



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: April 16, 2013

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2013 Interim Financial Statements For The Eight Months Ended February 28, 2013

RECOMMENDATION:

That Council accept the Fiscal Year 2013 Interim Financial Statements for the Eight Months Ended February 28, 2013.

DISCUSSION:

The interim financial statements for the eight months ended February 28, 2013 (66.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Eight Months Ended February 28, 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 Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	106,232,314	69,445,664	-	36,786,650	65.4%
Expenditures	106,551,376	69,007,033	1,421,982	36,122,361	66.1%
<i>Addition to / (use of) reserves</i>	<i>(319,062)</i>	<i>438,631</i>	<i>(1,421,982)</i>		
WATER OPERATING FUND					
Revenue	36,392,362	26,898,411	-	9,493,951	73.9%
Expenditures	35,143,747	19,994,893	2,479,267	12,669,587	63.9%
<i>Addition to / (use of) reserves</i>	<i>1,248,615</i>	<i>6,903,519</i>	<i>(2,479,267)</i>		
WASTEWATER OPERATING FUND					
Revenue	20,257,200	14,675,609	-	5,581,591	72.4%
Expenditures	17,369,170	9,583,269	1,342,691	6,443,210	62.9%
<i>Addition to / (use of) reserves</i>	<i>2,888,030</i>	<i>5,092,340</i>	<i>(1,342,691)</i>		
DOWNTOWN PARKING					
Revenue	7,163,539	5,474,224	-	1,689,315	76.4%
Expenditures	7,905,307	4,900,563	328,682	2,676,062	66.1%
<i>Addition to / (use of) reserves</i>	<i>(741,768)</i>	<i>573,662</i>	<i>(328,682)</i>		
AIRPORT OPERATING FUND					
Revenue	14,774,556	10,142,643	-	4,631,913	68.6%
Expenditures	16,334,202	9,519,587	522,599	6,292,016	61.5%
<i>Addition to / (use of) reserves</i>	<i>(1,559,646)</i>	<i>623,055</i>	<i>(522,599)</i>		
GOLF COURSE FUND					
Revenue	1,872,903	1,154,228	-	718,675	61.6%
Expenditures	1,923,510	1,336,470	10,224	576,816	70.0%
<i>Addition to / (use of) reserves</i>	<i>(50,607)</i>	<i>(182,242)</i>	<i>(10,224)</i>		
INTRA-CITY SERVICE FUND					
Revenue	5,930,750	3,688,735	-	2,242,014	62.2%
Expenditures	6,607,428	3,729,256	920,545	1,957,628	70.4%
<i>Addition to / (use of) reserves</i>	<i>(676,679)</i>	<i>(40,520)</i>	<i>(920,545)</i>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
FLEET REPLACEMENT FUND					
Revenue	2,549,018	1,708,694	-	840,324	67.0%
Expenditures	2,596,624	709,191	1,388,808	498,625	80.8%
<i>Addition to / (use of) reserves</i>	<u>(47,606)</u>	<u>999,503</u>	<u>(1,388,808)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,441,918	1,637,938	-	803,980	67.1%
Expenditures	2,586,089	1,620,111	201,348	764,631	70.4%
<i>Addition to / (use of) reserves</i>	<u>(144,171)</u>	<u>17,827</u>	<u>(201,348)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,101,986	4,115,901	-	1,986,085	67.5%
Expenditures	5,949,472	3,896,334	196,152	1,856,987	68.8%
<i>Addition to / (use of) reserves</i>	<u>152,514</u>	<u>219,567</u>	<u>(196,152)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,358,079	1,573,189	-	784,890	66.7%
Expenditures	2,808,492	1,751,732	119,526	937,234	66.6%
<i>Addition to / (use of) reserves</i>	<u>(450,413)</u>	<u>(178,543)</u>	<u>(119,526)</u>		
WATERFRONT FUND					
Revenue	12,072,564	8,529,905	-	3,542,659	70.7%
Expenditures	13,162,748	8,355,036	510,517	4,297,195	67.4%
<i>Addition to / (use of) reserves</i>	<u>(1,090,184)</u>	<u>174,869</u>	<u>(510,517)</u>		
TOTAL FOR ALL FUNDS					
Revenue	218,147,189	149,045,141	-	69,102,048	68.3%
Expenditures	218,938,165	134,403,473	9,442,341	75,092,351	65.7%
<i>Addition to / (use of) reserves</i>	<u>(790,977)</u>	<u>14,641,668</u>	<u>(9,442,341)</u>		

