



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: July 16, 2013

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2013 Interim Financial Statements For The Eleven Months Ended May 31, 2013

RECOMMENDATION:

That Council Accept the Fiscal Year 2013 Interim Financial Statements for the Eleven Months Ended May 31, 2013.

DISCUSSION:

The interim financial statements for the eleven months ended May 31, 2013 (91.7% 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 Eleven Months Ended May 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 Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	111,185,121	104,902,282	-	6,282,839	94.3%
Expenditures	110,279,316	99,368,495	810,166	10,100,656	90.8%
<i>Addition to / (use of) reserves</i>	<u>905,805</u>	<u>5,533,787</u>	<u>(810,166)</u>		
WATER OPERATING FUND					
Revenue	36,392,362	35,122,058	-	1,270,304	96.5%
Expenditures	35,143,747	27,677,363	1,687,456	5,778,928	83.6%
<i>Addition to / (use of) reserves</i>	<u>1,248,615</u>	<u>7,444,695</u>	<u>(1,687,456)</u>		
WASTEWATER OPERATING FUND					
Revenue	20,257,200	18,849,884	-	1,407,316	93.1%
Expenditures	17,369,170	14,281,450	966,750	2,120,970	87.8%
<i>Addition to / (use of) reserves</i>	<u>2,888,030</u>	<u>4,568,434</u>	<u>(966,750)</u>		
DOWNTOWN PARKING					
Revenue	7,163,539	7,461,296	-	(297,757)	104.2%
Expenditures	7,905,307	6,874,797	116,566	913,945	88.4%
<i>Addition to / (use of) reserves</i>	<u>(741,768)</u>	<u>586,499</u>	<u>(116,566)</u>		
AIRPORT OPERATING FUND					
Revenue	14,774,556	13,801,018	-	973,538	93.4%
Expenditures	16,334,202	12,993,390	472,411	2,868,401	82.4%
<i>Addition to / (use of) reserves</i>	<u>(1,559,646)</u>	<u>807,628</u>	<u>(472,411)</u>		
GOLF COURSE FUND					
Revenue	1,872,903	1,649,102	-	223,801	88.1%
Expenditures	1,923,510	1,739,188	8,396	175,925	90.9%
<i>Addition to / (use of) reserves</i>	<u>(50,607)</u>	<u>(90,087)</u>	<u>(8,396)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,957,600	4,984,917	-	972,682	83.7%
Expenditures	6,634,278	5,198,220	802,716	633,343	90.5%
<i>Addition to / (use of) reserves</i>	<u>(676,679)</u>	<u>(213,302)</u>	<u>(802,716)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
FLEET REPLACEMENT FUND					
Revenue	2,549,018	2,393,273	-	155,745	93.9%
Expenditures	2,906,624	1,567,634	990,548	348,442	88.0%
<i>Addition to / (use of) reserves</i>	<u>(357,606)</u>	<u>825,639</u>	<u>(990,548)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,441,918	2,267,078	-	174,840	92.8%
Expenditures	2,586,089	2,211,013	130,272	244,804	90.5%
<i>Addition to / (use of) reserves</i>	<u>(144,171)</u>	<u>56,065</u>	<u>(130,272)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,101,986	5,434,018	-	667,968	89.1%
Expenditures	5,949,472	5,305,854	212,273	431,345	92.7%
<i>Addition to / (use of) reserves</i>	<u>152,514</u>	<u>128,165</u>	<u>(212,273)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,358,079	2,161,709	-	196,370	91.7%
Expenditures	2,933,492	2,288,496	175,928	469,068	84.0%
<i>Addition to / (use of) reserves</i>	<u>(575,413)</u>	<u>(126,787)</u>	<u>(175,928)</u>		
WATERFRONT FUND					
Revenue	12,072,564	11,698,308	-	374,256	96.9%
Expenditures	13,162,748	11,484,371	310,591	1,367,786	89.6%
<i>Addition to / (use of) reserves</i>	<u>(1,090,184)</u>	<u>213,937</u>	<u>(310,591)</u>		
