



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 8, 2013

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2014 Interim Financial Statements For The Two Months Ended August 31, 2013

RECOMMENDATION:

That Council accept the Fiscal Year 2014 Interim Financial Statements for the Two Months Ended August 31, 2013.

DISCUSSION:

The interim financial statements for the two months ended August 31, 2013 (16.7% 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 Two Months Ended August 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 Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	111,325,957	14,201,759	-	97,124,198	12.8%
Expenditures	111,325,957	18,260,406	1,186,044	91,879,507	17.5%
<i>Addition to / (use of) reserves</i>	-	(4,058,647)	(1,186,044)		
SOLID WASTE FUND					
Revenue	19,927,443	3,393,143	-	16,534,300	17.0%
Expenditures	19,987,120	3,008,131	32,544	16,946,444	15.2%
<i>Addition to / (use of) reserves</i>	(59,677)	385,011	(32,544)		
WATER OPERATING FUND					
Revenue	36,524,435	7,282,288	-	29,242,147	19.9%
Expenditures	45,374,860	5,371,771	1,835,983	38,167,106	15.9%
<i>Addition to / (use of) reserves</i>	(8,850,425)	1,910,517	(1,835,983)		
WASTEWATER OPERATING FUND					
Revenue	17,907,479	3,273,556	-	14,633,923	18.3%
Expenditures	19,079,393	2,206,639	1,817,238	15,055,516	21.1%
<i>Addition to / (use of) reserves</i>	(1,171,914)	1,066,917	(1,817,238)		
DOWNTOWN PARKING					
Revenue	7,420,709	1,372,583	-	6,048,126	18.5%
Expenditures	8,569,803	1,241,297	635,416	6,693,090	21.9%
<i>Addition to / (use of) reserves</i>	(1,149,094)	131,286	(635,416)		
AIRPORT OPERATING FUND					
Revenue	15,751,093	2,440,806	-	13,310,287	15.5%
Expenditures	15,892,268	1,833,762	648,774	13,409,732	15.6%
<i>Addition to / (use of) reserves</i>	(141,175)	607,044	(648,774)		
GOLF COURSE FUND					
Revenue	2,081,059	399,651	-	1,681,408	19.2%
Expenditures	2,049,523	434,752	-	1,614,771	21.2%
<i>Addition to / (use of) reserves</i>	31,536	(35,100)	-		
INTRA-CITY SERVICE FUND					
Revenue	5,192,663	768,802	-	4,423,861	14.8%
Expenditures	5,370,258	808,015	468,063	4,094,179	23.8%
<i>Addition to / (use of) reserves</i>	(177,595)	(39,213)	(468,063)		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
FLEET REPLACEMENT FUND					
Revenue	2,758,201	453,133	-	2,305,068	16.4%
Expenditures	4,288,636	33,740	72,802	4,182,095	2.5%
<i>Addition to / (use of) reserves</i>	<u>(1,530,435)</u>	<u>419,394</u>	<u>(72,802)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,576,502	429,417	-	2,147,085	16.7%
Expenditures	2,625,440	350,460	241,824	2,033,156	22.6%
<i>Addition to / (use of) reserves</i>	<u>(48,938)</u>	<u>78,956</u>	<u>(241,824)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,960,947	994,706	-	4,966,241	16.7%
Expenditures	5,826,391	1,059,707	226,132	4,540,552	22.1%
<i>Addition to / (use of) reserves</i>	<u>134,556</u>	<u>(65,001)</u>	<u>(226,132)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,514,997	419,166	-	2,095,831	16.7%
Expenditures	2,932,685	475,402	245,724	2,211,559	24.6%
<i>Addition to / (use of) reserves</i>	<u>(417,688)</u>	<u>(56,235)</u>	<u>(245,724)</u>		
WATERFRONT FUND					
Revenue	12,445,067	2,473,301	-	9,971,766	19.9%
Expenditures	13,402,766	2,017,778	665,769	10,719,219	20.0%
<i>Addition to / (use of) reserves</i>	<u>(957,699)</u>	<u>455,523</u>	<u>(665,769)</u>		
TOTAL FOR ALL FUNDS					
Revenue	242,386,552	37,902,311	-	204,484,241	15.6%
Expenditures	256,725,101	37,101,861	8,076,314	211,546,925	17.6%
<i>Addition to / (use of) reserves</i>	<u>(14,338,549)</u>	<u>800,450</u>	<u>(8,076,314)</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 Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	21,084,894	2,522,477	18,562,417	12.0%	2,374,402
Property Taxes	25,475,500	-	25,475,500	0.0%	301,863
Utility Users Tax	6,975,300	1,163,394	5,811,906	16.7%	1,148,798
Transient Occupancy Tax	16,202,000	3,619,084	12,582,916	22.3%	3,231,238
Business License	2,415,000	324,663	2,090,337	13.4%	316,217
Real Property Transfer Tax	537,900	136,136	401,764	25.3%	119,804
<i>Total</i>	<u>72,690,594</u>	<u>7,765,753</u>	<u>64,924,841</u>	10.7%	<u>7,492,322</u>
LICENSES & PERMITS					
Licenses & Permits	219,180	25,212	193,968	11.5%	32,084
<i>Total</i>	<u>219,180</u>	<u>25,212</u>	<u>193,968</u>	11.5%	<u>32,084</u>
