



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** July 17, 2012

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2012 Interim Financial Statements For The Eleven Months Ended May 31, 2012

**RECOMMENDATION:**

That Council accept the Fiscal Year 2012 Interim Financial Statements for the Eleven Months Ended May 31, 2012.

**DISCUSSION:**

The interim financial statements for the eleven months ended May 31, 2012 (91.7% 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 Eleven Months Ended May 31, 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 Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>GENERAL FUND</b>					
Revenue	103,169,648	94,848,755	-	8,320,893	91.9%
Expenditures	103,716,314	91,945,436	1,091,702	10,679,175	89.7%
<i>Addition to / (use of) reserves</i>	(546,665)	2,903,319	(1,091,702)		
<b>WATER OPERATING FUND</b>					
Revenue	38,167,816	35,015,198	-	3,152,618	91.7%
Expenditures	43,447,024	33,672,718	1,853,916	7,920,389	81.8%
<i>Addition to / (use of) reserves</i>	(5,279,208)	1,342,480	(1,853,916)		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	16,395,810	14,979,321	-	1,416,489	91.4%
Expenditures	17,667,788	15,238,562	797,040	1,632,187	90.8%
<i>Addition to / (use of) reserves</i>	(1,271,978)	(259,240)	(797,040)		
<b>DOWNTOWN PARKING</b>					
Revenue	7,036,049	7,004,516	-	31,533	99.6%
Expenditures	7,582,431	6,588,517	144,257	849,658	88.8%
<i>Addition to / (use of) reserves</i>	(546,382)	415,999	(144,257)		
<b>AIRPORT OPERATING FUND</b>					
Revenue	15,030,488	13,183,923	-	1,846,565	87.7%
Expenditures	17,910,688	14,400,519	434,556	3,075,613	82.8%
<i>Addition to / (use of) reserves</i>	(2,880,200)	(1,216,596)	(434,556)		
<b>GOLF COURSE FUND</b>					
Revenue	2,060,146	1,700,639	-	359,507	82.5%
Expenditures	2,065,870	1,687,679	91,021	287,170	86.1%
<i>Addition to / (use of) reserves</i>	(5,724)	12,960	(91,021)		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,722,563	5,748,373	-	974,190	85.5%
Expenditures	6,959,569	5,435,454	521,459	1,002,656	85.6%
<i>Addition to / (use of) reserves</i>	(237,006)	312,919	(521,459)		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,230,083	2,061,928	-	168,155	92.5%
Expenditures	1,502,646	468,944	613,168	420,534	72.0%
<i>Addition to / (use of) reserves</i>	727,437	1,592,984	(613,168)		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,530,723	2,297,254	-	233,469	90.8%
Expenditures	2,482,012	1,997,007	136,128	348,877	85.9%
<i>Addition to / (use of) reserves</i>	48,711	300,247	(136,128)		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,391,678	4,756,771	-	634,907	88.2%
Expenditures	9,055,327	8,239,037	140,343	675,946	92.5%
<i>Addition to / (use of) reserves</i>	(3,663,649)	(3,482,266)	(140,343)		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,306,135	2,115,164	-	190,971	91.7%
Expenditures	2,347,350	2,013,261	74,661	259,428	88.9%
<i>Addition to / (use of) reserves</i>	(41,215)	101,903	(74,661)		
<b>WATERFRONT FUND</b>					
Revenue	12,203,518	11,506,594	-	696,924	94.3%
Expenditures	11,981,963	10,359,277	528,325	1,094,361	90.9%
<i>Addition to / (use of) reserves</i>	221,555	1,147,316	(528,325)		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	213,244,657	195,218,439	-	18,026,218	91.5%
Expenditures	226,718,984	192,046,413	6,426,577	28,245,993	87.5%
<i>Addition to / (use of) reserves</i>	(13,474,327)	3,172,026	(6,426,577)		

