



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: June 12, 2012

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2012 Interim Financial Statements For The Ten Months Ended April 30, 2012

RECOMMENDATION:

That Council accept the Fiscal Year 2012 Interim Financial Statements for the Ten Months Ended April 30, 2012.

DISCUSSION:

The interim financial statements for the ten months ended April 30, 2012 (83.3% 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 Ten Months Ended April 30, 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 Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	103,068,721	82,683,674	-	20,385,047	80.2%
Expenditures	103,615,386	83,822,653	1,112,498	18,680,235	82.0%
<i>Addition to / (use of) reserves</i>	<u>(546,665)</u>	<u>(1,138,979)</u>	<u>(1,112,498)</u>		
WATER OPERATING FUND					
Revenue	38,167,816	31,680,114	-	6,487,702	83.0%
Expenditures	43,447,024	31,060,759	1,905,115	10,481,150	75.9%
<i>Addition to / (use of) reserves</i>	<u>(5,279,208)</u>	<u>619,355</u>	<u>(1,905,115)</u>		
WASTEWATER OPERATING FUND					
Revenue	16,395,810	13,724,633	-	2,671,177	83.7%
Expenditures	17,667,788	12,963,224	1,123,008	3,581,556	79.7%
<i>Addition to / (use of) reserves</i>	<u>(1,271,978)</u>	<u>761,409</u>	<u>(1,123,008)</u>		
DOWNTOWN PARKING					
Revenue	7,036,049	6,295,843	-	740,206	89.5%
Expenditures	7,582,431	6,035,862	187,519	1,359,051	82.1%
<i>Addition to / (use of) reserves</i>	<u>(546,382)</u>	<u>259,981</u>	<u>(187,519)</u>		
AIRPORT OPERATING FUND					
Revenue	15,030,488	11,904,159	-	3,126,329	79.2%
Expenditures	17,910,688	13,492,346	456,988	3,961,355	77.9%
<i>Addition to / (use of) reserves</i>	<u>(2,880,200)</u>	<u>(1,588,187)</u>	<u>(456,988)</u>		
GOLF COURSE FUND					
Revenue	2,060,146	1,521,865	-	538,281	73.9%
Expenditures	2,065,870	1,563,501	96,606	405,763	80.4%
<i>Addition to / (use of) reserves</i>	<u>(5,724)</u>	<u>(41,635)</u>	<u>(96,606)</u>		
INTRA-CITY SERVICE FUND					
Revenue	6,480,947	5,237,410	-	1,243,537	80.8%
Expenditures	6,683,711	5,051,372	577,470	1,054,869	84.2%
<i>Addition to / (use of) reserves</i>	<u>(202,764)</u>	<u>186,038</u>	<u>(577,470)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
FLEET REPLACEMENT FUND					
Revenue	2,230,083	1,871,942	-	358,141	83.9%
Expenditures	1,502,646	398,554	215,636	888,456	40.9%
<i>Addition to / (use of) reserves</i>	727,437	1,473,388	(215,636)		
FLEET MAINTENANCE FUND					
Revenue	2,530,723	2,087,637	-	443,086	82.5%
Expenditures	2,482,012	1,809,291	177,969	494,753	80.1%
<i>Addition to / (use of) reserves</i>	48,711	278,347	(177,969)		
SELF INSURANCE TRUST FUND					
Revenue	5,391,678	4,328,564	-	1,063,114	80.3%
Expenditures	9,055,327	7,477,537	145,986	1,431,804	84.2%
<i>Addition to / (use of) reserves</i>	(3,663,649)	(3,148,973)	(145,986)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,306,135	1,922,987	-	383,148	83.4%
Expenditures	2,347,350	1,874,318	82,034	390,998	83.3%
<i>Addition to / (use of) reserves</i>	(41,215)	48,668	(82,034)		
WATERFRONT FUND					
Revenue	12,203,518	10,386,498	-	1,817,020	85.1%
Expenditures	11,981,963	9,576,147	591,073	1,814,743	84.9%
<i>Addition to / (use of) reserves</i>	221,555	810,350	(591,073)		
TOTAL FOR ALL FUNDS					
Revenue	212,902,114	173,645,326	-	39,256,788	81.6%
Expenditures	226,342,199	175,125,564	6,671,902	44,544,733	80.3%
<i>Addition to / (use of) reserves</i>	(13,440,085)	(1,480,238)	(6,671,902)		

