



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** March 12, 2013

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2013 Interim Financial Statements For The Seven Months Ended January 31, 2013

### RECOMMENDATION:

That Council accept the Fiscal Year 2013 Interim Financial Statements for the Seven Months Ended January 31, 2013.

### DISCUSSION:

The interim financial statements for the seven months ended January 31, 2013 (58.3% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

**ATTACHMENT:** Interim Financial Statements for the Seven Months Ended January 31, 2013

**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 Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>GENERAL FUND</b>					
Revenue	106,204,318	63,289,109	-	42,915,209	59.6%
Expenditures	106,541,376	61,357,707	1,527,974	43,655,695	59.0%
<i>Addition to / (use of) reserves</i>	<i>(337,058)</i>	<i>1,931,402</i>	<i>(1,527,974)</i>		
<b>WATER OPERATING FUND</b>					
Revenue	33,792,362	22,045,341	-	11,747,021	65.2%
Expenditures	35,143,747	17,780,246	2,713,840	14,649,661	58.3%
<i>Addition to / (use of) reserves</i>	<i>(1,351,385)</i>	<i>4,265,096</i>	<i>(2,713,840)</i>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	17,207,200	10,065,964	-	7,141,236	58.5%
Expenditures	17,369,170	8,477,820	1,356,936	7,534,415	56.6%
<i>Addition to / (use of) reserves</i>	<i>(161,970)</i>	<i>1,588,144</i>	<i>(1,356,936)</i>		
<b>DOWNTOWN PARKING</b>					
Revenue	6,795,891	4,468,666	-	2,327,225	65.8%
Expenditures	7,905,307	4,321,947	375,134	3,208,226	59.4%
<i>Addition to / (use of) reserves</i>	<i>(1,109,416)</i>	<i>146,720</i>	<i>(375,134)</i>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	14,774,556	8,807,405	-	5,967,151	59.6%
Expenditures	16,334,202	8,588,823	562,852	7,182,526	56.0%
<i>Addition to / (use of) reserves</i>	<i>(1,559,646)</i>	<i>218,582</i>	<i>(562,852)</i>		
<b>GOLF COURSE FUND</b>					
Revenue	1,872,903	1,016,530	-	856,373	54.3%
Expenditures	1,923,510	1,203,130	10,224	710,156	63.1%
<i>Addition to / (use of) reserves</i>	<i>(50,607)</i>	<i>(186,600)</i>	<i>(10,224)</i>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	5,930,750	3,257,632	-	2,673,118	54.9%
Expenditures	6,607,428	3,290,459	888,722	2,428,248	63.2%
<i>Addition to / (use of) reserves</i>	<i>(676,679)</i>	<i>(32,828)</i>	<i>(888,722)</i>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,549,018	1,494,902	-	1,054,116	58.6%
Expenditures	2,596,624	563,090	1,470,783	562,750	78.3%
<i>Addition to / (use of) reserves</i>	(47,606)	931,812	(1,470,783)		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,441,918	1,434,120	-	1,007,798	58.7%
Expenditures	2,521,089	1,403,276	200,267	917,546	63.6%
<i>Addition to / (use of) reserves</i>	(79,171)	30,844	(200,267)		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	6,101,986	3,673,723	-	2,428,263	60.2%
Expenditures	5,949,472	3,447,314	241,513	2,260,645	62.0%
<i>Addition to / (use of) reserves</i>	152,514	226,409	(241,513)		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,358,079	1,376,683	-	981,396	58.4%
Expenditures	2,808,492	1,551,603	149,061	1,107,828	60.6%
<i>Addition to / (use of) reserves</i>	(450,413)	(174,920)	(149,061)		
<b>WATERFRONT FUND</b>					
Revenue	12,072,564	7,706,437	-	4,366,127	63.8%
Expenditures	13,162,748	7,556,369	539,569	5,066,810	61.5%
<i>Addition to / (use of) reserves</i>	(1,090,184)	150,068	(539,569)		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	212,101,545	128,636,513	-	83,465,032	60.6%
Expenditures	218,863,165	119,541,784	10,036,875	89,284,506	59.2%
<i>Addition to / (use of) reserves</i>	(6,761,621)	9,094,728	(10,036,875)		

