



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** February 12, 2013  
**TO:** Mayor and Councilmembers  
**FROM:** Accounting Division, Finance Department  
**SUBJECT:** Fiscal Year 2013 Mid-Year Review

**RECOMMENDATION:** That Council:

- A. Hear a report from staff on the status of revenues and expenditures in relation to budget for the six months ended December 31, 2012;
- B. Accept the fiscal year 2013 Interim Financial Statements for the Six Months Ended December 31, 2012; and
- C. Approve the proposed mid-year adjustments to Fiscal Year 2013 appropriations and estimated revenues as detailed in the attached schedule of Proposed Mid-Year Adjustments.

**DISCUSSION:**

Each month, staff presents the interim financial statements (Attachment 1) showing the status of revenues and expenditures in relation to budget for each of the City's Funds. Each quarter, the interim financial statements are expanded to include a detailed narrative analysis of the General Fund and Enterprise Funds. This narrative analysis is included in Attachment 2.

In addition to the mid-year budget analysis, staff brings forward recommended adjustments for City Council approval. These adjustments are the result of new information and/or unanticipated events that occurred since the adoption of the budget in June 2012. Attachment 3 includes the proposed adjustments to the current year budget. A discussion of each is presented below.

**General Fund**

Library Department

The Library received a State LSTA Grant for Literacy support in the amount of \$11,524. \$10,000 of these funds will be used to supplement the book acquisition budget and,

therefore, staff recommends increasing appropriations by \$10,000 and estimated revenues by \$11,524.

In addition, the Friends of the Library have committed to providing an additional donation of \$16,472 by year-end. Staff recommends increasing budgeted revenues by \$16,472, but at this time there is no proposed use of those funds.

### **County Library Special Revenue Fund**

The City received additional donations of \$10,500 from the City of Solvang and \$16,250 from the Friends of the Library for the benefit of the Solvang and Goleta libraries. The funds will be used to supplement the book acquisitions and materials budget and to fund personnel salaries for Solvang. In addition, the County Library Fund received \$10,500 in general donations and bequests, of which \$1,500 is for the benefit of the Solvang Library and \$9,000 is for the benefit of the Montecito Library; however, because of the donations received for the Montecito Library of \$9,000, the Montecito Friends of the Library have decided to reduce their donation by \$8,333. The total additional revenues from donations of \$37,250 will therefore be reduced by that \$8,333, to \$28,917. Of this total, staff recommends appropriating \$26,750.

### **Successor Agency Fund**

The Successor Agency Fund receives an administrative allowance equal to 3% of the approved enforceable obligations to administer and operate the successor agency in the Redevelopment Agency dissolution process (minimum \$250,000 per year). The City's Fiscal Year 2013 approved budget included the minimum amount; however, the actual allocation for the year totals \$345,000. Staff recommends increasing estimated revenues and appropriations by \$95,000 to cover the increased costs related to the dissolution process.

### **Streets Operating and Capital Funds**

During the year, the City sold a piece of property located at 309 W. Ortega Street in the amount of \$392,848. The property was originally acquired using Federal grant monies in order to complete the Ortega Street Bridge Project. Per the Federal grant, the proceeds from the sale of the property can be used for other Federally-funded bridge projects. As such, staff is recommending that \$230,524 of the \$392,848 received in the Streets Operating Fund be used as follows:

1. Increase appropriations by \$125,000 in the Streets Operating Fund to provide additional spending authority to the following projects that are completing final design work and need additional appropriations to cover the City's portion of the costs:

- a. Chapala Bridge Replacement Project - \$75,000
  - b. Mason Street Bridge Project - \$50,000
2. Fund a new project in the Streets Operating Fund in the amount of \$50,000 for post-construction monitoring for the Ortega and Haley Street Bridge Projects. It is a condition of the environmental permits that the habitat restoration in the adjacent creek area be monitored for five years.
  3. Transfer \$55,524 to the Streets Capital Fund to cover a shortfall in revenues for the completed Ortega Bridge at Mission Creek Project. Certain costs were not eligible for grant funding; therefore, the transfer will cover the shortfall in the Capital Fund for this project.

Prior to December 31, 2013, the Measure A – Goleta Slough Bridge Surf Repair Project in the Streets Capital Fund was completed under budget with remaining revenues and appropriations of \$35,345. Staff recommends closing the project and reducing both revenues and appropriations by \$35,345.

### **Water Capital Fund**

The Public Works Department secured funding from a State Revolving Fund (SRF) loan for the Ortega Treatment Plant project. The Water Operating Fund initially funded this project from Water Operating Fund reserves. However, with the project now funded from the SRF loan, the \$2.6 million that was transferred to the Capital Fund can be transferred back. These funds will be used for the Recycled Water Filter Replacement project planned for fiscal year 2014.

### **Wastewater Capital Fund**

The Water Fund transferred \$3,050,000 to its Capital Fund last fiscal year for the Headworks Screening Project due to uncertainty regarding a State Revolving Fund (SRF) loan. The SRF loan was ultimately secured this fiscal year and, thus, staff recommends transferring \$3,050,000 back to the Wastewater Operating Fund.

### **Downtown Parking Capital Fund**

Staff has identified completed capital projects in the Downtown Parking Capital Fund with remaining appropriations totaling \$414,298. Staff recommends these remaining appropriations be zeroed out and \$367,648 be transferred back to the Operating Fund, with the balance of \$46,650 remaining in the Capital Fund to resolve an accumulated deficit in reserves created by cost overruns in other projects over the last several years. Attachment 3 details the recommended adjustments to each project.

### **Airport Funds**

In Fiscal Year 2011, the Airport did not receive Airport Improvement Program (AIP) grant funds in a timely manner. As a result, the Airport used funds from its Capital Fund to cover certain costs related to the Airline Terminal Improvement Project. On October 1, 2012, \$750,000 in AIP funds was received in the Airport Grants Fund enabling the Airport to reimburse the Airport Capital Fund. Staff recommends transferring the \$750,000 from the Airport Grants Fund to the Airport Capital Fund to reimburse the Capital Fund for the prior year expenses incurred.

### **Intra-City Services Fund**

An airport rescue vehicle experienced a major mechanical malfunction requiring \$65,000 of repairs in the first half of the fiscal year. The repair was not included in the planned maintenance program budget. Staff recommends an additional appropriation of \$65,000 for the vehicle repairs.

- ATTACHMENTS:**
1. Summary by Fund Statement of Revenues and Expenditures for the Six Months Ended December 31, 2012
  2. Interim Financial Statements for the Six Months Ended December 31, 2012 (Narrative Analysis)
  3. Schedule of Proposed Mid-Year Adjustments

**PREPARED BY:** Julie Nemes, 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 Six Months Ended December 31, 2012 (50% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>GENERAL FUND</b>					
Revenue	106,199,950	50,101,450	-	56,098,500	47.2%
Expenditures	106,537,008	53,421,998	1,661,919	51,453,091	51.7%
<i>Addition to / (use of) reserves</i>	(337,058)	(3,320,548)	(1,661,919)		
<b>WATER OPERATING FUND</b>					
Revenue	33,792,362	20,097,023	-	13,695,339	59.5%
Expenditures	34,908,858	15,879,193	2,700,927	16,328,738	53.2%
<i>Addition to / (use of) reserves</i>	(1,116,496)	4,217,830	(2,700,927)		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	17,207,200	8,778,177	-	8,429,023	51.0%
Expenditures	17,369,170	7,283,690	1,506,593	8,578,887	50.6%
<i>Addition to / (use of) reserves</i>	(161,970)	1,494,487	(1,506,593)		
<b>DOWNTOWN PARKING</b>					
Revenue	6,795,891	3,930,506	-	2,865,385	57.8%
Expenditures	7,905,307	3,701,296	459,484	3,744,528	52.6%
<i>Addition to / (use of) reserves</i>	(1,109,416)	229,210	(459,484)		
<b>AIRPORT OPERATING FUND</b>					
Revenue	14,774,556	7,629,856	-	7,144,700	51.6%
Expenditures	16,334,202	6,858,748	586,327	8,889,126	45.6%
<i>Addition to / (use of) reserves</i>	(1,559,646)	771,108	(586,327)		
<b>GOLF COURSE FUND</b>					
Revenue	1,872,903	906,047	-	966,856	48.4%
Expenditures	1,923,510	1,044,126	13,167	866,218	55.0%
<i>Addition to / (use of) reserves</i>	(50,607)	(138,079)	(13,167)		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	5,930,750	2,848,373	-	3,082,377	48.0%
Expenditures	6,607,428	2,762,039	1,245,711	2,599,679	60.7%
<i>Addition to / (use of) reserves</i>	(676,679)	86,334	(1,245,711)		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Six Months Ended December 31, 2012 (50% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,549,018	1,276,413	-	1,272,605	50.1%
Expenditures	2,596,624	215,557	1,766,147	614,920	76.3%
<i>Addition to / (use of) reserves</i>	(47,606)	1,060,856	(1,766,147)		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,441,918	1,228,040	-	1,213,878	50.3%
Expenditures	2,521,089	1,155,502	281,881	1,083,707	57.0%
<i>Addition to / (use of) reserves</i>	(79,171)	72,538	(281,881)		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	6,101,986	3,234,693	-	2,867,293	53.0%
Expenditures	5,949,472	2,879,773	309,833	2,759,867	53.6%
<i>Addition to / (use of) reserves</i>	152,514	354,920	(309,833)		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,358,079	1,180,176	-	1,177,903	50.0%
Expenditures	2,765,492	1,368,041	202,038	1,195,413	56.8%
<i>Addition to / (use of) reserves</i>	(407,413)	(187,865)	(202,038)		
<b>WATERFRONT FUND</b>					
Revenue	12,072,564	6,750,839	-	5,321,725	55.9%
Expenditures	13,162,748	6,692,946	605,662	5,864,140	55.4%
<i>Addition to / (use of) reserves</i>	(1,090,184)	57,893	(605,662)		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	212,097,177	107,961,592	-	104,135,584	50.9%
Expenditures	218,580,908	103,262,908	11,339,688	103,978,312	52.4%
<i>Addition to / (use of) reserves</i>	(6,483,732)	4,698,684	(11,339,688)		