**** 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 Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	17,949,013	13,968,135	3,980,878	77.8%	13,062,429
Property Taxes	23,063,000	18,549,145	4,513,855	80.4%	18,391,295
Utility Users Tax	7,144,500	5,944,864	1,199,636	83.2%	5,828,879
Transient Occupancy Tax	13,018,252	11,219,058	1,799,194	86.2%	10,173,150
Business License	2,229,800	1,887,981	341,819	84.7%	1,889,891
Real Property Transfer Tax	410,000	328,813	81,187	80.2%	321,907
<i>Total</i>	<u>63,814,565</u>	<u>51,897,997</u>	<u>11,916,568</u>	81.3%	<u>49,667,551</u>
LICENSES & PERMITS					
Licenses & Permits	182,900	181,316	1,584	99.1%	153,611
<i>Total</i>	<u>182,900</u>	<u>181,316</u>	<u>1,584</u>	99.1%	<u>153,611</u>
FINES & FORFEITURES					
Parking Violations	2,403,500	1,980,635	422,865	82.4%	2,045,650
Library Fines	133,516	90,825	42,691	68.0%	92,870
Municipal Court Fines	180,000	91,932	88,068	51.1%	131,227
Other Fines & Forfeitures	210,000	181,837	28,163	86.6%	196,401
<i>Total</i>	<u>2,927,016</u>	<u>2,345,229</u>	<u>581,787</u>	80.1%	<u>2,466,148</u>
USE OF MONEY & PROPERTY					
Investment Income	740,827	615,026	125,801	83.0%	617,741
Rents & Concessions	397,952	317,160	80,792	79.7%	367,374
<i>Total</i>	<u>1,138,779</u>	<u>932,185</u>	<u>206,594</u>	81.9%	<u>985,115</u>
INTERGOVERNMENTAL					
Grants	488,610	232,335	256,275	47.6%	459,213
Vehicle License Fees	-	-	-	0.0%	231,433
Reimbursements	14,040	1,323	12,717	9.4%	10,311
<i>Total</i>	<u>502,650</u>	<u>233,658</u>	<u>268,992</u>	46.5%	<u>700,958</u>
FEES & SERVICE CHARGES					
Finance	860,000	703,281	156,719	81.8%	704,557
Community Development	4,525,570	3,365,545	1,160,025	74.4%	3,961,844
Recreation	2,274,257	1,931,030	343,227	84.9%	1,718,577
Public Safety	499,673	496,083	3,590	99.3%	410,837
Public Works	5,286,083	4,251,949	1,034,134	80.4%	4,071,946
Library	675,575	653,195	22,380	96.7%	734,928
Reimbursements	6,227,567	4,851,383	1,376,184	77.9%	4,601,484
<i>Total</i>	<u>20,348,725</u>	<u>16,252,466</u>	<u>4,096,259</u>	79.9%	<u>16,204,172</u>
OTHER REVENUES					
Miscellaneous	1,398,491	1,593,063	(194,572)	113.9%	1,478,225
Franchise Fees	3,593,200	2,649,031	944,169	73.7%	2,813,595
Indirect Allocations	6,111,818	5,093,182	1,018,636	83.3%	5,433,758
Operating Transfers-In	3,050,577	1,505,548	1,545,029	49.4%	922,418
<i>Total</i>	<u>14,154,086</u>	<u>10,840,823</u>	<u>3,313,263</u>	76.6%	<u>10,647,997</u>
TOTAL REVENUES	<u>103,068,721</u>	<u>82,683,674</u>	<u>20,385,047</u>	80.2%	<u>80,825,552</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	725,196	591,987	327	132,882	81.7%	
<i>Total</i>	725,196	591,987	327	132,882	81.7%	575,082
<u>City Attorney</u>						
CITY ATTORNEY	1,950,640	1,620,661	8,325	321,654	83.5%	
<i>Total</i>	1,950,640	1,620,661	8,325	321,654	83.5%	1,643,334
<u>Administration</u>						
CITY ADMINISTRATOR	1,468,399	1,290,452	327	177,620	87.9%	
CITY TV	455,110	331,658	25,323	98,129	78.4%	
<i>Total</i>	1,923,509	1,622,110	25,650	275,749	85.7%	1,460,857
<u>Administrative Services</u>						
CITY CLERK	435,245	353,948	7,874	73,423	83.1%	
ADMIN SVCS-ELECTIONS	300,000	201,100	88,244	10,655	96.4%	
HUMAN RESOURCES	1,197,982	948,358	15,582	234,041	80.5%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	3,735	-	10,712	25.9%	
<i>Total</i>	1,947,674	1,507,142	111,701	328,831	83.1%	1,294,315
<u>Finance</u>						
ADMINISTRATION	219,098	190,529	4,571	23,998	89.0%	
TREASURY	481,463	357,874	-	123,589	74.3%	
CASHIERING & COLLECTION	417,180	351,331	-	65,849	84.2%	
LICENSES & PERMITS	417,558	328,159	-	89,399	78.6%	
BUDGET MANAGEMENT	396,344	326,904	-	69,440	82.5%	
ACCOUNTING	476,344	395,348	59,160	21,836	95.4%	
PAYROLL	273,474	218,206	3,778	51,490	81.2%	
ACCOUNTS PAYABLE	207,832	172,829	-	35,003	83.2%	
CITY BILLING & CUSTOMER SERVICE	581,802	466,955	1,831	113,016	80.6%	
PURCHASING	659,344	555,350	783	103,210	84.3%	
CENTRAL STORES	160,010	132,212	307	27,492	82.8%	
MAIL SERVICES	102,301	84,858	307	17,136	83.2%	
<i>Total</i>	4,392,750	3,580,554	70,737	741,459	83.1%	3,461,605
TOTAL GENERAL GOVERNMENT	10,939,769	8,922,454	216,740	1,800,576	83.5%	8,435,192
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	979,104	846,911	316	131,877	86.5%	
SUPPORT SERVICES	574,199	443,782	358	130,060	77.3%	
RECORDS	1,172,517	921,530	3,545	247,442	78.9%	
COMMUNITY SVCS	729,721	578,982	1,063	149,676	79.5%	
PROPERTY ROOM	165,159	109,908	-	55,251	66.5%	
TRNG/RECRUITMENT	405,269	434,260	7,382	(36,373)	109.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2012 (83.3% 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>
PUBLIC SAFETY						
<u>Police</u>						
RANGE	1,184,348	981,269	10,054	193,025	83.7%	
BEAT COORDINATORS	784,859	560,243	-	224,616	71.4%	
INFORMATION TECHNOLOGY	1,275,768	983,198	13,950	278,621	78.2%	
INVESTIGATIVE DIVISION	4,582,903	3,706,439	3,908	872,557	81.0%	
CRIME LAB	130,163	113,221	-	16,942	87.0%	
PATROL DIVISION	14,663,551	12,494,709	39,253	2,129,589	85.5%	