*\*\* 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 Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	19,933,931	11,423,589	8,510,342	57.3%	10,464,337
Property Taxes	24,626,561	13,910,255	10,716,306	56.5%	12,804,564
Utility Users Tax	7,015,200	4,029,915	2,985,285	57.4%	4,182,538
Transient Occupancy Tax	14,489,200	9,336,438	5,152,762	64.4%	8,663,137
Business License	2,220,780	1,580,585	640,195	71.2%	1,400,140
Real Property Transfer Tax	356,180	445,445	(89,265)	125.1%	220,586
<i>Total</i>	<u>68,641,852</u>	<u>40,726,227</u>	<u>27,915,625</u>	59.3%	<u>37,735,301</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	208,988	115,885	93,103	55.5%	127,882
<i>Total</i>	<u>208,988</u>	<u>115,885</u>	<u>93,103</u>	55.5%	<u>127,882</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,382,621	1,517,272	865,349	63.7%	1,395,297
Library Fines	120,331	75,690	44,641	62.9%	64,329
Municipal Court Fines	162,352	65,234	97,118	40.2%	66,154
Other Fines & Forfeitures	305,000	154,717	150,283	50.7%	127,915
<i>Total</i>	<u>2,970,304</u>	<u>1,812,913</u>	<u>1,157,391</u>	61.0%	<u>1,653,695</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	729,077	479,498	249,579	65.8%	425,396
Rents & Concessions	453,827	235,201	218,626	51.8%	168,440
<i>Total</i>	<u>1,182,904</u>	<u>714,699</u>	<u>468,205</u>	60.4%	<u>593,836</u>
<b>INTERGOVERNMENTAL</b>					
Grants	509,610	614,456	(104,846)	120.6%	119,491
Vehicle License Fees	-	48,265	(48,265)	100.0%	-
Reimbursements	14,040	13,932	108	99.2%	1,323
<i>Total</i>	<u>523,650</u>	<u>676,653</u>	<u>(153,003)</u>	129.2%	<u>120,815</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	848,301	511,136	337,165	60.3%	486,850
Community Development	4,495,945	2,552,838	1,943,107	56.8%	2,464,935
Recreation	2,441,584	1,384,896	1,056,688	56.7%	1,271,550
Public Safety	555,980	320,047	235,933	57.6%	335,490
Public Works	5,407,003	3,174,846	2,232,157	58.7%	2,910,194
Library	673,140	621,452	51,688	92.3%	619,141
Reimbursements	4,271,753	2,527,204	1,744,549	59.2%	3,392,037
<i>Total</i>	<u>18,693,706</u>	<u>11,092,418</u>	<u>7,601,288</u>	59.3%	<u>11,480,197</u>
<b>OTHER REVENUES</b>					
Miscellaneous	1,622,136	1,736,651	(114,515)	107.1%	964,109
Franchise Fees	3,509,700	1,943,363	1,566,337	55.4%	2,090,541
Indirect Allocations	5,841,852	3,407,747	2,434,105	58.3%	3,565,227
Operating Transfers-In	3,009,226	1,062,551	1,946,675	35.3%	1,051,438
<i>Total</i>	<u>13,982,914</u>	<u>8,150,313</u>	<u>5,832,601</u>	58.3%	<u>7,671,315</u>
<b>TOTAL REVENUES</b>	<u>106,204,318</u>	<u>63,289,109</u>	<u>42,915,209</u>	59.6%	<u>59,383,041</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Seven Months Ended January 31, 2013 (58.3% 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	417,738	1,098	318,857	56.8%	
<i>Total</i>	737,693	417,738	1,098	318,857	56.8%	399,596
<u>City Attorney</u>						
CITY ATTORNEY	2,011,215	1,191,579	8,325	811,311	59.7%	
<i>Total</i>	2,011,215	1,191,579	8,325	811,311	59.7%	1,121,035
<u>Administration</u>						
CITY ADMINISTRATOR	1,551,018	809,168	1,098	740,753	52.2%	
