



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: November 13, 2012

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2013 Interim Financial Statements For The Three Months Ended September 30, 2012

RECOMMENDATION:

That Council accept the Fiscal Year 2013 Interim Financial Statements for the Three Months Ended September 30, 2012.

DISCUSSION:

The interim financial statements for the three months ended September 30, 2012 (25% 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 Three Months Ended September 30, 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 Three Months Ended September 30, 2012 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	105,981,730	21,023,965	-	84,957,765	19.8%
Expenditures	106,318,788	28,753,840	2,033,545	75,531,402	29.0%
<i>Addition to / (use of) reserves</i>	<u>(337,058)</u>	<u>(7,729,875)</u>	<u>(2,033,545)</u>		
WATER OPERATING FUND					
Revenue	33,792,362	10,819,783	-	22,972,579	32.0%
Expenditures	34,908,858	8,110,596	3,301,344	23,496,917	32.7%
<i>Addition to / (use of) reserves</i>	<u>(1,116,496)</u>	<u>2,709,187</u>	<u>(3,301,344)</u>		
WASTEWATER OPERATING FUND					
Revenue	17,207,200	4,567,970	-	12,639,230	26.5%
Expenditures	17,369,170	3,391,274	1,863,981	12,113,915	30.3%
<i>Addition to / (use of) reserves</i>	<u>(161,970)</u>	<u>1,176,696</u>	<u>(1,863,981)</u>		
DOWNTOWN PARKING					
Revenue	6,795,891	1,872,514	-	4,923,377	27.6%
Expenditures	7,905,307	1,814,119	658,077	5,433,112	31.3%
<i>Addition to / (use of) reserves</i>	<u>(1,109,416)</u>	<u>58,395</u>	<u>(658,077)</u>		
AIRPORT OPERATING FUND					
Revenue	14,774,556	3,639,346	-	11,135,210	24.6%
Expenditures	15,293,694	2,933,151	652,508	11,708,034	23.4%
<i>Addition to / (use of) reserves</i>	<u>(519,138)</u>	<u>706,195</u>	<u>(652,508)</u>		
GOLF COURSE FUND					
Revenue	1,872,903	483,501	-	1,389,402	25.8%
Expenditures	1,923,510	633,671	22,678	1,267,160	34.1%
<i>Addition to / (use of) reserves</i>	<u>(50,607)</u>	<u>(150,170)</u>	<u>(22,678)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,930,750	1,460,992	-	4,469,758	24.6%
Expenditures	6,607,428	1,491,560	1,267,392	3,848,477	41.8%
<i>Addition to / (use of) reserves</i>	<u>(676,679)</u>	<u>(30,568)</u>	<u>(1,267,392)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	2,549,018	642,771	-	1,906,248	25.2%
Expenditures	2,384,199	52,437	835,096	1,496,666	37.2%
<i>Addition to / (use of) reserves</i>	164,819	590,334	(835,096)		
FLEET MAINTENANCE FUND					
Revenue	2,441,918	616,352	-	1,825,566	25.2%
Expenditures	2,521,089	562,298	316,004	1,642,787	34.8%
<i>Addition to / (use of) reserves</i>	(79,171)	54,053	(316,004)		
SELF INSURANCE TRUST FUND					
Revenue	6,101,986	1,916,644	-	4,185,342	31.4%
Expenditures	5,949,472	1,402,120	362,863	4,184,489	29.7%
<i>Addition to / (use of) reserves</i>	152,514	514,524	(362,863)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,358,079	590,657	-	1,767,422	25.0%
Expenditures	2,765,492	567,040	442,681	1,755,770	36.5%
<i>Addition to / (use of) reserves</i>	(407,413)	23,617	(442,681)		
WATERFRONT FUND					
Revenue	12,072,564	3,648,429	-	8,424,135	30.2%
Expenditures	13,162,748	3,082,724	895,692	9,184,332	30.2%
<i>Addition to / (use of) reserves</i>	(1,090,184)	565,704	(895,692)		
TOTAL FOR ALL FUNDS					
Revenue	211,878,957	51,282,923	-	160,596,034	24.2%
Expenditures	217,109,755	52,794,830	12,651,862	151,663,063	30.1%
<i>Addition to / (use of) reserves</i>	(5,230,799)	(1,511,908)	(12,651,862)		

*** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.*

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	19,933,931	3,939,426	15,994,505	19.8%	3,576,006
Property Taxes	24,626,561	301,863	24,324,698	1.2%	-
Utility Users Tax	7,015,200	1,743,350	5,271,850	24.9%	1,840,815
Transient Occupancy Tax	14,489,200	5,063,819	9,425,381	34.9%	4,725,853
Business License	2,220,780	449,073	1,771,707	20.2%	386,552
Real Property Transfer Tax	356,180	172,225	183,955	48.4%	95,277
<i>Total</i>	<u>68,641,852</u>	<u>11,669,756</u>	<u>56,972,096</u>	17.0%	<u>10,624,504</u>
LICENSES & PERMITS					
Licenses & Permits	208,988	38,308	170,680	18.3%	57,836
<i>Total</i>	<u>208,988</u>	<u>38,308</u>	<u>170,680</u>	18.3%	<u>57,836</u>
FINES & FORFEITURES					
Parking Violations	2,382,621	693,946	1,688,675	29.1%	703,642
Library Fines	120,331	26,294	94,037	21.9%	29,995
Municipal Court Fines	162,352	26,755	135,597	16.5%	24,652
Other Fines & Forfeitures	305,000	53,818	251,182	17.6%	57,561
<i>Total</i>	<u>2,970,304</u>	<u>800,813</u>	<u>2,169,491</u>	27.0%	<u>815,850</u>
USE OF MONEY & PROPERTY					
Investment Income	729,077	275,168	453,909	37.7%	234,227
Rents & Concessions	453,827	92,921	360,906	20.5%	56,015
<i>Total</i>	<u>1,182,904</u>	<u>368,089</u>	<u>814,815</u>	31.1%	<u>290,241</u>
INTERGOVERNMENTAL					
Grants	438,610	81,181	357,429	18.5%	6,866
Vehicle License Fees	-	48,265	(48,265)	100.0%	198,535
Reimbursements	14,040	292	13,749	2.1%	1,323
<i>Total</i>	<u>452,650</u>	<u>129,738</u>	<u>322,912</u>	28.7%	<u>206,724</u>
FEES & SERVICE CHARGES					
Finance	848,301	213,759	634,542	25.2%	206,527
Community Development	4,495,945	1,040,697	3,455,248	23.1%	1,167,429
Recreation	2,441,584	817,321	1,624,263	33.5%	710,802
Public Safety	555,980	144,467	411,513	26.0%	147,340
Public Works	5,407,003	1,387,506	4,019,497	25.7%	1,376,455
Library	673,140	8,126	665,014	1.2%	33,631
Reimbursements	4,271,753	1,075,062	3,196,691	25.2%	1,476,475
<i>Total</i>	<u>18,693,706</u>	<u>4,686,938</u>	<u>14,006,768</u>	25.1%	<u>5,118,659</u>
OTHER REVENUES					
Miscellaneous	1,470,548	583,621	886,927	39.7%	535,340
Franchise Fees	3,509,700	864,653	2,645,047	24.6%	870,187
Indirect Allocations	5,841,852	1,460,463	4,381,389	25.0%	1,527,955
Operating Transfers-In	3,009,226	421,586	2,587,640	14.0%	453,671
<i>Total</i>	<u>13,831,326</u>	<u>3,330,323</u>	<u>10,501,003</u>	24.1%	<u>3,387,153</u>
TOTAL REVENUES	<u>105,981,730</u>	<u>21,023,965</u>	<u>84,957,765</u>	19.8%	<u>20,500,967</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	737,693	191,742	1,604	544,347	26.2%	
<i>Total</i>	<u>737,693</u>	<u>191,742</u>	<u>1,604</u>	<u>544,347</u>	26.2%	<u>179,042</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,011,215	597,059	8,325	1,405,831	30.1%	
<i>Total</i>	<u>2,011,215</u>	<u>597,059</u>	<u>8,325</u>	<u>1,405,831</u>	30.1%	<u>524,945</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,551,018	402,084	1,604	1,147,330	26.0%	
CITY TV	473,554	97,978	83,332	292,243	38.3%	
<i>Total</i>	<u>2,024,572</u>	<u>500,062</u>	<u>84,936</u>	<u>1,439,574</u>	28.9%	<u>480,349</u>
<u>Administrative Services</u>						
CITY CLERK	461,229	115,234	23,027	322,968	30.0%	
