



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** October 16, 2012

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2013 Interim Financial Statements For The Two Months Ended August 31, 2012

### RECOMMENDATION:

That Council Accept the Fiscal Year 2013 Interim Financial Statements for the Two Months Ended August 31, 2012.

### DISCUSSION:

The interim financial statements for the two months ended August 31, 2012 (16.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

**ATTACHMENT:** Interim Financial Statements for the Two Months Ended August 31, 2012

**PREPARED BY:** Doug Smith, Senior Accountant

**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 Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>GENERAL FUND</b>					
Revenue	105,885,730	13,885,386	-	92,000,344	13.1%
Expenditures	105,977,736	16,932,212	1,500,255	87,545,268	17.4%
<i>Addition to / (use of) reserves</i>	<u>(92,006)</u>	<u>(3,046,827)</u>	<u>(1,500,255)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	33,792,362	6,982,218	-	26,810,144	20.7%
Expenditures	33,824,806	5,473,200	2,240,901	26,110,705	22.8%
<i>Addition to / (use of) reserves</i>	<u>(32,444)</u>	<u>1,509,018</u>	<u>(2,240,901)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	17,207,200	3,123,420	-	14,083,780	18.2%
Expenditures	17,074,238	1,881,444	1,740,456	13,452,338	21.2%
<i>Addition to / (use of) reserves</i>	<u>132,962</u>	<u>1,241,976</u>	<u>(1,740,456)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	6,795,891	1,357,106	-	5,438,785	20.0%
Expenditures	7,863,086	1,059,470	699,212	6,104,404	22.4%
<i>Addition to / (use of) reserves</i>	<u>(1,067,195)</u>	<u>297,636</u>	<u>(699,212)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	14,774,556	2,372,094	-	12,402,462	16.1%
Expenditures	14,799,556	1,727,592	509,395	12,562,569	15.1%
<i>Addition to / (use of) reserves</i>	<u>(25,000)</u>	<u>644,502</u>	<u>(509,395)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	1,872,903	334,024	-	1,538,879	17.8%
Expenditures	1,899,510	386,876	15,331	1,497,302	21.2%
<i>Addition to / (use of) reserves</i>	<u>(26,607)</u>	<u>(52,852)</u>	<u>(15,331)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	5,930,750	967,395	-	4,963,355	16.3%
Expenditures	6,365,399	782,897	852,744	4,729,758	25.7%
<i>Addition to / (use of) reserves</i>	<u>(434,649)</u>	<u>184,498</u>	<u>(852,744)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,549,018	421,787	-	2,127,231	16.5%
Expenditures	1,886,838	29,586	324,720	1,532,532	18.8%
<i>Addition to / (use of) reserves</i>	662,180	392,201	(324,720)		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,441,918	399,364	-	2,042,554	16.4%
Expenditures	2,488,254	328,926	313,098	1,846,231	25.8%
<i>Addition to / (use of) reserves</i>	(46,336)	70,438	(313,098)		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	6,101,986	1,477,333	-	4,624,653	24.2%
Expenditures	5,842,095	931,728	276,729	4,633,639	20.7%
<i>Addition to / (use of) reserves</i>	259,891	545,605	(276,729)		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,358,079	393,013	-	1,965,066	16.7%
Expenditures	2,734,341	361,594	133,183	2,239,564	18.1%
<i>Addition to / (use of) reserves</i>	(376,262)	31,419	(133,183)		
<b>WATERFRONT FUND</b>					
Revenue	12,072,564	2,410,513	-	9,662,051	20.0%
Expenditures	12,968,325	1,858,225	661,138	10,448,962	19.4%