CITY TV	473,554	274,720	33,412	165,422	65.1%	
<i>Total</i>	2,024,572	1,083,887	34,510	906,175	55.2%	1,049,214
<u>Administrative Services</u>						
CITY CLERK	461,229	249,668	13,676	197,885	57.1%	
HUMAN RESOURCES	1,258,017	675,778	14,919	567,320	54.9%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	25	-	14,422	0.2%	
<i>Total</i>	1,733,693	925,471	28,595	779,627	55.0%	991,715
<u>Finance</u>						
ADMINISTRATION	241,585	185,307	1,835	54,442	77.5%	
TREASURY	530,592	291,924	14,600	224,067	57.8%	
CASHIERING & COLLECTION	438,330	252,428	-	185,902	57.6%	
LICENSES & PERMITS	446,773	250,975	-	195,798	56.2%	
BUDGET MANAGEMENT	434,881	250,510	1,400	182,971	57.9%	
ACCOUNTING	493,940	263,673	45,160	185,107	62.5%	
PAYROLL	286,604	163,920	-	122,684	57.2%	
ACCOUNTS PAYABLE	218,948	124,857	-	94,091	57.0%	
CITY BILLING & CUSTOMER SERVICE	647,851	361,717	-	286,134	55.8%	
PURCHASING	698,481	323,454	2,394	372,633	46.7%	
CENTRAL STORES	160,944	84,346	341	76,257	52.6%	
MAIL SERVICES	108,448	61,624	2,150	44,674	58.8%	
<i>Total</i>	4,707,377	2,614,737	67,881	2,024,759	57.0%	2,446,922
<b>TOTAL GENERAL GOVERNMENT</b>	<b>11,214,550</b>	<b>6,233,411</b>	<b>140,408</b>	<b>4,840,730</b>	<b>56.8%</b>	<b>6,008,482</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	994,588	600,381	254	393,954	60.4%	
SUPPORT SERVICES	626,474	358,644	830	267,000	57.4%	
RECORDS	1,173,614	659,188	8,696	505,729	56.9%	
COMMUNITY SVCS	994,713	666,041	3,535	325,137	67.3%	
PROPERTY ROOM	155,893	74,376	820	80,697	48.2%	
TRNG/RECRUITMENT	412,970	364,299	11,288	37,383	90.9%	
RANGE	1,157,431	692,295	29,056	436,080	62.3%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Seven Months Ended January 31, 2013 (58.3% 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	480,762	-	345,098	58.2%	
INFORMATION TECHNOLOGY	1,320,105	802,823	24,223	493,059	62.7%	
INVESTIGATIVE DIVISION	4,697,571	2,582,088	3,143	2,112,340	55.0%	
CRIME LAB	132,701	76,036	-	56,665	57.3%	
PATROL DIVISION	15,258,604	8,756,008	120,124	6,382,472	58.2%	
TRAFFIC	1,373,035	778,521	1,570	592,944	56.8%	
SPECIAL EVENTS	786,140	713,517	-	72,623	90.8%	
TACTICAL PATROL FORCE	1,303,426	717,373	-	586,053	55.0%	
STREET SWEEPING ENFORCEMENT	306,625	132,401	-	174,224	43.2%	
NIGHT LIFE ENFORCEMENT	287,755	167,704	-	120,051	58.3%	
PARKING ENFORCEMENT	944,849	498,441	27,800	418,608	55.7%	
CCC	2,389,953	1,297,027	4	1,092,922	54.3%	
ANIMAL CONTROL	629,335	373,455	-	255,880	59.3%	
<i>Total</i>	<u>35,771,642</u>	<u>20,791,382</u>	<u>231,342</u>	<u>14,748,918</u>	58.8%	<u>19,657,099</u>
<u>Fire</u>						
ADMINISTRATION	773,141	485,983	2,969	284,189	63.2%	
EMERGENCY SERVICES AND PUBLIC ED	254,443	152,981	-	101,462	60.1%	
PREVENTION	1,141,192	592,301	-	548,891	51.9%	
WILDLAND FIRE MITIGATION PROGRAM	174,860	96,249	9,827	68,784	60.7%	
OPERATIONS	17,706,629	10,581,438	76,427	7,048,764	60.2%	
ARFF	1,740,953	1,020,193	-	720,760	58.6%	
<i>Total</i>	<u>21,791,218</u>	<u>12,929,146</u>	<u>89,223</u>	<u>8,772,849</u>	59.7%	<u>11,821,062</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>57,562,860</u>	<u>33,720,528</u>	<u>320,565</u>	<u>23,521,767</u>	59.1%	<u>31,478,160</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	1,005,992	534,352	9,054	462,587	54.0%	