*\*\* 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 Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	17,949,013	17,245,926	703,087	96.1%	16,457,685
Property Taxes	23,063,000	22,324,042	738,958	96.8%	22,160,437
Utility Users Tax	7,144,500	6,492,174	652,326	90.9%	6,397,852
Transient Occupancy Tax	13,018,252	12,347,131	671,121	94.8%	11,233,616
Business License	2,229,800	2,067,371	162,429	92.7%	2,038,763
Real Property Transfer Tax	410,000	375,468	34,532	91.6%	349,287
<i>Total</i>	<u>63,814,565</u>	<u>60,852,113</u>	<u>2,962,452</u>	<u>95.4%</u>	<u>58,637,640</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	182,900	202,806	(19,906)	110.9%	172,977
<i>Total</i>	<u>182,900</u>	<u>202,806</u>	<u>(19,906)</u>	<u>110.9%</u>	<u>172,977</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,403,500	2,155,681	247,819	89.7%	2,233,341
Library Fines	133,516	100,127	33,389	75.0%	101,365
Municipal Court Fines	180,000	100,062	79,938	55.6%	140,901
Other Fines & Forfeitures	210,000	201,324	8,676	95.9%	215,595
<i>Total</i>	<u>2,927,016</u>	<u>2,557,194</u>	<u>369,822</u>	<u>87.4%</u>	<u>2,691,202</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	740,827	684,550	56,277	92.4%	656,411
Rents & Concessions	397,952	351,632	46,320	88.4%	400,893
<i>Total</i>	<u>1,138,779</u>	<u>1,036,182</u>	<u>102,597</u>	<u>91.0%</u>	<u>1,057,304</u>
<b>INTERGOVERNMENTAL</b>					
Grants	488,610	240,028	248,582	49.1%	463,025
Vehicle License Fees	-	-	-	0.0%	277,024
Reimbursements	14,040	1,323	12,717	9.4%	10,898
<i>Total</i>	<u>502,650</u>	<u>241,351</u>	<u>261,299</u>	<u>48.0%</u>	<u>750,946</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	860,000	777,269	82,731	90.4%	778,462
Community Development	4,525,570	3,754,398	771,172	83.0%	4,448,735
Recreation	2,354,257	2,293,388	60,869	97.4%	2,001,986
Public Safety	499,673	546,793	(47,120)	109.4%	487,871
Public Works	5,286,083	4,868,102	417,981	92.1%	4,503,238
Library	675,575	664,440	11,135	98.4%	737,323
Reimbursements	6,248,494	5,304,998	943,496	84.9%	5,092,887
<i>Total</i>	<u>20,449,652</u>	<u>18,209,388</u>	<u>2,240,264</u>	<u>89.0%</u>	<u>18,050,501</u>
<b>OTHER REVENUES</b>					
Miscellaneous	1,398,491	1,401,459	(2,968)	100.2%	1,744,596
Franchise Fees	3,593,200	3,080,865	512,335	85.7%	3,213,290
Indirect Allocations	6,111,818	5,602,500	509,318	91.7%	5,977,134
Operating Transfers-In	3,050,577	1,664,897	1,385,680	54.6%	1,022,746
<i>Total</i>	<u>14,154,086</u>	<u>11,749,721</u>	<u>2,404,365</u>	<u>83.0%</u>	<u>11,957,766</u>
<b>TOTAL REVENUES</b>	<u>103,169,648</u>	<u>94,848,755</u>	<u>8,320,893</u>	<u>91.9%</u>	<u>93,318,337</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eleven Months Ended May 31, 2012 (91.7% 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	647,851	160	77,185	89.4%	
<i>Total</i>	725,196	647,851	160	77,185	89.4%	628,629
<u>City Attorney</u>						
CITY ATTORNEY	1,950,640	1,771,062	8,325	171,253	91.2%	
<i>Total</i>	1,950,640	1,771,062	8,325	171,253	91.2%	1,795,384
<u>Administration</u>						
CITY ADMINISTRATOR	1,516,849	1,396,245	160	120,444	92.1%	
CITY TV	455,110	360,935	22,228	71,947	84.2%	
<i>Total</i>	1,971,959	1,757,180	22,387	192,392	90.2%	1,604,728
<u>Administrative Services</u>						
CITY CLERK	435,245	375,653	6,904	52,688	87.9%	
ADMIN SVCS-ELECTIONS	300,000	208,387	81,227	10,385	96.5%	
HUMAN RESOURCES	1,197,982	1,036,817	14,716	146,450	87.8%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	3,735	-	10,712	25.9%	