<i>Addition to / (use of) reserves</i>	(895,761)	552,288	(661,138)		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	211,782,957	34,123,653	-	177,659,304	16.1%
Expenditures	213,724,184	31,753,750	9,267,162	172,703,272	19.2%
<i>Addition to / (use of) reserves</i>	(1,941,227)	2,369,903	(9,267,162)		

*\*\* 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 Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	19,933,931	2,374,402	17,559,529	11.9%	2,206,367
Property Taxes	24,626,561	301,863	24,324,698	1.2%	-
Utility Users Tax	7,015,200	1,148,798	5,866,402	16.4%	1,209,981
Transient Occupancy Tax	14,489,200	3,231,238	11,257,962	22.3%	3,028,167
Business License	2,220,780	316,217	1,904,563	14.2%	250,897
Real Property Transfer Tax	356,180	119,804	236,376	33.6%	68,501
<i>Total</i>	<u>68,641,852</u>	<u>7,492,322</u>	<u>61,149,530</u>	10.9%	<u>6,763,912</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	208,988	32,084	176,904	15.4%	40,108
<i>Total</i>	<u>208,988</u>	<u>32,084</u>	<u>176,904</u>	15.4%	<u>40,108</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,382,621	491,856	1,890,765	20.6%	488,603
Library Fines	120,331	18,194	102,137	15.1%	20,081
Municipal Court Fines	162,352	26,755	135,597	16.5%	14,300
Other Fines & Forfeitures	305,000	34,247	270,753	11.2%	34,771
<i>Total</i>	<u>2,970,304</u>	<u>571,051</u>	<u>2,399,253</u>	19.2%	<u>557,755</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	729,077	135,385	593,692	18.6%	200,458
Rents & Concessions	453,827	63,042	390,785	13.9%	16,168
<i>Total</i>	<u>1,182,904</u>	<u>198,427</u>	<u>984,477</u>	16.8%	<u>216,626</u>
<b>INTERGOVERNMENTAL</b>					
Grants	438,610	5,978	432,632	1.4%	20,522
Vehicle License Fees	-	-	-	0.0%	198,535
Reimbursements	14,040	159	13,881	1.1%	1,323
<i>Total</i>	<u>452,650</u>	<u>6,137</u>	<u>446,513</u>	1.4%	<u>220,380</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	848,301	145,560	702,741	17.2%	140,565
Community Development	4,495,945	721,908	3,774,037	16.1%	849,718
Recreation	2,441,584	561,334	1,880,250	23.0%	511,087
Public Safety	555,980	96,475	459,505	17.4%	98,063
Public Works	5,407,003	901,808	4,505,195	16.7%	863,630
Library	673,140	4,978	668,162	0.7%	22,316
Reimbursements	4,271,753	693,702	3,578,051	16.2%	958,041
<i>Total</i>	<u>18,693,706</u>	<u>3,125,765</u>	<u>15,567,941</u>	16.7%	<u>3,443,419</u>
<b>OTHER REVENUES</b>					
Miscellaneous	1,374,548	496,722	877,826	36.1%	471,889
Franchise Fees	3,509,700	734,490	2,775,210	20.9%	628,439
Indirect Allocations	5,841,852	973,642	4,868,210	16.7%	1,018,636
Operating Transfers-In	3,009,226	254,744	2,754,482	8.5%	305,670
<i>Total</i>	<u>13,735,326</u>	<u>2,459,599</u>	<u>11,275,727</u>	17.9%	<u>2,424,634</u>
<b>TOTAL REVENUES</b>	<u>105,885,730</u>	<u>13,885,386</u>	<u>92,000,344</u>	13.1%	<u>13,666,835</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Two Months Ended August 31, 2012 (16.7% 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	737,693	114,001	1,787	621,906	15.7%	
<i>Total</i>	737,693	114,001	1,787	621,906	15.7%	82,152
<u>City Attorney</u>						
CITY ATTORNEY	2,002,890	352,355	-	1,650,535	17.6%	
<i>Total</i>	2,002,890	352,355	-	1,650,535	17.6%	322,794
<u>Administration</u>						
CITY ADMINISTRATOR	1,551,018	243,308	1,787	1,305,923	15.8%	
CITY TV	473,554	57,814	37,593	378,147	20.1%	