HUMAN RESOURCES	1,258,017	293,735	25,261	939,021	25.4%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	-	-	14,447	0.0%	
<i>Total</i>	<u>1,733,693</u>	<u>408,969</u>	<u>127,341</u>	<u>1,197,383</u>	30.9%	<u>423,307</u>
<u>Finance</u>						
ADMINISTRATION	241,585	64,069	3,000	174,516	27.8%	
TREASURY	530,592	113,455	20,000	397,137	25.2%	
CASHIERING & COLLECTION	438,330	117,703	-	320,627	26.9%	
LICENSES & PERMITS	446,773	122,008	-	324,765	27.3%	
BUDGET MANAGEMENT	434,881	107,496	20,380	307,005	29.4%	
ACCOUNTING	493,940	120,549	45,160	328,231	33.5%	
PAYROLL	286,604	73,858	-	212,746	25.8%	
ACCOUNTS PAYABLE	218,948	56,340	-	162,608	25.7%	
CITY BILLING & CUSTOMER SERVICE	647,851	148,243	-	499,608	22.9%	
PURCHASING	698,481	154,013	3,415	541,053	22.5%	
CENTRAL STORES	160,944	35,336	427	125,181	22.2%	
MAIL SERVICES	108,448	27,730	427	80,291	26.0%	
<i>Total</i>	<u>4,707,377</u>	<u>1,140,800</u>	<u>92,809</u>	<u>3,473,768</u>	26.2%	<u>1,046,048</u>
TOTAL GENERAL GOVERNMENT	<u>11,214,550</u>	<u>2,838,633</u>	<u>315,014</u>	<u>8,060,903</u>	28.1%	<u>2,653,691</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	994,588	372,875	855	620,859	37.6%	
SUPPORT SERVICES	626,474	145,444	1,458	479,572	23.4%	
RECORDS	1,173,614	280,359	13,457	879,797	25.0%	
COMMUNITY SVCS	994,713	240,119	7,116	747,477	24.9%	
PROPERTY ROOM	155,893	33,136	820	121,937	21.8%	
TRNG/RECRUITMENT	412,970	130,476	11,462	271,032	34.4%	
RANGE	1,157,431	295,995	27,887	833,548	28.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
BEAT COORDINATORS	825,860	218,445	-	607,415	26.5%	
INFORMATION TECHNOLOGY	1,320,105	505,156	8,545	806,405	38.9%	
INVESTIGATIVE DIVISION	4,697,571	1,137,049	4,214	3,556,308	24.3%	
CRIME LAB	132,701	33,723	-	98,978	25.4%	
PATROL DIVISION	15,258,604	3,978,674	192,782	11,087,148	27.3%	
TRAFFIC	1,373,035	337,350	1,100	1,034,585	24.6%	
SPECIAL EVENTS	786,140	433,421	-	352,719	55.1%	
TACTICAL PATROL FORCE	1,303,426	329,222	-	974,204	25.3%	
STREET SWEEPING ENFORCEMENT	306,625	59,933	-	246,692	19.5%	
NIGHT LIFE ENFORCEMENT	287,755	74,311	-	213,444	25.8%	
PARKING ENFORCEMENT	944,849	233,118	27,800	683,931	27.6%	
CCC	2,389,953	603,126	605	1,786,222	25.3%	
ANIMAL CONTROL	629,335	138,380	-	490,955	22.0%	
<i>Total</i>	<u>35,771,642</u>	<u>9,580,313</u>	<u>298,103</u>	<u>25,893,227</u>	27.6%	<u>9,310,870</u>
<u>Fire</u>						
ADMINISTRATION	768,141	214,748	4,850	548,543	28.6%	
EMERGENCY SERVICES AND PUBLIC ED	246,443	66,525	-	179,918	27.0%	
PREVENTION	1,149,192	275,594	-	873,598	24.0%	
WILDLAND FIRE MITIGATION PROGRAM	174,860	45,440	5,490	123,930	29.1%	
OPERATIONS	17,711,629	5,171,611	63,800	12,476,217	29.6%	
ARFF	1,740,953	469,359	-	1,271,594	27.0%	
<i>Total</i>	<u>21,791,218</u>	<u>6,243,278</u>	<u>74,140</u>	<u>15,473,800</u>	29.0%	<u>5,477,981</u>
TOTAL PUBLIC SAFETY	<u>57,562,860</u>	<u>15,823,591</u>	<u>372,243</u>	<u>41,367,027</u>	28.1%	<u>14,788,851</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,005,992	250,032	8,270	747,690	25.7%	
ENGINEERING SVCS	4,650,713	1,213,739	3,750	3,433,223	26.2%	
PUBLIC RT OF WAY MGMT	1,000,166	213,606	2,328	784,232	21.6%	