*** 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 Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	19,933,931	12,846,454	7,087,477	64.4%	11,774,384
Property Taxes	24,626,561	13,910,255	10,716,306	56.5%	12,804,564
Utility Users Tax	7,015,200	4,609,459	2,405,741	65.7%	4,783,187
Transient Occupancy Tax	14,489,200	10,137,870	4,351,330	70.0%	9,437,862
Business License	2,220,780	1,827,387	393,393	82.3%	1,619,870
Real Property Transfer Tax	356,180	463,709	(107,529)	130.2%	253,050
<i>Total</i>	<u>68,641,852</u>	<u>43,795,135</u>	<u>24,846,717</u>	<u>63.8%</u>	<u>40,672,917</u>
LICENSES & PERMITS					
Licenses & Permits	208,988	131,329	77,659	62.8%	146,571
<i>Total</i>	<u>208,988</u>	<u>131,329</u>	<u>77,659</u>	<u>62.8%</u>	<u>146,571</u>
FINES & FORFEITURES					
Parking Violations	2,382,621	1,702,173	680,448	71.4%	1,586,278
Library Fines	120,331	84,631	35,700	70.3%	72,725
Municipal Court Fines	162,352	65,234	97,118	40.2%	74,155
Other Fines & Forfeitures	305,000	177,819	127,181	58.3%	146,861
<i>Total</i>	<u>2,970,304</u>	<u>2,029,858</u>	<u>940,446</u>	<u>68.3%</u>	<u>1,880,019</u>
USE OF MONEY & PROPERTY					
Investment Income	729,077	542,640	186,437	74.4%	499,135
Rents & Concessions	453,827	276,676	177,151	61.0%	258,989
<i>Total</i>	<u>1,182,904</u>	<u>819,315</u>	<u>363,589</u>	<u>69.3%</u>	<u>758,124</u>
INTERGOVERNMENTAL					
Grants	521,134	652,545	(131,411)	125.2%	144,018
Vehicle License Fees	-	48,265	(48,265)	100.0%	-
Reimbursements	14,040	15,231	(1,191)	108.5%	1,323
<i>Total</i>	<u>535,174</u>	<u>716,040</u>	<u>(180,866)</u>	<u>133.8%</u>	<u>145,342</u>
FEES & SERVICE CHARGES					
Finance	848,301	581,482	266,819	68.5%	557,342
Community Development	4,495,945	2,864,948	1,630,997	63.7%	2,753,298
Recreation	2,441,584	1,507,849	933,735	61.8%	1,396,196
Public Safety	555,980	375,456	180,524	67.5%	388,365
Public Works	5,407,003	3,603,169	1,803,834	66.6%	3,342,052
Library	673,140	624,118	49,022	92.7%	629,894
Reimbursements	4,271,753	2,904,162	1,367,591	68.0%	3,859,105
<i>Total</i>	<u>18,693,706</u>	<u>12,461,184</u>	<u>6,232,522</u>	<u>66.7%</u>	<u>12,926,251</u>
OTHER REVENUES					
Miscellaneous	1,638,608	1,831,898	(193,290)	111.8%	1,357,633
Franchise Fees	3,509,700	2,622,299	887,401	74.7%	2,398,153
Indirect Allocations	5,841,852	3,894,568	1,947,284	66.7%	4,074,546
Operating Transfers-In	3,009,226	1,144,038	1,865,188	38.0%	1,199,576
<i>Total</i>	<u>13,999,386</u>	<u>9,492,802</u>	<u>4,506,583</u>	<u>67.8%</u>	<u>9,029,907</u>
TOTAL REVENUES	<u>106,232,314</u>	<u>69,445,664</u>	<u>36,786,650</u>	<u>65.4%</u>	<u>65,559,129</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	737,693	479,438	515	257,741	65.1%	
<i>Total</i>	737,693	479,438	515	257,741	65.1%	457,664
<u>City Attorney</u>						
CITY ATTORNEY	2,011,215	1,349,382	8,325	653,508	67.5%	
<i>Total</i>	2,011,215	1,349,382	8,325	653,508	67.5%	1,267,465
<u>Administration</u>						
CITY ADMINISTRATOR	1,551,018	914,575	515	635,928	59.0%	
CITY TV	473,554	314,399	24,600	134,555	71.6%	
<i>Total</i>	2,024,572	1,228,974	25,114	770,483	61.9%	1,251,886
<u>Administrative Services</u>						