FINES & FORFEITURES					
Parking Violations	2,628,967	456,100	2,172,867	17.3%	491,856
Library Fines	135,000	19,374	115,626	14.4%	18,194
Municipal Court Fines	120,000	16,944	103,056	14.1%	26,755
Other Fines & Forfeitures	250,000	57,127	192,873	22.9%	34,247
<i>Total</i>	<u>3,133,967</u>	<u>549,546</u>	<u>2,584,421</u>	17.5%	<u>571,051</u>
USE OF MONEY & PROPERTY					
Investment Income	676,267	105,480	570,787	15.6%	135,385
Rents & Concessions	396,322	67,846	328,476	17.1%	63,042
<i>Total</i>	<u>1,072,589</u>	<u>173,326</u>	<u>899,263</u>	16.2%	<u>198,427</u>
INTERGOVERNMENTAL					
Grants	571,400	66,543	504,857	11.6%	5,978
Reimbursements	14,320	-	14,320	0.0%	159
<i>Total</i>	<u>585,720</u>	<u>66,543</u>	<u>519,177</u>	11.4%	<u>6,137</u>
FEES & SERVICE CHARGES					
Finance	926,598	147,277	779,321	15.9%	145,560
Community Development	4,632,942	679,677	3,953,265	14.7%	721,908
Recreation	2,881,339	603,215	2,278,124	20.9%	561,334
Public Safety	617,033	85,298	531,735	13.8%	96,475
Public Works	5,584,761	1,017,363	4,567,398	18.2%	901,808
Library	753,839	10,636	743,203	1.4%	4,978
Reimbursements	4,293,383	737,743	3,555,640	17.2%	693,702
<i>Total</i>	<u>19,689,895</u>	<u>3,281,209</u>	<u>16,408,686</u>	16.7%	<u>3,125,765</u>
OTHER REVENUES					
Miscellaneous	1,615,251	496,331	1,118,920	30.7%	496,722
Franchise Fees	3,660,300	588,361	3,071,939	16.1%	734,490
Indirect Allocations	6,292,740	1,048,790	5,243,950	16.7%	973,642
Operating Transfers-In	2,365,721	206,688	2,159,033	8.7%	254,744
<i>Total</i>	<u>13,934,012</u>	<u>2,340,170</u>	<u>11,593,842</u>	16.8%	<u>2,459,599</u>
TOTAL REVENUES	<u>111,325,957</u>	<u>14,201,759</u>	<u>97,124,198</u>	12.8%	<u>13,885,386</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2013 (16.7% 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	740,831	110,886	(77)	630,022	15.0%	
<i>Total</i>	740,831	110,886	(77)	630,022	15.0%	114,001
<u>City Attorney</u>						
CITY ATTORNEY	2,095,929	333,414	-	1,762,515	15.9%	
<i>Total</i>	2,095,929	333,414	-	1,762,515	15.9%	352,355
<u>Administration</u>						
CITY ADMINISTRATOR	1,586,999	308,236	(77)	1,278,840	19.4%	
CITY TV	528,017	76,084	47,579	404,354	23.4%	
<i>Total</i>	2,115,016	384,320	47,503	1,683,193	20.4%	301,122
<u>Administrative Services</u>						
CITY CLERK	475,090	71,856	25,868	377,366	20.6%	
ADMIN SVCS-ELECTIONS	300,000	2,000	4,550	293,450	2.2%	
HUMAN RESOURCES	1,412,511	177,770	27,909	1,206,832	14.6%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	-	-	14,447	0.0%	
<i>Total</i>	2,202,048	251,626	58,326	1,892,096	14.1%	237,812
<u>Finance</u>						
ADMINISTRATION	218,465	37,685	9,849	170,931	21.8%	
TREASURY	518,121	66,311	(3,010)	454,820	12.2%	
CASHIERING & COLLECTION	458,460	70,791	-	387,669	15.4%	
LICENSES & PERMITS	469,695	81,228	23,258	365,209	22.2%	
BUDGET MANAGEMENT	430,198	65,397	-	364,801	15.2%	
ACCOUNTING	595,851	74,022	-	521,829	12.4%	
PAYROLL	293,974	50,544	-	243,430	17.2%	
ACCOUNTS PAYABLE	226,149	35,106	-	191,043	15.5%	
CITY BILLING & CUSTOMER SERVICE	659,788	57,539	186,557	415,693	37.0%	
PURCHASING	639,003	96,864	751	541,388	15.3%	
CENTRAL STORES	170,978	25,961	472	144,546	15.5%	
MAIL SERVICES	109,740	17,018	472	92,250	15.9%	
<i>Total</i>	4,790,422	678,466	218,348	3,893,608	18.7%	642,361
TOTAL GENERAL GOVERNMENT	11,944,246	1,758,712	324,100	9,861,434	17.4%	1,647,650
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,035,400	157,803	-	877,597	15.2%	
SUPPORT SERVICES	690,977	98,293	-	592,684	14.2%	
RECORDS	1,293,046	183,915	28,430	1,080,701	16.4%	
COMMUNITY SVCS	1,035,807	169,236	6,533	860,038	17.0%	
PROPERTY ROOM	213,001	29,322	594	183,085	14.0%	
TRNG/RECRUITMENT	467,896	71,617	(9,620)	405,900	13.3%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2013 (16.7% 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>						
RANGE	1,267,543	196,275	59,923	1,011,345	20.2%	
BEAT COORDINATORS	858,553	135,466	-	723,087	15.8%	
INFORMATION TECHNOLOGY	1,189,509	377,243	15,208	797,058	33.0%	
INVESTIGATIVE DIVISION	4,943,915	865,560	(1,317)	4,079,672	17.5%	
CRIME LAB	155,092	28,681	-	126,411	18.5%	
PATROL DIVISION	15,821,865	2,385,391	169,988	13,266,485	16.2%	
TRAFFIC	1,415,405	194,531	559	1,220,315	13.8%	
SPECIAL EVENTS	831,095	375,519	-	455,576	45.2%	