<i>Total</i>	2,024,572	301,122	39,380	1,684,070	16.8%	268,982
<u>Administrative Services</u>						
CITY CLERK	461,229	66,478	22,050	372,701	19.2%	
HUMAN RESOURCES	1,258,017	171,334	27,186	1,059,497	15.8%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	-	-	14,447	0.0%	
<i>Total</i>	1,733,693	237,812	49,236	1,446,645	16.6%	230,848
<u>Finance</u>						
ADMINISTRATION	241,585	33,127	-	208,458	13.7%	
TREASURY	530,592	67,732	20,000	442,860	16.5%	
CASHIERING & COLLECTION	438,330	67,865	-	370,465	15.5%	
LICENSES & PERMITS	446,773	73,798	-	372,975	16.5%	
BUDGET MANAGEMENT	434,881	62,336	20,380	352,166	19.0%	
ACCOUNTING	493,940	63,275	-	430,665	12.8%	
PAYROLL	286,604	43,484	-	243,120	15.2%	
ACCOUNTS PAYABLE	218,948	33,449	-	185,499	15.3%	
CITY BILLING & CUSTOMER SERVICE	647,851	65,163	-	582,688	10.1%	
PURCHASING	698,481	94,846	3,690	599,945	14.1%	
CENTRAL STORES	160,944	20,929	451	139,564	13.3%	
MAIL SERVICES	108,448	16,358	451	91,639	15.5%	
<i>Total</i>	4,707,377	642,361	44,972	4,020,044	14.6%	587,844
<b>TOTAL GENERAL GOVERNMENT</b>	<b>11,206,225</b>	<b>1,647,650</b>	<b>135,375</b>	<b>9,423,200</b>	<b>15.9%</b>	<b>1,492,619</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	994,588	163,849	855	829,884	16.6%	
SUPPORT SERVICES	626,474	81,554	1,458	543,462	13.3%	
RECORDS	1,173,614	166,547	12,034	995,034	15.2%	
COMMUNITY SVCS	994,713	113,421	7,315	873,977	12.1%	
PROPERTY ROOM	155,893	20,218	820	134,855	13.5%	
TRNG/RECRUITMENT	412,970	75,225	6,864	330,880	19.9%	
RANGE	1,157,431	188,226	31,062	938,144	18.9%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
BEAT COORDINATORS	825,860	122,896	-	702,964	14.9%	
INFORMATION TECHNOLOGY	1,314,221	424,571	2,661	886,990	32.5%	
INVESTIGATIVE DIVISION	4,697,571	627,537	4,214	4,065,820	13.4%	
CRIME LAB	132,701	19,343	-	113,358	14.6%	
PATROL DIVISION	15,258,604	2,271,702	192,782	12,794,120	16.2%	
TRAFFIC	1,373,035	186,483	1,100	1,185,452	13.7%	
SPECIAL EVENTS	786,140	366,376	4,186	415,578	47.1%	
TACTICAL PATROL FORCE	1,303,426	184,563	-	1,118,863	14.2%	
STREET SWEEPING ENFORCEMENT	306,625	35,624	-	271,001	11.6%	
NIGHT LIFE ENFORCEMENT	287,755	42,690	-	245,065	14.8%	
PARKING ENFORCEMENT	944,849	138,337	27,800	778,712	17.6%	
CCC	2,389,953	356,193	-	2,033,760	14.9%	
ANIMAL CONTROL	629,335	40,213	-	589,122	6.4%	
<i>Total</i>	<u>35,765,758</u>	<u>5,625,566</u>	<u>293,150</u>	<u>29,847,042</u>	16.5%	<u>5,637,526</u>
<u>Fire</u>						
ADMINISTRATION	768,141	124,461	5,473	638,208	16.9%	
EMERGENCY SERVICES AND PUBLIC ED	246,443	40,100	-	206,343	16.3%	
PREVENTION	1,149,192	146,926	-	1,002,266	12.8%	
WILDLAND FIRE MITIGATION PROGRAM	174,860	25,545	-	149,315	14.6%	
OPERATIONS	17,709,961	2,911,884	49,559	14,748,518	16.7%	
ARFF	1,740,953	263,045	-	1,477,908	15.1%	
<i>Total</i>	<u>21,789,550</u>	<u>3,511,961</u>	<u>55,032</u>	<u>18,222,557</u>	16.4%	<u>3,117,929</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>57,555,308</u>	<u>9,137,527</u>	<u>348,182</u>	<u>48,069,599</u>	16.5%	<u>8,755,455</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	1,005,992	144,756	9,367	851,869	15.3%	
ENGINEERING SVCS	4,650,713	709,441	3,950	3,937,322	15.3%	
PUBLIC RT OF WAY MGMT	1,000,166	127,172	2,581	870,413	13.0%	
ENVIRONMENTAL PROGRAMS	494,514	35,744	74,847	383,924	22.4%	
<i>Total</i>	<u>7,151,385</u>	<u>1,017,409</u>	<u>90,744</u>	<u>6,043,232</u>	15.5%	<u>952,736</u>