*\*\* 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 Six Months Ended December 31, 2012 (50% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	19,933,931	7,795,757	12,138,174	39.1%	7,322,448
Property Taxes	24,626,561	9,513,734	15,112,827	38.6%	8,612,610
Utility Users Tax	7,015,200	3,484,540	3,530,660	49.7%	3,615,774
Transient Occupancy Tax	14,489,200	8,546,071	5,943,129	59.0%	7,953,158
Business License	2,220,780	841,754	1,379,026	37.9%	904,302
Real Property Transfer Tax	356,180	269,183	86,997	75.6%	182,062
<i>Total</i>	68,641,852	30,451,038	38,190,814	44.4%	28,590,354
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	208,988	88,048	120,940	42.1%	109,943
<i>Total</i>	208,988	88,048	120,940	42.1%	109,943
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,382,621	1,308,113	1,074,508	54.9%	1,187,347
Library Fines	120,331	62,498	57,833	51.9%	54,765
Municipal Court Fines	162,352	39,949	122,403	24.6%	59,814
Other Fines & Forfeitures	305,000	123,227	181,773	40.4%	107,906
<i>Total</i>	2,970,304	1,533,786	1,436,518	51.6%	1,409,832
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	729,077	420,033	309,044	57.6%	363,313
Rents & Concessions	453,827	173,655	280,172	38.3%	140,030
<i>Total</i>	1,182,904	593,688	589,216	50.2%	503,342
<b>INTERGOVERNMENTAL</b>					
Grants	509,610	581,729	(72,119)	114.2%	96,244
Vehicle License Fees	-	48,265	(48,265)	100.0%	-
Reimbursements	14,040	12,223	1,817	87.1%	1,323
<i>Total</i>	523,650	642,217	(118,567)	122.6%	97,567
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	848,301	434,454	413,847	51.2%	418,008
Community Development	4,495,945	2,264,089	2,231,856	50.4%	2,123,498
Recreation	2,441,584	1,226,647	1,214,937	50.2%	1,100,908
Public Safety	555,980	286,749	269,231	51.6%	284,027
Public Works	5,407,003	2,787,236	2,619,767	51.5%	2,512,613
Library	673,140	317,510	355,630	47.2%	340,574
Reimbursements	4,271,753	2,225,374	2,046,379	52.1%	2,924,282
<i>Total</i>	18,693,706	9,542,059	9,151,647	51.0%	9,703,910
<b>OTHER REVENUES</b>					
Miscellaneous	1,617,768	1,648,873	(31,105)	101.9%	843,783
Franchise Fees	3,509,700	1,815,899	1,693,801	51.7%	1,659,224
Indirect Allocations	5,841,852	2,920,926	2,920,926	50.0%	3,055,909
Operating Transfers-In	3,009,226	864,917	2,144,309	28.7%	905,751
<i>Total</i>	13,978,546	7,250,614	6,727,932	51.9%	6,464,667
<b>TOTAL REVENUES</b>	106,199,950	50,101,450	56,098,500	47.2%	46,879,617

CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Six Months Ended December 31, 2012 (50% 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	362,179	1,098	374,417	49.2%	
<i>Total</i>	737,693	362,179	1,098	374,417	49.2%	342,891
<u>City Attorney</u>						
CITY ATTORNEY	2,011,215	1,054,311	8,325	948,579	52.8%	
<i>Total</i>	2,011,215	1,054,311	8,325	948,579	52.8%	969,539
<u>Administration</u>						
CITY ADMINISTRATOR	1,551,018	707,759	2,782	840,476	45.8%	
CITY TV	473,554	245,532	32,644	195,378	58.7%	
<i>Total</i>	2,024,572	953,292	35,427	1,035,854	48.8%	914,716
<u>Administrative Services</u>						
CITY CLERK	461,229	216,956	14,452	229,821	50.2%	
HUMAN RESOURCES	1,258,017	575,047	17,413	665,557	47.1%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	25	-	14,422	0.2%	
<i>Total</i>	1,733,693	792,028	31,865	909,800	47.5%	837,405
<u>Finance</u>						
ADMINISTRATION	241,585	123,863	1,835	115,887	52.0%	
TREASURY	530,592	262,050	14,600	253,942	52.1%	
CASHIERING & COLLECTION	438,330	218,841	-	219,489	49.9%	
LICENSES & PERMITS	446,773	215,455	-	231,318	48.2%	
BUDGET MANAGEMENT	434,881	215,884	4,900	214,097	50.8%	
ACCOUNTING	493,940	231,729	45,160	217,051	56.1%	
PAYROLL	286,604	142,318	-	144,286	49.7%	
ACCOUNTS PAYABLE	218,948	107,651	-	111,297	49.2%	
CITY BILLING & CUSTOMER SERVICE	647,851	308,441	-	339,410	47.6%	
PURCHASING	698,481	279,871	2,394	416,216	40.4%	
CENTRAL STORES	160,944	71,660	366	88,918	44.8%	
MAIL SERVICES	108,448	53,622	2,175	52,651	51.5%	
<i>Total</i>	4,707,377	2,231,387	71,429	2,404,560	48.9%	2,068,248
<b>TOTAL GENERAL GOVERNMENT</b>	<b>11,214,550</b>	<b>5,393,197</b>	<b>148,143</b>	<b>5,673,210</b>	<b>49.4%</b>	<b>5,132,799</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	994,588	519,628	368	474,592	52.3%	
SUPPORT SERVICES	626,474	307,598	987	317,889	49.3%	
RECORDS	1,173,614	537,489	5,843	630,281	46.3%	
COMMUNITY SVCS	994,713	591,623	4,309	398,780	59.9%	
PROPERTY ROOM	155,893	64,414	820	90,659	41.8%	
TRNG/RECRUITMENT	412,970	241,836	15,311	155,824	62.3%	
RANGE	1,157,431	583,074	24,190	550,167	52.5%	