ENVIRONMENTAL PROGRAMS	557,906	57,739	302,150	198,017	64.5%	
<i>Total</i>	<u>7,214,777</u>	<u>1,735,413</u>	<u>316,498</u>	<u>5,162,866</u>	28.4%	<u>1,655,925</u>
TOTAL PUBLIC WORKS	<u>7,214,777</u>	<u>1,735,413</u>	<u>316,498</u>	<u>5,162,866</u>	28.4%	<u>1,655,925</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	413,527	113,441	371	299,714	27.5%	
FACILITIES	828,084	195,677	32,723	599,684	27.6%	
YOUTH ACTIVITIES	714,977	345,042	5,866	364,068	49.1%	
SR CITIZENS	723,198	191,788	1,564	529,846	26.7%	
AQUATICS	1,096,927	475,838	38,659	582,430	46.9%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
SPORTS	484,909	109,625	8,032	367,252	24.3%	
TENNIS	255,362	74,809	-	180,553	29.3%	
NEIGHBORHOOD & OUTREACH SERV	947,586	261,013	13,432	673,142	29.0%	
ADMINISTRATION	599,031	158,156	2,477	438,397	26.8%	
PROJECT MANAGEMENT TEAM	223,076	62,375	-	160,701	28.0%	
BUSINESS SERVICES	310,413	95,455	1,996	212,962	31.4%	
FACILITY & PROJECT MGT	973,211	347,028	1,025	625,158	35.8%	
GROUNDS MANAGEMENT	4,357,754	1,076,473	90,037	3,191,243	26.8%	
FORESTRY	1,182,017	278,447	138,492	765,078	35.3%	
BEACH MAINTENANCE	151,599	41,916	22,736	86,947	42.6%	
<i>Total</i>	<u>13,261,671</u>	<u>3,827,421</u>	<u>357,412</u>	<u>9,076,837</u>	31.6%	<u>3,628,904</u>
<u>Library</u>						
ADMINISTRATION	537,794	121,399	-	416,395	22.6%	
PUBLIC SERVICES	2,126,837	522,328	700	1,603,809	24.6%	
SUPPORT SERVICES	1,785,985	392,544	87,743	1,305,698	26.9%	
<i>Total</i>	<u>4,450,616</u>	<u>1,036,271</u>	<u>88,443</u>	<u>3,325,902</u>	25.3%	<u>906,102</u>
TOTAL COMMUNITY SERVICES	<u>17,712,287</u>	<u>4,863,692</u>	<u>445,855</u>	<u>12,402,739</u>	30.0%	<u>4,535,006</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	577,992	168,593	4,597	404,802	30.0%	
ECON DEV	47,384	11,266	-	36,118	23.8%	
CITY ARTS ADVISORY PROGRAM	427,260	328,225	-	99,035	76.8%	
HUMAN SVCS	926,170	98,020	530,357	297,793	67.8%	
LR PLANNING/STUDIES	966,481	240,307	633	725,541	24.9%	
DEV & DESIGN REVIEW	1,251,412	315,225	22,201	913,987	27.0%	
ZONING	1,204,968	290,672	1,992	912,304	24.3%	
DESIGN REV & HIST PRESERVATN	1,083,146	281,838	8,566	792,741	26.8%	
BLDG PERMITS	1,097,900	288,248	5,468	804,184	26.8%	
RECORDS & ARCHIVES	543,242	134,909	9,466	398,866	26.6%	
PLAN CK & COUNTER SRV	1,308,665	319,577	655	988,433	24.5%	
<i>Total</i>	<u>9,434,620</u>	<u>2,476,889</u>	<u>583,935</u>	<u>6,373,795</u>	32.4%	<u>2,758,106</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,434,620</u>	<u>2,476,889</u>	<u>583,935</u>	<u>6,373,795</u>	32.4%	<u>2,758,106</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	1,027	-	21,245	4.6%	
COMMUNITY PROMOTIONS	1,536,799	496,153	-	1,040,646	32.3%	
SPECIAL PROJECTS	381,073	70,550	-	310,523	18.5%	
TRANSFERS OUT	43,500	10,875	-	32,625	25.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DEBT SERVICE TRANSFERS	349,125	299,959	-	49,166	85.9%	
CAPITAL OUTLAY TRANSFER	548,234	137,059	-	411,175	25.0%	
APPROP. RESERVE	298,691	-	-	298,691	0.0%	
<i>Total</i>	3,179,694	1,015,622	-	2,164,072	31.9%	1,082,161
TOTAL NON-DEPARTMENTAL	3,179,694	1,015,622	-	2,164,072	31.9%	1,082,161
TOTAL EXPENDITURES	106,318,788	28,753,840	2,033,545	75,531,402	29.0%	27,473,739