<i>Total</i>	1,947,674	1,624,592	102,847	220,235	88.7%	1,420,441
<u>Finance</u>						
ADMINISTRATION	219,098	206,489	4,571	8,038	96.3%	
TREASURY	481,463	388,083	-	93,380	80.6%	
CASHIERING & COLLECTION	417,180	384,094	-	33,086	92.1%	
LICENSES & PERMITS	417,558	357,275	920	59,363	85.8%	
BUDGET MANAGEMENT	396,344	356,939	-	39,405	90.1%	
ACCOUNTING	476,344	443,725	45,160	(12,541)	102.6%	
PAYROLL	273,474	247,546	-	25,928	90.5%	
ACCOUNTS PAYABLE	207,832	189,353	-	18,479	91.1%	
CITY BILLING & CUSTOMER SERVICE	581,802	496,091	1,831	83,879	85.6%	
PURCHASING	659,344	606,796	2,577	49,971	92.4%	
CENTRAL STORES	160,010	145,220	272	14,518	90.9%	
MAIL SERVICES	102,301	93,448	272	8,581	91.6%	
<i>Total</i>	4,392,750	3,915,058	55,604	422,088	90.4%	3,746,701
<b>TOTAL GENERAL GOVERNMENT</b>	<b>10,988,219</b>	<b>9,715,745</b>	<b>189,322</b>	<b>1,083,153</b>	<b>90.1%</b>	<b>9,195,882</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	979,104	926,616	236	52,252	94.7%	
SUPPORT SERVICES	574,199	482,649	200	91,350	84.1%	
RECORDS	1,172,517	1,003,188	1,375	167,954	85.7%	
COMMUNITY SVCS	729,721	626,028	491	103,202	85.9%	
PROPERTY ROOM	165,159	120,123	-	45,036	72.7%	
TRNG/RECRUITMENT	405,269	466,394	5,343	(66,468)	116.4%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eleven Months Ended May 31, 2012 (91.7% 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>PUBLIC SAFETY</b>						
<u>Police</u>						
RANGE	1,184,348	1,074,105	10,527	99,716	91.6%	
BEAT COORDINATORS	784,859	612,682	-	172,177	78.1%	
INFORMATION TECHNOLOGY	1,275,768	1,048,543	78,977	148,247	88.4%	
INVESTIGATIVE DIVISION	4,582,903	4,034,371	3,908	544,624	88.1%	
CRIME LAB	130,163	122,878	4,375	2,910	97.8%	
PATROL DIVISION	14,663,551	13,852,460	39,253	771,839	94.7%	
TRAFFIC	1,288,412	1,220,659	700	67,053	94.8%	
SPECIAL EVENTS	772,599	904,830	-	(132,231)	117.1%	
TACTICAL PATROL FORCE	1,324,561	1,111,381	-	213,180	83.9%	
STREET SWEEPING ENFORCEMENT	294,783	251,739	-	43,044	85.4%	
NIGHT LIFE ENFORCEMENT	297,965	242,787	-	55,178	81.5%	
PARKING ENFORCEMENT	931,552	788,240	16,495	126,817	86.4%	
CCC	2,361,140	2,008,657	605	351,877	85.1%	
ANIMAL CONTROL	613,570	461,104	3,163	149,303	75.7%	
<i>Total</i>	<u>34,532,143</u>	<u>31,361,681</u>	<u>165,647</u>	<u>3,004,815</u>	91.3%	<u>30,259,351</u>
<u>Fire</u>						
ADMINISTRATION	742,079	703,505	1,469	37,105	95.0%	
EMERGENCY SERVICES AND PUBLIC ED	249,338	219,298	-	30,040	88.0%	
PREVENTION	1,110,296	971,481	1,949	136,866	87.7%	
WILDLAND FIRE MITIGATION PROGRAM	172,505	154,175	13,828	4,503	97.4%	
OPERATIONS	17,114,340	15,384,883	87,138	1,642,318	90.4%	
ARFF	1,698,433	1,494,085	-	204,348	88.0%	
<i>Total</i>	<u>21,086,991</u>	<u>18,927,527</u>	<u>104,384</u>	<u>2,055,080</u>	90.3%	<u>19,440,881</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>55,619,134</u>	<u>50,289,209</u>	<u>270,031</u>	<u>5,059,894</u>	90.9%	<u>49,700,232</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	868,519	748,300	8,822	111,396	87.2%	
ENGINEERING SVCS	4,357,704	3,874,059	18,760	464,885	89.3%	
PUBLIC RT OF WAY MGMT	1,176,628	1,022,886	3,272	150,471	87.2%	
ENVIRONMENTAL PROGRAMS	421,105	259,006	118,261	43,838	89.6%	
<i>Total</i>	<u>6,823,956</u>	<u>5,904,251</u>	<u>149,115</u>	<u>770,590</u>	88.7%	<u>5,761,542</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,823,956</u>	<u>5,904,251</u>	<u>149,115</u>	<u>770,590</u>	88.7%	<u>5,761,542</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	370,912	340,156	-	30,756	91.7%	