ENGINEERING SVCS	4,650,713	2,597,179	1,881	2,051,653	55.9%	
PUBLIC RT OF WAY MGMT	1,000,166	538,716	476	460,974	53.9%	
ENVIRONMENTAL PROGRAMS	557,906	190,737	245,684	121,486	78.2%	
<i>Total</i>	<u>7,214,777</u>	<u>3,860,984</u>	<u>257,095</u>	<u>3,096,699</u>	57.1%	<u>3,686,372</u>
<b>TOTAL PUBLIC WORKS</b>	<u>7,214,777</u>	<u>3,860,984</u>	<u>257,095</u>	<u>3,096,699</u>	57.1%	<u>3,686,372</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	413,527	237,593	357	175,577	57.5%	
FACILITIES	828,084	457,968	14,511	355,605	57.1%	
YOUTH ACTIVITIES	714,977	519,834	5,131	190,012	73.4%	
SR CITIZENS	723,198	413,829	286	309,084	57.3%	
AQUATICS	1,096,927	741,170	23,382	332,375	69.7%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Seven Months Ended January 31, 2013 (58.3% 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	258,121	4,073	222,715	54.1%	
TENNIS	255,362	143,603	-	111,759	56.2%	
NEIGHBORHOOD & OUTREACH SERV	951,954	581,613	9,388	360,953	62.1%	
ADMINISTRATION	599,031	337,600	1,487	259,944	56.6%	
PROJECT MANAGEMENT TEAM	223,076	132,138	-	90,938	59.2%	
BUSINESS SERVICES	310,413	172,027	1,996	136,390	56.1%	
FACILITY & PROJECT MGT	973,211	604,770	213	368,228	62.2%	
GROUNDS MANAGEMENT	4,357,754	2,402,816	67,763	1,887,175	56.7%	
FORESTRY	1,182,017	628,230	95,210	458,577	61.2%	
BEACH MAINTENANCE	151,599	92,362	15,619	43,618	71.2%	
<i>Total</i>	13,266,039	7,723,673	239,416	5,302,950	60.0%	7,290,285
<u>Library</u>						
ADMINISTRATION	537,794	297,766	53,700	186,328	65.4%	
PUBLIC SERVICES	2,126,837	1,146,548	700	979,589	53.9%	
SUPPORT SERVICES	2,004,205	965,391	166,173	872,641	56.5%	
<i>Total</i>	4,668,836	2,409,705	220,573	2,038,558	56.3%	2,147,553
<b>TOTAL COMMUNITY SERVICES</b>	<b>17,934,875</b>	<b>10,133,378</b>	<b>459,990</b>	<b>7,341,507</b>	<b>59.1%</b>	<b>9,437,839</b>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	577,992	337,110	7,230	233,652	59.6%	
ECON DEV	47,384	23,419	-	23,965	49.4%	
CITY ARTS ADVISORY PROGRAM	427,260	394,248	-	33,012	92.3%	
HUMAN SVCS	926,170	527,719	313,553	84,898	90.8%	
LR PLANNING/STUDIES	966,481	519,058	410	447,014	53.7%	
DEV & DESIGN REVIEW	1,251,412	667,675	11,552	572,185	54.3%	
ZONING	1,204,968	631,831	3,298	569,840	52.7%	
DESIGN REV & HIST PRESERVATN	1,083,146	591,659	5,125	486,362	55.1%	
BLDG PERMITS	1,097,900	628,783	463	468,654	57.3%	
RECORDS & ARCHIVES	543,242	285,052	7,797	250,393	53.9%	
PLAN CK & COUNTER SRV	1,308,665	656,551	489	651,624	50.2%	
<i>Total</i>	9,434,620	5,263,151	349,916	3,821,553	59.5%	5,417,629
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>9,434,620</b>	<b>5,263,151</b>	<b>349,916</b>	<b>3,821,553</b>	<b>59.5%</b>	<b>5,417,629</b>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	24,057	-	(1,785)	108.0%	
COMMUNITY PROMOTIONS	1,536,799	1,242,310	-	294,489	80.8%	
SPECIAL PROJECTS	381,073	234,751	-	146,322	61.6%	
TRANSFERS OUT	43,500	25,375	-	18,125	58.3%	