TRAFFIC	1,288,412	1,114,839	1,100	172,473	86.6%	
SPECIAL EVENTS	772,599	870,492	-	(97,893)	112.7%	
TACTICAL PATROL FORCE	1,324,561	1,009,556	-	315,005	76.2%	
STREET SWEEPING ENFORCEMENT	294,783	233,941	-	60,842	79.4%	
NIGHT LIFE ENFORCEMENT	297,965	222,247	-	75,718	74.6%	
PARKING ENFORCEMENT	931,552	723,537	16,495	191,519	79.4%	
CCC	2,361,140	1,831,504	605	529,031	77.6%	
ANIMAL CONTROL	613,570	442,782	-	170,788	72.2%	
<i>Total</i>	<u>34,532,143</u>	<u>28,625,393</u>	<u>98,029</u>	<u>5,808,722</u>	83.2%	<u>27,702,047</u>
<u>Fire</u>						
ADMINISTRATION	740,779	643,903	2,150	94,727	87.2%	
EMERGENCY SERVICES AND PUBLIC ED	246,838	199,566	-	47,272	80.8%	
PREVENTION	1,109,296	859,746	-	249,550	77.5%	
WILDLAND FIRE MITIGATION PROGRAM	172,505	139,840	14,166	18,499	89.3%	
OPERATIONS	17,119,140	14,037,638	57,280	3,024,222	82.3%	
ARFF	1,698,433	1,367,733	-	330,700	80.5%	
<i>Total</i>	<u>21,086,991</u>	<u>17,248,525</u>	<u>73,596</u>	<u>3,764,871</u>	82.1%	<u>17,875,278</u>
TOTAL PUBLIC SAFETY	<u>55,619,134</u>	<u>45,873,917</u>	<u>171,624</u>	<u>9,573,592</u>	82.8%	<u>45,577,325</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	868,519	683,113	9,796	175,610	79.8%	
ENGINEERING SVCS	4,357,704	3,532,769	17,356	807,580	81.5%	
PUBLIC RT OF WAY MGMT	1,176,628	941,341	973	234,314	80.1%	
ENVIRONMENTAL PROGRAMS	421,105	232,463	131,931	56,711	86.5%	
<i>Total</i>	<u>6,823,956</u>	<u>5,389,686</u>	<u>160,055</u>	<u>1,274,215</u>	81.3%	<u>5,264,878</u>
TOTAL PUBLIC WORKS	<u>6,823,956</u>	<u>5,389,686</u>	<u>160,055</u>	<u>1,274,215</u>	81.3%	<u>5,264,878</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	370,912	313,048	7	57,857	84.4%	
FACILITIES	731,720	584,091	14,494	133,135	81.8%	
YOUTH ACTIVITIES	743,003	601,537	3,381	138,085	81.4%	
SR CITIZENS	717,260	611,836	278	105,146	85.3%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Ten Months Ended April 30, 2012 (83.3% 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>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
AQUATICS	1,040,683	880,232	31,213	129,238	87.6%	
SPORTS	423,214	364,656	9,718	48,840	88.5%	
TENNIS	224,714	173,467	-	51,247	77.2%	
NEIGHBORHOOD & OUTREACH SERV	980,833	805,580	5,785	169,469	82.7%	
ADMINISTRATION	522,889	444,568	986	77,335	85.2%	
PROJECT MANAGEMENT TEAM	222,476	201,410	-	21,066	90.5%	
BUSINESS SERVICES	299,201	196,808	7,401	94,993	68.3%	
FACILITY & PROJECT MGT	992,450	825,866	171	166,412	83.2%	
GROUNDS MANAGEMENT	4,119,025	3,203,881	129,304	785,840	80.9%	
FORESTRY	1,160,228	936,492	40,727	183,009	84.2%	
BEACH MAINTENANCE	146,160	104,768	13,397	27,995	80.8%	
<i>Total</i>	<u>12,694,768</u>	<u>10,248,239</u>	<u>256,860</u>	<u>2,189,668</u>	82.8%	<u>10,030,195</u>
<u>Library</u>						
ADMINISTRATION	420,294	342,273	-	78,021	81.4%	
PUBLIC SERVICES	1,828,065	1,542,433	700	284,932	84.4%	
SUPPORT SERVICES	1,784,128	1,253,386	93,143	437,599	75.5%	
<i>Total</i>	<u>4,032,487</u>	<u>3,138,093</u>	<u>93,843</u>	<u>800,551</u>	80.1%	<u>3,052,700</u>
TOTAL COMMUNITY SERVICES	<u>16,727,255</u>	<u>13,386,332</u>	<u>350,704</u>	<u>2,990,220</u>	82.1%	<u>13,082,895</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	456,182	358,698	480	97,005	78.7%	
ECON DEV	52,667	37,165	-	15,502	70.6%	
CITY ARTS ADVISORY PROGRAM	427,260	427,260	-	-	100.0%	
HUMAN SVCS	855,862	648,358	176,321	31,182	96.4%	
RDA	715,653	518,664	-	196,989	72.5%	
RDA HSG DEV	611,074	437,793	-	173,281	71.6%	
LR PLANNING/STUDIES	826,558	596,098	266	230,194	72.2%	
DEV & DESIGN REVIEW	1,075,206	826,061	14,327	234,818	78.2%	
ZONING	1,245,146	928,438	2,448	314,260	74.8%	
DESIGN REV & HIST PRESERVATN	975,603	762,971	5,684	206,948	78.8%	
BLDG PERMITS	1,048,775	839,417	5,111	204,247	80.5%	
RECORDS & ARCHIVES	529,868	387,075	8,460	134,332	74.6%	
PLAN CK & COUNTER SRV	1,271,905	935,839	278	335,789	73.6%	
<i>Total</i>	<u>10,091,759</u>	<u>7,703,845</u>	<u>213,375</u>	<u>2,174,538</u>	78.5%	<u>7,869,091</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,091,759</u>	<u>7,703,845</u>	<u>213,375</u>	<u>2,174,538</u>	78.5%	<u>7,869,091</u>
NON-DEPARTMENTAL						
<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 Ten Months Ended April 30, 2012 (83.3% 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>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
COMMUNITY PROMOTIONS	1,536,799	1,253,335	-	283,464	81.6%	
SPECIAL PROJECTS	381,073	317,351	-	63,722	83.3%	
TRANSFERS OUT	43,500	36,250	-	7,250	83.3%	
DEBT SERVICE TRANSFERS	349,983	338,594	-	11,389	96.7%	
CAPITAL OUTLAY TRANSFER	665,457	578,956	-	86,501	87.0%	
APPROP. RESERVE	414,429	-	-	414,429	0.0%	
<i>Total</i>	<u>3,413,513</u>	<u>2,546,419</u>	<u>-</u>	<u>867,094</u>	<u>74.6%</u>	<u>2,681,913</u>
TOTAL NON-DEPARTMENTAL	<u>3,413,513</u>	<u>2,546,419</u>	<u>-</u>	<u>867,094</u>	<u>74.6%</u>	<u>2,681,913</u>
TOTAL EXPENDITURES	<u>103,615,386</u>	<u>83,822,653</u>	<u>1,112,498</u>	<u>18,680,235</u>	<u>82.0%</u>	<u>82,911,294</u>