FACILITIES	786,720	645,208	42,795	98,717	87.5%	
YOUTH ACTIVITIES	743,003	640,379	2,376	100,248	86.5%	
SR CITIZENS	717,260	675,029	140	42,090	94.1%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eleven Months Ended May 31, 2012 (91.7% 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	1,045,683	960,743	22,874	62,066	94.1%	
SPORTS	429,714	408,683	4,584	16,447	96.2%	
TENNIS	234,714	191,444	15,000	28,270	88.0%	
NEIGHBORHOOD & OUTREACH SERV	984,333	890,928	5,447	87,958	91.1%	
ADMINISTRATION	522,889	486,527	969	35,393	93.2%	
PROJECT MANAGEMENT TEAM	243,403	230,550	-	12,853	94.7%	
BUSINESS SERVICES	299,201	226,726	7,401	65,074	78.3%	
FACILITY & PROJECT MGT	992,450	890,607	171	101,672	89.8%	
GROUNDS MANAGEMENT	4,119,025	3,504,915	149,899	464,211	88.7%	
FORESTRY	1,160,228	1,012,402	49,015	98,811	91.5%	
BEACH MAINTENANCE	146,160	118,543	10,012	17,605	88.0%	
<i>Total</i>	<u>12,795,695</u>	<u>11,222,839</u>	<u>310,686</u>	<u>1,262,170</u>	90.1%	<u>11,063,662</u>
<u>Library</u>						
ADMINISTRATION	420,294	375,933	-	44,361	89.4%	
PUBLIC SERVICES	1,828,065	1,677,919	700	149,446	91.8%	
SUPPORT SERVICES	1,784,128	1,389,983	95,137	299,008	83.2%	
<i>Total</i>	<u>4,032,487</u>	<u>3,443,834</u>	<u>95,837</u>	<u>492,816</u>	87.8%	<u>3,355,911</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>16,828,182</u>	<u>14,666,673</u>	<u>406,523</u>	<u>1,754,986</u>	89.6%	<u>14,419,573</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	456,182	386,025	3,887	66,270	85.5%	
ECON DEV	52,667	39,950	-	12,717	75.9%	
CITY ARTS ADVISORY PROGRAM	427,260	427,260	-	-	100.0%	
HUMAN SVCS	855,862	792,858	37,886	25,119	97.1%	
RDA	715,653	556,441	-	159,212	77.8%	
RDA HSG DEV	611,074	472,088	-	138,986	77.3%	
LR PLANNING/STUDIES	826,558	654,260	223	172,075	79.2%	
DEV & DESIGN REVIEW	1,075,206	901,276	13,897	160,033	85.1%	
ZONING	1,245,146	1,019,609	2,004	223,532	82.0%	
DESIGN REV & HIST PRESERVATN	975,603	836,870	5,436	133,296	86.3%	
BLDG PERMITS	1,048,775	917,785	5,054	125,936	88.0%	
RECORDS & ARCHIVES	529,868	421,236	8,107	100,524	81.0%	
PLAN CK & COUNTER SRV	1,271,905	1,013,213	217	258,475	79.7%	
<i>Total</i>	<u>10,091,759</u>	<u>8,438,880</u>	<u>76,711</u>	<u>1,576,167</u>	84.4%	<u>8,706,699</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>10,091,759</u>	<u>8,438,880</u>	<u>76,711</u>	<u>1,576,167</u>	84.4%	<u>8,706,699</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 Eleven Months Ended May 31, 2012 (91.7% 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	1,590,719	-	(53,920)	103.5%	
SPECIAL PROJECTS	381,073	317,351	-	63,722	83.3%	
TRANSFERS OUT	43,500	39,875	-	3,625	91.7%	
DEBT SERVICE TRANSFERS	349,983	338,594	-	11,389	96.7%	
CAPITAL OUTLAY TRANSFER	665,457	622,207	-	43,250	93.5%	
APPROP. RESERVE	365,979	-	-	365,979	0.0%	
<i>Total</i>	3,365,063	2,930,678	-	434,385	87.1%	2,730,659
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,365,063</b>	<b>2,930,678</b>	<b>-</b>	<b>434,385</b>	<b>87.1%</b>	<b>2,730,659</b>
<b>TOTAL EXPENDITURES</b>	<b>103,716,314</b>	<b>91,945,436</b>	<b>1,091,702</b>	<b>10,679,175</b>	<b>89.7%</b>	<b>90,514,587</b>

*\*\* 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 Eleven Months Ended May 31, 2012 (91.7% 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	433,735	-	81,265	84.2%
