361,600	999,081	-	362,519	73.4%	1,011,441
Leases - Commerical Aviation	3,465,000	1,988,741	-	1,476,259	57.4%	1,538,516
Investment Income	214,300	119,094	-	95,206	55.6%	159,691
Miscellaneous	185,052	232,072	-	(47,020)	125.4%	85,423
Operating Transfers-In	450,503	200,111	-	250,392	44.4%	-
<b>TOTAL REVENUES</b>	<u>15,030,488</u>	<u>9,578,733</u>	<u>-</u>	<u>5,451,755</u>	<u>63.7%</u>	<u>9,056,511</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,001,631	3,178,941	-	1,822,690	63.6%	3,012,875
Materials, Supplies & Services	6,646,161	4,027,239	465,385	2,153,537	67.6%	3,943,060
Special Projects	941,298	498,292	13,465	429,541	54.4%	415,893
Transfers-Out	44,212	29,475	-	14,737	66.7%	20,699
Debt Service	1,113,099	-	-	1,113,099	0.0%	-
Capital Outlay Transfers	3,853,399	1,047,271	-	2,806,128	27.2%	366,667
Equipment	129,276	57,643	-	71,633	44.6%	14,420
Appropriated Reserve	181,613	-	-	181,613	0.0%	-
<b>TOTAL EXPENSES</b>	<u>17,910,688</u>	<u>8,838,861</u>	<u>478,850</u>	<u>8,592,977</u>	<u>52.0%</u>	<u>7,773,615</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 Eight Months Ended February 29, 2012 (66.7% 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	959,585	-	681,216	58.5%	996,298
Investment Income	9,900	6,705	-	3,195	67.7%	8,953
Rents & Concessions	302,322	175,851	-	126,471	58.2%	197,393
Miscellaneous	3,500	400	-	3,100	11.4%	4,103
Operating Transfers-In	103,623	69,082	-	34,541	66.7%	-
<b>TOTAL REVENUES</b>	<u>2,060,146</u>	<u>1,211,622</u>	<u>-</u>	<u>848,524</u>	<u>58.8%</u>	<u>1,206,747</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,111,449	706,089	-	405,360	63.5%	711,116
Materials, Supplies & Services	547,478	314,328	99,626	133,524	75.6%	343,838
Special Projects	10,724	-	4,524	6,200	42.2%	300
Debt Service	230,294	180,294	-	50,000	78.3%	180,532
Capital Outlay Transfers	92,036	61,357	-	30,679	66.7%	46,667
Equipment	27,500	1,013	-	26,487	3.7%	2,597
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>1,263,929</u>	<u>104,150</u>	<u>697,791</u>	<u>66.2%</u>	<u>1,285,896</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

**INTRA-CITY SERVICE 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>						
Service charges	99,584	66,389	-	33,195	66.7%	-
Work Orders - Bldg Maint.	3,035,446	2,090,428	-	945,018	68.9%	2,093,984
Grants	617,472	363,000	-	254,472	58.8%	125,499
Service Charges	2,033,543	1,356,021	-	677,522	66.7%	1,155,043
Miscellaneous	-	3,528	-	(3,528)	100.0%	283
Operating Transfers-In	334,902	223,268	-	111,634	66.7%	-
<b>TOTAL REVENUES</b>	<b>6,120,947</b>	<b>4,102,635</b>	<b>-</b>	<b>2,018,312</b>	<b>67.0%</b>	<b>3,374,809</b>
<b>EXPENSES</b>						
Salaries & Benefits	3,107,626	1,918,815	-	1,188,811	61.7%	1,807,906
Materials, Supplies & Services	1,105,502	720,350	78,248	306,904	72.2%	630,623
Special Projects	1,320,989	992,012	339,496	(10,519)	100.8%	516,459
Equipment	15,000	1,105	345	13,551	9.7%	10,290
Capitalized Fixed Assets	774,595	437,488	43,326	293,780	62.1%	137,759
<b>TOTAL EXPENSES</b>	<b>6,323,711</b>	<b>4,069,770</b>	<b>461,415</b>	<b>1,792,527</b>	<b>71.7%</b>	<b>3,103,037</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

**FLEET REPLACEMENT 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 Rental Charges	1,805,982	1,200,796	-	605,186	66.5%	1,194,285
Investment Income	149,700	90,202	-	59,498	60.3%	111,470
Rents & Concessions	224,401	149,601	-	74,800	66.7%	154,894
Miscellaneous	50,000	68,843	-	(18,843)	137.7%	32,734
<b>TOTAL REVENUES</b>	<u>2,230,083</u>	<u>1,509,442</u>	<u>-</u>	<u>720,641</u>	<u>67.7%</u>	<u>1,493,382</u>
<b>EXPENSES</b>						
Salaries & Benefits	158,537	104,631	-	53,906	66.0%	98,518
Materials, Supplies & Services	2,452	1,410	-	1,042	57.5%	1,337
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	1,041,657	261,104	157,324	623,230	40.2%	1,746,902
<b>TOTAL EXPENSES</b>	<u>1,502,646</u>	<u>367,144</u>	<u>157,324</u>	<u>978,178</u>	<u>34.9%</u>	<u>1,846,757</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