**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Six Months Ended December 31, 2012 (50% 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	415,223	-	410,637	50.3%	
INFORMATION TECHNOLOGY	1,320,105	688,200	20,820	611,086	53.7%	
INVESTIGATIVE DIVISION	4,697,571	2,229,823	3,330	2,464,418	47.5%	
CRIME LAB	132,701	66,088	-	66,613	49.8%	
PATROL DIVISION	15,258,604	7,537,631	136,534	7,584,439	50.3%	
TRAFFIC	1,373,035	677,995	1,570	693,470	49.5%	
SPECIAL EVENTS	786,140	689,967	-	96,173	87.8%	
TACTICAL PATROL FORCE	1,303,426	619,477	-	683,949	47.5%	
STREET SWEEPING ENFORCEMENT	306,625	114,037	-	192,588	37.2%	
NIGHT LIFE ENFORCEMENT	287,755	144,011	-	143,744	50.0%	
PARKING ENFORCEMENT	944,849	429,539	27,800	487,510	48.4%	
CCC	2,389,953	1,135,097	4	1,254,852	47.5%	
ANIMAL CONTROL	629,335	278,728	-	350,607	44.3%	
<i>Total</i>	<u>35,771,642</u>	<u>17,871,478</u>	<u>241,886</u>	<u>17,658,278</u>	50.6%	<u>17,051,606</u>
<u>Fire</u>						
ADMINISTRATION	768,141	443,533	3,456	321,151	58.2%	
EMERGENCY SERVICES AND PUBLIC ED	246,443	131,380	-	115,063	53.3%	
PREVENTION	1,149,192	513,292	-	635,900	44.7%	
WILDLAND FIRE MITIGATION PROGRAM	174,860	82,243	10,584	82,033	53.1%	
OPERATIONS	17,711,629	9,243,083	91,010	8,377,536	52.7%	
ARFF	1,740,953	898,502	-	842,451	51.6%	
<i>Total</i>	<u>21,791,218</u>	<u>11,312,034</u>	<u>105,050</u>	<u>10,374,134</u>	52.4%	<u>10,278,440</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>57,562,860</u>	<u>29,183,512</u>	<u>346,936</u>	<u>28,032,412</u>	51.3%	<u>27,330,046</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	1,005,992	463,166	9,189	533,637	47.0%	
ENGINEERING SVCS	4,650,713	2,242,712	2,188	2,405,813	48.3%	
PUBLIC RT OF WAY MGMT	1,000,166	460,472	693	539,001	46.1%	
ENVIRONMENTAL PROGRAMS	557,906	151,762	272,414	133,731	76.0%	
<i>Total</i>	<u>7,214,777</u>	<u>3,318,112</u>	<u>284,484</u>	<u>3,612,182</u>	49.9%	<u>3,075,345</u>
<b>TOTAL PUBLIC WORKS</b>	<u>7,214,777</u>	<u>3,318,112</u>	<u>284,484</u>	<u>3,612,182</u>	49.9%	<u>3,075,345</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	413,527	207,850	361	205,316	50.3%	
FACILITIES	828,084	401,260	14,535	412,289	50.2%	
YOUTH ACTIVITIES	714,977	481,682	5,318	227,978	68.1%	
SR CITIZENS	723,198	365,209	417	357,572	50.6%	
AQUATICS	1,096,927	663,059	39,099	394,768	64.0%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Six Months Ended December 31, 2012 (50% 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>						
SPORTS	484,909	231,570	7,562	245,777	49.3%	
TENNIS	255,362	126,729	-	128,633	49.6%	
NEIGHBORHOOD & OUTREACH SERV	947,586	507,096	9,388	431,102	54.5%	
ADMINISTRATION	599,031	291,873	1,734	305,424	49.0%	
PROJECT MANAGEMENT TEAM	223,076	115,006	-	108,070	51.6%	
BUSINESS SERVICES	310,413	151,996	3,781	154,635	50.2%	
FACILITY & PROJECT MGT	973,211	541,125	213	431,873	55.6%	
GROUNDS MANAGEMENT	4,357,754	2,104,655	68,745	2,184,355	49.9%	
FORESTRY	1,182,017	550,546	90,087	541,384	54.2%	
BEACH MAINTENANCE	151,599	80,369	18,034	53,197	64.9%	
<i>Total</i>	13,261,671	6,820,026	259,274	6,182,371	53.4%	6,400,905
<u>Library</u>						
ADMINISTRATION	537,794	259,319	58,500	219,975	59.1%	
PUBLIC SERVICES	2,231,837	993,858	700	1,237,279	44.6%	
SUPPORT SERVICES	1,899,205	770,484	200,963	927,758	51.2%	
<i>Total</i>	4,668,836	2,023,662	260,163	2,385,011	48.9%	1,847,163
<b>TOTAL COMMUNITY SERVICES</b>	<b>17,930,507</b>	<b>8,843,688</b>	<b>519,437</b>	<b>8,567,382</b>	<b>52.2%</b>	<b>8,248,068</b>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	577,992	295,512	10,530	271,950	52.9%	
ECON DEV	47,384	20,355	-	27,029	43.0%	
CITY ARTS ADVISORY PROGRAM	427,260	394,248	-	33,012	92.3%	
HUMAN SVCS	926,170	504,857	313,553	107,760	88.4%	
LR PLANNING/STUDIES	966,481	450,715	433	515,332	46.7%	
DEV & DESIGN REVIEW	1,251,412	576,752	20,576	654,083	47.7%	
ZONING	1,204,968	545,740	1,556	657,672	45.4%	
DESIGN REV & HIST PRESERVATN	1,083,146	515,598	7,107	560,442	48.3%	
BLDG PERMITS	1,097,900	546,384	463	551,053	49.8%	
RECORDS & ARCHIVES	543,242	249,235	8,212	285,795	47.4%	
PLAN CK & COUNTER SRV	1,308,665	580,162	489	728,014	44.4%	
<i>Total</i>	9,434,620	4,679,558	362,920	4,392,142	53.4%	4,793,702
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>9,434,620</b>	<b>4,679,558</b>	<b>362,920</b>	<b>4,392,142</b>	<b>53.4%</b>	<b>4,793,702</b>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	23,957	-	(1,685)	107.6%	
COMMUNITY PROMOTIONS	1,536,799	1,232,847	-	303,952	80.2%	
SPECIAL PROJECTS	381,073	151,301	-	229,772	39.7%	
TRANSFERS OUT	43,500	21,750	-	21,750	50.0%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Six Months Ended December 31, 2012 (50% 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>						
DEBT SERVICE TRANSFERS	349,125	299,959	-	49,166	85.9%	
CAPITAL OUTLAY TRANSFER	548,234	274,117	-	274,117	50.0%	
APPROP. RESERVE	298,691	-	-	298,691	0.0%	
<i>Total</i>	3,179,694	2,003,931	-	1,175,763	63.0%	1,793,759
<b>TOTAL NON-DEPARTMENTAL</b>	3,179,694	2,003,931	-	1,175,763	63.0%	1,793,759
<b>TOTAL EXPENDITURES</b>	106,537,008	53,421,998	1,661,919	51,453,091	51.7%	50,373,720