TOTAL FOR ALL FUNDS					
Revenue	223,126,846	210,724,944	-	12,401,902	94.4%
Expenditures	223,127,955	190,990,270	6,684,073	25,453,612	88.6%
<i>Addition to / (use of) reserves</i>	<u>(1,110)</u>	<u>19,734,673</u>	<u>(6,684,073)</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 Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	19,933,931	16,350,737	3,583,194	82.0%	17,245,926
Property Taxes	26,035,274	28,728,071	(2,692,797)	110.3%	22,324,042
Utility Users Tax	7,015,200	6,378,328	636,872	90.9%	6,492,174
Transient Occupancy Tax	14,489,200	13,206,761	1,282,439	91.1%	12,347,131
Business License	2,220,780	2,338,610	(117,830)	105.3%	2,067,371
Real Property Transfer Tax	356,180	573,006	(216,826)	160.9%	375,468
<i>Total</i>	<u>70,050,565</u>	<u>67,575,513</u>	<u>2,475,052</u>	<u>96.5%</u>	<u>60,852,113</u>
LICENSES & PERMITS					
Licenses & Permits	208,988	187,744	21,244	89.8%	202,806
<i>Total</i>	<u>208,988</u>	<u>187,744</u>	<u>21,244</u>	<u>89.8%</u>	<u>202,806</u>
FINES & FORFEITURES					
Parking Violations	2,382,621	2,256,743	125,878	94.7%	2,155,681
Library Fines	120,331	120,346	(15)	100.0%	100,127
Municipal Court Fines	162,352	83,714	78,638	51.6%	100,062
Other Fines & Forfeitures	305,000	259,226	45,774	85.0%	201,324
<i>Total</i>	<u>2,970,304</u>	<u>2,720,028</u>	<u>250,276</u>	<u>91.6%</u>	<u>2,557,194</u>
USE OF MONEY & PROPERTY					
Investment Income	757,296	681,831	75,465	90.0%	684,550
Rents & Concessions	453,827	390,165	63,662	86.0%	351,632
<i>Total</i>	<u>1,211,123</u>	<u>1,071,995</u>	<u>139,128</u>	<u>88.5%</u>	<u>1,036,182</u>
INTERGOVERNMENTAL					
Grants	521,134	862,049	(340,915)	165.4%	240,028
Vehicle License Fees	-	48,265	(48,265)	100.0%	-
Reimbursements	14,040	19,318	(5,278)	137.6%	1,323
<i>Total</i>	<u>535,174</u>	<u>929,632</u>	<u>(394,458)</u>	<u>173.7%</u>	<u>241,351</u>
FEES & SERVICE CHARGES					
Finance	848,301	804,524	43,777	94.8%	777,269
Community Development	4,495,945	4,035,024	460,921	89.7%	3,754,398
Recreation	2,441,584	2,443,090	(1,506)	100.1%	2,293,388
Public Safety	555,980	510,355	45,625	91.8%	546,793
Public Works	5,407,003	5,068,160	338,843	93.7%	4,868,102
Library	673,140	629,282	43,858	93.5%	664,440
Reimbursements	4,271,753	3,972,794	298,959	93.0%	5,304,998
<i>Total</i>	<u>18,693,706</u>	<u>17,463,228</u>	<u>1,230,478</u>	<u>93.4%</u>	<u>18,209,388</u>
OTHER REVENUES					
Miscellaneous	3,829,148	3,250,812	578,336	84.9%	1,401,459
Franchise Fees	3,509,700	3,436,230	73,470	97.9%	3,080,865
Indirect Allocations	5,841,852	5,355,031	486,821	91.7%	5,602,500
Operating Transfers-In	4,334,561	2,912,067	1,422,494	67.2%	1,664,897
<i>Total</i>	<u>17,515,261</u>	<u>14,954,141</u>	<u>2,561,120</u>	<u>85.4%</u>	<u>11,749,721</u>
TOTAL REVENUES	<u>111,185,121</u>	<u>104,902,282</u>	<u>6,282,839</u>	<u>94.3%</u>	<u>94,848,755</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2013 (91.7% 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	667,621	392	69,680	90.6%	
<i>Total</i>	737,693	667,621	392	69,680	90.6%	647,851
<u>City Attorney</u>						
CITY ATTORNEY	2,011,215	1,880,703	8,325	122,187	93.9%	
<i>Total</i>	2,011,215	1,880,703	8,325	122,187	93.9%	1,771,062
<u>Administration</u>						
CITY ADMINISTRATOR	1,551,018	1,359,718	392	190,908	87.7%	