TACTICAL PATROL FORCE	1,423,691	198,133	-	1,225,558	13.9%	
STREET SWEEPING ENFORCEMENT	340,916	52,859	-	288,057	15.5%	
NIGHT LIFE ENFORCEMENT	301,944	48,437	-	253,507	16.0%	
PARKING ENFORCEMENT	989,866	151,506	27,800	810,560	18.1%	
CCC	2,462,970	351,780	-	2,111,190	14.3%	
ANIMAL CONTROL	661,248	52,348	-	608,900	7.9%	
<i>Total</i>	<u>37,399,739</u>	<u>6,123,914</u>	<u>298,098</u>	<u>30,977,727</u>	17.2%	<u>5,625,566</u>
<u>Fire</u>						
ADMINISTRATION	816,274	120,566	5,973	689,736	15.5%	
EMERGENCY SERVICES AND PUBLIC ED	294,891	46,095	-	248,796	15.6%	
PREVENTION	1,118,386	185,863	-	932,523	16.6%	
WILDLAND FIRE MITIGATION PROGRAM	194,392	27,803	990	165,599	14.8%	
OPERATIONS	17,996,714	2,952,299	34,286	15,010,130	16.6%	
ARFF	1,860,354	287,006	-	1,573,348	15.4%	
<i>Total</i>	<u>22,281,011</u>	<u>3,619,631</u>	<u>41,249</u>	<u>18,620,132</u>	16.4%	<u>3,511,961</u>
TOTAL PUBLIC SAFETY	<u>59,680,750</u>	<u>9,743,545</u>	<u>339,347</u>	<u>49,597,858</u>	16.9%	<u>9,137,527</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,047,571	147,379	9,256	890,936	15.0%	
ENGINEERING SVCS	4,869,612	725,993	4,206	4,139,412	15.0%	
PUBLIC RT OF WAY MGMT	1,042,862	160,243	942	881,677	15.5%	
ENVIRONMENTAL PROGRAMS	492,234	26,077	257,039	209,118	57.5%	
<i>Total</i>	<u>7,452,279</u>	<u>1,059,692</u>	<u>271,444</u>	<u>6,121,143</u>	17.9%	<u>1,017,409</u>
TOTAL PUBLIC WORKS	<u>7,452,279</u>	<u>1,059,692</u>	<u>271,444</u>	<u>6,121,143</u>	17.9%	<u>1,017,409</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	696,831	116,379	3,683	576,769	17.2%	
FACILITIES	768,855	116,839	-	652,016	15.2%	
YOUTH ACTIVITIES	941,043	369,087	8,959	562,998	40.2%	
SR CITIZENS	696,667	133,625	3,266	559,776	19.6%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
AQUATICS	1,249,438	392,182	46,293	810,963	35.1%	
SPORTS	532,302	85,868	13,100	433,334	18.6%	
TENNIS	274,749	43,647	20,000	211,102	23.2%	
NEIGHBORHOOD & OUTREACH SERV	1,018,681	186,356	-	832,325	18.3%	
ADMINISTRATION	627,767	94,515	2,725	530,527	15.5%	
PROJECT MANAGEMENT TEAM	371,618	46,362	(4,578)	329,833	11.2%	
FACILITY & PROJECT MGT	968,835	267,404	2,574	698,857	27.9%	
GROUNDS MANAGEMENT	4,670,456	648,096	63,822	3,958,538	15.2%	
FORESTRY	1,212,463	156,710	79,167	976,586	19.5%	
BEACH MAINTENANCE	153,422	18,865	(3,910)	138,467	9.7%	
<i>Total</i>	<u>14,183,127</u>	<u>2,679,821</u>	<u>229,018</u>	<u>11,274,288</u>	20.5%	<u>2,475,233</u>
<u>Library</u>						
ADMINISTRATION	460,433	66,407	-	394,026	14.4%	
PUBLIC SERVICES	2,568,570	342,733	(700)	2,226,537	13.3%	
SUPPORT SERVICES	1,537,909	248,226	(1,160)	1,290,843	16.1%	
<i>Total</i>	<u>4,566,912</u>	<u>657,367</u>	<u>(1,860)</u>	<u>3,911,406</u>	14.4%	<u>584,490</u>
TOTAL COMMUNITY SERVICES	<u>18,750,039</u>	<u>3,337,188</u>	<u>227,158</u>	<u>15,185,693</u>	19.0%	<u>3,059,723</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	551,107	108,003	1,178	441,926	19.8%	
ECON DEV	48,420	6,334	-	42,086	13.1%	
CITY ARTS ADVISORY PROGRAM	437,260	-	-	437,260	0.0%	
RENTAL HSG MEDIATION	184,566	28,318	-	156,248	15.3%	
HUMAN SVCS	821,025	6,253	-	814,772	0.8%	
LR PLANNING/STUDIES	875,269	132,252	660	742,357	15.2%	
DEV & DESIGN REVIEW	1,349,767	196,563	12,613	1,140,591	15.5%	
ZONING	1,264,867	179,614	2,101	1,083,151	14.4%	
DESIGN REV & HIST PRESERVATN	1,099,097	152,042	5,362	941,693	14.3%	
BLDG PERMITS	1,147,440	176,980	664	969,796	15.5%	
RECORDS & ARCHIVES	558,663	78,960	6,117	473,586	15.2%	
PLAN CK & COUNTER SRV	1,302,478	241,175	701	1,060,602	18.6%	
<i>Total</i>	<u>9,639,959</u>	<u>1,311,912</u>	<u>23,996</u>	<u>8,304,051</u>	13.9%	<u>1,212,912</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,639,959</u>	<u>1,311,912</u>	<u>23,996</u>	<u>8,304,051</u>	13.9%	<u>1,212,912</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	-	-	22,272	0.0%	
TRANSFERS OUT	43,500	7,250	-	36,250	16.7%	
DEBT SERVICE TRANSFERS	350,746	307,680	-	43,066	87.7%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
CAPITAL OUTLAY TRANSFER	1,000,000	166,667	-	833,333	16.7%	
APPROP. RESERVE	414,158	-	-	414,158	0.0%	
NON-DEPT - COMM PROM	2,028,008	567,761	-	1,460,247	28.0%	
<i>Total</i>	3,858,684	1,049,358	-	2,809,326	27.2%	856,991
TOTAL NON-DEPARTMENTAL	3,858,684	1,049,358	-	2,809,326	27.2%	856,991
TOTAL EXPENDITURES	111,325,957	18,260,406	1,186,044	91,879,507	17.5%	16,932,212