<b>TOTAL PUBLIC WORKS</b>	<u>7,151,385</u>	<u>1,017,409</u>	<u>90,744</u>	<u>6,043,232</u>	15.5%	<u>952,736</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	413,527	67,131	375	346,022	16.3%	
FACILITIES	794,023	114,893	3,068	676,062	14.9%	
YOUTH ACTIVITIES	714,977	281,590	6,078	427,309	40.2%	
SR CITIZENS	723,198	123,529	1,013	598,656	17.2%	
AQUATICS	1,096,927	358,001	38,273	700,654	36.1%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Two Months Ended August 31, 2012 (16.7% 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>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
SPORTS	484,909	65,019	11,525	408,366	15.8%	
TENNIS	241,936	51,632	(13,426)	203,730	15.8%	
NEIGHBORHOOD & OUTREACH SERV	944,450	154,376	11,199	778,875	17.5%	
ADMINISTRATION	599,031	94,296	2,973	501,762	16.2%	
PROJECT MANAGEMENT TEAM	223,076	36,218	-	186,858	16.2%	
BUSINESS SERVICES	310,413	56,290	6,600	247,523	20.3%	
FACILITY & PROJECT MGT	973,211	271,639	1,367	700,204	28.1%	
GROUNDS MANAGEMENT	4,349,178	617,518	87,163	3,644,496	16.2%	
FORESTRY	1,182,017	160,350	126,614	895,054	24.3%	
BEACH MAINTENANCE	151,599	22,753	22,190	106,656	29.6%	
<i>Total</i>	<u>13,202,472</u>	<u>2,475,233</u>	<u>305,012</u>	<u>10,422,227</u>	21.1%	<u>2,395,964</u>
<u>Library</u>						
ADMINISTRATION	441,794	72,347	-	369,447	16.4%	
PUBLIC SERVICES	2,126,837	283,347	-	1,843,490	13.3%	
SUPPORT SERVICES	1,702,648	228,795	-	1,473,853	13.4%	
<i>Total</i>	<u>4,271,279</u>	<u>584,490</u>	<u>-</u>	<u>3,686,789</u>	13.7%	<u>539,021</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>17,473,751</u>	<u>3,059,723</u>	<u>305,012</u>	<u>14,109,016</u>	19.3%	<u>2,934,985</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	574,492	81,245	1,204	492,043	14.4%	
ECON DEV	47,384	6,552	-	40,832	13.8%	
CITY ARTS ADVISORY PROGRAM	427,260	-	-	427,260	0.0%	
HUMAN SVCS	926,170	23,703	591,256	311,211	66.4%	
LR PLANNING/STUDIES	966,481	138,012	688	827,781	14.4%	
DEV & DESIGN REVIEW	1,241,412	179,401	12,617	1,049,395	15.5%	
ZONING	1,204,968	166,334	2,118	1,036,517	14.0%	
DESIGN REV & HIST PRESERVATN	1,083,146	162,723	7,118	913,306	15.7%	
BLDG PERMITS	1,093,052	166,984	669	925,399	15.3%	
RECORDS & ARCHIVES	538,343	81,672	4,568	452,103	16.0%	
PLAN CK & COUNTER SRV	1,308,665	206,283	706	1,101,676	15.8%	
<i>Total</i>	<u>9,411,373</u>	<u>1,212,912</u>	<u>620,943</u>	<u>7,577,518</u>	19.5%	<u>1,333,808</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>9,411,373</u>	<u>1,212,912</u>	<u>620,943</u>	<u>7,577,518</u>	19.5%	<u>1,333,808</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	-	-	22,272	0.0%	
COMMUNITY PROMOTIONS	1,536,799	387,860	-	1,148,939	25.2%	
SPECIAL PROJECTS	381,073	70,550	-	310,523	18.5%	
TRANSFERS OUT	43,500	7,250	-	36,250	16.7%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Two Months Ended August 31, 2012 (16.7% 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>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DEBT SERVICE TRANSFERS	349,125	299,959	-	49,166	85.9%	
CAPITAL OUTLAY TRANSFER	548,234	91,372	-	456,862	16.7%	
APPROP. RESERVE	298,691	-	-	298,691	0.0%	
<i>Total</i>	<u>3,179,694</u>	<u>856,991</u>	<u>-</u>	<u>2,322,703</u>	<u>27.0%</u>	<u>947,823</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>3,179,694</u>	<u>856,991</u>	<u>-</u>	<u>2,322,703</u>	<u>27.0%</u>	<u>947,823</u>