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	506,204	92,436	-	413,768	18.3%
Expenditures	506,204	92,436	-	413,768	18.3%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,002,872	1,052,434	-	1,950,438	35.0%
Expenditures	3,780,959	691,619	464,519	2,624,821	30.6%
<i>Revenue Less Expenditures</i>	(778,087)	360,815	(464,519)	(674,383)	
SOLID WASTE PROGRAM					
Revenue	18,509,144	4,579,833	-	13,929,311	24.7%
Expenditures	18,677,350	4,362,487	248,082	14,066,780	24.7%
<i>Revenue Less Expenditures</i>	(168,206)	217,346	(248,082)	(137,469)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,132,621	169,486	-	1,892,159	7.9%
Expenditures	2,132,621	127,993	313,124	1,691,505	20.7%
<i>Revenue Less Expenditures</i>	-	41,493	(313,124)	200,654	
COUNTY LIBRARY					
Revenue	1,821,003	44,916	-	1,776,087	2.5%
Expenditures	1,972,623	439,414	67,137	1,466,072	25.7%
<i>Revenue Less Expenditures</i>	(151,620)	(394,498)	(67,137)	310,015	
STREETS FUND					
Revenue	9,983,673	2,391,719	-	7,591,954	24.0%
Expenditures	13,751,673	2,251,986	1,960,179	9,539,508	30.6%
<i>Revenue Less Expenditures</i>	(3,768,000)	139,733	(1,960,179)	(1,947,554)	
MEASURE A					
Revenue	3,021,238	513,127	-	2,508,111	17.0%
Expenditures	3,322,218	510,893	1,238,981	1,572,344	52.7%
<i>Revenue Less Expenditures</i>	(300,980)	2,234	(1,238,981)	935,767	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	29,800,000	9,466,123	-	20,333,877	31.8%	9,117,085
Service Charges	537,000	123,320	-	413,680	23.0%	176,061
Cater JPA Treatment Charges	2,405,482	636,610	-	1,768,872	26.5%	652,441
Investment Income	500,000	154,997	-	345,003	31.0%	175,915
Reimbursements	519,880	420,074	-	99,806	80.8%	-
Miscellaneous	30,000	18,659	-	11,341	62.2%	29,532
Operating Transfers-In	-	-	-	-	100.0%	126,375
TOTAL REVENUES	33,792,362	10,819,783	-	22,972,579	32.0%	10,277,409
EXPENSES						
Salaries & Benefits	7,830,597	2,009,771	-	5,820,826	25.7%	1,875,868
Materials, Supplies & Services	9,187,970	1,602,878	2,446,343	5,138,750	44.1%	1,460,579
Special Projects	1,282,374	80,097	603,185	599,092	53.3%	62,723
Water Purchases	7,728,477	1,993,841	205,185	5,529,451	28.5%	2,402,274
Debt Service	4,989,408	1,546,892	-	3,442,516	31.0%	1,707,799
Capital Outlay Transfers	3,426,649	856,662	-	2,569,987	25.0%	2,821,104
Equipment	150,193	8,336	11,593	130,264	13.3%	40,397
Capitalized Fixed Assets	128,189	7,541	35,039	85,609	33.2%	7,919
Other	35,000	4,578	-	30,422	13.1%	4,092
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	34,908,858	8,110,596	3,301,344	23,496,917	32.7%	10,382,754