CITY CLERK	461,229	281,322	13,120	166,787	63.8%	
HUMAN RESOURCES	1,258,017	772,991	13,822	471,204	62.5%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	4,390	-	10,057	30.4%	
<i>Total</i>	1,733,693	1,058,703	26,942	648,048	62.6%	1,234,920
<u>Finance</u>						
ADMINISTRATION	241,585	202,911	2,871	35,802	85.2%	
TREASURY	530,592	331,563	14,600	184,429	65.2%	
CASHIERING & COLLECTION	438,330	286,206	-	152,124	65.3%	
LICENSES & PERMITS	446,773	285,285	-	161,488	63.9%	
BUDGET MANAGEMENT	434,881	281,720	1,400	151,761	65.1%	
ACCOUNTING	493,940	304,279	45,160	144,501	70.7%	
PAYROLL	286,604	185,113	-	101,491	64.6%	
ACCOUNTS PAYABLE	218,948	141,550	-	77,398	64.6%	
CITY BILLING & CUSTOMER SERVICE	647,851	412,797	-	235,054	63.7%	
PURCHASING	698,481	368,514	554	329,413	52.8%	
CENTRAL STORES	160,944	93,599	304	67,040	58.3%	
MAIL SERVICES	108,448	71,300	280	36,868	66.0%	
<i>Total</i>	4,707,377	2,964,837	65,170	1,677,370	64.4%	2,745,925
TOTAL GENERAL GOVERNMENT	11,214,550	7,081,334	126,066	4,007,150	64.3%	6,957,859
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	994,588	679,288	110	315,190	68.3%	
SUPPORT SERVICES	626,474	409,851	515	216,108	65.5%	
RECORDS	1,173,614	747,707	1,019	424,888	63.8%	
COMMUNITY SVCS	994,713	739,520	2,529	252,663	74.6%	
PROPERTY ROOM	155,893	86,074	820	68,999	55.7%	
TRNG/RECRUITMENT	412,970	406,928	7,265	(1,223)	100.3%	
RANGE	1,157,431	790,178	32,706	334,547	71.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
BEAT COORDINATORS	825,860	548,694	-	277,166	66.4%	
INFORMATION TECHNOLOGY	1,320,105	866,995	18,869	434,242	67.1%	
INVESTIGATIVE DIVISION	4,697,571	2,948,001	2,766	1,746,804	62.8%	
CRIME LAB	132,701	85,660	-	47,041	64.6%	
PATROL DIVISION	15,258,604	9,922,679	94,686	5,241,239	65.7%	
TRAFFIC	1,373,035	888,100	689	484,246	64.7%	
SPECIAL EVENTS	786,140	750,987	-	35,153	95.5%	
TACTICAL PATROL FORCE	1,303,426	816,750	-	486,676	62.7%	
STREET SWEEPING ENFORCEMENT	306,625	150,614	-	156,011	49.1%	
NIGHT LIFE ENFORCEMENT	287,755	191,792	-	95,963	66.7%	
PARKING ENFORCEMENT	944,849	568,128	27,800	348,921	63.1%	
CCC	2,389,953	1,459,209	4	930,740	61.1%	
ANIMAL CONTROL	629,335	393,396	-	235,939	62.5%	
<i>Total</i>	<u>35,771,642</u>	<u>23,450,550</u>	<u>189,779</u>	<u>12,131,314</u>	66.1%	<u>22,184,819</u>
<u>Fire</u>						
ADMINISTRATION	773,141	524,024	2,552	246,565	68.1%	
EMERGENCY SERVICES AND PUBLIC ED	254,443	172,099	-	82,344	67.6%	
PREVENTION	1,141,192	674,849	-	466,343	59.1%	
WILDLAND FIRE MITIGATION PROGRAM	174,860	110,927	9,307	54,626	68.8%	
OPERATIONS	17,706,629	11,881,047	70,506	5,755,077	67.5%	
ARFF	1,740,953	1,151,973	-	588,981	66.2%	
<i>Total</i>	<u>21,791,218</u>	<u>14,514,918</u>	<u>82,365</u>	<u>7,193,935</u>	67.0%	<u>13,364,379</u>
TOTAL PUBLIC SAFETY	<u>57,562,860</u>	<u>37,965,468</u>	<u>272,143</u>	<u>19,325,249</u>	66.4%	<u>35,549,197</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,005,992	610,131	6,265	389,596	61.3%	
ENGINEERING SVCS	4,650,713	2,955,833	1,760	1,693,120	63.6%	
PUBLIC RT OF WAY MGMT	1,000,166	614,173	553	385,440	61.5%	
ENVIRONMENTAL PROGRAMS	557,906	227,253	254,571	76,082	86.4%	