CITY OF SANTA BARBARA  
 General Fund  
 Interim Statement of Appropriations, Expenditures and Encumbrances  
 For the Seven Months Ended January 31, 2013 (58.3% 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	319,803	-	228,431	58.3%	
APPROP. RESERVE	298,691	-	-	298,691	0.0%	
<i>Total</i>	3,179,694	2,146,255	-	1,033,439	67.5%	2,209,363
<b>TOTAL NON-DEPARTMENTAL</b>	3,179,694	2,146,255	-	1,033,439	67.5%	2,209,363
<b>TOTAL EXPENDITURES</b>	106,541,376	61,357,707	1,527,974	43,655,695	59.0%	58,237,844

*\*\* 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 Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>TRAFFIC SAFETY FUND</b>					
Revenue	506,204	326,124	-	180,080	64.4%
Expenditures	506,204	326,124	-	180,080	64.4%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	3,002,872	1,956,664	-	1,046,208	65.2%
Expenditures	3,780,959	1,692,348	430,140	1,658,470	56.1%
<i>Revenue Less Expenditures</i>	(778,087)	264,316	(430,140)	(612,262)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	18,509,144	10,804,240	-	7,704,904	58.4%
Expenditures	18,677,350	10,726,985	179,699	7,770,666	58.4%
<i>Revenue Less Expenditures</i>	(168,206)	77,255	(179,699)	(65,762)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,132,621	752,173	-	1,380,448	35.3%
Expenditures	2,132,621	400,713	295,661	1,436,247	32.7%
<i>Revenue Less Expenditures</i>	-	351,461	(295,661)	(55,800)	
<b>COUNTY LIBRARY</b>					
Revenue	1,821,003	1,036,463	-	784,540	56.9%
Expenditures	2,024,098	1,106,881	74,058	843,158	58.3%
<i>Revenue Less Expenditures</i>	(203,095)	(70,418)	(74,058)	(58,618)	
<b>STREETS FUND</b>					
Revenue	9,983,673	6,601,847	-	3,381,826	66.1%
Expenditures	13,751,673	6,178,918	1,362,709	6,210,046	54.8%
<i>Revenue Less Expenditures</i>	(3,768,000)	422,929	(1,362,709)	(2,828,220)	
<b>MEASURE A</b>					
Revenue	3,021,238	1,890,265	-	1,130,973	62.6%
Expenditures	3,322,218	1,457,139	720,618	1,144,461	65.6%
<i>Revenue Less Expenditures</i>	(300,980)	433,126	(720,618)	(13,488)	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

**WATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Water Sales - Metered	29,800,000	19,302,891	-	10,497,109	64.8%	18,442,039
Service Charges	537,000	404,553	-	132,447	75.3%	550,452
Cater JPA Treatment Charges	2,405,482	1,209,563	-	1,195,919	50.3%	1,157,140
Investment Income	500,000	358,152	-	141,848	71.6%	408,287
Rents & Concessions	-	13,342	-	(13,342)	100.0%	-
Reimbursements	519,880	707,837	-	(187,957)	136.2%	227,133
Miscellaneous	30,000	49,003	-	(19,003)	163.3%	52,567
Operating Transfers-In	-	-	-	-	100.0%	294,876
<b>TOTAL REVENUES</b>	<u>33,792,362</u>	<u>22,045,341</u>	<u>-</u>	<u>11,747,021</u>	<u>65.2%</u>	<u>21,132,494</u>
<b>EXPENSES</b>						
Salaries & Benefits	7,830,597	4,352,421	-	3,478,176	55.6%	4,138,243
Materials, Supplies & Services	9,187,970	4,078,441	1,965,659	3,143,870	65.8%	3,907,434
Special Projects	1,282,374	318,755	521,831	441,788	65.5%	219,906
Water Purchases	7,963,366	4,166,184	183,556	3,613,625	54.6%	4,198,745
Debt Service	4,989,408	2,805,959	-	2,183,449	56.2%	2,797,204
Capital Outlay Transfers	3,426,649	1,998,879	-	1,427,770	58.3%	6,582,576
Equipment	149,093	19,431	11,716	117,946	20.9%	51,612
Capitalized Fixed Assets	129,289	11,503	31,077	86,709	32.9%	8,190
Other	35,000	28,674	-	6,326	81.9%	26,190
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>35,143,747</u>	<u>17,780,246</u>	<u>2,713,840</u>	<u>14,649,661</u>	<u>58.3%</u>	<u>21,930,101</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 Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

**WASTEWATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service Charges	16,337,000	9,584,982	-	6,752,018	58.7%	8,770,935
Fees	614,000	325,494	-	288,506	53.0%	384,397
Investment Income	206,200	101,144	-	105,056	49.1%	131,038
Public Works	25,000	25,750	-	(750)	103.0%	24,790
Miscellaneous	25,000	28,593	-	(3,593)	114.4%	19,967
Operating Transfers-In	-	-	-	-	100.0%	393,223
<b>TOTAL REVENUES</b>	<u>17,207,200</u>	<u>10,065,964</u>	<u>-</u>	<u>7,141,236</u>	<u>58.5%</u>	<u>9,724,351</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,423,604	3,048,039	-	2,375,565	56.2%	2,753,819
Materials, Supplies & Services	6,708,910	3,321,466	1,353,892	2,033,551	69.7%	3,289,425
Special Projects	326,300	4,020	-	322,281	1.2%	2,104
Debt Service	1,646,192	314,422	-	1,331,770	19.1%	324,512
Capital Outlay Transfers	3,000,121	1,750,071	-	1,250,050	58.3%	2,678,993
Equipment	83,044	32,993	44	50,007	39.8%	27,889
Capitalized Fixed Assets	26,000	5,809	3,000	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>8,477,820</u>	<u>1,356,936</u>	<u>7,534,415</u>	<u>56.6%</u>	<u>9,078,610</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.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**  
**DOWNTOWN PARKING**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Improvement Tax	840,000	659,707	-	180,293	78.5%	604,567
Parking Fees	5,757,166	3,695,301	-	2,061,865	64.2%	3,549,445
Investment Income	112,800	65,790	-	47,010	58.3%	68,957
Rents & Concessions	40,925	23,873	-	17,052	58.3%	40,925
Miscellaneous	1,500	(1,380)	-	2,880	-92.0%	55
Operating Transfers-In	43,500	25,375	-	18,125	58.3%	206,417
<b>TOTAL REVENUES</b>	<u>6,795,891</u>	<u>4,468,666</u>	<u>-</u>	<u>2,327,225</u>	<u>65.8%</u>	<u>4,470,366</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,024,353	2,196,350	-	1,828,003	54.6%	2,136,344
Materials, Supplies & Services	1,915,082	997,000	146,067	772,016	59.7%	941,114
Special Projects	531,806	304,721	224,002	3,083	99.4%	385,140
Transfers-Out	297,121	173,321	-	123,800	58.3%	173,321
Capital Outlay Transfers	1,111,945	648,635	-	463,310	58.3%	608,574
Equipment	25,000	1,921	5,065	18,014	27.9%	2,367
<b>TOTAL EXPENSES</b>	<u>7,905,307</u>	<u>4,321,947</u>	<u>375,134</u>	<u>3,208,226</u>	<u>59.4%</u>	<u>4,246,860</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% 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	2,603,594	-	1,741,481	59.9%	2,522,826
Leases - Terminal	5,043,600	2,863,153	-	2,180,447	56.8%	2,823,661
Leases - Non-Commerical Aviation	1,498,800	902,971	-	595,829	60.2%	838,172
Leases - Commerical Aviation	3,549,000	2,282,810	-	1,266,190	64.3%	1,641,241
Investment Income	171,700	74,341	-	97,359	43.3%	105,165
Miscellaneous	166,381	80,536	-	85,845	48.4%	230,863
Operating Transfers-In	-	-	-	-	100.0%	175,097
<b>TOTAL REVENUES</b>	<u>14,774,556</u>	<u>8,807,405</u>	<u>-</u>	<u>5,967,151</u>	<u>59.6%</u>	<u>8,337,024</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,101,719	2,818,195	-	2,283,524	55.2%	2,807,576
Materials, Supplies & Services	7,079,052	3,721,119	562,852	2,795,080	60.5%	3,517,172
Special Projects	736,200	337,429	-	398,771	45.8%	443,375
Transfers-Out	18,295	10,672	-	7,623	58.3%	25,790
Debt Service	1,780,853	571,869	-	1,208,984	32.1%	-
Capital Outlay Transfers	1,469,012	1,111,563	-	357,449	75.7%	935,006
Equipment	63,569	16,816	-	46,753	26.5%	55,492
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>8,588,823</u>	<u>562,852</u>	<u>7,182,526</u>	<u>56.0%</u>	<u>7,784,411</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 Seven Months Ended January 31, 2013 (58.3% 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	841,450	-	718,453	53.9%	855,664
Investment Income	6,300	5,893	-	407	93.5%	5,824
Rents & Concessions	306,000	168,888	-	137,112	55.2%	166,328
Miscellaneous	700	300	-	400	42.8%	149
Operating Transfers-In	-	-	-	-	100.0%	60,447
<b>TOTAL REVENUES</b>	<u>1,872,903</u>	<u>1,016,530</u>	<u>-</u>	<u>856,373</u>	<u>54.3%</u>	<u>1,088,411</u>
<b>EXPENSES</b>						
Salaries & Benefits	989,689	592,584	-	397,105	59.9%	621,663
Materials, Supplies & Services	560,984	331,006	10,224	219,754	60.8%	283,803
Special Projects	300	-	-	300	0.0%	-
Debt Service	185,650	161,887	-	23,763	87.2%	159,507
Capital Outlay Transfers	158,373	92,384	-	65,989	58.3%	53,688
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>1,203,130</u>	<u>10,224</u>	<u>710,156</u>	<u>63.1%</u>	<u>1,120,521</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	99,584	58,091	-	41,493	58.3%	58,091
Work Orders - Bldg Maint.	3,085,446	1,806,989	-	1,278,457	58.6%	1,817,592
Grants	321,388	128,095	-	193,293	39.9%	363,000
Service Charges	2,057,130	1,199,993	-	857,137	58.3%	1,185,665
Miscellaneous	367,202	64,464	-	302,738	17.6%	3,441
Operating Transfers-In	-	-	-	-	100.0%	195,360
<b>TOTAL REVENUES</b>	<u>5,930,750</u>	<u>3,257,632</u>	<u>-</u>	<u>2,673,118</u>	54.9%	<u>3,623,148</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,290,726	1,864,750	-	1,425,976	56.7%	1,691,112
Materials, Supplies & Services	1,158,398	650,287	150,945	357,166	69.2%	628,478
Special Projects	1,857,597	586,032	717,199	554,366	70.2%	876,496
Equipment	15,000	3,212	-	11,788	21.4%	1,105
Capitalized Fixed Assets	285,708	186,178	20,578	78,952	72.4%	437,362
<b>TOTAL EXPENSES</b>	<u>6,607,428</u>	<u>3,290,459</u>	<u>888,722</u>	<u>2,428,248</u>	63.2%	<u>3,634,553</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