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	16,337,000	4,293,953	-	12,043,047	26.3%	3,917,251
Fees	614,000	217,002	-	396,998	35.3%	205,567
Investment Income	206,200	45,003	-	161,197	21.8%	56,748
Public Works	25,000	7,513	-	17,487	30.1%	11,205
Miscellaneous	25,000	4,500	-	20,500	18.0%	9,368
Operating Transfers-In	-	-	-	-	100.0%	168,524
TOTAL REVENUES	<u>17,207,200</u>	<u>4,567,970</u>	<u>-</u>	<u>12,639,230</u>	<u>26.5%</u>	<u>4,368,663</u>
EXPENSES						
Salaries & Benefits	5,423,604	1,425,024	-	3,998,580	26.3%	1,264,822
Materials, Supplies & Services	6,708,910	1,208,403	1,856,976	3,643,531	45.7%	1,164,758
Special Projects	326,300	4,020	-	322,281	1.2%	4,101
Debt Service	1,646,192	-	-	1,646,192	0.0%	-
Capital Outlay Transfers	3,000,121	750,030	-	2,250,091	25.0%	1,148,140
Equipment	83,044	2,798	44	80,202	3.4%	297
Capitalized Fixed Assets	26,000	-	6,961	19,039	26.8%	-
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>17,369,170</u>	<u>3,391,274</u>	<u>1,863,981</u>	<u>12,113,915</u>	<u>30.3%</u>	<u>3,583,118</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% 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	254,653	-	585,347	30.3%	223,021
Parking Fees	5,757,166	1,569,571	-	4,187,595	27.3%	1,529,557
Investment Income	112,800	28,330	-	84,470	25.1%	29,832
Rents & Concessions	40,925	10,231	-	30,694	25.0%	-
Miscellaneous	1,500	(1,146)	-	2,646	-76.4%	(51)
Operating Transfers-In	43,500	10,875	-	32,625	25.0%	88,465
TOTAL REVENUES	<u>6,795,891</u>	<u>1,872,514</u>	<u>-</u>	<u>4,923,377</u>	<u>27.6%</u>	<u>1,870,824</u>
EXPENSES						
Salaries & Benefits	4,024,353	1,023,121	-	3,001,232	25.4%	1,010,990
Materials, Supplies & Services	1,915,082	361,769	199,679	1,353,634	29.3%	339,519
Special Projects	531,806	75,825	452,898	3,083	99.4%	54,460
Transfers-Out	297,121	74,280	-	222,841	25.0%	74,280
Capital Outlay Transfers	1,111,945	277,986	-	833,959	25.0%	260,817
Equipment	25,000	1,137	5,500	18,363	26.5%	1,212
TOTAL EXPENSES	<u>7,905,307</u>	<u>1,814,119</u>	<u>658,077</u>	<u>5,433,112</u>	<u>31.3%</u>	<u>1,741,279</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)
AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial / Industrial	4,345,075	1,128,379	-	3,216,696	26.0%	1,075,788
Leases - Terminal	5,043,600	1,210,980	-	3,832,620	24.0%	1,218,711
Leases - Non-Commerical Aviation	1,498,800	392,439	-	1,106,361	26.2%	371,972
Leases - Commerical Aviation	3,549,000	876,656	-	2,672,344	24.7%	619,963
Investment Income	171,700	29,816	-	141,884	17.4%	48,014
Miscellaneous	166,381	1,077	-	165,304	0.6%	78,723
Operating Transfers-In	-	-	-	-	100.0%	75,041
TOTAL REVENUES	<u>14,774,556</u>	<u>3,639,346</u>	<u>-</u>	<u>11,135,210</u>	<u>24.6%</u>	<u>3,488,213</u>
EXPENSES						
Salaries & Benefits	5,101,719	1,336,333	-	3,765,386	26.2%	1,325,192
Materials, Supplies & Services	7,079,052	1,447,726	649,170	4,982,156	29.6%	1,441,016
Special Projects	736,200	105,120	-	631,080	14.3%	112,017
Transfers-Out	18,295	4,574	-	13,721	25.0%	11,053
Debt Service	1,780,853	-	-	1,780,853	0.0%	-
Capital Outlay Transfers	428,504	36,174	-	392,330	8.4%	485,943
Equipment	63,569	3,225	3,338	57,006	10.3%	3,600
Appropriated Reserve	85,502	-	-	85,502	0.0%	-
TOTAL EXPENSES	<u>15,293,694</u>	<u>2,933,151</u>	<u>652,508</u>	<u>11,708,034</u>	<u>23.4%</u>	<u>3,378,822</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