*** 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 Two Months Ended August 31, 2013 (16.7% 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	95,100	-	411,104	18.8%
Expenditures	506,204	92,755	-	413,449	18.3%
<i>Revenue Less Expenditures</i>	-	2,345	-	(2,345)	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,367,572	741,201	-	2,626,371	22.0%
Expenditures	4,097,603	549,451	326,852	3,221,301	21.4%
<i>Revenue Less Expenditures</i>	(730,031)	191,750	(326,852)	(594,930)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	1,187,989	70,690	-	1,117,299	6.0%
Expenditures	2,246,824	50,278	-	2,196,546	2.2%
<i>Revenue Less Expenditures</i>	(1,058,835)	20,412	-	(1,079,246)	
COUNTY LIBRARY					
Revenue	1,938,012	30,213	-	1,907,799	1.6%
Expenditures	2,123,376	296,612	(24,674)	1,851,438	12.8%
<i>Revenue Less Expenditures</i>	(185,364)	(266,399)	24,674	56,361	
STREETS FUND					
Revenue	10,449,852	1,409,706	-	9,040,146	13.5%
Expenditures	13,518,374	1,467,873	143,455	11,907,047	11.9%
<i>Revenue Less Expenditures</i>	(3,068,522)	(58,167)	(143,455)	(2,866,900)	
MEASURE A					
Revenue	3,411,416	544,343	-	2,867,073	16.0%
Expenditures	4,291,721	270,422	1,277,694	2,743,606	36.1%
<i>Revenue Less Expenditures</i>	(880,305)	273,921	(1,277,694)	123,468	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