*** 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 Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	515,000	388,600	-	126,400	75.5%
Expenditures	515,000	388,600	-	126,400	75.5%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,800,800	2,377,656	-	423,144	84.9%
Expenditures	3,545,725	2,336,011	391,920	817,794	76.9%
<i>Revenue Less Expenditures</i>	(744,925)	41,644	(391,920)	(394,649)	
SOLID WASTE PROGRAM					
Revenue	18,331,232	15,550,936	-	2,780,296	84.8%
Expenditures	19,129,869	15,280,120	283,115	3,566,635	81.4%
<i>Revenue Less Expenditures</i>	(798,637)	270,816	(283,115)	(786,339)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,730,423	849,010	-	1,881,414	31.1%
Expenditures	2,730,423	1,267,627	345,225	1,117,571	59.1%
<i>Revenue Less Expenditures</i>	-	(418,617)	(345,225)	763,842	
COUNTY LIBRARY					
Revenue	1,944,769	1,258,748	-	686,021	64.7%
Expenditures	2,058,536	1,528,495	87,129	442,912	78.5%
<i>Revenue Less Expenditures</i>	(113,767)	(269,747)	(87,129)	243,109	
STREETS FUND					
Revenue	10,598,577	8,806,023	-	1,792,554	83.1%
Expenditures	14,646,871	8,968,541	1,169,472	4,508,858	69.2%
<i>Revenue Less Expenditures</i>	(4,048,294)	(162,518)	(1,169,472)	(2,716,304)	
MEASURE A					
Revenue	2,774,034	2,337,769	-	436,265	84.3%
Expenditures	3,335,145	2,189,158	731,613	414,374	87.6%
<i>Revenue Less Expenditures</i>	(561,111)	148,610	(731,613)	21,892	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