<i>Total</i>	<u>7,214,777</u>	<u>4,407,389</u>	<u>263,150</u>	<u>2,544,239</u>	64.7%	<u>4,170,506</u>
TOTAL PUBLIC WORKS	<u>7,214,777</u>	<u>4,407,389</u>	<u>263,150</u>	<u>2,544,239</u>	64.7%	<u>4,170,506</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	413,527	269,295	354	143,878	65.2%	
FACILITIES	828,084	513,352	14,499	300,233	63.7%	
YOUTH ACTIVITIES	714,977	557,575	4,999	152,403	78.7%	
SR CITIZENS	723,198	470,917	165	252,116	65.1%	
AQUATICS	1,096,927	790,131	23,399	283,397	74.2%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
SPORTS	484,909	291,842	3,838	189,229	61.0%	
TENNIS	255,362	158,583	-	96,779	62.1%	
NEIGHBORHOOD & OUTREACH SERV	951,954	657,342	9,388	285,224	70.0%	
ADMINISTRATION	599,031	384,143	1,238	213,650	64.3%	
PROJECT MANAGEMENT TEAM	223,076	149,329	-	73,747	66.9%	
BUSINESS SERVICES	310,413	189,070	5,996	115,346	62.8%	
FACILITY & PROJECT MGT	973,211	669,629	-	303,582	68.8%	
GROUNDS MANAGEMENT	4,357,754	2,705,351	166,862	1,485,541	65.9%	
FORESTRY	1,182,017	697,799	82,902	401,316	66.0%	
BEACH MAINTENANCE	151,599	102,584	14,491	34,524	77.2%	
<i>Total</i>	<u>13,266,039</u>	<u>8,606,942</u>	<u>328,132</u>	<u>4,330,964</u>	67.4%	<u>8,250,521</u>
<u>Library</u>						
ADMINISTRATION	537,794	332,426	53,700	151,668	71.8%	
PUBLIC SERVICES	2,136,837	1,305,266	700	830,871	61.1%	
SUPPORT SERVICES	2,004,205	1,103,200	167,347	733,658	63.4%	
<i>Total</i>	<u>4,678,836</u>	<u>2,740,892</u>	<u>221,747</u>	<u>1,716,197</u>	63.3%	<u>2,458,844</u>
TOTAL COMMUNITY SERVICES	<u>17,944,875</u>	<u>11,347,835</u>	<u>549,879</u>	<u>6,047,161</u>	66.3%	<u>10,709,365</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	577,992	378,869	7,030	192,093	66.8%	
ECON DEV	47,384	26,497	-	20,887	55.9%	
CITY ARTS ADVISORY PROGRAM	427,260	394,248	-	33,012	92.3%	
HUMAN SVCS	926,170	690,944	176,964	58,262	93.7%	
LR PLANNING/STUDIES	966,481	589,452	309	376,720	61.0%	
DEV & DESIGN REVIEW	1,251,412	751,151	10,759	489,502	60.9%	
ZONING	1,204,968	718,317	2,853	483,798	59.8%	
DESIGN REV & HIST PRESERVATN	1,083,146	663,462	4,689	414,995	61.7%	
BLDG PERMITS	1,097,900	715,568	367	381,966	65.2%	
RECORDS & ARCHIVES	543,242	321,699	7,385	214,157	60.6%	
PLAN CK & COUNTER SRV	1,308,665	737,291	387	570,987	56.4%	
<i>Total</i>	<u>9,434,620</u>	<u>5,987,543</u>	<u>210,744</u>	<u>3,236,333</u>	65.7%	<u>6,144,901</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,434,620</u>	<u>5,987,543</u>	<u>210,744</u>	<u>3,236,333</u>	65.7%	<u>6,144,901</u>
NON-DEPARTMENTAL						
<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	236,151	-	144,922	62.0%	
TRANSFERS OUT	43,500	29,000	-	14,500	66.7%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DEBT SERVICE TRANSFERS	349,125	320,456	-	28,669	91.8%	
CAPITAL OUTLAY TRANSFER	548,234	365,489	-	182,745	66.7%	
APPROP. RESERVE	298,691	-	-	298,691	0.0%	
<i>Total</i>	<u>3,179,694</u>	<u>2,217,464</u>	<u>-</u>	<u>962,230</u>	<u>69.7%</u>	<u>2,379,649</u>
TOTAL NON-DEPARTMENTAL	<u>3,179,694</u>	<u>2,217,464</u>	<u>-</u>	<u>962,230</u>	<u>69.7%</u>	<u>2,379,649</u>
TOTAL EXPENDITURES	<u>106,551,376</u>	<u>69,007,033</u>	<u>1,421,982</u>	<u>36,122,361</u>	<u>66.1%</u>	<u>65,911,478</u>