**FLEET REPLACEMENT 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 Rental Charges	2,146,217	1,251,960	-	894,257	58.3%	1,050,697
Investment Income	128,400	81,930	-	46,470	63.8%	78,451
Rents & Concessions	224,401	130,901	-	93,500	58.3%	130,901
Miscellaneous	50,000	30,111	-	19,889	60.2%	68,843
<b>TOTAL REVENUES</b>	<u>2,549,018</u>	<u>1,494,902</u>	<u>-</u>	<u>1,054,116</u>	<u>58.6%</u>	<u>1,328,890</u>
<b>EXPENSES</b>						
Salaries & Benefits	185,579	107,482	-	78,097	57.9%	92,181
Materials, Supplies & Services	3,059	1,672	-	1,387	54.7%	1,318
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	2,107,986	453,936	1,470,783	183,266	91.3%	261,061
<b>TOTAL EXPENSES</b>	<u>2,596,624</u>	<u>563,090</u>	<u>1,470,783</u>	<u>562,750</u>	<u>78.3%</u>	<u>354,560</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

**FLEET MAINTENANCE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,371,918	1,383,619	-	988,299	58.3%	1,383,618
Reimbursements	10,000	5,833	-	4,167	58.3%	-
Miscellaneous	60,000	44,668	-	15,332	74.4%	17,649
Operating Transfers-In	-	-	-	-	100.0%	57,636
<b>TOTAL REVENUES</b>	<u>2,441,918</u>	<u>1,434,120</u>	<u>-</u>	<u>1,007,798</u>	<u>58.7%</u>	<u>1,458,904</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,220,922	708,863	-	512,059	58.1%	658,224
Materials, Supplies & Services	1,185,057	680,759	163,767	340,531	71.3%	538,947
Special Projects	105,110	13,464	36,499	55,146	47.5%	13,865
Equipment	10,000	190	-	9,810	1.9%	-
<b>TOTAL EXPENSES</b>	<u>2,521,089</u>	<u>1,403,276</u>	<u>200,267</u>	<u>917,546</u>	<u>63.6%</u>	<u>1,211,036</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% 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	1,515,514	-	1,082,511	58.3%	1,485,799
Workers' Compensation Premiums	2,600,000	1,516,667	-	1,083,333	58.3%	1,458,333
OSH Charges	187,961	-	-	187,961	0.0%	-
Investment Income	116,000	40,360	-	75,640	34.8%	71,069
Reimbursements	-	-	-	-	100.0%	967
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>3,673,723</b>	<b>-</b>	<b>2,428,263</b>	<b>60.2%</b>	<b>3,018,279</b>
<b>EXPENSES</b>						
Salaries & Benefits	517,317	282,522	-	234,795	54.6%	247,268
Materials, Supplies & Services	5,076,048	2,957,121	241,513	1,877,414	63.0%	2,713,748
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	356,007	207,671	-	148,336	58.3%	2,154,804
<b>TOTAL EXPENSES</b>	<b>5,949,472</b>	<b>3,447,314</b>	<b>241,513</b>	<b>2,260,645</b>	<b>62.0%</b>	<b>5,115,820</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 Seven Months Ended January 31, 2013 (58.3% of Fiscal Year)**

**INFORMATION SYSTEMS ICS FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	2,358,079	1,375,545	-	982,534	58.3%	1,333,729
Miscellaneous	-	1,138	-	(1,138)	100.0%	1,209
Operating Transfers-In	-	-	-	-	100.0%	11,515
<b>TOTAL REVENUES</b>	<u>2,358,079</u>	<u>1,376,683</u>	<u>-</u>	<u>981,396</u>	<u>58.4%</u>	<u>1,346,453</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,672,999	923,852	-	749,147	55.2%	859,048
Materials, Supplies & Services	795,547	506,406	93,595	195,546	75.4%	400,279
Special Projects	14,500	3,319	3,389	7,792	46.3%	3,686
Transfers-Out	43,000	43,000	-	-	100.0%	-
Equipment	277,853	75,025	52,078	150,750	45.7%	68,647
Capitalized Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	3,593	-	-	3,593	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,808,492</u>	<u>1,551,603</u>	<u>149,061</u>	<u>1,107,828</u>	<u>60.6%</u>	<u>1,331,660</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Seven Months Ended January 31, 2013 (58.3% 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	960,379	-	696,621	58.0%	898,212
Leases - Food Service	2,423,000	1,748,052	-	674,948	72.1%	1,536,278
Slip Rental Fees	4,041,464	2,375,248	-	1,666,216	58.8%	2,315,107
Visitors Fees	383,000	263,808	-	119,192	68.9%	250,319
Slip Transfer Fees	450,000	342,750	-	107,250	76.2%	360,650
Parking Revenue	1,886,360	1,279,957	-	606,403	67.9%	1,283,746
Wharf Parking	248,880	151,021	-	97,860	60.7%	146,224
Other Fees & Charges	235,008	142,633	-	92,375	60.7%	221,680
Investment Income	150,900	84,828	-	66,072	56.2%	88,414
Rents & Concessions	310,952	192,520	-	118,432	61.9%	201,619
Reimbursements	-	10,830	-	(10,830)	100.0%	-
Miscellaneous	286,000	154,410	-	131,590	54.0%	97,741
Operating Transfers-In	-	-	-	-	100.0%	264,531
<b>TOTAL REVENUES</b>	<u>12,072,564</u>	<u>7,706,437</u>	<u>-</u>	<u>4,366,127</u>	<u>63.8%</u>	<u>7,664,520</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,741,416	3,292,025	-	2,449,391	57.3%	3,173,560
Materials, Supplies & Services	3,621,195	1,989,655	537,952	1,093,588	69.8%	1,859,329
Special Projects	140,685	86,150	-	54,535	61.2%	45,022
Debt Service	1,849,105	1,226,865	-	622,240	66.3%	1,051,353
Capital Outlay Transfers	1,540,978	898,904	-	642,074	58.3%	545,115
Equipment	129,369	61,770	1,617	65,982	49.0%	53,289
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>7,556,369</u>	<u>539,569</u>	<u>5,066,810</u>	<u>61.5%</u>	<u>6,730,208</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.