WATER 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>
REVENUES						
Water Sales - Metered	30,700,000	24,950,381	-	5,749,619	81.3%	22,918,592
Service Charges	450,192	677,230	-	(227,038)	150.4%	702,907
Cater JPA Treatment Charges	2,619,000	2,260,529	-	358,471	86.3%	2,326,679
Investment Income	791,800	582,349	-	209,451	73.5%	810,594
Miscellaneous	604,691	291,743	-	312,948	48.2%	507,832
Operating Transfers-In	3,002,133	2,917,883	-	84,250	97.2%	-
TOTAL REVENUES	<u>38,167,816</u>	<u>31,680,114</u>	<u>-</u>	<u>6,487,702</u>	<u>83.0%</u>	<u>27,266,604</u>
EXPENSES						
Salaries & Benefits	7,649,148	6,027,065	-	1,622,083	78.8%	6,002,179
Materials, Supplies & Services	9,996,116	5,508,351	1,572,206	2,915,559	70.8%	5,918,528
Special Projects	1,438,061	326,929	96,152	1,014,980	29.4%	179,088
Water Purchases	7,723,468	6,065,797	208,885	1,448,786	81.2%	5,637,060
Debt Service	4,831,189	3,563,159	-	1,268,030	73.8%	3,643,762
Capital Outlay Transfers	11,284,416	9,403,680	-	1,880,736	83.3%	2,791,418
Equipment	195,427	61,564	25,094	108,769	44.3%	72,270
Capitalized Fixed Assets	124,200	77,000	2,777	44,422	64.2%	86,750
Other	55,000	27,215	-	27,785	49.5%	26,843
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>43,447,024</u>	<u>31,060,759</u>	<u>1,905,115</u>	<u>10,481,150</u>	<u>75.9%</u>	<u>24,357,898</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 Ten Months Ended April 30, 2012 (83.3% 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>
REVENUES						
Service Charges	14,926,192	12,298,523	-	2,627,669	82.4%	11,565,333
Fees	493,222	617,912	-	(124,690)	125.3%	714,924
Investment Income	267,300	188,229	-	79,071	70.4%	244,249
Public Works	10,000	33,331	-	(23,331)	333.3%	33,572
Miscellaneous	25,000	24,891	-	109	99.6%	77,419
Operating Transfers-In	674,096	561,747	-	112,349	83.3%	-
TOTAL REVENUES	<u>16,395,810</u>	<u>13,724,633</u>	<u>-</u>	<u>2,671,177</u>	<u>83.7%</u>	<u>12,635,497</u>
EXPENSES						
Salaries & Benefits	5,148,257	4,129,522	-	1,018,735	80.2%	4,092,307
Materials, Supplies & Services	6,195,715	4,633,362	1,120,187	442,166	92.9%	4,331,953
Special Projects	100,000	2,104	-	97,896	2.1%	151,671
Debt Service	1,352,213	324,512	-	1,027,701	24.0%	334,388
Capital Outlay Transfers	4,592,559	3,827,133	-	765,427	83.3%	5,246,250
Equipment	98,044	32,674	44	65,326	33.4%	29,036
Capitalized Fixed Assets	26,000	12,917	2,777	10,306	60.4%	58,050
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>17,667,788</u>	<u>12,963,224</u>	<u>1,123,008</u>	<u>3,581,556</u>	<u>79.7%</u>	<u>14,244,654</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 Ten Months Ended April 30, 2012 (83.3% 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>
REVENUES						
Improvement Tax	840,000	785,168	-	54,832	93.5%	769,242
Parking Fees	5,662,166	5,076,469	-	585,697	89.7%	4,680,945
Investment Income	137,600	99,163	-	38,437	72.1%	125,549
Rents & Concessions	40,925	40,925	-	-	100.0%	23,740
Reimbursements	-	-	-	-	100.0%	4,598
Miscellaneous	1,500	(764)	-	2,264	-50.9%	12,184
Operating Transfers-In	353,858	294,882	-	58,976	83.3%	36,250
TOTAL REVENUES	<u>7,036,049</u>	<u>6,295,843</u>	<u>-</u>	<u>740,206</u>	<u>89.5%</u>	<u>5,652,509</u>
EXPENSES						
Salaries & Benefits	3,799,707	3,120,945	-	678,762	82.1%	3,051,945
Materials, Supplies & Services	1,842,052	1,355,611	130,711	355,730	80.7%	1,242,005
Special Projects	574,522	438,876	50,828	84,817	85.2%	106,890
Transfers-Out	297,121	247,601	-	49,520	83.3%	260,518
Capital Outlay Transfers	1,043,270	869,392	-	173,878	83.3%	550,000
Equipment	25,760	3,437	5,980	16,343	36.6%	12,687
TOTAL EXPENSES	<u>7,582,431</u>	<u>6,035,862</u>	<u>187,519</u>	<u>1,359,051</u>	<u>82.1%</u>	<u>5,224,045</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	4,171,000	3,621,710	-	549,290	86.8%	3,576,840
Leases - Terminal	5,183,033	3,846,457	-	1,336,576	74.2%	4,001,094
Leases - Non-Commerical Aviation	1,361,600	1,245,896	-	115,704	91.5%	1,245,576
Leases - Commerical Aviation	3,465,000	2,556,741	-	908,259	73.8%	1,921,022
Investment Income	214,300	147,405	-	66,895	68.8%	195,305
Miscellaneous	185,052	235,812	-	(50,760)	127.4%	102,069
Operating Transfers-In	450,503	250,138	-	200,365	55.5%	-
TOTAL REVENUES	15,030,488	11,904,159	-	3,126,329	79.2%	11,041,906
EXPENSES						
Salaries & Benefits	5,001,631	4,103,868	-	897,763	82.1%	3,929,368
Materials, Supplies & Services	6,646,161	5,036,375	456,988	1,152,798	82.7%	4,906,539
Special Projects	941,298	628,309	-	312,989	66.7%	532,579
Transfers-Out	44,212	36,843	-	7,369	83.3%	25,874
Debt Service	1,113,099	-	-	1,113,099	0.0%	-
Capital Outlay Transfers	3,853,399	3,628,868	-	224,531	94.2%	1,955,701
Equipment	129,276	58,083	-	71,193	44.9%	25,973
Appropriated Reserve	181,613	-	-	181,613	0.0%	-
TOTAL EXPENSES	17,910,688	13,492,346	456,988	3,961,355	77.9%	11,376,035