Expenditures	515,000	433,735	-	81,265	84.2%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,800,800	2,614,149	-	186,651	93.3%
Expenditures	3,545,725	2,580,168	351,363	614,194	82.7%
<i>Revenue Less Expenditures</i>	(744,925)	33,981	(351,363)	(427,543)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	18,331,232	17,133,238	-	1,197,994	93.5%
Expenditures	19,129,869	16,886,438	289,222	1,954,210	89.8%
<i>Revenue Less Expenditures</i>	(798,637)	246,800	(289,222)	(756,216)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,730,423	954,211	-	1,776,213	34.9%
Expenditures	2,730,423	1,498,692	184,347	1,047,385	61.6%
<i>Revenue Less Expenditures</i>	-	(544,482)	(184,347)	728,828	
<b>COUNTY LIBRARY</b>					
Revenue	1,944,769	1,297,825	-	646,944	66.7%
Expenditures	2,058,536	1,702,798	87,129	268,609	87.0%
<i>Revenue Less Expenditures</i>	(113,767)	(404,974)	(87,129)	378,336	
<b>STREETS FUND</b>					
Revenue	10,598,577	9,794,344	-	804,233	92.4%
Expenditures	14,646,871	9,934,762	1,238,237	3,473,872	76.3%
<i>Revenue Less Expenditures</i>	(4,048,294)	(140,418)	(1,238,237)	(2,669,640)	
<b>MEASURE A</b>					
Revenue	2,774,034	2,790,691	-	(16,657)	100.6%
Expenditures	3,335,145	2,524,875	487,786	322,483	90.3%
<i>Revenue Less Expenditures</i>	(561,111)	265,815	(487,786)	(339,140)	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eleven Months Ended May 31, 2012 (91.7% 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>
<b>REVENUES</b>						
Water Sales - Metered	30,700,000	26,971,809	-	3,728,191	87.9%	25,041,806
Service Charges	450,192	726,241	-	(276,049)	161.3%	808,415
Cater JPA Treatment Charges	2,619,000	2,980,480	-	(361,480)	113.8%	2,563,160
Investment Income	791,800	639,190	-	152,610	80.7%	878,687
Miscellaneous	604,691	737,471	-	(132,780)	122.0%	514,198
Operating Transfers-In	3,002,133	2,960,008	-	42,125	98.6%	-
<b>TOTAL REVENUES</b>	<u>38,167,816</u>	<u>35,015,198</u>	<u>-</u>	<u>3,152,618</u>	<u>91.7%</u>	<u>29,806,265</u>
<b>EXPENSES</b>						
Salaries & Benefits	7,649,148	6,580,506	-	1,068,642	86.0%	6,568,282
Materials, Supplies & Services	9,975,765	6,079,548	1,482,321	2,413,896	75.8%	6,484,339
Special Projects	1,438,061	382,058	109,880	946,123	34.2%	210,839
Water Purchases	7,723,468	6,440,911	208,885	1,073,672	86.1%	6,006,889
Debt Service	4,831,189	3,658,513	-	1,172,676	75.7%	3,739,116
Capital Outlay Transfers	11,284,416	10,344,048	-	940,368	91.7%	3,070,560
Equipment	215,777	81,825	47,590	86,362	60.0%	75,888
Capitalized Fixed Assets	124,200	78,093	5,241	40,866	67.1%	116,635
Other	55,000	27,215	-	27,785	49.5%	26,843
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>43,447,024</u>	<u>33,672,718</u>	<u>1,853,916</u>	<u>7,920,389</u>	<u>81.8%</u>	<u>26,299,392</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 Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

**WASTEWATER OPERATING FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Service Charges	14,926,192	13,467,686	-	1,458,506	90.2%	12,698,458
Fees	493,222	622,030	-	(128,808)	126.1%	758,205
Investment Income	267,300	204,388	-	62,912	76.5%	265,083
Public Works	10,000	34,776	-	(24,776)	347.8%	38,062
Miscellaneous	25,000	32,520	-	(7,520)	130.1%	79,966
Operating Transfers-In	674,096	617,921	-	56,175	91.7%	-
<b>TOTAL REVENUES</b>	<b>16,395,810</b>	<b>14,979,321</b>	<b>-</b>	<b>1,416,489</b>	<b>91.4%</b>	<b>13,839,774</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,148,257	4,516,294	-	631,963	87.7%	4,456,349