<b>TOTAL EXPENDITURES</b>	<u>105,977,736</u>	<u>16,932,212</u>	<u>1,500,255</u>	<u>87,545,268</u>	<u>17.4%</u>	<u>16,417,425</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 Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>
<b>TRAFFIC SAFETY FUND</b>					
Revenue	506,204	92,436	-	413,768	18.3%
Expenditures	506,204	92,436	-	413,768	18.3%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	3,002,872	674,355	-	2,328,517	22.5%
Expenditures	3,681,279	431,709	375,173	2,874,397	21.9%
<i>Revenue Less Expenditures</i>	(678,407)	242,645	(375,173)	(545,880)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	18,509,144	3,058,354	-	15,450,790	16.5%
Expenditures	18,497,029	2,954,185	61,626	15,481,218	16.3%
<i>Revenue Less Expenditures</i>	12,115	104,169	(61,626)	(30,428)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,061,645	114,989	-	1,946,655	5.6%
Expenditures	2,061,645	88,385	163,219	1,810,040	12.2%
<i>Revenue Less Expenditures</i>	-	26,604	(163,219)	136,615	
<b>COUNTY LIBRARY</b>					
Revenue	1,821,003	30,410	-	1,790,593	1.7%
Expenditures	1,905,486	236,042	-	1,669,444	12.4%
<i>Revenue Less Expenditures</i>	(84,483)	(205,632)	-	121,149	
<b>STREETS FUND</b>					
Revenue	9,983,673	1,755,854	-	8,227,819	17.6%
Expenditures	13,075,756	1,426,128	1,199,161	10,450,467	20.1%
<i>Revenue Less Expenditures</i>	(3,092,083)	329,725	(1,199,161)	(2,222,648)	
<b>MEASURE A</b>					
Revenue	3,021,238	511,800	-	2,509,438	16.9%
Expenditures	3,150,344	230,083	1,206,497	1,713,764	45.6%
<i>Revenue Less Expenditures</i>	(129,106)	281,717	(1,206,497)	795,674	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Two Months Ended August 31, 2012 (16.7% 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	29,800,000	6,267,144	-	23,532,856	21.0%	5,625,817
Service Charges	537,000	62,104	-	474,896	11.6%	96,860
Cater JPA Treatment Charges	2,405,482	491,341	-	1,914,141	20.4%	631,441
Investment Income	500,000	101,689	-	398,311	20.3%	117,502
Reimbursements	519,880	43,410	-	476,470	8.4%	-
Miscellaneous	30,000	16,529	-	13,471	55.1%	12,692
Operating Transfers-In	-	-	-	-	100.0%	84,250
<b>TOTAL REVENUES</b>	<b>33,792,362</b>	<b>6,982,218</b>	<b>-</b>	<b>26,810,144</b>	<b>20.7%</b>	<b>6,568,563</b>
<b>EXPENSES</b>						
Salaries & Benefits	7,830,597	1,136,382	-	6,694,215	14.5%	1,063,192
Materials, Supplies & Services	8,741,910	925,662	2,167,889	5,648,359	35.4%	889,767
Special Projects	865,450	52,373	49,637	763,440	11.8%	48,691
Water Purchases	7,519,592	1,133,339	(3,700)	6,389,953	15.0%	1,059,761
Debt Service	4,989,408	1,642,246	-	3,347,162	32.9%	1,612,445
Capital Outlay Transfers	3,426,649	571,108	-	2,855,541	16.7%	1,880,736
Equipment	145,400	4,023	3,387	137,990	5.1%	21,599
Capitalized Fixed Assets	120,800	7,541	23,688	89,571	25.9%	7,919
Other	35,000	525	-	34,475	1.5%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>33,824,806</b>	<b>5,473,200</b>	<b>2,240,901</b>	<b>26,110,705</b>	<b>22.8%</b>	<b>6,584,109</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 Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

**WASTEWATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service Charges	16,337,000	2,868,732	-	13,468,268	17.6%	2,545,685
Fees	614,000	217,002	-	396,998	35.3%	213,720
Investment Income	206,200	29,905	-	176,295	14.5%	37,857
Public Works	25,000	4,781	-	20,219	19.1%	7,895
Miscellaneous	25,000	3,000	-	22,000	12.0%	7,027