CITY TV	473,554	421,583	17,869	34,102	92.8%	
<i>Total</i>	2,024,572	1,781,301	18,261	225,010	88.9%	1,757,180
<u>Administrative Services</u>						
CITY CLERK	461,229	388,644	6,093	66,492	85.6%	
HUMAN RESOURCES	1,258,017	1,090,192	3,582	164,243	86.9%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	10,999	-	3,448	76.1%	
<i>Total</i>	1,733,693	1,489,837	9,675	234,182	86.5%	1,624,592
<u>Finance</u>						
ADMINISTRATION	241,585	243,864	2,871	(5,150)	102.1%	
TREASURY	530,592	442,358	17,610	70,624	86.7%	
CASHIERING & COLLECTION	438,330	399,274	-	39,056	91.1%	
LICENSES & PERMITS	446,773	396,711	-	50,062	88.8%	
BUDGET MANAGEMENT	434,881	392,166	-	42,715	90.2%	
ACCOUNTING	493,940	420,685	41,610	31,645	93.6%	
PAYROLL	286,604	257,666	-	28,938	89.9%	
ACCOUNTS PAYABLE	218,948	197,011	-	21,937	90.0%	
CITY BILLING & CUSTOMER SERVICE	647,851	567,582	-	80,269	87.6%	
PURCHASING	698,481	520,907	352	177,222	74.6%	
CENTRAL STORES	160,944	133,389	219	27,336	83.0%	
MAIL SERVICES	108,448	100,994	194	7,260	93.3%	
<i>Total</i>	4,707,377	4,072,607	62,856	571,914	87.9%	3,915,058
TOTAL GENERAL GOVERNMENT	11,214,550	9,892,069	99,509	1,222,972	89.1%	9,715,745
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	994,588	959,225	287	35,076	96.5%	
SUPPORT SERVICES	626,474	575,774	201	50,499	91.9%	
RECORDS	1,173,614	1,046,351	4,329	122,934	89.5%	
COMMUNITY SVCS	994,713	977,881	3,610	13,222	98.7%	
PROPERTY ROOM	155,893	124,738	-	31,155	80.0%	
TRNG/RECRUITMENT	412,970	523,752	16,066	(126,848)	130.7%	
RANGE	1,157,431	1,124,742	11,061	21,629	98.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2013 (91.7% 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>
PUBLIC SAFETY						
<u>Police</u>						
BEAT COORDINATORS	826,160	778,255	-	47,905	94.2%	
INFORMATION TECHNOLOGY	1,320,105	1,102,965	9,849	207,291	84.3%	
INVESTIGATIVE DIVISION	4,697,571	4,241,504	7,655	448,413	90.5%	
CRIME LAB	132,701	119,755	-	12,946	90.2%	
PATROL DIVISION	15,300,604	13,848,901	65,849	1,385,854	90.9%	
TRAFFIC	1,373,035	1,243,853	689	128,493	90.6%	
SPECIAL EVENTS	786,140	865,027	-	(78,887)	110.0%	
TACTICAL PATROL FORCE	1,311,426	1,142,333	-	169,093	87.1%	
STREET SWEEPING ENFORCEMENT	306,625	211,567	-	95,058	69.0%	
NIGHT LIFE ENFORCEMENT	287,755	279,272	-	8,483	97.1%	
PARKING ENFORCEMENT	944,849	808,377	17,078	119,394	87.4%	
CCC	2,389,953	2,080,550	1,609	307,794	87.1%	
ANIMAL CONTROL	634,335	545,229	-	89,106	86.0%	
<i>Total</i>	<u>35,826,942</u>	<u>32,600,051</u>	<u>138,282</u>	<u>3,088,609</u>	91.4%	<u>31,361,681</u>
<u>Fire</u>						
ADMINISTRATION	773,141	720,982	1,189	50,970	93.4%	
EMERGENCY SERVICES AND PUBLIC ED	254,443	237,119	-	17,324	93.2%	
PREVENTION	1,141,192	966,373	2,310	172,509	84.9%	
WILDLAND FIRE MITIGATION PROGRAM	174,860	158,131	10,876	5,853	96.7%	
OPERATIONS	17,753,059	16,467,856	127,399	1,157,804	93.5%	
ARFF	1,740,953	1,635,885	-	105,068	94.0%	
<i>Total</i>	<u>21,837,648</u>	<u>20,186,346</u>	<u>141,774</u>	<u>1,509,527</u>	93.1%	<u>18,927,527</u>
TOTAL PUBLIC SAFETY	<u>57,664,590</u>	<u>52,786,397</u>	<u>280,057</u>	<u>4,598,136</u>	92.0%	<u>50,289,209</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,005,992	856,353	3,816	145,823	85.5%	
ENGINEERING SVCS	4,650,713	4,144,504	2,872	503,337	89.2%	
PUBLIC RT OF WAY MGMT	1,000,166	877,747	29	122,390	87.8%	