SOLID WASTE 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	19,199,527	3,313,875	-	15,885,652	17.3%	3,024,514
Other Fees & Charges	474,816	-	-	474,816	0.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	233,100	79,268	-	153,832	34.0%	33,840
TOTAL REVENUES	<u>19,927,443</u>	<u>3,393,143</u>	<u>-</u>	<u>16,534,300</u>	17.0%	<u>3,058,354</u>
EXPENSES						
Salaries & Benefits	979,288	133,989	-	845,299	13.7%	123,719
Materials, Supplies & Services	18,153,421	2,862,668	32,544	15,258,209	15.9%	2,820,187
Special Projects	593,475	215	-	593,260	0.0%	-
Transfers-Out	50,000	8,333	-	41,667	16.7%	8,333
Capital Outlay Transfers	17,556	2,926	-	14,630	16.7%	1,945
Equipment	13,709	-	-	13,709	0.0%	-
Capitalized Fixed Assets	46,565	-	-	46,565	0.0%	-
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	33,106	-	-	33,106	0.0%	-
TOTAL EXPENSES	<u>19,987,120</u>	<u>3,008,131</u>	<u>32,544</u>	<u>16,946,444</u>	15.2%	<u>2,954,185</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 Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	32,300,000	6,657,418	-	25,642,582	20.6%	6,267,144
Service Charges	506,500	64,417	-	442,083	12.7%	62,104
Cater JPA Treatment Charges	2,467,510	468,814	-	1,998,696	19.0%	491,341
Investment Income	534,400	82,878	-	451,522	15.5%	101,689
Rents & Concessions	22,872	3,812	-	19,060	16.7%	-
Reimbursements	673,153	469	-	672,684	0.1%	43,410
Miscellaneous	20,000	4,480	-	15,520	22.4%	16,529
TOTAL REVENUES	36,524,435	7,282,288	-	29,242,147	19.9%	6,982,218
EXPENSES						
Salaries & Benefits	8,333,163	1,197,150	-	7,136,013	14.4%	1,136,382
Materials, Supplies & Services	10,055,611	981,085	1,855,958	7,218,568	28.2%	925,662
Special Projects	1,928,452	70,978	(53,057)	1,910,531	0.9%	52,373
Water Purchases	7,851,195	1,242,963	(9,599)	6,617,831	15.7%	1,133,339
Debt Service	5,566,589	471	-	5,566,118	0.0%	1,642,246
Capital Outlay Transfers	11,189,231	1,864,872	-	9,324,359	16.7%	571,108
Equipment	126,550	6,155	16,125	104,270	17.6%	4,023
Capitalized Fixed Assets	141,294	7,571	26,556	107,167	24.2%	7,541
Other	32,775	525	-	32,250	1.6%	525
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	45,374,860	5,371,771	1,835,983	38,167,106	15.9%	5,473,200