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

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

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	506,204	326,124	-	180,080	64.4%
Expenditures	506,204	326,124	-	180,080	64.4%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,002,872	2,130,484	-	872,388	70.9%
Expenditures	3,780,959	1,930,101	419,010	1,431,848	62.1%
<i>Revenue Less Expenditures</i>	(778,087)	200,383	(419,010)	(559,460)	
SOLID WASTE PROGRAM					
Revenue	18,509,144	12,326,652	-	6,182,492	66.6%
Expenditures	18,677,350	12,176,962	150,653	6,349,736	66.0%
<i>Revenue Less Expenditures</i>	(168,206)	149,691	(150,653)	(167,244)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,132,621	759,729	-	1,372,892	35.6%
Expenditures	2,132,621	459,454	284,119	1,389,047	34.9%
<i>Revenue Less Expenditures</i>	-	300,275	(284,119)	(16,155)	
COUNTY LIBRARY					
Revenue	1,849,920	1,052,429	-	797,491	56.9%
Expenditures	2,050,848	1,274,663	74,058	702,126	65.8%
<i>Revenue Less Expenditures</i>	(200,928)	(222,234)	(74,058)	95,365	
STREETS FUND					
Revenue	10,214,197	7,224,830	-	2,989,367	70.7%
Expenditures	13,982,197	6,942,278	1,323,528	5,716,392	59.1%
<i>Revenue Less Expenditures</i>	(3,768,000)	282,552	(1,323,528)	(2,727,024)	
MEASURE A					
Revenue	3,021,238	2,190,253	-	830,985	72.5%
Expenditures	3,322,218	1,565,472	621,988	1,134,758	65.8%
<i>Revenue Less Expenditures</i>	(300,980)	624,781	(621,988)	(303,773)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	29,800,000	21,412,274	-	8,387,726	71.9%	20,715,409
Service Charges	537,000	445,960	-	91,040	83.0%	598,284
Cater JPA Treatment Charges	2,405,482	1,229,356	-	1,176,126	51.1%	1,564,163
Investment Income	500,000	406,133	-	93,867	81.2%	464,033
Rents & Concessions	-	15,248	-	(15,248)	100.0%	-
Reimbursements	519,880	735,621	-	(215,741)	141.5%	227,133
Miscellaneous	30,000	53,819	-	(23,819)	179.4%	58,641
Operating Transfers-In	2,600,000	2,600,000	-	-	100.0%	337,001
TOTAL REVENUES	36,392,362	26,898,411	-	9,493,951	73.9%	23,964,665
EXPENSES						
Salaries & Benefits	7,830,597	4,940,855	-	2,889,742	63.1%	4,674,866
Materials, Supplies & Services	9,187,970	4,745,674	1,792,530	2,649,766	71.2%	4,397,164
Special Projects	1,282,374	381,688	468,914	431,772	66.3%	252,146
Water Purchases	7,963,366	4,518,295	174,561	3,270,510	58.9%	4,572,779
Debt Service	4,989,408	3,056,385	-	1,933,023	61.3%	3,169,099
Capital Outlay Transfers	3,426,649	2,284,433	-	1,142,216	66.7%	7,522,944
Equipment	149,093	26,862	4,692	117,540	21.2%	54,326
Capitalized Fixed Assets	129,289	11,503	38,569	79,217	38.7%	8,365
Other	35,000	29,199	-	5,801	83.4%	27,215
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	35,143,747	19,994,893	2,479,267	12,669,587	63.9%	24,678,904