ENVIRONMENTAL PROGRAMS	627,906	536,650	63,170	28,087	95.5%	
<i>Total</i>	<u>7,284,777</u>	<u>6,415,254</u>	<u>69,886</u>	<u>799,637</u>	89.0%	<u>5,904,251</u>
TOTAL PUBLIC WORKS	<u>7,284,777</u>	<u>6,415,254</u>	<u>69,886</u>	<u>799,637</u>	89.0%	<u>5,904,251</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	413,527	378,176	2,357	32,994	92.0%	
FACILITIES	828,084	712,785	18,617	96,682	88.3%	
YOUTH ACTIVITIES	714,977	680,384	4,955	29,638	95.9%	
SR CITIZENS	723,198	651,361	360	71,478	90.1%	
AQUATICS	1,096,927	996,075	20,078	80,773	92.6%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2013 (91.7% 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	443,763	7,571	33,575	93.1%	
TENNIS	255,362	234,571	-	20,791	91.9%	
NEIGHBORHOOD & OUTREACH SERV	951,954	903,885	1,288	46,782	95.1%	
ADMINISTRATION	599,031	539,464	4,632	54,936	90.8%	
PROJECT MANAGEMENT TEAM	223,076	207,536	6,793	8,748	96.1%	
BUSINESS SERVICES	310,413	279,291	6,622	24,500	92.1%	
FACILITY & PROJECT MGT	973,211	876,669	1,849	94,693	90.3%	
GROUNDS MANAGEMENT	4,357,754	3,832,535	69,769	455,450	89.5%	
FORESTRY	1,182,017	985,995	115,839	80,184	93.2%	
BEACH MAINTENANCE	151,599	135,396	11,630	4,574	97.0%	
<i>Total</i>	<u>13,266,039</u>	<u>11,857,885</u>	<u>272,357</u>	<u>1,135,797</u>	91.4%	<u>11,222,839</u>
<u>Library</u>						
ADMINISTRATION	537,794	493,102	5,700	38,992	92.7%	
PUBLIC SERVICES	2,136,837	1,838,477	700	297,660	86.1%	
SUPPORT SERVICES	2,004,205	1,666,251	50,372	287,583	85.7%	
<i>Total</i>	<u>4,678,836</u>	<u>3,997,829</u>	<u>56,772</u>	<u>624,235</u>	86.7%	<u>3,443,834</u>
TOTAL COMMUNITY SERVICES	<u>17,944,875</u>	<u>15,855,714</u>	<u>329,129</u>	<u>1,760,032</u>	90.2%	<u>14,666,673</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	577,992	515,385	3,842	58,764	89.8%	
ECON DEV	47,384	37,065	-	10,319	78.2%	
CITY ARTS ADVISORY PROGRAM	427,260	427,260	-	-	100.0%	
HUMAN SVCS	926,170	902,457	6,350	17,363	98.1%	
RDA HSG DEV	58,687	-	-	58,687	0.0%	
LR PLANNING/STUDIES	966,481	830,732	112	135,637	86.0%	
DEV & DESIGN REVIEW	1,251,412	1,041,352	9,182	200,878	83.9%	
ZONING	1,204,968	1,014,388	1,839	188,741	84.3%	
DESIGN REV & HIST PRESERVATN	1,083,146	907,994	4,074	171,078	84.2%	
BLDG PERMITS	1,097,900	986,968	216	110,716	89.9%	
RECORDS & ARCHIVES	543,242	442,340	5,742	95,159	82.5%	
PLAN CK & COUNTER SRV	1,308,665	1,029,262	228	279,175	78.7%	
<i>Total</i>	<u>9,493,307</u>	<u>8,135,249</u>	<u>31,585</u>	<u>1,326,473</u>	86.0%	<u>8,438,880</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,493,307</u>	<u>8,135,249</u>	<u>31,585</u>	<u>1,326,473</u>	86.0%	<u>8,438,880</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	24,057	-	(1,785)	108.0%	
COMMUNITY PROMOTIONS	1,536,799	1,581,694	-	(44,895)	102.9%	
SPECIAL PROJECTS	381,073	317,658	-	63,415	83.4%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2013 (91.7% 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>						
TRANSFERS OUT	43,500	39,875	-	3,625	91.7%	
DEBT SERVICE TRANSFERS	349,125	320,456	-	28,669	91.8%	
CAPITAL OUTLAY TRANSFER	4,045,757	4,000,071	-	45,686	98.9%	
APPROP. RESERVE	298,691	-	-	298,691	0.0%	
<i>Total</i>	<u>6,677,217</u>	<u>6,283,811</u>	<u>-</u>	<u>393,406</u>	<u>94.1%</u>	<u>2,930,678</u>