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 Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	16,997,000	3,014,051	-	13,982,949	17.7%	2,868,732
Fees	692,579	230,272	-	462,307	33.2%	221,783
Investment Income	150,900	24,624	-	126,276	16.3%	29,905
Rents & Concessions	32,000	-	-	32,000	0.0%	-
Miscellaneous	35,000	4,609	-	30,391	13.2%	3,000
TOTAL REVENUES	17,907,479	3,273,556	-	14,633,923	18.3%	3,123,420
EXPENSES						
Salaries & Benefits	5,722,999	798,460	-	4,924,539	14.0%	813,794
Materials, Supplies & Services	6,565,122	708,008	1,767,939	4,089,174	37.7%	565,063
Special Projects	686,172	6,402	45,245	634,525	7.5%	-
Debt Service	1,668,096	314	-	1,667,782	0.0%	-
Capital Outlay Transfers	4,154,727	692,455	-	3,462,273	16.7%	500,020
Equipment	97,000	-	(44)	97,044	0.0%	1,567
Capitalized Fixed Assets	32,277	-	4,098	28,179	12.7%	-
Other	3,000	1,000	-	2,000	33.3%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	19,079,393	2,206,639	1,817,238	15,055,516	21.1%	1,881,444

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 Two Months Ended August 31, 2013 (16.7% of Fiscal Year)
DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	875,000	226,652	-	648,348	25.9%	234,960
Parking Fees	6,313,084	1,101,881	-	5,211,204	17.5%	1,090,328
Other Fees & Charges	1,000	562	-	438	56.2%	-
Investment Income	98,200	16,729	-	81,471	17.0%	18,589
Rents & Concessions	88,925	18,821	-	70,104	21.2%	6,821
Miscellaneous	1,000	688	-	312	68.8%	(842)
Operating Transfers-In	43,500	7,250	-	36,250	16.7%	7,250
TOTAL REVENUES	7,420,709	1,372,583	-	6,048,126	18.5%	1,357,106
EXPENSES						
Salaries & Benefits	4,049,433	616,672	-	3,432,761	15.2%	586,407
Materials, Supplies & Services	2,086,258	264,247	213,392	1,608,620	22.9%	237,939
Special Projects	548,295	58,576	418,025	71,695	86.9%	-
Transfers-Out	303,064	50,511	-	252,553	16.7%	49,520
Capital Outlay Transfers	1,507,753	251,292	-	1,256,461	16.7%	185,324
Equipment	25,000	-	4,000	21,000	16.0%	280
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	8,569,803	1,241,297	635,416	6,693,090	21.9%	1,059,470