Materials, Supplies & Services	6,195,715	5,181,644	791,538	222,533	96.4%	4,841,739
Special Projects	100,000	2,104	-	97,896	2.1%	152,496
Debt Service	1,352,213	1,280,243	-	71,970	94.7%	1,280,595
Capital Outlay Transfers	4,592,559	4,209,846	-	382,713	91.7%	5,770,875
Equipment	98,044	33,074	44	64,926	33.8%	32,455
Capitalized Fixed Assets	26,000	14,357	5,458	6,185	76.2%	65,944
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>15,238,562</b>	<b>797,040</b>	<b>1,632,187</b>	<b>90.8%</b>	<b>16,601,453</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 Eleven Months Ended May 31, 2012 (91.7% 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	894,760	-	(54,760)	106.5%	813,170
Parking Fees	5,662,166	5,636,815	-	25,351	99.6%	5,131,862
Investment Income	137,600	108,451	-	29,149	78.8%	136,558
Rents & Concessions	40,925	40,925	-	-	100.0%	23,740
Reimbursements	-	-	-	-	100.0%	4,598
Miscellaneous	1,500	(805)	-	2,305	-53.6%	12,184
Operating Transfers-In	353,858	324,370	-	29,488	91.7%	39,875
<b>TOTAL REVENUES</b>	<b>7,036,049</b>	<b>7,004,516</b>	<b>-</b>	<b>31,533</b>	<b>99.6%</b>	<b>6,161,988</b>
<b>EXPENSES</b>						
Salaries & Benefits	3,799,707	3,420,639	-	379,068	90.0%	3,325,435
Materials, Supplies & Services	1,842,052	1,485,623	98,699	257,730	86.0%	1,356,443
Special Projects	574,522	450,126	39,578	84,817	85.2%	303,138
Transfers-Out	297,121	272,361	-	24,760	91.7%	286,569
Capital Outlay Transfers	1,043,270	956,331	-	86,939	91.7%	605,000
Equipment	25,760	3,437	5,980	16,343	36.6%	12,687
<b>TOTAL EXPENSES</b>	<b>7,582,431</b>	<b>6,588,517</b>	<b>144,257</b>	<b>849,658</b>	<b>88.8%</b>	<b>5,889,272</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**  
**AIRPORT 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>						
Leases - Commercial / Industrial	4,171,000	3,974,800	-	196,200	95.3%	3,928,427
Leases - Terminal	5,183,033	4,332,303	-	850,730	83.6%	4,483,614
Leases - Non-Commerical Aviation	1,361,600	1,377,461	-	(15,861)	101.2%	1,373,777
Leases - Commerical Aviation	3,465,000	2,828,431	-	636,569	81.6%	2,121,950
Investment Income	214,300	159,955	-	54,345	74.6%	212,254
Miscellaneous	185,052	235,821	-	(50,769)	127.4%	147,039
Operating Transfers-In	450,503	275,152	-	175,351	61.1%	-
<b>TOTAL REVENUES</b>	<b>15,030,488</b>	<b>13,183,923</b>	<b>-</b>	<b>1,846,565</b>	<b>87.7%</b>	<b>12,267,061</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,001,631	4,476,871	-	524,760	89.5%	4,294,970
Materials, Supplies & Services	6,646,161	5,452,411	434,556	759,194	88.6%	5,406,228
Special Projects	941,298	628,309	-	312,989	66.7%	583,768
Transfers-Out	44,212	40,528	-	3,684	91.7%	28,462
Debt Service	1,113,099	-	-	1,113,099	0.0%	-
Capital Outlay Transfers	3,853,399	3,741,133	-	112,266	97.1%	2,001,535
Equipment	129,276	61,268	-	68,008	47.4%	25,973
Appropriated Reserve	181,613	-	-	181,613	0.0%	-
<b>TOTAL EXPENSES</b>	<b>17,910,688</b>	<b>14,400,519</b>	<b>434,556</b>	<b>3,075,613</b>	<b>82.8%</b>	<b>12,340,934</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 Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

**GOLF COURSE 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>						
Fees & Card Sales	1,640,801	1,372,894	-	267,907	83.7%	1,367,344
Investment Income	9,900	9,409	-	491	95.0%	11,533
Rents & Concessions	302,322	223,014	-	79,308	73.8%	281,646
Miscellaneous	3,500	335	-	3,165	9.6%	56,563
Operating Transfers-In	103,623	94,988	-	8,635	91.7%	-