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 Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	16,337,000	10,883,347	-	5,453,653	66.6%	9,976,505
Fees	614,000	566,784	-	47,216	92.3%	605,517
Investment Income	206,200	115,058	-	91,142	55.8%	149,576
Public Works	25,000	29,165	-	(4,165)	116.7%	30,046
Miscellaneous	25,000	31,254	-	(6,254)	125.0%	21,891
Operating Transfers-In	3,050,000	3,050,000	-	-	100.0%	449,397
TOTAL REVENUES	<u>20,257,200</u>	<u>14,675,609</u>	<u>-</u>	<u>5,581,591</u>	<u>72.4%</u>	<u>11,232,934</u>
EXPENSES						
Salaries & Benefits	5,423,604	3,435,648	-	1,987,956	63.3%	3,145,196
Materials, Supplies & Services	6,708,910	3,788,842	1,338,686	1,581,383	76.4%	3,737,207
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	2,000,081	-	1,000,040	66.7%	3,061,706
Equipment	83,044	33,448	44	49,552	40.3%	27,889
Capitalized Fixed Assets	26,000	5,809	3,962	16,229	37.6%	868
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>17,369,170</u>	<u>9,583,269</u>	<u>1,342,691</u>	<u>6,443,210</u>	<u>62.9%</u>	<u>10,300,481</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 Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)
DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	840,000	732,546	-	107,454	87.2%	684,341
Parking Fees	5,757,166	4,243,826	-	1,513,340	73.7%	4,103,349
Investment Income	112,800	74,996	-	37,804	66.5%	78,798
Rents & Concessions	40,925	27,283	-	13,642	66.7%	40,925
Miscellaneous	1,500	(1,075)	-	2,575	-71.6%	(42)
Operating Transfers-In	411,148	396,648	-	14,500	96.5%	235,905
TOTAL REVENUES	7,163,539	5,474,224	-	1,689,315	76.4%	5,143,276
EXPENSES						
Salaries & Benefits	4,024,353	2,485,161	-	1,539,192	61.8%	2,429,019
Materials, Supplies & Services	1,915,082	1,152,674	142,943	619,465	67.7%	1,086,775
Special Projects	531,806	321,429	180,675	29,702	94.4%	406,251
Transfers-Out	297,121	198,081	-	99,040	66.7%	198,081
Capital Outlay Transfers	1,111,945	741,297	-	370,648	66.7%	695,513
Equipment	25,000	1,921	5,065	18,014	27.9%	2,367
TOTAL EXPENSES	7,905,307	4,900,563	328,682	2,676,062	66.1%	4,818,007

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)
AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial / Industrial	4,345,075	2,969,097	-	1,375,978	68.3%	2,900,884
Leases - Terminal	5,043,600	3,273,641	-	1,769,959	64.9%	3,138,751
Leases - Non-Commerical Aviation	1,498,800	1,101,867	-	396,933	73.5%	999,081
Leases - Commerical Aviation	3,549,000	2,629,581	-	919,419	74.1%	1,988,741
Investment Income	171,700	85,237	-	86,463	49.6%	119,094
Miscellaneous	166,381	83,220	-	83,161	50.0%	232,072
Operating Transfers-In	-	-	-	-	100.0%	200,111
TOTAL REVENUES	<u>14,774,556</u>	<u>10,142,643</u>	<u>-</u>	<u>4,631,913</u>	<u>68.6%</u>	<u>9,578,733</u>
EXPENSES						
Salaries & Benefits	5,101,719	3,190,571	-	1,911,148	62.5%	3,178,941
Materials, Supplies & Services	7,079,052	4,223,736	519,830	2,335,486	67.0%	4,027,239
Special Projects	736,200	382,774	-	353,426	52.0%	498,292
Transfers-Out	18,295	12,197	-	6,098	66.7%	29,475
Debt Service	1,780,853	571,869	-	1,208,984	32.1%	-
Capital Outlay Transfers	1,469,012	1,120,283	-	348,729	76.3%	1,047,271
Equipment	63,569	16,998	2,769	43,802	31.1%	57,643
Other	-	1,161	-	(1,161)	100.0%	-
Appropriated Reserve	85,502	-	-	85,502	0.0%	-
TOTAL EXPENSES	<u>16,334,202</u>	<u>9,519,587</u>	<u>522,599</u>	<u>6,292,016</u>	<u>61.5%</u>	<u>8,838,861</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 Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