TOTAL NON-DEPARTMENTAL	<u>6,677,217</u>	<u>6,283,811</u>	<u>-</u>	<u>393,406</u>	<u>94.1%</u>	<u>2,930,678</u>
TOTAL EXPENDITURES	<u>110,279,316</u>	<u>99,368,495</u>	<u>810,166</u>	<u>10,100,656</u>	<u>90.8%</u>	<u>91,945,436</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 Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	506,204	442,712	-	63,492	87.5%
Expenditures	506,204	442,712	-	63,492	87.5%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,002,872	2,701,791	-	301,081	90.0%
Expenditures	4,119,708	2,986,896	368,889	763,923	81.5%
<i>Revenue Less Expenditures</i>	(1,116,836)	(285,105)	(368,889)	(462,842)	
SOLID WASTE PROGRAM					
Revenue	18,509,144	17,258,071	-	1,251,073	93.2%
Expenditures	18,677,350	17,015,635	133,508	1,528,207	91.8%
<i>Revenue Less Expenditures</i>	(168,206)	242,436	(133,508)	(277,135)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,132,621	1,196,406	-	936,215	56.1%
Expenditures	2,132,621	943,633	29,986	1,159,001	45.7%
<i>Revenue Less Expenditures</i>	-	252,773	(29,986)	(222,787)	
COUNTY LIBRARY					
Revenue	1,849,920	1,242,347	-	607,573	67.2%
Expenditures	2,050,848	1,769,334	32,231	249,283	87.8%
<i>Revenue Less Expenditures</i>	(200,928)	(526,986)	(32,231)	358,290	
STREETS FUND					
Revenue	10,649,608	9,990,291	-	659,318	93.8%
Expenditures	14,462,609	9,700,934	1,264,364	3,497,311	75.8%
<i>Revenue Less Expenditures</i>	(3,813,000)	289,357	(1,264,364)	(2,837,993)	
MEASURE A					
Revenue	3,021,238	2,971,373	-	49,865	98.3%
Expenditures	4,122,218	2,203,946	566,295	1,351,978	67.2%
<i>Revenue Less Expenditures</i>	(1,100,980)	767,427	(566,295)	(1,302,113)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2013 (91.7% 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>
REVENUES						
Water Sales - Metered	29,800,000	28,609,921	-	1,190,079	96.0%	26,971,809
Service Charges	537,000	813,176	-	(276,176)	151.4%	726,241
Cater JPA Treatment Charges	2,405,482	1,636,759	-	768,723	68.0%	2,980,480
Investment Income	500,000	546,945	-	(46,945)	109.4%	639,190
Rents & Concessions	-	20,966	-	(20,966)	100.0%	-
Reimbursements	519,880	765,869	-	(245,989)	147.3%	336,609
Miscellaneous	30,000	128,422	-	(98,422)	428.1%	400,862
Operating Transfers-In	2,600,000	2,600,000	-	-	100.0%	2,960,008
TOTAL REVENUES	<u>36,392,362</u>	<u>35,122,058</u>	<u>-</u>	<u>1,270,304</u>	96.5%	<u>35,015,198</u>
EXPENSES						
Salaries & Benefits	7,830,597	6,852,677	-	977,920	87.5%	6,580,506
Materials, Supplies & Services	9,187,970	6,537,997	1,151,811	1,498,163	83.7%	6,079,548
Special Projects	1,282,374	575,195	325,012	382,167	70.2%	382,058
Water Purchases	7,963,366	6,684,552	174,561	1,104,252	86.1%	6,440,911
Debt Service	4,989,408	3,704,199	-	1,285,209	74.2%	3,658,513
Capital Outlay Transfers	3,426,649	3,141,095	-	285,554	91.7%	10,344,048
Equipment	149,093	57,289	16,189	75,615	49.3%	81,825
Capitalized Fixed Assets	129,289	94,619	19,883	14,787	88.6%	78,093
Other	35,000	29,740	-	5,260	85.0%	27,215
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>35,143,747</u>	<u>27,677,363</u>	<u>1,687,456</u>	<u>5,778,928</u>	83.6%	<u>33,672,718</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 Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	16,337,000	14,833,235	-	1,503,765	90.8%	13,467,686
Fees	614,000	727,377	-	(113,377)	118.5%	622,030