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 Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,640,801	1,203,559	-	437,242	73.4%	1,230,852
Investment Income	9,900	8,537	-	1,363	86.2%	10,638
Rents & Concessions	302,322	223,014	-	79,308	73.8%	248,130
Miscellaneous	3,500	403	-	3,097	11.5%	56,464
Operating Transfers-In	103,623	86,353	-	17,271	83.3%	-
TOTAL REVENUES	2,060,146	1,521,865	-	538,281	73.9%	1,546,084
EXPENSES						
Salaries & Benefits	1,111,449	912,017	-	199,432	82.1%	922,563
Materials, Supplies & Services	547,478	392,633	92,082	62,763	88.5%	429,051
Special Projects	10,724	-	4,524	6,200	42.2%	2,490
Debt Service	230,294	180,294	-	50,000	78.3%	180,532
Capital Outlay Transfers	92,036	76,697	-	15,339	83.3%	58,333
Equipment	27,500	1,013	-	26,487	3.7%	3,897
Other	1,014	847	-	167	83.5%	847
Appropriated Reserve	45,375	-	-	45,375	0.0%	-
TOTAL EXPENSES	2,065,870	1,563,501	96,606	405,763	80.4%	1,597,713

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Ten Months Ended April 30, 2012 (83.3% 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>
REVENUES						
Service charges	99,584	82,987	-	16,597	83.3%	-
Work Orders - Bldg Maint.	3,035,446	2,630,966	-	404,480	86.7%	2,667,078
Grants	617,472	542,409	-	75,063	87.8%	125,499
Service Charges	2,033,543	1,694,783	-	338,760	83.3%	1,443,804
Reimbursements	-	792	-	(792)	100.0%	-
Miscellaneous	360,000	6,388	-	353,612	1.8%	283
Operating Transfers-In	334,902	279,085	-	55,817	83.3%	-
TOTAL REVENUES	<u>6,480,947</u>	<u>5,237,410</u>	<u>-</u>	<u>1,243,537</u>	<u>80.8%</u>	<u>4,236,664</u>
EXPENSES						
Salaries & Benefits	3,107,626	2,493,219	-	614,407	80.2%	2,321,524
Materials, Supplies & Services	1,105,502	899,459	91,902	114,141	89.7%	805,644
Special Projects	1,680,989	1,184,227	272,800	223,962	86.7%	706,135
Equipment	15,000	2,661	345	11,994	20.0%	13,540
Capitalized Fixed Assets	774,595	471,806	212,423	90,366	88.3%	183,073
TOTAL EXPENSES	<u>6,683,711</u>	<u>5,051,372</u>	<u>577,470</u>	<u>1,054,869</u>	<u>84.2%</u>	<u>4,029,916</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,805,982	1,500,995	-	304,987	83.1%	1,492,856
Investment Income	149,700	115,103	-	34,597	76.9%	135,264
Rents & Concessions	224,401	187,001	-	37,400	83.3%	193,618
Miscellaneous	50,000	68,843	-	(18,843)	137.7%	46,289
TOTAL REVENUES	2,230,083	1,871,942	-	358,141	83.9%	1,868,026
EXPENSES						
Salaries & Benefits	158,537	134,989	-	23,548	85.1%	127,116
Materials, Supplies & Services	2,452	1,593	-	859	65.0%	1,503
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	1,041,657	261,971	215,636	564,050	45.9%	1,747,672
TOTAL EXPENSES	1,502,646	398,554	215,636	888,456	40.9%	1,876,290