**FLEET MAINTENANCE 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>						
Vehicle Maintenance Charges	2,371,918	1,581,278	-	790,640	66.7%	1,579,612
Miscellaneous	60,000	17,649	-	42,351	29.4%	7,520
Operating Transfers-In	98,805	65,870	-	32,935	66.7%	-
<b>TOTAL REVENUES</b>	<b>2,530,723</b>	<b>1,664,798</b>	<b>-</b>	<b>865,925</b>	<b>65.8%</b>	<b>1,587,132</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,147,349	748,332	-	399,017	65.2%	739,787
Materials, Supplies & Services	1,269,663	648,573	155,901	465,188	63.4%	697,098
Special Projects	60,000	21,717	2,829	35,454	40.9%	26,297
Equipment	5,000	-	-	5,000	0.0%	1,653
<b>TOTAL EXPENSES</b>	<b>2,482,012</b>	<b>1,418,621</b>	<b>158,731</b>	<b>904,660</b>	<b>63.6%</b>	<b>1,464,835</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 29, 2012 (66.7% 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	1,698,056	-	849,028	66.7%	1,723,358
Workers' Compensation Premiums	2,500,000	1,666,666	-	833,334	66.7%	1,762,387
OSH Charges	182,894	-	-	182,894	0.0%	-
Investment Income	161,700	79,929	-	81,771	49.4%	120,110
Reimbursements	-	967	-	(967)	100.0%	316
Miscellaneous	-	2,933	-	(2,933)	100.0%	46,394
<b>TOTAL REVENUES</b>	<b>5,391,678</b>	<b>3,448,551</b>	<b>-</b>	<b>1,943,127</b>	<b>64.0%</b>	<b>3,652,565</b>
<b>EXPENSES</b>						
Salaries & Benefits	500,761	279,472	-	221,289	55.8%	251,949
Materials, Supplies & Services	4,860,238	3,163,470	203,870	1,492,898	69.3%	3,320,712
Special Projects	-	-	-	-	100.0%	100
Transfers-Out	3,694,328	2,462,633	-	1,231,695	66.7%	717,988
<b>TOTAL EXPENSES</b>	<b>9,055,327</b>	<b>5,905,575</b>	<b>203,870</b>	<b>2,945,881</b>	<b>67.5%</b>	<b>4,290,749</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 Eight Months Ended February 29, 2012 (66.7% 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	1,524,262	-	762,133	66.7%	1,527,722
Miscellaneous	-	1,209	-	(1,209)	100.0%	-
Operating Transfers-In	19,740	13,160	-	6,580	66.7%	-
<b>TOTAL REVENUES</b>	<u>2,306,135</u>	<u>1,538,631</u>	<u>-</u>	<u>767,504</u>	<u>66.7%</u>	<u>1,527,722</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,502,407	972,328	-	530,079	64.7%	963,869
Materials, Supplies & Services	553,174	415,696	108,234	29,245	94.7%	381,114
Special Projects	3,700	3,802	5,199	(5,301)	243.3%	4,049
Equipment	276,637	109,952	28,244	138,441	50.0%	178,200
Appropriated Reserve	11,432	-	-	11,432	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,347,350</u>	<u>1,501,778</u>	<u>141,676</u>	<u>703,896</u>	<u>70.0%</u>	<u>1,527,232</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 29, 2012 (66.7% of Fiscal Year)**

**WATERFRONT FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Leases - Commercial	1,332,869	1,000,407	-	332,462	75.1%	921,154
Leases - Food Service	2,352,254	1,705,039	-	647,215	72.5%	1,622,771
Slip Rental Fees	3,998,521	2,646,953	-	1,351,568	66.2%	2,567,438
Visitors Fees	463,000	277,124	-	185,876	59.9%	311,843
Slip Transfer Fees	425,000	386,100	-	38,900	90.8%	286,375
Parking Revenue	1,911,450	1,349,325	-	562,125	70.6%	1,240,259
Wharf Parking	244,000	153,997	-	90,003	63.1%	146,022
Other Fees & Charges	380,911	250,157	-	130,754	65.7%	252,984
Investment Income	185,859	95,786	-	90,073	51.5%	119,127
Rents & Concessions	301,173	227,797	-	73,376	75.6%	232,192
Grants	-	-	-	-	100.0%	4,256
Miscellaneous	155,000	108,027	-	46,973	69.7%	58,479
Operating Transfers-In	453,481	302,321	-	151,160	66.7%	-
<b>TOTAL REVENUES</b>	<b>12,203,518</b>	<b>8,503,033</b>	<b>-</b>	<b>3,700,485</b>	<b>69.7%</b>	<b>7,762,900</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,461,051	3,577,624	-	1,883,427	65.5%	3,528,774
Materials, Supplies & Services	3,455,120	2,134,172	610,411	710,538	79.4%	2,045,758
Special Projects	137,020	91,511	-	45,509	66.8%	51,382
Debt Service	1,776,789	1,051,353	-	725,436	59.2%	1,042,388
Capital Outlay Transfers	934,483	622,989	-	311,494	66.7%	646,241
Equipment	117,500	53,323	571	63,606	45.9%	15,936
Capitalized Fixed Assets	50,000	-	-	50,000	0.0%	-
Other	-	2,540	-	(2,540)	100.0%	2,540
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>11,981,963</b>	<b>7,533,512</b>	<b>610,982</b>	<b>3,837,470</b>	<b>68.0%</b>	<b>7,333,018</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.