Investment Income	206,200	155,673	-	50,527	75.5%	204,388
Public Works	25,000	44,877	-	(19,877)	179.5%	34,776
Miscellaneous	25,000	38,722	-	(13,722)	154.9%	32,520
Operating Transfers-In	3,050,000	3,050,000	-	-	100.0%	617,921
TOTAL REVENUES	20,257,200	18,849,884	-	1,407,316	93.1%	14,979,321
EXPENSES						
Salaries & Benefits	5,423,604	4,805,898	-	617,706	88.6%	4,516,294
Materials, Supplies & Services	6,708,910	5,387,606	896,523	424,781	93.7%	5,181,644
Special Projects	326,300	5,591	55,000	265,709	18.6%	2,104
Debt Service	1,646,192	1,284,248	-	361,944	78.0%	1,280,243
Capital Outlay Transfers	3,000,121	2,750,111	-	250,010	91.7%	4,209,846
Equipment	83,044	39,866	44	43,134	48.1%	33,074
Capitalized Fixed Assets	26,000	7,130	15,183	3,687	85.8%	14,357
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	17,369,170	14,281,450	966,750	2,120,970	87.8%	15,238,562

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 Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)
DOWNTOWN PARKING

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Improvement Tax	840,000	960,443	-	(120,443)	114.3%	894,760
Parking Fees	5,757,166	5,955,126	-	(197,960)	103.4%	5,636,815
Investment Income	112,800	101,279	-	11,521	89.8%	108,451
Rents & Concessions	40,925	37,515	-	3,410	91.7%	40,925
Miscellaneous	1,500	(590)	-	2,090	-39.4%	(805)
Operating Transfers-In	411,148	407,523	-	3,625	99.1%	324,370
TOTAL REVENUES	<u>7,163,539</u>	<u>7,461,296</u>	<u>-</u>	<u>(297,757)</u>	<u>104.2%</u>	<u>7,004,516</u>
EXPENSES						
Salaries & Benefits	4,024,353	3,507,217	-	517,136	87.1%	3,420,639
Materials, Supplies & Services	1,915,082	1,572,443	100,713	241,926	87.4%	1,485,623
Special Projects	531,806	501,153	11,288	19,365	96.4%	450,126
Transfers-Out	297,121	272,361	-	24,760	91.7%	272,361
Capital Outlay Transfers	1,111,945	1,019,283	-	92,662	91.7%	956,331
Equipment	25,000	2,341	4,565	18,095	27.6%	3,437
TOTAL EXPENSES	<u>7,905,307</u>	<u>6,874,797</u>	<u>116,566</u>	<u>913,945</u>	<u>88.4%</u>	<u>6,588,517</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	4,345,075	4,023,443	-	321,632	92.6%	3,974,800
Leases - Terminal	5,043,600	4,393,891	-	649,709	87.1%	4,332,303
Leases - Non-Commerical Aviation	1,498,800	1,488,478	-	10,322	99.3%	1,377,461
Leases - Commerical Aviation	3,549,000	3,632,371	-	(83,371)	102.3%	2,828,431
Investment Income	171,700	117,220	-	54,480	68.3%	159,955
Miscellaneous	166,381	145,616	-	20,765	87.5%	235,821
Operating Transfers-In	-	-	-	-	100.0%	275,152
TOTAL REVENUES	14,774,556	13,801,018	-	973,538	93.4%	13,183,923
EXPENSES						
Salaries & Benefits	5,101,719	4,482,753	-	618,966	87.9%	4,476,871
Materials, Supplies & Services	7,079,052	5,896,392	442,176	740,483	89.5%	5,452,411
Special Projects	736,200	541,278	-	194,922	73.5%	628,309
Transfers-Out	18,295	16,770	-	1,525	91.7%	40,528
Debt Service	1,780,853	571,869	-	1,208,984	32.1%	-
Capital Outlay Transfers	1,469,012	1,460,292	-	8,720	99.4%	3,741,133
Equipment	63,569	22,874	30,235	10,460	83.5%	61,268
Other	-	1,161	-	(1,161)	100.0%	-
Appropriated Reserve	85,502	-	-	85,502	0.0%	-
TOTAL EXPENSES	16,334,202	12,993,390	472,411	2,868,401	82.4%	14,400,519

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 Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,559,903	1,360,663	-	199,240	87.2%	1,372,894