GOLF COURSE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Fees & Card Sales	1,559,903	948,622	-	611,281	60.8%	959,585
Investment Income	6,300	6,656	-	(356)	105.7%	6,705
Rents & Concessions	306,000	198,650	-	107,350	64.9%	175,851
Miscellaneous	700	300	-	400	42.8%	400
Operating Transfers-In	-	-	-	-	100.0%	69,082
TOTAL REVENUES	<u>1,872,903</u>	<u>1,154,228</u>	<u>-</u>	<u>718,675</u>	<u>61.6%</u>	<u>1,211,622</u>
EXPENSES						
Salaries & Benefits	989,689	670,681	-	319,008	67.8%	706,089
Materials, Supplies & Services	560,984	353,757	10,224	197,004	64.9%	314,328
Special Projects	300	-	-	300	0.0%	-
Debt Service	185,650	179,852	-	5,798	96.9%	180,294
Capital Outlay Transfers	158,373	105,582	-	52,791	66.7%	61,357
Equipment	27,500	25,751	-	1,749	93.6%	1,013
Other	1,014	847	-	167	83.5%	847
TOTAL EXPENSES	<u>1,923,510</u>	<u>1,336,470</u>	<u>10,224</u>	<u>576,816</u>	<u>70.0%</u>	<u>1,263,929</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2013 (66.7% 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>
REVENUES						
Service charges	99,584	66,389	-	33,195	66.7%	66,389
Work Orders - Bldg Maint.	3,085,446	2,039,119	-	1,046,328	66.1%	2,090,428
Grants	321,388	128,095	-	193,293	39.9%	363,000
Service Charges	2,057,130	1,371,421	-	685,709	66.7%	1,356,021
Miscellaneous	367,202	83,711	-	283,491	22.8%	3,528
Operating Transfers-In	-	-	-	-	100.0%	223,268
TOTAL REVENUES	<u>5,930,750</u>	<u>3,688,735</u>	<u>-</u>	<u>2,242,014</u>	<u>62.2%</u>	<u>4,102,635</u>
EXPENSES						
Salaries & Benefits	3,290,726	2,108,284	-	1,182,442	64.1%	1,918,815
Materials, Supplies & Services	1,158,398	765,947	97,508	294,943	74.5%	720,350
Special Projects	1,857,597	642,678	822,216	392,704	78.9%	992,012
Equipment	15,000	3,849	-	11,151	25.7%	1,105
Capitalized Fixed Assets	285,708	208,498	821	76,389	73.3%	437,488
TOTAL EXPENSES	<u>6,607,428</u>	<u>3,729,256</u>	<u>920,545</u>	<u>1,957,628</u>	<u>70.4%</u>	<u>4,069,770</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,146,217	1,430,811	-	715,406	66.7%	1,200,796
Investment Income	128,400	93,527	-	34,873	72.8%	90,202
Rents & Concessions	224,401	149,601	-	74,800	66.7%	149,601
Miscellaneous	50,000	34,755	-	15,245	69.5%	68,843
TOTAL REVENUES	2,549,018	1,708,694	-	840,324	67.0%	1,509,442
EXPENSES						
Salaries & Benefits	185,579	121,877	-	63,702	65.7%	104,631
Materials, Supplies & Services	3,059	1,814	-	1,245	59.3%	1,410
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	2,107,986	585,499	1,388,808	133,679	93.7%	261,104
TOTAL EXPENSES	2,596,624	709,191	1,388,808	498,625	80.8%	367,144