<b>TOTAL REVENUES</b>	<b>2,060,146</b>	<b>1,700,639</b>	<b>-</b>	<b>359,507</b>	<b>82.5%</b>	<b>1,717,086</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,111,449	991,315	-	120,134	89.2%	1,007,465
Materials, Supplies & Services	547,478	429,844	86,497	31,137	94.3%	458,205
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	84,366	-	7,670	91.7%	64,167
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%	-
<b>TOTAL EXPENSES</b>	<b>2,065,870</b>	<b>1,687,679</b>	<b>91,021</b>	<b>287,170</b>	<b>86.1%</b>	<b>1,717,603</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eleven Months Ended May 31, 2012 (91.7% 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	91,285	-	8,299	91.7%	-
Work Orders - Bldg Maint.	3,035,446	2,882,667	-	152,779	95.0%	2,984,945
Grants	810,764	542,409	-	268,355	66.9%	125,499
Service Charges	2,033,543	1,864,163	-	169,380	91.7%	1,588,185
Reimbursements	-	792	-	(792)	100.0%	-
Miscellaneous	360,000	11,738	-	348,262	3.3%	16,156
Operating Transfers-In	383,226	355,318	-	27,909	92.7%	-
<b>TOTAL REVENUES</b>	<b>6,722,563</b>	<b>5,748,373</b>	<b>-</b>	<b>974,190</b>	<b>85.5%</b>	<b>4,714,784</b>
<b>EXPENSES</b>						
Salaries & Benefits	3,107,626	2,726,653	-	380,973	87.7%	2,550,382
Materials, Supplies & Services	1,105,502	976,469	88,201	40,832	96.3%	884,952
Special Projects	1,956,847	1,241,297	235,759	479,791	75.5%	843,636
Equipment	15,000	2,661	345	11,994	20.0%	13,540
Capitalized Fixed Assets	774,595	488,374	197,155	89,066	88.5%	183,279
<b>TOTAL EXPENSES</b>	<b>6,959,569</b>	<b>5,435,454</b>	<b>521,459</b>	<b>1,002,656</b>	<b>85.6%</b>	<b>4,475,789</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

**FLEET REPLACEMENT 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 Rental Charges	1,805,982	1,651,095	-	154,888	91.4%	1,642,141
Investment Income	149,700	126,662	-	23,038	84.6%	146,912
Rents & Concessions	224,401	205,701	-	18,700	91.7%	212,979
Miscellaneous	50,000	78,470	-	(28,470)	156.9%	46,289
<b>TOTAL REVENUES</b>	<b>2,230,083</b>	<b>2,061,928</b>	<b>-</b>	<b>168,155</b>	<b>92.5%</b>	<b>2,048,321</b>
<b>EXPENSES</b>						
Salaries & Benefits	158,537	147,207	-	11,330	92.9%	139,117
Materials, Supplies & Services	2,452	1,685	-	767	68.7%	1,585
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	1,041,657	320,051	613,168	108,437	89.6%	1,774,997
<b>TOTAL EXPENSES</b>	<b>1,502,646</b>	<b>468,944</b>	<b>613,168</b>	<b>420,534</b>	<b>72.0%</b>	<b>1,915,700</b>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eleven Months Ended May 31, 2012 (91.7% 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	2,174,258	-	197,660	91.7%	2,171,966
Miscellaneous	60,000	32,426	-	27,574	54.0%	7,520
Operating Transfers-In	98,805	90,571	-	8,234	91.7%	-
<b>TOTAL REVENUES</b>	<b>2,530,723</b>	<b>2,297,254</b>	<b>-</b>	<b>233,469</b>	<b>90.8%</b>	<b>2,179,486</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,147,349	1,049,819	-	97,530	91.5%	1,042,541
Materials, Supplies & Services	1,269,663	915,027	112,434	242,202	80.9%	977,246
Special Projects	60,000	31,351	23,194	5,456	90.9%	36,270
Equipment	5,000	810	-	4,190	16.2%	1,653
Capitalized Fixed Assets	-	-	500	(500)	100.0%	-
<b>TOTAL EXPENSES</b>	<b>2,482,012</b>	<b>1,997,007</b>	<b>136,128</b>	<b>348,877</b>	<b>85.9%</b>	<b>2,057,710</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eleven Months Ended May 31, 2012 (91.7% 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	2,334,827	-	212,257	91.7%	2,369,296