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Ten Months Ended April 30, 2012 (83.3% 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>
REVENUES						
Vehicle Maintenance Charges	2,371,918	1,976,598	-	395,320	83.3%	1,974,515
Miscellaneous	60,000	28,702	-	31,298	47.8%	7,520
Operating Transfers-In	98,805	82,338	-	16,468	83.3%	-
TOTAL REVENUES	<u>2,530,723</u>	<u>2,087,637</u>	<u>-</u>	<u>443,086</u>	<u>82.5%</u>	<u>1,982,035</u>
EXPENSES						
Salaries & Benefits	1,147,349	963,235	-	184,114	84.0%	952,382
Materials, Supplies & Services	1,269,663	822,771	151,339	295,553	76.7%	900,137
Special Projects	60,000	22,475	26,129	11,396	81.0%	35,199
Equipment	5,000	810	-	4,190	16.2%	1,653
Capitalized Fixed Assets	-	-	500	(500)	100.0%	-
TOTAL EXPENSES	<u>2,482,012</u>	<u>1,809,291</u>	<u>177,969</u>	<u>494,753</u>	<u>80.1%</u>	<u>1,889,371</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,547,084	2,122,570	-	424,514	83.3%	2,153,984
Workers' Compensation Premiums	2,500,000	2,083,333	-	416,667	83.3%	2,202,984
OSH Charges	182,894	-	-	182,894	0.0%	-
Investment Income	161,700	97,440	-	64,260	60.3%	149,672
Reimbursements	-	967	-	(967)	100.0%	316
Miscellaneous	-	24,255	-	(24,255)	100.0%	47,414
TOTAL REVENUES	5,391,678	4,328,564	-	1,063,114	80.3%	4,554,370
EXPENSES						
Salaries & Benefits	500,761	365,951	-	134,810	73.1%	328,366
Materials, Supplies & Services	4,860,238	4,033,294	145,986	680,958	86.0%	3,958,461
Special Projects	-	-	-	-	100.0%	100
Transfers-Out	3,694,328	3,078,292	-	616,036	83.3%	717,988
Equipment	-	-	-	-	100.0%	650
TOTAL EXPENSES	9,055,327	7,477,537	145,986	1,431,804	84.2%	5,005,566