GOLF COURSE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Fees & Card Sales	1,559,903	415,938	-	1,143,965	26.7%	422,095
Investment Income	6,300	2,720	-	3,580	43.2%	2,574
Rents & Concessions	306,000	64,853	-	241,147	21.2%	77,944
Miscellaneous	700	(10)	-	710	-1.4%	11,316
Operating Transfers-In	-	-	-	-	100.0%	25,906
TOTAL REVENUES	<u>1,872,903</u>	<u>483,501</u>	<u>-</u>	<u>1,389,402</u>	<u>25.8%</u>	<u>539,835</u>
EXPENSES						
Salaries & Benefits	989,689	279,556	-	710,133	28.2%	292,291
Materials, Supplies & Services	560,984	133,699	16,678	410,607	26.8%	129,305
Special Projects	300	-	-	300	0.0%	-
Debt Service	185,650	161,887	-	23,763	87.2%	159,507
Capital Outlay Transfers	158,373	39,593	-	118,780	25.0%	23,009
Equipment	27,500	18,422	6,000	3,078	88.8%	1,013
Other	1,014	513	-	501	50.6%	847
TOTAL EXPENSES	<u>1,923,510</u>	<u>633,671</u>	<u>22,678</u>	<u>1,267,160</u>	<u>34.1%</u>	<u>605,972</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	99,584	24,896	-	74,688	25.0%	24,896
Work Orders - Bldg Maint.	3,085,446	801,650	-	2,283,796	26.0%	956,641
Grants	321,388	75,062	-	246,325	23.4%	199,354
Service Charges	2,057,130	514,283	-	1,542,847	25.0%	508,142
Miscellaneous	367,202	45,100	-	322,102	12.3%	1,988
Operating Transfers-In	-	-	-	-	100.0%	83,726
TOTAL REVENUES	5,930,750	1,460,992	-	4,469,758	24.6%	1,774,747
EXPENSES						
Salaries & Benefits	3,290,726	906,477	-	2,384,249	27.5%	811,951
Materials, Supplies & Services	1,158,398	261,449	222,142	674,807	41.7%	241,419
Special Projects	1,857,597	137,973	1,024,156	695,469	62.6%	515,168
Equipment	15,000	-	-	15,000	0.0%	-
Capitalized Fixed Assets	285,708	185,662	21,094	78,952	72.4%	263,037
TOTAL EXPENSES	6,607,428	1,491,560	1,267,392	3,848,477	41.8%	1,831,574