Operating Transfers-In	-	-	-	-	100.0%	112,349
<b>TOTAL REVENUES</b>	<u>17,207,200</u>	<u>3,123,420</u>	<u>-</u>	<u>14,083,780</u>	<u>18.2%</u>	<u>2,924,533</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,423,604	813,794	-	4,609,810	15.0%	716,238
Materials, Supplies & Services	6,414,021	565,063	1,736,157	4,112,800	35.9%	707,975
Special Projects	326,300	-	-	326,300	0.0%	4,101
Debt Service	1,646,192	-	-	1,646,192	0.0%	-
Capital Outlay Transfers	3,000,121	500,020	-	2,500,101	16.7%	765,427
Equipment	83,000	1,567	1,299	80,135	3.5%	297
Capitalized Fixed Assets	26,000	-	3,000	23,000	11.5%	-
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>17,074,238</u>	<u>1,881,444</u>	<u>1,740,456</u>	<u>13,452,338</u>	<u>21.2%</u>	<u>2,195,038</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 Two Months Ended August 31, 2012 (16.7% 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	234,960	-	605,040	28.0%	211,796
Parking Fees	5,757,166	1,090,328	-	4,666,838	18.9%	1,063,174
Investment Income	112,800	18,589	-	94,211	16.5%	19,921
Rents & Concessions	40,925	6,821	-	34,104	16.7%	-
Miscellaneous	1,500	(842)	-	2,342	-56.2%	(151)
Operating Transfers-In	43,500	7,250	-	36,250	16.7%	58,976
<b>TOTAL REVENUES</b>	<u>6,795,891</u>	<u>1,357,106</u>	<u>-</u>	<u>5,438,785</u>	<u>20.0%</u>	<u>1,353,716</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,024,353	586,407	-	3,437,946	14.6%	588,245
Materials, Supplies & Services	1,905,189	237,939	197,317	1,469,933	22.8%	237,738
Special Projects	499,478	-	496,395	3,083	99.4%	3,625
Transfers-Out	297,121	49,520	-	247,601	16.7%	49,520
Capital Outlay Transfers	1,111,945	185,324	-	926,621	16.7%	173,878
Equipment	25,000	280	5,500	19,220	23.1%	1,212
<b>TOTAL EXPENSES</b>	<u>7,863,086</u>	<u>1,059,470</u>	<u>699,212</u>	<u>6,104,404</u>	<u>22.4%</u>	<u>1,054,218</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Two Months Ended August 31, 2012 (16.7% 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	4,345,075	725,083	-	3,619,992	16.7%	720,503
Leases - Terminal	5,043,600	774,826	-	4,268,774	15.4%	802,645
Leases - Non-Commerical Aviation	1,498,800	274,461	-	1,224,339	18.3%	250,287
Leases - Commerical Aviation	3,549,000	577,676	-	2,971,324	16.3%	378,216
Investment Income	171,700	19,708	-	151,992	11.5%	31,447
Miscellaneous	166,381	339	-	166,042	0.2%	75,410
Operating Transfers-In	-	-	-	-	100.0%	50,028
<b>TOTAL REVENUES</b>	<u>14,774,556</u>	<u>2,372,094</u>	<u>-</u>	<u>12,402,462</u>	<u>16.1%</u>	<u>2,308,537</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,101,719	749,545	-	4,352,174	14.7%	741,075
Materials, Supplies & Services	6,908,777	909,678	509,395	5,489,704	20.5%	930,397
Special Projects	736,200	46,530	-	689,670	6.3%	57,446
Transfers-Out	18,295	3,049	-	15,246	16.7%	7,369
Debt Service	1,780,853	-	-	1,780,853	0.0%	-
Capital Outlay Transfers	104,641	17,440	-	87,201	16.7%	224,531
Equipment	63,569	1,350	-	62,219	2.1%	1,051
Appropriated Reserve	85,502	-	-	85,502	0.0%	-
<b>TOTAL EXPENSES</b>	<u>14,799,556</u>	<u>1,727,592</u>	<u>509,395</u>	<u>12,562,569</u>	<u>15.1%</u>	<u>1,961,869</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 Two Months Ended August 31, 2012 (16.7% 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	1,559,903	301,695	-	1,258,208	19.3%	284,564
Investment Income	6,300	1,865	-	4,435	29.6%	1,706