Workers' Compensation Premiums	2,500,000	2,291,666	-	208,334	91.7%	2,423,283
OSH Charges	182,894	-	-	182,894	0.0%	-
Investment Income	161,700	105,057	-	56,643	65.0%	164,308
Reimbursements	-	967	-	(967)	100.0%	316
Miscellaneous	-	24,255	-	(24,255)	100.0%	47,414
<b>TOTAL REVENUES</b>	<b>5,391,678</b>	<b>4,756,771</b>	<b>-</b>	<b>634,907</b>	<b>88.2%</b>	<b>5,004,617</b>
<b>EXPENSES</b>						
Salaries & Benefits	500,761	402,907	-	97,854	80.5%	364,679
Materials, Supplies & Services	4,860,238	4,450,009	140,343	269,885	94.4%	4,284,217
Special Projects	-	-	-	-	100.0%	100
Transfers-Out	3,694,328	3,386,121	-	308,207	91.7%	717,988
Equipment	-	-	-	-	100.0%	650
<b>TOTAL EXPENSES</b>	<b>9,055,327</b>	<b>8,239,037</b>	<b>140,343</b>	<b>675,946</b>	<b>92.5%</b>	<b>5,367,634</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 Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

**INFORMATION SYSTEMS ICS 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	2,286,395	2,095,861	-	190,534	91.7%	2,100,618
Miscellaneous	-	1,209	-	(1,209)	100.0%	-
Operating Transfers-In	19,740	18,095	-	1,645	91.7%	37,200
<b>TOTAL REVENUES</b>	<b>2,306,135</b>	<b>2,115,164</b>	<b>-</b>	<b>190,971</b>	<b>91.7%</b>	<b>2,137,818</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,502,407	1,367,695	-	134,712	91.0%	1,368,768
Materials, Supplies & Services	553,174	513,838	50,410	(11,075)	102.0%	460,804
Special Projects	3,700	5,860	1,623	(3,783)	202.2%	4,063
Equipment	276,637	125,868	22,629	128,141	53.7%	154,987
Appropriated Reserve	11,432	-	-	11,432	0.0%	-
<b>TOTAL EXPENSES</b>	<b>2,347,350</b>	<b>2,013,261</b>	<b>74,661</b>	<b>259,428</b>	<b>88.9%</b>	<b>1,988,621</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eleven Months Ended May 31, 2012 (91.7% of Fiscal Year)**

**WATERFRONT 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>						
Leases - Commercial	1,332,869	1,314,496	-	18,373	98.6%	1,224,897
Leases - Food Service	2,352,254	2,250,307	-	101,947	95.7%	2,127,941
Slip Rental Fees	3,998,521	3,640,060	-	358,461	91.0%	3,532,050
Visitors Fees	463,000	362,489	-	100,511	78.3%	372,635
Slip Transfer Fees	425,000	527,000	-	(102,000)	124.0%	387,750
Parking Revenue	1,911,450	1,793,960	-	117,490	93.9%	1,584,787
Wharf Parking	244,000	227,565	-	16,435	93.3%	197,483
Other Fees & Charges	380,911	311,362	-	69,549	81.7%	342,898
Investment Income	185,859	154,318	-	31,541	83.0%	181,673
Rents & Concessions	301,173	289,911	-	11,262	96.3%	304,021
Grants	-	-	-	-	100.0%	4,256
Miscellaneous	155,000	219,434	-	(64,434)	141.6%	136,842
Operating Transfers-In	453,481	415,691	-	37,790	91.7%	-
<b>TOTAL REVENUES</b>	<b>12,203,518</b>	<b>11,506,594</b>	<b>-</b>	<b>696,924</b>	<b>94.3%</b>	<b>10,397,235</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,461,051	4,974,186	-	486,865	91.1%	5,001,177
Materials, Supplies & Services	3,455,120	2,935,152	478,318	41,650	98.8%	2,783,138
Special Projects	137,020	110,888	-	26,132	80.9%	92,603
Debt Service	1,776,789	1,412,756	-	364,033	79.5%	1,415,238
Capital Outlay Transfers	934,483	856,609	-	77,874	91.7%	888,581
Equipment	117,500	67,146	7,662	42,692	63.7%	28,964
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%	-
<b>TOTAL EXPENSES</b>	<b>11,981,963</b>	<b>10,359,277</b>	<b>528,325</b>	<b>1,094,361</b>	<b>90.9%</b>	<b>10,212,241</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.