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,146,217	536,554	-	1,609,663	25.0%	450,299
Investment Income	128,400	34,706	-	93,694	27.0%	33,115
Rents & Concessions	224,401	56,100	-	168,301	25.0%	56,100
Miscellaneous	50,000	15,410	-	34,590	30.8%	42,584
TOTAL REVENUES	2,549,018	642,771	-	1,906,248	25.2%	582,097
EXPENSES						
Salaries & Benefits	185,579	50,739	-	134,840	27.3%	43,259
Materials, Supplies & Services	3,059	427	-	2,632	14.0%	275
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	1,895,561	1,270	835,096	1,059,194	44.1%	254,929
TOTAL EXPENSES	2,384,199	52,437	835,096	1,496,666	37.2%	298,463

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

FLEET MAINTENANCE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	2,371,918	592,979	-	1,778,939	25.0%	592,979
Reimbursements	10,000	2,500	-	7,500	25.0%	-
Miscellaneous	60,000	20,872	-	39,128	34.8%	6,412
Operating Transfers-In	-	-	-	-	100.0%	24,701
TOTAL REVENUES	<u>2,441,918</u>	<u>616,352</u>	<u>-</u>	<u>1,825,566</u>	<u>25.2%</u>	<u>624,093</u>
EXPENSES						
Salaries & Benefits	1,220,922	333,891	-	887,031	27.3%	310,540
Materials, Supplies & Services	1,185,057	226,010	278,977	680,070	42.6%	207,527
Special Projects	105,110	2,207	37,027	65,876	37.3%	5,391
Equipment	10,000	190	-	9,810	1.9%	-
TOTAL EXPENSES	<u>2,521,089</u>	<u>562,298</u>	<u>316,004</u>	<u>1,642,787</u>	<u>34.8%</u>	<u>523,457</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,598,025	649,506	-	1,948,519	25.0%	636,771
Workers' Compensation Premiums	2,600,000	650,000	-	1,950,000	25.0%	625,000
OSH Charges	187,961	-	-	187,961	0.0%	-
Investment Income	116,000	16,815	-	99,185	14.5%	33,122
Miscellaneous	-	322	-	(322)	100.0%	2,110
Accel - Return of Premium	600,000	600,000	-	-	100.0%	-
TOTAL REVENUES	6,101,986	1,916,644	-	4,185,342	31.4%	1,297,003
EXPENSES						
Salaries & Benefits	517,317	134,709	-	382,608	26.0%	125,288
Materials, Supplies & Services	5,076,048	1,178,409	362,863	3,534,776	30.4%	1,161,295
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	356,007	89,002	-	267,005	25.0%	923,488
TOTAL EXPENSES	5,949,472	1,402,120	362,863	4,184,489	29.7%	2,210,071

*** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.*

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,358,079	589,519	-	1,768,560	25.0%	571,598
Miscellaneous	-	1,138	-	(1,138)	100.0%	1,209
Operating Transfers-In	-	-	-	-	100.0%	4,935
TOTAL REVENUES	2,358,079	590,657	-	1,767,422	25.0%	577,742
EXPENSES						
Salaries & Benefits	1,642,999	424,671	-	1,218,328	25.8%	407,539
Materials, Supplies & Services	795,547	136,164	395,621	263,762	66.8%	157,502
Special Projects	14,500	914	5,000	8,586	40.8%	2,704
Equipment	295,864	5,292	42,060	248,512	16.0%	28,935
Capitalized Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	15,582	-	-	15,582	0.0%	-
TOTAL EXPENSES	2,765,492	567,040	442,681	1,755,770	36.5%	596,680

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Three Months Ended September 30, 2012 (25% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,657,000	473,843	-	1,183,157	28.6%	432,165
Leases - Food Service	2,423,000	820,957	-	1,602,043	33.9%	730,008
Slip Rental Fees	4,041,464	1,016,513	-	3,024,951	25.2%	989,553
Visitors Fees	383,000	132,341	-	250,659	34.6%	139,936
Slip Transfer Fees	450,000	126,650	-	323,350	28.1%	138,200
Parking Revenue	1,886,360	709,460	-	1,176,900	37.6%	706,218
Wharf Parking	248,880	77,394	-	171,486	31.1%	77,198
Other Fees & Charges	235,008	60,450	-	174,558	25.7%	97,222
Investment Income	150,900	59,521	-	91,379	39.4%	58,755
Rents & Concessions	310,952	94,112	-	216,840	30.3%	99,123
Miscellaneous	286,000	77,188	-	208,812	27.0%	24,625
Operating Transfers-In	-	-	-	-	100.0%	113,370
TOTAL REVENUES	12,072,564	3,648,429	-	8,424,135	30.2%	3,606,374
EXPENSES						
Salaries & Benefits	5,741,416	1,569,076	-	4,172,340	27.3%	1,530,083
Materials, Supplies & Services	3,621,195	801,900	852,111	1,967,183	45.7%	696,617
Special Projects	140,685	19,821	-	120,864	14.1%	19,255
Debt Service	1,849,105	290,462	-	1,558,643	15.7%	123,503
Capital Outlay Transfers	1,540,978	385,244	-	1,155,734	25.0%	233,621
Equipment	129,369	16,221	43,580	69,568	46.2%	12,681
Capitalized Fixed Assets	40,000	-	-	40,000	0.0%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	13,162,748	3,082,724	895,692	9,184,332	30.2%	2,615,760

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.