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

FLEET MAINTENANCE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	2,371,918	1,581,278	-	790,640	66.7%	1,581,278
Reimbursements	10,000	6,667	-	3,333	66.7%	-
Miscellaneous	60,000	49,993	-	10,007	83.3%	17,649
Operating Transfers-In	-	-	-	-	100.0%	65,870
TOTAL REVENUES	<u>2,441,918</u>	<u>1,637,938</u>	<u>-</u>	<u>803,980</u>	<u>67.1%</u>	<u>1,664,798</u>
EXPENSES						
Salaries & Benefits	1,220,922	803,316	-	417,606	65.8%	748,332
Materials, Supplies & Services	1,250,057	795,432	169,188	285,437	77.2%	648,573
Special Projects	105,110	21,173	32,159	51,778	50.7%	21,717
Equipment	10,000	190	-	9,810	1.9%	-
TOTAL EXPENSES	<u>2,586,089</u>	<u>1,620,111</u>	<u>201,348</u>	<u>764,631</u>	<u>70.4%</u>	<u>1,418,621</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,598,025	1,732,016	-	866,009	66.7%	1,698,056
Workers' Compensation Premiums	2,600,000	1,733,334	-	866,666	66.7%	1,666,666
OSH Charges	187,961	-	-	187,961	0.0%	-
Investment Income	116,000	46,353	-	69,647	40.0%	79,929
Reimbursements	-	-	-	-	100.0%	967
Miscellaneous	-	4,198	-	(4,198)	100.0%	2,933
Accel - Return of Premium	600,000	600,000	-	-	100.0%	-
TOTAL REVENUES	6,101,986	4,115,901	-	1,986,085	67.5%	3,448,551
EXPENSES						
Salaries & Benefits	517,317	321,271	-	196,046	62.1%	279,472
Materials, Supplies & Services	5,076,048	3,337,724	196,152	1,542,172	69.6%	3,163,470
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	356,007	237,338	-	118,669	66.7%	2,462,633
TOTAL EXPENSES	5,949,472	3,896,334	196,152	1,856,987	68.8%	5,905,575

*** 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 Eight Months Ended February 28, 2013 (66.7% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,358,079	1,572,052	-	786,027	66.7%	1,524,262
Miscellaneous	-	1,138	-	(1,138)	100.0%	1,209
Operating Transfers-In	-	-	-	-	100.0%	13,160
TOTAL REVENUES	2,358,079	1,573,189	-	784,890	66.7%	1,538,631
EXPENSES						
Salaries & Benefits	1,672,999	1,052,991	-	620,008	62.9%	972,328
Materials, Supplies & Services	795,547	552,127	87,077	156,343	80.3%	415,696
Special Projects	14,500	3,483	3,245	7,772	46.4%	3,802
Transfers-Out	43,000	43,000	-	-	100.0%	-
Equipment	277,853	100,131	29,204	148,518	46.5%	109,952
Capitalized Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	3,593	-	-	3,593	0.0%	-
TOTAL EXPENSES	2,808,492	1,751,732	119,526	937,234	66.6%	1,501,778

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2013 (66.7% 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>
REVENUES						
Leases - Commercial	1,657,000	1,058,009	-	598,991	63.9%	1,000,407
Leases - Food Service	2,423,000	1,917,637	-	505,363	79.1%	1,705,039
Slip Rental Fees	4,041,464	2,712,521	-	1,328,943	67.1%	2,646,953
Visitors Fees	383,000	284,065	-	98,935	74.2%	277,124
Slip Transfer Fees	450,000	379,650	-	70,350	84.4%	386,100
Parking Revenue	1,886,360	1,374,410	-	511,950	72.9%	1,349,325
Wharf Parking	248,880	166,283	-	82,597	66.8%	153,997
Other Fees & Charges	235,008	159,057	-	75,951	67.7%	250,157
Investment Income	150,900	90,589	-	60,311	60.0%	95,786
Rents & Concessions	310,952	217,656	-	93,296	70.0%	227,797
Reimbursements	-	10,830	-	(10,830)	100.0%	-
Miscellaneous	286,000	159,198	-	126,802	55.7%	108,027
Operating Transfers-In	-	-	-	-	100.0%	302,321
TOTAL REVENUES	<u>12,072,564</u>	<u>8,529,905</u>	<u>-</u>	<u>3,542,659</u>	<u>70.7%</u>	<u>8,503,033</u>
EXPENSES						
Salaries & Benefits	5,741,416	3,706,966	-	2,034,450	64.6%	3,577,624
Materials, Supplies & Services	3,621,195	2,237,127	495,025	889,043	75.4%	2,134,172
Special Projects	140,685	92,757	-	47,928	65.9%	91,511
Debt Service	1,849,105	1,226,865	-	622,240	66.3%	1,051,353
Capital Outlay Transfers	1,540,978	1,027,319	-	513,659	66.7%	622,989
Equipment	129,369	63,003	15,492	50,875	60.7%	53,323
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%	-
TOTAL EXPENSES	<u>13,162,748</u>	<u>8,355,036</u>	<u>510,517</u>	<u>4,297,195</u>	<u>67.4%</u>	<u>7,533,512</u>

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