*\*\* 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 Six Months Ended December 31, 2012 (50% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>TRAFFIC SAFETY FUND</b>					
Revenue	506,204	210,746	-	295,458	41.6%
Expenditures	506,204	210,746	-	295,458	41.6%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	3,002,872	1,788,062	-	1,214,810	59.5%
Expenditures	3,780,959	1,456,269	445,692	1,878,999	50.3%
<i>Revenue Less Expenditures</i>	(778,087)	331,793	(445,692)	(664,189)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	18,509,144	9,156,839	-	9,352,306	49.5%
Expenditures	18,677,350	8,890,419	191,208	9,595,724	48.6%
<i>Revenue Less Expenditures</i>	(168,206)	266,420	(191,208)	(243,418)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,132,621	744,456	-	1,388,165	34.9%
Expenditures	2,132,621	343,260	291,838	1,497,523	29.8%
<i>Revenue Less Expenditures</i>	-	401,196	(291,838)	(109,358)	
<b>COUNTY LIBRARY</b>					
Revenue	1,821,003	542,671	-	1,278,332	29.8%
Expenditures	2,024,098	866,933	118,612	1,038,553	48.7%
<i>Revenue Less Expenditures</i>	(203,095)	(324,262)	(118,612)	239,779	
<b>STREETS FUND</b>					
Revenue	9,983,673	5,575,317	-	4,408,356	55.8%
Expenditures	13,751,673	5,395,516	1,094,027	7,262,130	47.2%
<i>Revenue Less Expenditures</i>	(3,768,000)	179,801	(1,094,027)	(2,853,774)	
<b>MEASURE A</b>					
Revenue	3,021,238	1,356,027	-	1,665,211	44.9%
Expenditures	3,322,218	1,278,827	826,548	1,216,843	63.4%
<i>Revenue Less Expenditures</i>	(300,980)	77,200	(826,548)	448,368	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Six Months Ended December 31, 2012 (50% 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	29,800,000	17,457,830	-	12,342,170	58.6%	16,137,605
Service Charges	537,000	370,337	-	166,663	69.0%	352,246
Cater JPA Treatment Charges	2,405,482	1,209,563	-	1,195,919	50.3%	1,157,140
Investment Income	500,000	309,697	-	190,303	61.9%	354,101
Reimbursements	519,880	707,837	-	(187,957)	136.2%	227,133
Miscellaneous	30,000	41,759	-	(11,759)	139.2%	41,086
Operating Transfers-In	-	-	-	-	100.0%	252,751
<b>TOTAL REVENUES</b>	<u>33,792,362</u>	<u>20,097,023</u>	<u>-</u>	<u>13,695,339</u>	<u>59.5%</u>	<u>18,522,061</u>
<b>EXPENSES</b>						
Salaries & Benefits	7,830,597	3,775,786	-	4,054,811	48.2%	3,581,491
Materials, Supplies & Services	9,187,970	3,599,037	2,030,957	3,557,977	61.3%	3,200,121
Special Projects	1,282,374	305,365	422,373	554,636	56.7%	192,298
Water Purchases	7,728,477	3,623,344	205,185	3,899,948	49.5%	3,687,292
Debt Service	4,989,408	2,805,959	-	2,183,449	56.2%	2,701,850
Capital Outlay Transfers	3,426,649	1,713,324	-	1,713,325	50.0%	5,642,208
Equipment	150,193	16,202	11,335	122,656	18.3%	51,612
Capitalized Fixed Assets	128,189	11,503	31,077	85,609	33.2%	8,190
Other	35,000	28,674	-	6,326	81.9%	25,940
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>34,908,858</u>	<u>15,879,193</u>	<u>2,700,927</u>	<u>16,328,738</u>	<u>53.2%</u>	<u>19,091,003</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 Six Months Ended December 31, 2012 (50% 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	8,342,737	-	7,994,263	51.1%	7,537,371
Fees	614,000	323,393	-	290,607	52.7%	287,962
Investment Income	206,200	87,687	-	118,513	42.5%	113,800
Public Works	25,000	15,026	-	9,974	60.1%	23,476
Miscellaneous	25,000	9,334	-	15,666	37.3%	13,868
Operating Transfers-In	-	-	-	-	100.0%	337,048
<b>TOTAL REVENUES</b>	<u>17,207,200</u>	<u>8,778,177</u>	<u>-</u>	<u>8,429,023</u>	<u>51.0%</u>	<u>8,313,526</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,423,604	2,645,779	-	2,777,825	48.8%	2,364,565
Materials, Supplies & Services	6,708,910	2,782,160	1,501,702	2,425,048	63.9%	2,768,696
Special Projects	326,300	4,020	-	322,281	1.2%	4,104
Debt Service	1,646,192	314,422	-	1,331,770	19.1%	324,512
Capital Outlay Transfers	3,000,121	1,500,061	-	1,500,060	50.0%	2,296,280
Equipment	83,044	32,288	44	50,712	38.9%	22,553
Capitalized Fixed Assets	26,000	3,961	4,848	17,191	33.9%	868
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>17,369,170</u>	<u>7,283,690</u>	<u>1,506,593</u>	<u>8,578,887</u>	<u>50.6%</u>	<u>7,782,578</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 Six Months Ended December 31, 2012 (50% of Fiscal Year)  
DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Improvement Tax	840,000	496,182	-	343,818	59.1%	461,216
Parking Fees	5,757,166	3,337,027	-	2,420,139	58.0%	2,932,469
Investment Income	112,800	56,628	-	56,172	50.2%	59,841
Rents & Concessions	40,925	20,463	-	20,462	50.0%	-
Miscellaneous	1,500	(1,544)	-	3,044	-102.9%	228
Operating Transfers-In	43,500	21,750	-	21,750	50.0%	176,929
<b>TOTAL REVENUES</b>	<b>6,795,891</b>	<b>3,930,506</b>	<b>-</b>	<b>2,865,385</b>	<b>57.8%</b>	<b>3,630,683</b>
<b>EXPENSES</b>						
Salaries & Benefits	4,024,353	1,904,944	-	2,119,409	47.3%	1,852,901
Materials, Supplies & Services	1,915,082	829,938	185,656	899,488	53.0%	775,173
Special Projects	531,806	259,960	268,763	3,083	99.4%	292,375
Transfers-Out	297,121	148,560	-	148,561	50.0%	148,560
Capital Outlay Transfers	1,111,945	555,972	-	555,973	50.0%	521,635
Equipment	25,000	1,921	5,065	18,014	27.9%	1,965
<b>TOTAL EXPENSES</b>	<b>7,905,307</b>	<b>3,701,296</b>	<b>459,484</b>	<b>3,744,528</b>	<b>52.6%</b>	<b>3,592,610</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Six Months Ended December 31, 2012 (50% 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	2,241,688	-	2,103,387	51.6%	2,167,242
Leases - Terminal	5,043,600	2,521,945	-	2,521,655	50.0%	2,532,033
Leases - Non-Commerical Aviation	1,498,800	770,417	-	728,383	51.4%	759,114
Leases - Commerical Aviation	3,549,000	1,956,677	-	1,592,323	55.1%	1,441,135
Investment Income	171,700	63,510	-	108,190	37.0%	92,269
Miscellaneous	166,381	75,620	-	90,761	45.4%	230,356
Operating Transfers-In	-	-	-	-	100.0%	150,083
<b>TOTAL REVENUES</b>	<u>14,774,556</u>	<u>7,629,856</u>	<u>-</u>	<u>7,144,700</u>	<u>51.6%</u>	<u>7,372,233</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,101,719	2,442,478	-	2,659,241	47.9%	2,437,847
Materials, Supplies & Services	7,079,052	3,069,709	586,327	3,423,015	51.6%	2,969,271
Special Projects	736,200	217,293	-	518,907	29.5%	372,824
Transfers-Out	18,295	9,147	-	9,148	50.0%	22,106
Debt Service	1,780,853	-	-	1,780,853	0.0%	-
Capital Outlay Transfers	1,469,012	1,102,842	-	366,170	75.1%	822,740
Equipment	63,569	16,116	-	47,453	25.4%	47,538
Other	-	1,161	-	(1,161)	100.0%	-
Appropriated Reserve	85,502	-	-	85,502	0.0%	-
<b>TOTAL EXPENSES</b>	<u>16,334,202</u>	<u>6,858,748</u>	<u>586,327</u>	<u>8,889,126</u>	<u>45.6%</u>	<u>6,672,326</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 Six Months Ended December 31, 2012 (50% of Fiscal Year)**

**GOLF COURSE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Fees & Card Sales	1,559,903	753,446	-	806,457	48.3%	732,107
Investment Income	6,300	5,116	-	1,184	81.2%	5,020
Rents & Concessions	306,000	147,186	-	158,814	48.1%	118,717
Miscellaneous	700	299	-	401	42.7%	149
Operating Transfers-In	-	-	-	-	100.0%	51,812
<b>TOTAL REVENUES</b>	<u>1,872,903</u>	<u>906,047</u>	<u>-</u>	<u>966,856</u>	<u>48.4%</u>	<u>907,805</u>
<b>EXPENSES</b>						
Salaries & Benefits	989,689	515,393	-	474,296	52.1%	538,252
Materials, Supplies & Services	560,984	262,391	13,167	285,427	49.1%	259,249
Special Projects	300	-	-	300	0.0%	-
Debt Service	185,650	161,887	-	23,763	87.2%	159,507
Capital Outlay Transfers	158,373	79,187	-	79,187	50.0%	46,018
Equipment	27,500	24,422	-	3,078	88.8%	1,013
Other	1,014	847	-	167	83.5%	847
<b>TOTAL EXPENSES</b>	<u>1,923,510</u>	<u>1,044,126</u>	<u>13,167</u>	<u>866,218</u>	<u>55.0%</u>	<u>1,004,885</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Six Months Ended December 31, 2012 (50% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	99,584	49,792	-	49,792	50.0%	49,792
Work Orders - Bldg Maint.	3,085,446	1,584,658	-	1,500,788	51.4%	1,600,990
Grants	321,388	128,095	-	193,293	39.9%	199,354
Service Charges	2,057,130	1,028,566	-	1,028,564	50.0%	1,016,284
Miscellaneous	367,202	57,262	-	309,940	15.6%	3,441
Operating Transfers-In	-	-	-	-	100.0%	167,451
<b>TOTAL REVENUES</b>	<u>5,930,750</u>	<u>2,848,373</u>	<u>-</u>	<u>3,082,377</u>	<u>48.0%</u>	<u>3,037,312</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,290,726	1,627,636	-	1,663,090	49.5%	1,465,958
Materials, Supplies & Services	1,158,398	554,090	219,117	385,191	66.7%	489,391
Special Projects	1,857,597	391,229	1,005,921	460,447	75.2%	561,580
Equipment	15,000	3,000	-	12,000	20.0%	-
Capitalized Fixed Assets	285,708	186,083	20,673	78,952	72.4%	386,377
<b>TOTAL EXPENSES</b>	<u>6,607,428</u>	<u>2,762,039</u>	<u>1,245,711</u>	<u>2,599,679</u>	<u>60.7%</u>	<u>2,903,307</u>

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Six Months Ended December 31, 2012 (50% of Fiscal Year)