*** 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 Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,286,395	1,905,328	-	381,067	83.3%	1,909,653
Miscellaneous	-	1,209	-	(1,209)	100.0%	-
Operating Transfers-In	19,740	16,450	-	3,290	83.3%	37,200
TOTAL REVENUES	2,306,135	1,922,987	-	383,148	83.4%	1,946,853
EXPENSES						
Salaries & Benefits	1,502,407	1,253,638	-	248,769	83.4%	1,252,837
Materials, Supplies & Services	553,174	491,097	57,845	4,231	99.2%	441,500
Special Projects	3,700	5,346	2,122	(3,767)	201.8%	4,053
Equipment	276,637	124,238	22,067	130,333	52.9%	147,184
Appropriated Reserve	11,432	-	-	11,432	0.0%	-
TOTAL EXPENSES	2,347,350	1,874,318	82,034	390,998	83.3%	1,845,574

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Ten Months Ended April 30, 2012 (83.3% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,332,869	1,203,021	-	129,848	90.3%	1,117,146
Leases - Food Service	2,352,254	2,048,615	-	303,639	87.1%	1,926,977
Slip Rental Fees	3,998,521	3,308,423	-	690,098	82.7%	3,210,049
Visitors Fees	463,000	329,850	-	133,150	71.2%	349,068
Slip Transfer Fees	425,000	471,100	-	(46,100)	110.8%	363,525
Parking Revenue	1,911,450	1,589,232	-	322,218	83.1%	1,454,789
Wharf Parking	244,000	200,516	-	43,484	82.2%	180,935
Other Fees & Charges	380,911	294,353	-	86,558	77.3%	313,406
Investment Income	185,859	148,349	-	37,510	79.8%	174,628
Rents & Concessions	301,173	265,573	-	35,600	88.2%	278,658
Grants	-	-	-	-	100.0%	4,256
Miscellaneous	155,000	149,564	-	5,436	96.5%	113,108
Operating Transfers-In	453,481	377,901	-	75,580	83.3%	-
TOTAL REVENUES	12,203,518	10,386,498	-	1,817,020	85.1%	9,486,545
EXPENSES						
Salaries & Benefits	5,461,051	4,568,897	-	892,154	83.7%	4,567,918
Materials, Supplies & Services	3,455,120	2,646,366	542,178	266,577	92.3%	2,558,783
Special Projects	137,020	104,469	-	32,551	76.2%	86,363
Debt Service	1,776,789	1,412,756	-	364,033	79.5%	1,415,238
Capital Outlay Transfers	934,483	778,736	-	155,747	83.3%	807,801
Equipment	117,500	62,383	6,550	48,567	58.7%	27,307
Capitalized Fixed Assets	50,000	-	42,345	7,655	84.7%	-
Other	-	2,540	-	(2,540)	100.0%	2,540
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	11,981,963	9,576,147	591,073	1,814,743	84.9%	9,465,949

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.