Rents & Concessions	306,000	30,474	-	275,526	10.0%	58,179
Miscellaneous	700	(10)	-	710	-1.4%	157
Operating Transfers-In	-	-	-	-	100.0%	17,271
<b>TOTAL REVENUES</b>	<b>1,872,903</b>	<b>334,024</b>	<b>-</b>	<b>1,538,879</b>	<b>17.8%</b>	<b>361,877</b>
<b>EXPENSES</b>						
Salaries & Benefits	989,689	160,167	-	829,522	16.2%	166,313
Materials, Supplies & Services	560,984	38,427	15,331	507,226	9.6%	69,276
Special Projects	300	-	-	300	0.0%	-
Debt Service	185,650	161,887	-	23,763	87.2%	159,507
Capital Outlay Transfers	158,373	26,396	-	131,978	16.7%	15,339
Equipment	3,500	-	-	3,500	0.0%	-
Other	1,014	-	-	1,014	0.0%	333
<b>TOTAL EXPENSES</b>	<b>1,899,510</b>	<b>386,876</b>	<b>15,331</b>	<b>1,497,302</b>	<b>21.2%</b>	<b>410,769</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Two Months Ended August 31, 2012 (16.7% 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	16,597	-	82,987	16.7%	16,597
Work Orders - Bldg Maint.	3,085,446	521,201	-	2,564,245	16.9%	578,748
Grants	321,388	75,062	-	246,325	23.4%	-
Service Charges	2,057,130	342,855	-	1,714,275	16.7%	338,761
Miscellaneous	367,202	11,679	-	355,523	3.2%	1,870
Operating Transfers-In	-	-	-	-	100.0%	55,817
<b>TOTAL REVENUES</b>	<b>5,930,750</b>	<b>967,395</b>	<b>-</b>	<b>4,963,355</b>	<b>16.3%</b>	<b>991,794</b>
<b>EXPENSES</b>						
Salaries & Benefits	3,290,726	509,128	-	2,781,598	15.5%	458,981
Materials, Supplies & Services	1,153,399	181,471	212,627	759,301	34.2%	154,087
Special Projects	1,822,634	84,258	643,470	1,094,906	39.9%	186,891
Equipment	15,000	-	-	15,000	0.0%	-
Capitalized Fixed Assets	83,640	8,041	(3,352)	78,952	5.6%	94,673
<b>TOTAL EXPENSES</b>	<b>6,365,399</b>	<b>782,897</b>	<b>852,744</b>	<b>4,729,758</b>	<b>25.7%</b>	<b>894,633</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Two Months Ended August 31, 2012 (16.7% 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	2,146,217	357,703	-	1,788,514	16.7%	300,199
Investment Income	128,400	22,684	-	105,716	17.7%	22,088
Rents & Concessions	224,401	37,400	-	187,001	16.7%	37,400
Miscellaneous	50,000	4,000	-	46,000	8.0%	-
<b>TOTAL REVENUES</b>	<b>2,549,018</b>	<b>421,787</b>	<b>-</b>	<b>2,127,231</b>	<b>16.5%</b>	<b>359,687</b>
<b>EXPENSES</b>						
Salaries & Benefits	185,579	28,499	-	157,080	15.4%	24,392
Materials, Supplies & Services	3,059	285	-	2,774	9.3%	184
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	1,398,200	802	324,720	1,072,678	23.3%	254,503
<b>TOTAL EXPENSES</b>	<b>1,886,838</b>	<b>29,586</b>	<b>324,720</b>	<b>1,532,532</b>	<b>18.8%</b>	<b>279,079</b>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

**FLEET MAINTENANCE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,371,918	395,320	-	1,976,598	16.7%	395,320
Reimbursements	10,000	1,667	-	8,333	16.7%	-
Miscellaneous	60,000	2,377	-	57,623	4.0%	2,706
Operating Transfers-In	-	-	-	-	100.0%	16,468
<b>TOTAL REVENUES</b>	<u>2,441,918</u>	<u>399,364</u>	<u>-</u>	<u>2,042,554</u>	<u>16.4%</u>	<u>414,493</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,220,922	187,202	-	1,033,720	15.3%	176,717
Materials, Supplies & Services	1,166,332	140,283	289,748	736,301	36.9%	147,385
Special Projects	91,000	1,251	23,350	66,400	27.0%	299
Equipment	10,000	190	-	9,810	1.9%	-