**FLEET REPLACEMENT FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Vehicle Rental Charges	2,146,217	1,073,108	-	1,073,109	50.0%	900,597
Investment Income	128,400	70,321	-	58,079	54.8%	67,486
Rents & Concessions	224,401	112,200	-	112,201	50.0%	112,201
Miscellaneous	50,000	20,783	-	29,218	41.6%	46,895
<b>TOTAL REVENUES</b>	<b>2,549,018</b>	<b>1,276,413</b>	<b>-</b>	<b>1,272,605</b>	<b>50.1%</b>	<b>1,127,178</b>
<b>EXPENSES</b>						
Salaries & Benefits	185,579	93,353	-	92,226	50.3%	79,741
Materials, Supplies & Services	3,059	855	-	2,204	27.9%	551
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	2,107,986	121,350	1,766,147	220,489	89.5%	260,323
<b>TOTAL EXPENSES</b>	<b>2,596,624</b>	<b>215,557</b>	<b>1,766,147</b>	<b>614,920</b>	<b>76.3%</b>	<b>340,616</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Six Months Ended December 31, 2012 (50% 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	1,185,959	-	1,185,959	50.0%	1,185,959
Reimbursements	10,000	5,000	-	5,000	50.0%	-
Miscellaneous	60,000	37,081	-	22,919	61.8%	17,649
Operating Transfers-In	-	-	-	-	100.0%	49,403
<b>TOTAL REVENUES</b>	<u>2,441,918</u>	<u>1,228,040</u>	<u>-</u>	<u>1,213,878</u>	50.3%	<u>1,253,011</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,220,922	616,721	-	604,201	50.5%	571,459
Materials, Supplies & Services	1,185,057	525,760	219,381	439,916	62.9%	438,757
Special Projects	105,110	12,831	62,499	29,779	71.7%	9,331
Equipment	10,000	190	-	9,810	1.9%	-
<b>TOTAL EXPENSES</b>	<u>2,521,089</u>	<u>1,155,502</u>	<u>281,881</u>	<u>1,083,707</u>	57.0%	<u>1,019,547</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Six Months Ended December 31, 2012 (50% 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	1,299,012	-	1,299,013	50.0%	1,273,542
Workers' Compensation Premiums	2,600,000	1,300,000	-	1,300,000	50.0%	1,250,000
OSH Charges	187,961	-	-	187,961	0.0%	-
Investment Income	116,000	34,499	-	81,501	29.7%	62,417
Miscellaneous	-	1,181	-	(1,181)	100.0%	2,110
Accel - Return of Premium	600,000	600,000	-	-	100.0%	-
<b>TOTAL REVENUES</b>	<b>6,101,986</b>	<b>3,234,693</b>	<b>-</b>	<b>2,867,293</b>	<b>53.0%</b>	<b>2,588,069</b>
<b>EXPENSES</b>						
Salaries & Benefits	517,317	247,209	-	270,108	47.8%	218,422
Materials, Supplies & Services	5,076,048	2,454,560	309,833	2,311,656	54.5%	2,283,518
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	356,007	178,004	-	178,004	50.0%	1,846,975
<b>TOTAL EXPENSES</b>	<b>5,949,472</b>	<b>2,879,773</b>	<b>309,833</b>	<b>2,759,867</b>	<b>53.6%</b>	<b>4,348,914</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 Six Months Ended December 31, 2012 (50% of Fiscal Year)

**INFORMATION SYSTEMS ICS FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Service charges	2,358,079	1,179,039	-	1,179,040	50.0%	1,143,197
Miscellaneous	-	1,138	-	(1,138)	100.0%	1,209
Operating Transfers-In	-	-	-	-	100.0%	9,870
<b>TOTAL REVENUES</b>	<b>2,358,079</b>	<b>1,180,176</b>	<b>-</b>	<b>1,177,903</b>	<b>50.0%</b>	<b>1,154,275</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,642,999	799,437	-	843,562	48.7%	743,545
Materials, Supplies & Services	795,547	535,769	98,112	161,666	79.7%	365,552
Special Projects	14,500	1,778	4,926	7,796	46.2%	3,171
Equipment	295,864	31,058	99,000	165,806	44.0%	66,227
Capitalized Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	15,582	-	-	15,582	0.0%	-
<b>TOTAL EXPENSES</b>	<b>2,765,492</b>	<b>1,368,041</b>	<b>202,038</b>	<b>1,195,413</b>	<b>56.8%</b>	<b>1,178,495</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Six Months Ended December 31, 2012 (50% of Fiscal Year)**

**WATERFRONT 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	1,657,000	861,957	-	795,043	52.0%	802,542
Leases - Food Service	2,423,000	1,559,619	-	863,381	64.4%	1,370,045
Slip Rental Fees	4,041,464	2,037,361	-	2,004,103	50.4%	1,981,827
Visitors Fees	383,000	245,117	-	137,883	64.0%	221,922
Slip Transfer Fees	450,000	313,500	-	136,500	69.7%	299,150
Parking Revenue	1,886,360	1,077,796	-	808,564	57.1%	1,015,547
Wharf Parking	248,880	134,263	-	114,617	53.9%	120,606
Other Fees & Charges	235,008	124,380	-	110,628	52.9%	192,997
Investment Income	150,900	78,676	-	72,224	52.1%	81,156
Rents & Concessions	310,952	167,324	-	143,628	53.8%	175,441
Miscellaneous	286,000	150,847	-	135,153	52.7%	92,115
Operating Transfers-In	-	-	-	-	100.0%	226,740
<b>TOTAL REVENUES</b>	<u>12,072,564</u>	<u>6,750,839</u>	<u>-</u>	<u>5,321,725</u>	55.9%	<u>6,580,089</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,741,416	2,853,640	-	2,887,776	49.7%	2,746,182
Materials, Supplies & Services	3,621,195	1,700,638	604,045	1,316,512	63.6%	1,570,805
Special Projects	140,685	79,542	-	61,143	56.5%	38,604
Debt Service	1,849,105	1,226,865	-	622,240	66.3%	1,051,353
Capital Outlay Transfers	1,540,978	770,489	-	770,489	50.0%	467,241
Equipment	129,369	60,771	1,617	66,981	48.2%	52,884
Capitalized Fixed Assets	40,000	-	-	40,000	0.0%	-
Other	-	1,000	-	(1,000)	100.0%	2,540
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>13,162,748</u>	<u>6,692,946</u>	<u>605,662</u>	<u>5,864,140</u>	55.4%	<u>5,929,610</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.

***Fiscal Year 2013 Interim Financial Statements  
For the Six Months Ended December 31, 2012 (50% of Year Elapsed)***

**General Fund Revenues**

The table below summarizes General Fund revenues for the six months ended December 31, 2012. For interim financial statement purposes, revenues are reported on a cash basis (i.e. when the funds are received). The table below includes the budgeted totals as well as the year-to-date (YTD) budget, which for tax revenues and franchise fees have been seasonally adjusted based on a 3-year average of collections through the same period. Because tax revenues are not collected evenly throughout the year, adjusting the year-to-date budget to reflect the unique collection pattern for each type of tax allows for a more meaningful comparison to year-to-date results. For all other revenues, the Year-to-Date Budget column represents 50% (6 months out of the 12 elapsed) of the annual budget column. Unlike tax revenues, these revenues tend to be collected more evenly throughout the year.

Summary of Revenues For the Six Months Ended December 31, 2012 GENERAL FUND								
	Current Year Analysis					Prior Year Analysis		
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent Rec'd	3-Year Average Bench- mark	Prior Year YTD Actual	Variance Prior Yr To Current Yr
Sales & Use Tax	\$ 19,933,931	\$ 7,535,026	\$ 7,795,757	\$ 260,731	39.11%	37.80%	\$ 7,322,448	6.5%
Property Tax	24,626,561	8,816,309	9,513,734	697,425	38.63%	35.80%	8,612,610	10.5%
UUT	7,015,200	3,556,706	3,484,540	(72,166)	49.67%	50.70%	3,615,774	-3.6%
TOT	14,489,200	8,418,225	8,546,071	127,846	58.98%	58.10%	7,953,158	7.5%
Bus License	2,220,780	923,844	841,754	(82,090)	37.90%	41.60%	904,302	-6.9%
Prop Trans Tax	356,180	175,597	269,183	93,586	75.57%	49.30%	182,062	47.9%
Total Taxes	68,641,852	29,425,708	30,451,038	1,025,331	44.36%	42.87%	28,590,354	6.5%
License & Permits	208,988	104,494	88,048	(16,446)	42.13%	50.00%	109,943	-19.9%
Fines & Forfeitures	2,970,304	1,485,152	1,533,786	48,634	51.64%	50.00%	1,409,832	8.8%
Franchise Fee	3,509,700	1,677,637	1,815,899	138,262	51.74%	47.80%	1,659,224	9.4%
Use of Money & Property	1,182,904	591,452	593,688	2,236	50.19%	50.00%	503,342	17.9%
Intergovernmental	523,650	261,825	642,217	380,392	122.64%	50.00%	97,567	558.2%
Fee & Charges	18,693,706	9,346,853	9,542,059	195,206	51.04%	50.00%	9,703,910	-1.7%
Miscellaneous	10,468,846	5,234,423	5,434,715	200,292	51.91%	50.00%	4,805,444	13.1%
Total Other	37,558,098	18,701,836	19,650,412	948,576	52.32%		18,289,262	7.4%
Total Before Budgeted Variances	<u>106,199,950</u>	<u>48,127,543</u>	<u>50,101,450</u>	<u>1,973,907</u>			<u>46,879,616</u>	
Anticipated Year-End Var	1,200,000	600,000	-	(600,000)	0.00%	50.00%	-	0.0%
<b>Total Revenues</b>	<u>\$ 107,399,950</u>	<u>\$ 48,727,543</u>	<u>\$ 50,101,450</u>	<u>\$ 1,373,907</u>	46.65%	45.37%	<u>\$ 46,879,616</u>	

\* YTD Budget for Taxes is calculated based on a 3-year average of collections for each revenue source; for all other revenues, YTD Budget is calculated on a straight-line basis based on the number of months elapsed.