Investment Income	6,300	9,020	-	(2,720)	143.2%	9,409
Rents & Concessions	306,000	276,719	-	29,281	90.4%	223,014
Miscellaneous	700	2,700	-	(2,000)	385.7%	335
Operating Transfers-In	-	-	-	-	100.0%	94,988
TOTAL REVENUES	1,872,903	1,649,102	-	223,801	88.1%	1,700,639
EXPENSES						
Salaries & Benefits	989,689	933,027	-	56,662	94.3%	991,315
Materials, Supplies & Services	560,984	453,744	8,396	98,844	82.4%	429,844
Special Projects	300	363	-	(63)	120.9%	-
Debt Service	185,650	179,852	-	5,798	96.9%	180,294
Capital Outlay Transfers	158,373	145,175	-	13,198	91.7%	84,366
Equipment	27,500	26,180	-	1,320	95.2%	1,013
Other	1,014	847	-	167	83.5%	847
TOTAL EXPENSES	1,923,510	1,739,188	8,396	175,925	90.9%	1,687,679

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	99,584	91,285	-	8,299	91.7%	91,285
Work Orders - Bldg Maint.	3,085,446	2,815,326	-	270,120	91.2%	2,882,667
Grants	321,388	128,095	-	193,293	39.9%	542,409
Service Charges	2,057,130	1,885,704	-	171,426	91.7%	1,864,163
Reimbursements	-	-	-	-	100.0%	792
Miscellaneous	394,052	64,507	-	329,545	16.4%	11,738
Operating Transfers-In	-	-	-	-	100.0%	355,318
TOTAL REVENUES	5,957,600	4,984,917	-	972,682	83.7%	5,748,373
EXPENSES						
Salaries & Benefits	3,290,726	2,938,519	-	352,207	89.3%	2,726,653
Materials, Supplies & Services	1,158,398	1,046,301	97,765	14,332	98.8%	976,469
Special Projects	1,884,447	998,624	704,762	181,061	90.4%	1,241,297
Equipment	15,000	4,292	-	10,708	28.6%	2,661
Capitalized Fixed Assets	285,708	210,484	188	75,036	73.7%	488,374
TOTAL EXPENSES	6,634,278	5,198,220	802,716	633,343	90.5%	5,435,454

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2013 (91.7% 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>
REVENUES						
Vehicle Rental Charges	2,146,217	1,967,366	-	178,851	91.7%	1,651,095
Investment Income	128,400	127,204	-	1,196	99.1%	126,662
Rents & Concessions	224,401	205,701	-	18,700	91.7%	205,701
Miscellaneous	50,000	93,003	-	(43,003)	186.0%	78,470
TOTAL REVENUES	<u>2,549,018</u>	<u>2,393,273</u>	<u>-</u>	<u>155,745</u>	<u>93.9%</u>	<u>2,061,928</u>
EXPENSES						
Salaries & Benefits	185,579	169,979	-	15,600	91.6%	147,207
Materials, Supplies & Services	3,059	2,289	-	770	74.8%	1,685
Special Projects	300,000	-	28,567	271,433	9.5%	-
Capital Outlay Transfers	275,000	275,000	-	-	100.0%	-
Capitalized Fixed Assets	2,142,986	1,120,366	961,982	60,638	97.2%	320,051
TOTAL EXPENSES	<u>2,906,624</u>	<u>1,567,634</u>	<u>990,548</u>	<u>348,442</u>	<u>88.0%</u>	<u>468,944</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

FLEET MAINTENANCE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,371,918	2,174,258	-	197,660	91.7%	2,174,258
Reimbursements	10,000	9,167	-	833	91.7%	-
Miscellaneous	60,000	83,653	-	(23,653)	139.4%	32,426
Operating Transfers-In	-	-	-	-	100.0%	90,571
TOTAL REVENUES	2,441,918	2,267,078	-	174,840	92.8%	2,297,254
EXPENSES						
Salaries & Benefits	1,220,922	1,115,776	-	105,146	91.4%	1,049,819
Materials, Supplies & Services	1,250,057	1,051,925	95,306	102,826	91.8%	915,027
Special Projects	105,110	43,122	26,166	35,822	65.9%	31,351
Equipment	10,000	190	8,800	1,010	89.9%	810
TOTAL EXPENSES	2,586,089	2,211,013	130,272	244,804	90.5%	1,997,007

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2013 (91.7% 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	2,381,523	-	216,502	91.7%	2,334,827