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2013 (16.7% 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	4,472,500	724,699	-	3,747,801	16.2%	725,083
Leases - Terminal	5,189,964	737,181	-	4,452,783	14.2%	774,826
Leases - Non-Commerical Aviation	1,895,929	279,049	-	1,616,880	14.7%	274,461
Leases - Commerical Aviation	3,939,000	656,936	-	3,282,064	16.7%	577,676
Investment Income	111,100	20,234	-	90,866	18.2%	19,708
Miscellaneous	142,600	22,708	-	119,892	15.9%	339
TOTAL REVENUES	<u>15,751,093</u>	<u>2,440,806</u>	<u>-</u>	<u>13,310,287</u>	<u>15.5%</u>	<u>2,372,094</u>
EXPENSES						
Salaries & Benefits	5,522,998	760,764	-	4,762,234	13.8%	749,545
Materials, Supplies & Services	7,247,586	980,564	649,425	5,617,597	22.5%	909,678
Special Projects	1,004,175	57,038	-	947,138	5.7%	46,530
Transfers-Out	19,728	3,288	-	16,440	16.7%	3,049
Debt Service	1,817,106	-	-	1,817,106	0.0%	-
Capital Outlay Transfers	124,336	20,723	-	103,613	16.7%	17,440
Equipment	52,500	11,386	(651)	41,765	20.4%	1,350
Appropriated Reserve	103,839	-	-	103,839	0.0%	-
TOTAL EXPENSES	<u>15,892,268</u>	<u>1,833,762</u>	<u>648,774</u>	<u>13,409,732</u>	<u>15.6%</u>	<u>1,727,592</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 Two Months Ended August 31, 2013 (16.7% 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	1,739,239	330,773	-	1,408,466	19.0%	301,695
Investment Income	8,800	2,040	-	6,760	23.2%	1,865
Rents & Concessions	332,520	66,938	-	265,582	20.1%	30,474
Miscellaneous	500	(100)	-	600	-19.9%	(10)
TOTAL REVENUES	<u>2,081,059</u>	<u>399,651</u>	<u>-</u>	<u>1,681,408</u>	<u>19.2%</u>	<u>334,024</u>
EXPENSES						
Salaries & Benefits	1,022,332	152,229	-	870,103	14.9%	160,167
Materials, Supplies & Services	562,907	80,877	-	482,030	14.4%	38,427
Debt Service	245,698	165,865	-	79,833	67.5%	161,887
Capital Outlay Transfers	214,686	35,781	-	178,905	16.7%	26,396
Equipment	3,000	-	-	3,000	0.0%	-
Other	900	-	-	900	0.0%	-
TOTAL EXPENSES	<u>2,049,523</u>	<u>434,752</u>	<u>-</u>	<u>1,614,771</u>	<u>21.2%</u>	<u>386,876</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2013 (16.7% 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	242,253	40,376	-	201,878	16.7%	16,597
Work Orders - Bldg Maint.	2,592,140	336,799	-	2,255,341	13.0%	521,201
Grants	-	-	-	-	100.0%	75,062
Service Charges	2,288,520	381,420	-	1,907,100	16.7%	342,855
Miscellaneous	69,750	10,207	-	59,543	14.6%	11,679
TOTAL REVENUES	<u>5,192,663</u>	<u>768,802</u>	<u>-</u>	<u>4,423,861</u>	<u>14.8%</u>	<u>967,395</u>
EXPENSES						
Salaries & Benefits	3,462,955	503,993	-	2,958,962	14.6%	509,128
Materials, Supplies & Services	1,399,994	197,575	228,033	974,386	30.4%	181,471
Special Projects	381,206	106,362	224,976	49,868	86.9%	84,258
Equipment	15,000	-	-	15,000	0.0%	-
Capitalized Fixed Assets	85,053	85	15,054	69,914	17.8%	8,041
Appropriated Reserve	26,050	-	-	26,050	0.0%	-
TOTAL EXPENSES	<u>5,370,258</u>	<u>808,015</u>	<u>468,063</u>	<u>4,094,179</u>	<u>23.8%</u>	<u>782,897</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,228,805	371,468	-	1,857,338	16.7%	357,703
Investment Income	122,300	20,315	-	101,985	16.6%	22,684
Rents & Concessions	233,978	38,996	-	194,982	16.7%	37,400
Miscellaneous	173,118	22,354	-	150,764	12.9%	4,000
TOTAL REVENUES	2,758,201	453,133	-	2,305,068	16.4%	421,787
EXPENSES						
Salaries & Benefits	193,629	28,227	-	165,402	14.6%	28,499
Materials, Supplies & Services	3,061	364	-	2,698	11.9%	285
Special Projects	1,132,833	3,596	22,000	1,107,238	2.3%	-
Capitalized Fixed Assets	2,959,112	1,553	50,802	2,906,758	1.8%	802
TOTAL EXPENSES	4,288,636	33,740	72,802	4,182,095	2.5%	29,586