As seen in the table on the previous page, total revenues were approximately \$202,000 under the YTD budget through December 31, 2012; however, total revenues collected before budgeted variances were \$398,000 over the YTD budget.



*Fiscal Year 2013 Interim Financial Statements  
For the Six Months Ended December 31, 2012 (50% of Year Elapsed)*

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**Sales Taxes**

Sales tax revenue for the first quarter was \$260,731 above the YTD budget. While representing two quarterly sales tax payments year-to-date on a cash basis, the revenues received through December 31, 2012 provide information for the growth in sales tax revenues earned only for the quarter ended September 30, 2012. These revenues were 5.2% over those from the prior September. Sales tax revenues continue to show recovery from growth lost during the recession; however, September 2012 quarter receipts are still lower than sales tax receipts in the September quarter of fiscal year 2006. Staff projects sales tax revenues to exceed budget by approximately \$429,000 at year-end based on a continuation of strong growth for the remaining three quarters.

**Property Tax**

Property tax revenue was \$697,425 above the YTD budget at December 31, 2012 due to two factors. First, the actual secured and unsecured property taxes exceeded staff's budgeted growth estimates based on information received by the County after the start of the fiscal year. Second, the positive budget variance at mid-year was also a result of a payment of \$685,213 of one-time funds, representing the General Fund's portion of the RDA and RDA Housing Funds the City sent back to the County. During the second half of the fiscal year, the General Fund will receive an additional redistribution of former RDA assets of approximately \$1,612,000, bringing the total of one-time distributions from former RDA assets to over \$2.2 million in the current year. Property tax revenues are projected to exceed the adopted budget by \$2,672,000 at year-end.

**Transient Occupancy Tax**

TOT revenue was \$127,846 above the YTD budget at December 31, 2012, as shown on the table on the previous page, and 7.1% higher than the same six-month period in the prior year. Based on current projections, revenues are expected to be \$217,000 above the adopted budget at year-end.

**Intergovernmental**

Intergovernmental revenue was approximately \$380,000 above the YTD Budget. The largest component of intergovernmental revenue is mutual aid reimbursements received by the Fire Department for providing assistance to other agencies. The City is reimbursed for the actual costs of providing assistance plus an overhead factor. The Fire Department budgeted \$400,000 in reimbursements and has received \$502,000 in reimbursements as of December 31, 2012. Fire Department staff are projecting \$679,000 of mutual aid reimbursements for Fiscal Year 2013, amounting to \$279,000 above the adopted budget at year-end.

**Fees & Service Charges**

Overall, fees and service charges are about \$195,000 over the YTD budget. The table below provides more details on fees and service charges by department. The more significant mid-year variances are also discussed.

***Fiscal Year 2013 Interim Financial Statements  
For the Six Months Ended December 31, 2012 (50% of Year Elapsed)***

Fees and Service Charges General Fund For the Six Months Ended December 31, 2012								
Department	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Percent Received YTD	Prior Year YTD	Prior Year Variance	Percent Variance
Finance	\$ 848,301	\$ 424,151	\$ 434,454	\$ 10,304	51.2%	\$ 418,008	\$ 16,446	3.9%
Community Development	4,495,945	2,247,973	2,264,089	16,117	50.4%	2,123,498	140,591	6.6%
Parks & Recreation	2,441,584	1,220,792	1,226,647	5,855	50.2%	1,100,908	125,739	11.4%
Public Safety	555,980	277,990	286,749	8,759	51.6%	284,027	2,722	1.0%
Public Works	5,407,003	2,703,502	2,787,236	83,735	51.5%	2,512,613	274,623	10.9%
Library	673,140	336,570	317,510	(19,060)	47.2%	340,574	(23,064)	-6.8%
Inter-Fund Charges	4,271,753	2,135,877	2,225,374	89,498	52.1%	2,924,282	(698,908)	-23.9%
<b>Total</b>	<b>\$ 18,693,706</b>	<b>\$ 9,346,853</b>	<b>\$ 9,542,059</b>	<b>\$ 195,206</b>	<b>51.0%</b>	<b>\$ 9,703,910</b>	<b>\$ (161,851)</b>	<b>-1.7%</b>

Public Works fee revenue was about \$84,000 over the YTD budget. The majority of the variance is due to Land Development revenues, such as outdoor dining permits, exceeding the YTD budget by approximately \$105,000 at December 31. Staff anticipates Land Development revenues will normalize during the second half of the fiscal year and end the year in line with budget.

Library fees and charges were approximately \$19,000 below the YTD budget. This variance is due to a timing difference in receipt of the County Library Administration fees. In prior years, 50% of the fee was received as of December 31; only 33% of the fee was received in the first half of fiscal year 2013. By year-end, the Department anticipates to meet or exceed budget in all Library revenue categories.

Inter-Fund charges were \$89,000 above the YTD budget at mid-year. These charges represent reimbursements from other City funds and departments and from other governments for various services. The majority of this variance is related to cost reimbursements for attorney's fees from the Redevelopment Successor Agency and SB90 reimbursements. Attorney fee reimbursements from the RDA Successor Agency have exceeded the YTD budget at December 31 by \$59,000. In addition, the City received \$35,000 in unbudgeted SB90 reimbursements in the first half of the fiscal year.

**Anticipated Year-End Variances and Budgeted Savings from Concessions**

It is important to note that the table on page 1 includes \$1,200,000 for anticipated year-end budget variances. The \$1.2 million is roughly equal to 1.1% of budgeted operating expenditures in the General Fund and, although budgeted as a revenue, represents staff's estimate of the favorable expenditure variances (i.e. expenditures *under* budget) for the year. As is the case each year, the Anticipated Year-End Variance budgeted will not reflect any actual revenues, but rather favorable variances in expenditures by year-end.

**Fiscal Year 2013 Interim Financial Statements**  
**For the Six Months Ended December 31, 2012 (50% of Year Elapsed)**

**General Fund Expenditures**

The table below summarizes the General Fund budget and year-to-date expenditures through December 31, 2012. The "Adjusted Annual Budget" column represents the adopted budget, appropriation carryovers from the prior year, and any supplemental appropriations approved by Council in the current year.

SUMMARY OF EXPENDITURES GENERAL FUND For the Six Months Ended December 31, 2012							
Department	Adjusted Annual Budget	YTD Budget	YTD Actual	YTD Variance Without Encumbrance	Encum- brance	YTD Variance With Encumb Favorable (Unfavorable)	
						\$	%
Mayor & Council	\$ 737,693	\$ 359,320	\$ 362,179	\$ (2,859)	\$ 1,098	\$ (3,957)	-0.5%
City Attorney	2,011,215	1,031,580	1,054,311	(22,731)	8,325	(31,056)	-1.5%
City Administrator	2,024,572	973,596	953,292	20,304	35,427	(15,123)	-0.7%
Administrative Svcs.	1,733,693	765,210	792,028	(26,818)	31,865	(58,683)	-3.4%
Finance	4,707,377	2,229,693	2,231,387	(1,694)	71,429	(73,123)	-1.6%
Police	35,771,642	17,876,473	17,871,478	4,995	241,886	(236,891)	-0.7%
Fire	21,791,218	11,094,775	11,312,034	(217,259)	105,050	(322,308)	-1.5%
Public Works	7,214,777	3,318,698	3,318,112	586	284,484	(283,898)	-3.9%
Parks & Recreation	13,261,671	6,627,504	6,820,026	(192,522)	259,274	(451,796)	-3.4%
Library	4,668,836	2,054,756	2,023,662	31,094	260,163	(229,069)	-4.9%
Community Development	9,434,620	4,580,076	4,679,558	(99,482)	362,920	(462,402)	-4.9%
Community Promotion	3,179,694	1,676,985	2,003,931	(326,946)	-	(326,946)	-10.3%
Total	<u>\$ 106,537,008</u>	<u>\$ 52,588,665</u>	<u>\$ 53,421,998</u>	<u>\$ (833,333)</u>	<u>\$ 1,661,919</u>	<u>\$ (2,495,252)</u>	-2.3%
<b>% of annual budget</b>		<b>49.4%</b>	<b>50.1%</b>	<b>-0.8%</b>	<b>1.6%</b>	<b>-2.3%</b>	

As shown above, a year-to-date budget (labeled "YTD Budget") column is included. This column has been developed based on a 3-year average of expenditures in order to adjust for the seasonal nature of certain expenditures, such as debt service and summer recreation programs. The table includes actual expenditures without encumbrances, and separate column for the variance after considering encumbrances. Inclusion of encumbrances can significantly distort the analysis of budgeted and actual expenditures during the year. Outstanding encumbrances include certain appropriations that were carried forward from prior year and contracts or blanket purchase orders that have been executed in the current year but are expected to be throughout the year. The following discussion and analysis does not include the impact of encumbrances.