Workers' Compensation Premiums	2,600,000	2,383,334	-	216,666	91.7%	2,291,666
OSH Charges	187,961	-	-	187,961	0.0%	-
Investment Income	116,000	64,704	-	51,296	55.8%	105,057
Reimbursements	-	-	-	-	100.0%	967
Miscellaneous	-	4,458	-	(4,458)	100.0%	24,255
Accel - Return of Premium	600,000	600,000	-	-	100.0%	-
TOTAL REVENUES	6,101,986	5,434,018	-	667,968	89.1%	4,756,771
EXPENSES						
Salaries & Benefits	517,317	448,809	-	68,508	86.8%	402,907
Materials, Supplies & Services	5,076,048	4,530,584	212,273	333,191	93.4%	4,450,009
Special Projects	100	121	-	(21)	120.9%	-
Transfers-Out	356,007	326,340	-	29,667	91.7%	3,386,121
TOTAL EXPENSES	5,949,472	5,305,854	212,273	431,345	92.7%	8,239,037

*** 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 Eleven Months Ended May 31, 2013 (91.7% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	2,358,079	2,160,571	-	197,508	91.6%	2,095,861
Miscellaneous	-	1,138	-	(1,138)	100.0%	1,209
Operating Transfers-In	-	-	-	-	100.0%	18,095
TOTAL REVENUES	<u>2,358,079</u>	<u>2,161,709</u>	<u>-</u>	<u>196,370</u>	<u>91.7%</u>	<u>2,115,164</u>
EXPENSES						
Salaries & Benefits	1,672,999	1,505,481	-	167,518	90.0%	1,367,695
Materials, Supplies & Services	795,547	634,039	79,368	82,140	89.7%	513,838
Special Projects	14,500	4,788	2,887	6,824	52.9%	5,860
Transfers-Out	43,000	43,000	-	-	100.0%	-
Equipment	402,853	101,188	93,673	207,993	48.4%	125,868
Capitalized Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	3,593	-	-	3,593	0.0%	-
TOTAL EXPENSES	<u>2,933,492</u>	<u>2,288,496</u>	<u>175,928</u>	<u>469,068</u>	<u>84.0%</u>	<u>2,013,261</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2013 (91.7% 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	1,651,709	-	5,291	99.7%	1,314,496
Leases - Food Service	2,423,000	2,460,093	-	(37,093)	101.5%	2,250,307
Slip Rental Fees	4,041,464	3,729,632	-	311,832	92.3%	3,640,060
Visitors Fees	383,000	375,266	-	7,735	98.0%	362,489
Slip Transfer Fees	450,000	547,125	-	(97,125)	121.6%	527,000
Parking Revenue	1,886,360	1,798,841	-	87,519	95.4%	1,793,960
Wharf Parking	248,880	228,041	-	20,839	91.6%	227,565
Other Fees & Charges	235,008	217,461	-	17,547	92.5%	311,362
Investment Income	150,900	145,553	-	5,347	96.5%	154,318
Rents & Concessions	310,952	290,197	-	20,755	93.3%	289,911
Reimbursements	-	10,830	-	(10,830)	100.0%	-
Miscellaneous	286,000	243,561	-	42,439	85.2%	219,434
Operating Transfers-In	-	-	-	-	100.0%	415,691
TOTAL REVENUES	<u>12,072,564</u>	<u>11,698,308</u>	<u>-</u>	<u>374,256</u>	<u>96.9%</u>	<u>11,506,594</u>
EXPENSES						
Salaries & Benefits	5,741,416	5,125,512	-	615,904	89.3%	4,974,186
Materials, Supplies & Services	3,621,195	3,161,065	307,596	152,534	95.8%	2,935,152
Special Projects	140,685	116,844	2,995	20,846	85.2%	110,888
Debt Service	1,849,105	1,576,409	-	272,696	85.3%	1,412,756
Capital Outlay Transfers	1,540,978	1,412,563	-	128,415	91.7%	856,609
Equipment	129,369	81,506	-	47,863	63.0%	67,146
Capitalized Fixed Assets	40,000	-	-	40,000	0.0%	-
Other	-	10,472	-	(10,472)	100.0%	2,540
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>13,162,748</u>	<u>11,484,371</u>	<u>310,591</u>	<u>1,367,786</u>	<u>89.6%</u>	<u>10,359,277</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.