<b>TOTAL EXPENSES</b>	<u>2,488,254</u>	<u>328,926</u>	<u>313,098</u>	<u>1,846,231</u>	<u>25.8%</u>	<u>324,402</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Two Months Ended August 31, 2012 (16.7% 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	2,598,025	433,004	-	2,165,021	16.7%	424,514
Workers' Compensation Premiums	2,600,000	433,333	-	2,166,667	16.7%	416,667
OSH Charges	187,961	-	-	187,961	0.0%	-
Investment Income	116,000	10,995	-	105,005	9.5%	22,978
Accel - Return of Premium	600,000	600,000	-	-	100.0%	-
<b>TOTAL REVENUES</b>	<b>6,101,986</b>	<b>1,477,333</b>	<b>-</b>	<b>4,624,653</b>	<b>24.2%</b>	<b>864,159</b>
<b>EXPENSES</b>						
Salaries & Benefits	517,317	76,820	-	440,497	14.8%	70,176
Materials, Supplies & Services	4,968,671	795,573	276,729	3,896,369	21.6%	722,634
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	356,007	59,335	-	296,673	16.7%	615,658
<b>TOTAL EXPENSES</b>	<b>5,842,095</b>	<b>931,728</b>	<b>276,729</b>	<b>4,633,639</b>	<b>20.7%</b>	<b>1,408,468</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 Two Months Ended August 31, 2012 (16.7% 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	2,358,079	393,013	-	1,965,066	16.7%	381,066
Operating Transfers-In	-	-	-	-	100.0%	3,290
<b>TOTAL REVENUES</b>	<u>2,358,079</u>	<u>393,013</u>	<u>-</u>	<u>1,965,066</u>	<u>16.7%</u>	<u>384,356</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,642,999	238,462	-	1,404,537	14.5%	231,241
Materials, Supplies & Services	781,510	118,383	101,837	561,290	28.2%	127,456
Special Projects	14,500	-	5,000	9,500	34.5%	1,943
Equipment	278,750	4,749	26,346	247,655	11.2%	25,604
Capitalized Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	15,582	-	-	15,582	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,734,341</u>	<u>361,594</u>	<u>133,183</u>	<u>2,239,564</u>	<u>18.1%</u>	<u>386,245</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Two Months Ended August 31, 2012 (16.7% of Fiscal Year)**

**WATERFRONT FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Leases - Commercial	1,657,000	287,215	-	1,369,785	17.3%	258,418
Leases - Food Service	2,423,000	491,542	-	1,931,458	20.3%	426,890
Slip Rental Fees	4,041,464	677,458	-	3,364,006	16.8%	657,902
Visitors Fees	383,000	93,167	-	289,833	24.3%	92,388
Slip Transfer Fees	450,000	108,675	-	341,325	24.2%	96,200
Parking Revenue	1,886,360	526,871	-	1,359,489	27.9%	540,791
Wharf Parking	248,880	58,151	-	190,729	23.4%	56,961
Other Fees & Charges	235,008	34,759	-	200,249	14.8%	60,571
Investment Income	150,900	12,961	-	137,939	8.6%	12,301
Rents & Concessions	310,952	49,708	-	261,244	16.0%	54,562
Miscellaneous	286,000	70,007	-	215,993	24.5%	15,584
Operating Transfers-In	-	-	-	-	100.0%	75,580
<b>TOTAL REVENUES</b>	<b>12,072,564</b>	<b>2,410,513</b>	<b>-</b>	<b>9,662,051</b>	<b>20.0%</b>	<b>2,348,148</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,741,416	905,343	-	4,836,073	15.8%	920,624
Materials, Supplies & Services	3,438,641	504,464	664,260	2,269,916	34.0%	471,097
Special Projects	140,685	13,214	-	127,471	9.4%	12,837
Debt Service	1,849,105	166,959	-	1,682,146	9.0%	123,503
Capital Outlay Transfers	1,540,978	256,830	-	1,284,148	16.7%	155,747
Equipment	117,500	11,415	(3,122)	109,207	7.1%	11,838
Capitalized Fixed Assets	40,000	-	-	40,000	0.0%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>12,968,325</b>	<b>1,858,225</b>	<b>661,138</b>	<b>10,448,962</b>	<b>19.4%</b>	<b>1,695,646</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.