The year-to-date budget of \$52.6 million at December 31, compared to actual expenditures of \$53.4 million, resulted in a variance of \$0.7 million. Significant variances in departments are discussed below.

*Fiscal Year 2013 Interim Financial Statements  
For the Six Months Ended December 31, 2012 (50% of Year Elapsed)*

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Effective during the first half of fiscal year 2013, City Council approved a one-time vacation cash out of up to 40 hours per eligible employee. This resulted in unbudgeted expenditures totaling approximately \$400,000 for the majority of City Departments as of December 31. At this time staff believes that departmental budgets have sufficient appropriations to cover these one-time vacation cash outs; however, staff will closely monitor the budgets over the next several months to determine whether any appropriation requests to City Council may be needed.

**City Attorney** expenditures are slightly over the YTD budget by approximately \$23,000. This variance was largely due to an unbudgeted vacation cash-out of \$27,000 and office supplies expenditures exceeding YTD budget by \$5,000 as a result of the City Attorney's Office improvement remodel project. It is possible that the savings from two short-term vacancies could offset the cost of the one-time vacation cash out.

**Fire Department** expenditures are above the YTD budget by approximately \$217,000. This variance is primarily due to a one-time vacation and comp time cash out of \$54,000, increased overtime costs and additional mutual aid expenditures. Seven vacant positions from employee retirements have resulted in personnel costs savings. However, these vacancies have led to increased overtime costs since current sworn personnel must backfill vacant positions to maintain constant staffing requirements. Overtime costs have exceeded regular salary savings by approximately \$113,000 at December 31. Mutual aid expenditures related to the cost of providing assistance to other locations throughout the state have exceeded budget; however, the Fire Department projects a similar increase to mutual aid reimbursement revenues as compared to budget at year-end. At this time, staff anticipates expenditures, excluding mutual aid, will be within budget by year-end.

**Parks and Recreation** expenditures are over the YTD budget by almost \$193,000. This variance is primarily due to higher than anticipated utility costs and services to meet increased program demand and a one-time vacation cash out of \$96,000. The Department anticipates cost savings in the second half of the fiscal year and expects to meet budget at year-end. Staff will be closely monitoring the budget over the next several months to determine the need to request additional appropriations.

**Community Development** expenditures are over YTD budget by approximately \$99,000. This variance is largely attributed to the cyclical nature of grant expenditures in the Arts Advisory Program. \$427,000 of funding was budgeted for the Arts Advisory Program to contract with the Santa Barbara County Arts Commission and \$394,000 of the contract was expended as of December 31. Overall, Community Development staff projects \$110,000 in savings at year-end due to medical leaves of absence, two current vacancies and a voluntary reduction from full-time to part-time hours for one employee.

**Community Promotion** expenditures are over the YTD budget by \$327,000. The variance is primarily due to the seasonal nature of the promotional programs, which includes debt service and summer festivals and events during the first six months of the fiscal year. It is anticipated that expenditures will be within budget by year-end.

***Fiscal Year 2013 Interim Financial Statements  
For the Six Months Ended December 31, 2012 (50% of Year Elapsed)***

**Enterprise Fund Revenues and Expenses**

Unlike the General Fund, which relies primarily on taxes to subsidize programs and services, Enterprise Fund operations are financed primarily from user fees and other non-tax revenues. The table below summarizes Enterprise Fund revenues and expenses through December 31, 2012, with a comparison to the current year budget and prior year expenses through the first six months. Note that the "YTD Budget" column has been calculated based on a 3-year average collection rate through December 31st. This rate, which is shown as a percentage in the "3 Year Average" column, has been applied to the annual budget amount to arrive at the Year-to-Date Budget. This approach is used in recognition that enterprise fund revenues and certain expenses are seasonally affected and are not necessarily received or incurred evenly throughout the year.

<b>SUMMARY OF REVENUES &amp; EXPENSES</b>									
<b>Six Months Ended December 31, 2012</b>									
<b>ENTERPRISE FUNDS</b>									
	<b>Current Year Analysis</b>						<b>Prior Year Analysis</b>		
	<b>Annual Budget</b>	<b>YTD Budget *</b>	<b>YTD Actual</b>	<b>YTD Variance</b>	<b>YTD Percent</b>	<b>3 Year Average</b>	<b>YTD Actual</b>	<b>% Variance</b>	
<b>Water Fund</b>									
Revenues	\$ 33,792,362	\$ 18,540,743	\$ 20,097,023	\$ 1,556,280	59.5%	54.9%	\$ 18,522,061	8.5%	
Expenses	34,908,858	15,231,898	15,879,193	(647,295)	45.5%	43.6%	19,091,003	-16.8%	
<b>Wastewater Fund</b>									
Revenues	17,207,200	8,815,822	8,778,177	(37,645)	51.0%	51.2%	8,313,526	5.6%	
Expenses	17,369,170	7,561,379	7,283,690	277,689	41.9%	43.5%	7,782,578	-6.4%	
<b>Downtown Parking Fund</b>									
Revenues	6,795,891	3,572,373	3,930,506	358,133	57.8%	52.6%	3,630,683	8.3%	
Expenses	7,905,307	3,612,725	3,701,296	(88,571)	46.8%	45.7%	3,592,610	3.0%	
<b>Airport Fund</b>									
Revenues	14,774,556	7,564,573	7,629,856	65,283	51.6%	51.2%	7,372,233	3.5%	
Expenses	16,334,202	7,001,928	6,858,748	143,180	42.0%	42.9%	6,672,326	2.8%	
<b>Golf Fund</b>									
Revenues	1,872,903	860,911	906,047	45,136	48.4%	46.0%	907,805	-0.2%	
Expenses	1,923,510	974,578	1,044,126	(69,548)	54.3%	50.7%	1,004,885	3.9%	
<b>Waterfront Fund</b>									
Revenues	12,072,564	6,466,870	6,750,839	283,969	55.9%	53.6%	6,580,089	2.6%	
Expenses	13,162,748	6,528,723	6,692,946	(164,223)	50.8%	49.6%	5,929,610	12.9%	
* The YTD Budget column has been calculated based on a 3-year average of collections for revenues, and of payments made for expenses through December 31, which has been applied to the annual budget.									

*Fiscal Year 2013 Interim Financial Statements  
For the Six Months Ended December 31, 2012 (50% of Year Elapsed)*

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The expenses shown in the preceding table do not include outstanding encumbrances at December 31, 2012. Inclusion of encumbrances can significantly distort the analysis of budgeted and actual expenditures after six months. Outstanding encumbrances include appropriations that were carried forward from prior year as part of the appropriation carryovers and contracts or blanket purchase orders that have been added in the current year but are expected to be spent over the coming months.

The following discussion highlights some of the more significant revenue and expense variances of the enterprise funds, in relation to budget or prior year.

**Water Fund**

Water Fund revenues were approximately \$1,556,000 above the year-to-date budget as of December 31. The variance is primarily due to water sales revenue being higher than projected as a result of increased demand during the dry season in the first half of the year. Staff anticipates revenues to exceed budget by \$800,000 by year-end.

Expenses for the Water Fund are above the YTD budget by \$647,000. The variance is due to a higher percentage of expenses for water treatment chemicals and supplies during the first half of the year as compared to prior years. Staff projects savings for water purchases during the second half of the year and expects to meet budget by year-end.

**Wastewater Fund**

Wastewater Fund revenues are slightly below the YTD budget due to lower than projected interest income. Wastewater Fund expenses are \$278,000 below the YTD budget due to a lower percentage of debt service charges in the first half of the year. Staff anticipates meeting budget for revenues and expenses at year-end.

**Downtown Parking**

Downtown Parking Fund revenues are reporting a positive variance of \$358,000. Hourly parking revenues have exceeded expectations due to fewer retail vacancies in the downtown corridor, no lot closures during the first half of the year and the acceptance of credit cards. Currently 19% of transactions are paid by credit card which accounts for almost 30% of hourly revenue and an increase of 5% from the prior year. Staff anticipates Parking Business Improvement Assessment Tax revenues to also exceed budget at year-end as these revenues are directly driven by the number of businesses surrounding the parking lots.