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

FLEET MAINTENANCE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,463,432	410,572	-	2,052,860	16.7%	395,320
Reimbursements	10,000	1,667	-	8,333	16.7%	1,667
Miscellaneous	103,070	17,178	-	85,892	16.7%	2,377
TOTAL REVENUES	2,576,502	429,417	-	2,147,085	16.7%	399,364
EXPENSES						
Salaries & Benefits	1,280,067	182,721	-	1,097,346	14.3%	187,202
Materials, Supplies & Services	1,169,472	151,479	238,906	779,087	33.4%	140,283
Special Projects	108,938	282	11,718	96,938	11.0%	1,251
Debt Service	43,070	7,178	-	35,892	16.7%	-
Equipment	7,000	8,800	(8,800)	7,000	0.0%	190
Appropriated Reserve	16,893	-	-	16,893	0.0%	-
TOTAL EXPENSES	2,625,440	350,460	241,824	2,033,156	22.6%	328,926

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,756,112	459,352	-	2,296,760	16.7%	433,004
Workers' Compensation Premiums	2,950,702	491,784	-	2,458,918	16.7%	433,333
OSH Charges	193,833	32,306	-	161,528	16.7%	-
Investment Income	60,300	7,787	-	52,513	12.9%	10,995
Miscellaneous	-	3,478	-	(3,478)	100.0%	-
Accel - Return of Premium	-	-	-	-	100.0%	600,000
TOTAL REVENUES	5,960,947	994,706	-	4,966,241	16.7%	1,477,333
EXPENSES						
Salaries & Benefits	538,662	75,302	-	463,360	14.0%	76,820
Materials, Supplies & Services	5,287,629	984,406	226,132	4,077,092	22.9%	795,573
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	-	-	-	-	100.0%	59,335
TOTAL EXPENSES	5,826,391	1,059,707	226,132	4,540,552	22.1%	931,728

*** 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 Two Months Ended August 31, 2013 (16.7% 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	2,514,997	419,166	-	2,095,831	16.7%	393,013
TOTAL REVENUES	<u>2,514,997</u>	<u>419,166</u>	<u>-</u>	<u>2,095,831</u>	<u>16.7%</u>	<u>393,013</u>
EXPENSES						
Salaries & Benefits	1,701,218	260,492	-	1,440,726	15.3%	238,462
Materials, Supplies & Services	846,419	175,756	114,465	556,198	34.3%	118,383
Special Projects	28,212	-	2,500	25,712	8.9%	-
Capital Outlay Transfers	212,000	35,333	-	176,667	16.7%	-
Equipment	8,250	3,820	7,640	(3,210)	138.9%	4,749
Capitalized Fixed Assets	124,000	-	121,120	2,880	97.7%	-
Appropriated Reserve	12,586	-	-	12,586	0.0%	-
TOTAL EXPENSES	<u>2,932,685</u>	<u>475,402</u>	<u>245,724</u>	<u>2,211,559</u>	<u>24.6%</u>	<u>361,594</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2013 (16.7% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,373,772	274,350	-	1,099,422	20.0%	287,215
Leases - Food Service	2,641,800	528,365	-	2,113,435	20.0%	491,542
Slip Rental Fees	4,122,293	688,844	-	3,433,449	16.7%	677,458
Visitors Fees	450,000	82,237	-	367,763	18.3%	93,167
Slip Transfer Fees	525,000	106,950	-	418,050	20.4%	108,675
Parking Revenue	2,009,800	586,648	-	1,423,152	29.2%	526,871
Wharf Parking	250,000	54,934	-	195,067	22.0%	58,151
Other Fees & Charges	236,435	40,669	-	195,766	17.2%	34,759
Investment Income	137,700	10,587	-	127,113	7.7%	12,961
Rents & Concessions	306,267	49,922	-	256,345	16.3%	49,708
Miscellaneous	392,000	49,796	-	342,204	12.7%	70,007
TOTAL REVENUES	12,445,067	2,473,301	-	9,971,766	19.9%	2,410,513
EXPENSES						
Salaries & Benefits	5,866,308	878,133	-	4,988,175	15.0%	905,343
Materials, Supplies & Services	3,733,673	505,172	632,742	2,595,758	30.5%	504,464
Special Projects	167,250	14,574	-	152,676	8.7%	13,214
Debt Service	1,843,880	351,455	-	1,492,425	19.1%	166,959
Capital Outlay Transfers	1,544,155	257,359	-	1,286,796	16.7%	256,830
Equipment	107,500	4,111	-	103,389	3.8%	11,415
Capitalized Fixed Assets	40,000	6,973	33,027	-	100.0%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	13,402,766	2,017,778	665,769	10,719,219	20.0%	1,858,225

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.