Downtown Parking Fund expenses are slightly above the YTD budget. Most of the variance is due to a one-time vacation cash out of \$30,000 and no furlough savings in the current fiscal year. Staff projects expenses to meet budget at year-end.

**Airport Fund**

Airport Fund revenues are slightly above the YTD budget at December 31. Passenger traffic and the number of seats have increased 3.5% from the same period last year. Concession sales and restaurant revenues are exceeding budget estimates by over 20%; whereas, short

*Fiscal Year 2013 Interim Financial Statements  
For the Six Months Ended December 31, 2012 (50% of Year Elapsed)*

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term parking revenue is under budget by 2%. Commercial aviation revenue and non-commercial revenue are exceeding budget; however, personnel cost reimbursement revenue for Airport Patrol officers at the TSA security check point is below budget due to the lack of a new agreement with Transportation Security Administration. Staff anticipates meeting revenue targets at year-end.

Airport expenses are \$143,000 below the YTD budget. Salary and benefits are lower than budget due to position vacancies in Patrol, Business and Properties. In addition, supplies and services for the new terminal building have been spent at lower levels than anticipated in the first half of the fiscal year. Staff anticipates expenses to meet budget at year-end.

### **Golf Fund**

Golf Fund revenues are \$45,000 above the YTD budget for the first six months of the fiscal year; however, revenues are 2.6% below annual budget at December 31 and show no growth as compared to the first six months of the prior year. Over the last several years, the Golf Course has seen a decline in revenue and rounds due to a national downtrend in the sport of golf. Staff projects a revenue shortfall in greens fees of \$45,000 at year-end to be partially offset by concessions revenue projections exceeding budget by \$22,000 at year-end.

Golf Fund expenses were \$70,000 above the YTD budget at December 31. This variance was primarily due to a one-time vacation cash out of \$13,000, higher than anticipated water costs during the dry season in the first half of the year, and all equipment purchases occurring in the first six months. Staff is anticipating additional building maintenance costs of \$10,000 and will be reducing advertising expenses up to \$20,000 to meet the expenditure budget by year-end. Staff will also be closely monitoring revenues and expenses over the next several months to determine the need to make any additional cost reductions to meet budget at year-end.

### **Waterfront Fund**

Waterfront Fund revenues were \$284,000 above the YTD budget. This variance is due to Stearns Wharf and Harbor Food Services exceeding revenue targets and higher than anticipated parking revenues due to the warm weather during the first half of the fiscal year. In addition, Marina Management revenue has performed above expectations due to an increase in visitor fees and slip transfers. Staff anticipates revenues exceeding budget by \$297,000 at year-end.

Waterfront Fund expenses were \$164,000 above the YTD budget for the first half of the fiscal year. This variance is primarily due to a higher percentage of debt service charges in the first half of the fiscal year. Staff projects meeting budgeted expenses at year-end.

**City of Santa Barbara**  
**Interim Financial Statements for the Six Months Ended December 31, 2012**  
**Proposed Mid-Year Adjustments**

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
<b>GENERAL FUND</b>			
<b>Library</b>			
Donation - Friends of the Library	-	16,472	16,472
State of CA - LSTA Grant for literacy support	-	11,524	11,524
Book Acquisitions	10,000	-	(10,000)
<b>Total General Fund</b>	<u>\$ 10,000</u>	<u>\$ 27,996</u>	<u>\$ 17,996</u>
<b>SPECIAL REVENUE FUNDS</b>			
<b>County Library Fund (181)</b>			
Donations - Small Branches	\$ -	\$ 8,417	\$ 8,417
City of Solvang funding - Small Branches	-	10,500	10,500
Book Acquisitions & Staffing - Small Branches	16,750	-	(16,750)
Donations - Goleta Branch	-	10,000	10,000
Book Acquisitions & Materials - Goleta Branch	10,000	-	(10,000)
<b>Total County Library Fund</b>	<u>\$ 26,750</u>	<u>\$ 28,917</u>	<u>\$ 2,167</u>
<b>Successor Agency Fund (121)</b>			
Property Taxes - administrative allowance	\$ -	\$ 95,000	\$ 95,000
Salaries - vacation cash out	1,124	-	(1,124)
Legal Services - City Attorney & Oversight Board Attorney	58,220	-	(58,220)
Services & Supplies	35,657	-	(35,657)
<b>Total Successor Agency Fund</b>	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ -</u>
<b>Streets Operating Fund (331)</b>			
Increase budgeted revenues from sales proceeds of 309 W. Ortega	\$ -	\$ 230,524	\$ 230,524
Adjust Capital Project Budgets:	-	-	-
Increase budget for Chapala Street Bridge Replacement	75,000	-	(75,000)
Increase budget for Mason Street Bridge Replacement	50,000	-	(50,000)
New Post Bridge Construction Monitoring Project	50,000	-	(50,000)
Transfer funds to Ortega Bridge Project to Cover Revenue Shortfall	55,524	-	(55,524)
<b>Total Streets Operating Fund</b>	<u>\$ 230,524</u>	<u>\$ 230,524</u>	<u>\$ -</u>
<b>Streets Grant Capital Fund (333)</b>			
Adjust Capital Project Budgets:			
Transfer from Streets Operating from sale of 309 W. Ortega	\$ -	\$ 55,524	\$ 55,524
Close Ortega Bridge at Mission	(394,639)	(450,163)	(55,524)
Transfer to Hayley/De La Vina at Mission	100,000	100,000	-
Close Measure A - Goleta Slough Bridge Surf Repair	(35,345)	(35,345)	-
<b>Total Streets Grant Capital Fund</b>	<u>\$ (329,984)</u>	<u>\$ (329,984)</u>	<u>\$ -</u>
<b>ENTERPRISE FUNDS</b>			
<b>Water Operating Fund (411)</b>			
Transfer from Water Capital Fund to Water Operating Fund	-	2,600,000	2,600,000
<b>Total Water Operating Fund</b>	<u>\$ -</u>	<u>\$ 2,600,000</u>	<u>\$ 2,600,000</u>



	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
<b>Water Capital Fund (412)</b>			
Transfer from Water Capital Fund to Water Operating Fund	\$ 2,600,000	\$ -	\$ (2,600,000)
<b>Total Water Capital Fund</b>	<u>\$ 2,600,000</u>	<u>\$ -</u>	<u>\$ (2,600,000)</u>
<b>Wastewater Operating Fund (421)</b>			
Transfer from Capital Fund to Operating Fund	\$ -	\$ 3,050,000	\$ 3,050,000
<b>Total Wastewater Operating Fund</b>	<u>\$ -</u>	<u>\$ 3,050,000</u>	<u>\$ 3,050,000</u>
<b>Wastewater Capital Fund (422)</b>			
Transfer from Capital Fund to Operating Fund	\$ 3,050,000	\$ -	\$ (3,050,000)
<b>Total Wastewater Capital Fund</b>	<u>\$ 3,050,000</u>	<u>\$ -</u>	<u>\$ (3,050,000)</u>
<b>Downtown Parking Operating Fund (431)</b>			
Transfer from Capital Fund to Operating Fund	\$ -	\$ 367,648	\$ 367,648
<b>Total Downtown Parking Operating Fund</b>	<u>\$ -</u>	<u>\$ 367,648</u>	<u>\$ 367,648</u>
<b>Downtown Parking Capital Fund (432)</b>			
Adjust Capital Project Budgets:			
Close Non-Building Improvements	\$ (7,595)		\$ 7,595
Reduce Revenue Control System	(207,687)		207,687
Close Lots 4 & 5 ADA Improvements	(113,112)		113,112
Close Lot 2 Arcade Repairs	(21,000)		21,000
Close Lot 2 and 10 Concrete Work	(12,234)		12,234
Close Rail System Library/Lobero Garages	(2,670)		2,670
Close Ortega (Lot 10) Cornice Work	(50,000)		50,000
Transfer from Capital Fund to Operating Fund	367,648	-	(367,648)
<b>Total Downtown Parking Capital Fund</b>	<u>\$ (46,650)</u>	<u>\$ -</u>	<u>\$ 46,650</u>
<b>Airport Capital Fund (442)</b>			
Transfer funds from Airport Grants Fund to Airport Capital Fund	\$ -	\$ 750,000	\$ 750,000
<b>Total Airport Capital Fund</b>	<u>\$ -</u>	<u>\$ 750,000</u>	<u>\$ 750,000</u>
<b>Airport Grants Fund (443)</b>			
Transfer funds from Airport Grants Fund to Airport Capital Fund	\$ 750,000	\$ -	\$ (750,000)
<b>Total Airport Grants Funds</b>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ (750,000)</u>
<b>INTERNAL SERVICE FUNDS</b>			
<b>Intra-City Services Fund (511)</b>			
Non-Contractual Services - vehicle repairs	\$ 65,000	\$ -	\$ (65,000)