



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: December 17, 2013

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2014 Interim Financial Statements For The Four Months Ended October 31, 2013

RECOMMENDATION:

That Council accept the Fiscal Year 2014 Interim Financial Statements for the four months ended October 31, 2013.

DISCUSSION:

The interim financial statements for the four months ended October 31, 2013 (33.3% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Four Months Ended October 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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	111,418,890	29,448,355	-	81,970,535	26.4%
Expenditures	111,866,688	39,219,239	2,092,620	70,554,830	36.9%
<i>Addition to / (use of) reserves</i>	<u>(447,799)</u>	<u>(9,770,884)</u>	<u>(2,092,620)</u>		
SOLID WASTE FUND					
Revenue	19,927,443	6,827,286	-	13,100,157	34.3%
Expenditures	20,047,668	6,348,607	424,578	13,274,483	33.8%
<i>Addition to / (use of) reserves</i>	<u>(120,225)</u>	<u>478,679</u>	<u>(424,578)</u>		
WATER OPERATING FUND					
Revenue	36,524,435	13,990,335	-	22,534,100	38.3%
Expenditures	45,085,726	13,126,288	2,430,458	29,528,980	34.5%
<i>Addition to / (use of) reserves</i>	<u>(8,561,291)</u>	<u>864,047</u>	<u>(2,430,458)</u>		
WASTEWATER OPERATING FUND					
Revenue	17,907,479	6,310,337	-	11,597,142	35.2%
Expenditures	19,048,005	4,998,593	1,922,835	12,126,577	36.3%
<i>Addition to / (use of) reserves</i>	<u>(1,140,526)</u>	<u>1,311,744</u>	<u>(1,922,835)</u>		
DOWNTOWN PARKING					
Revenue	7,420,709	2,598,533	-	4,822,176	35.0%
Expenditures	8,575,235	2,726,433	571,347	5,277,455	38.5%
<i>Addition to / (use of) reserves</i>	<u>(1,154,526)</u>	<u>(127,901)</u>	<u>(571,347)</u>		
AIRPORT OPERATING FUND					
Revenue	15,751,093	5,504,259	-	10,246,834	34.9%
Expenditures	16,314,199	4,522,871	785,225	11,006,103	32.5%
<i>Addition to / (use of) reserves</i>	<u>(563,106)</u>	<u>981,388</u>	<u>(785,225)</u>		
GOLF COURSE FUND					
Revenue	2,081,059	722,927	-	1,358,132	34.7%
Expenditures	2,049,523	787,572	1,202	1,260,749	38.5%
<i>Addition to / (use of) reserves</i>	<u>31,536</u>	<u>(64,645)</u>	<u>(1,202)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,604,962	1,604,084	-	4,000,878	28.6%
Expenditures	5,911,688	1,749,137	842,048	3,320,504	43.8%
<i>Addition to / (use of) reserves</i>	<u>(306,726)</u>	<u>(145,052)</u>	<u>(842,048)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	2,758,201	892,201	-	1,866,000	32.3%
Expenditures	5,134,991	697,895	550,591	3,886,504	24.3%
<i>Addition to / (use of) reserves</i>	<u>(2,376,790)</u>	<u>194,306</u>	<u>(550,591)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,576,502	880,175	-	1,696,327	34.2%
Expenditures	2,650,738	770,795	229,441	1,650,502	37.7%
<i>Addition to / (use of) reserves</i>	<u>(74,236)</u>	<u>109,380</u>	<u>(229,441)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,960,947	1,985,622	-	3,975,325	33.3%
Expenditures	6,022,747	2,041,288	329,438	3,652,022	39.4%
<i>Addition to / (use of) reserves</i>	<u>(61,800)</u>	<u>(55,666)</u>	<u>(329,438)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,514,997	838,332	-	1,676,665	33.3%
Expenditures	2,965,594	1,003,716	130,227	1,831,651	38.2%
<i>Addition to / (use of) reserves</i>	<u>(450,597)</u>	<u>(165,384)</u>	<u>(130,227)</u>		
WATERFRONT FUND					
Revenue	12,445,067	4,945,308	-	7,499,759	39.7%
Expenditures	13,558,989	4,999,145	851,080	7,708,763	43.1%
<i>Addition to / (use of) reserves</i>	<u>(1,113,922)</u>	<u>(53,837)</u>	<u>(851,080)</u>		
TOTAL FOR ALL FUNDS					
Revenue	242,891,784	76,547,755	-	166,344,028	31.5%
Expenditures	259,231,792	82,991,579	11,161,091	165,079,122	36.3%
<i>Addition to / (use of) reserves</i>	<u>(16,340,009)</u>	<u>(6,443,824)</u>	<u>(11,161,091)</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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	21,084,894	5,002,440	16,082,454	23.7%	5,021,775
Property Taxes	25,475,500	1,214,320	24,261,180	4.8%	1,269,182
Utility Users Tax	6,975,300	2,383,081	4,592,219	34.2%	2,323,078
Transient Occupancy Tax	16,202,000	7,198,588	9,003,412	44.4%	6,442,929
Business License	2,415,000	635,433	1,779,567	26.3%	617,778
Real Property Transfer Tax	537,900	243,703	294,197	45.3%	202,914
<i>Total</i>	<u>72,690,594</u>	<u>16,677,565</u>	<u>56,013,029</u>	22.9%	<u>15,877,655</u>
LICENSES & PERMITS					
Licenses & Permits	219,180	66,359	152,821	30.3%	65,514
<i>Total</i>	<u>219,180</u>	<u>66,359</u>	<u>152,821</u>	30.3%	<u>65,514</u>
FINES & FORFEITURES					
Parking Violations	2,628,967	889,544	1,739,423	33.8%	943,513
Library Fines	135,000	42,319	92,681	31.3%	36,874
Municipal Court Fines	120,000	28,117	91,883	23.4%	34,252
Other Fines & Forfeitures	250,000	120,512	129,489	48.2%	79,908
<i>Total</i>	<u>3,133,967</u>	<u>1,080,491</u>	<u>2,053,476</u>	34.5%	<u>1,094,547</u>
USE OF MONEY & PROPERTY					
Investment Income	676,267	201,001	475,266	29.7%	330,666
Rents & Concessions	396,322	130,827	265,495	33.0%	110,540
<i>Total</i>	<u>1,072,589</u>	<u>331,828</u>	<u>740,761</u>	30.9%	<u>441,206</u>
INTERGOVERNMENTAL					
Grants	654,288	669,028	(14,739)	102.3%	459,946
Vehicle License Fees	-	39,945	(39,945)	100.0%	48,265
Reimbursements	14,320	1,511	12,809	10.5%	292
<i>Total</i>	<u>668,608</u>	<u>710,483</u>	<u>(41,875)</u>	106.3%	<u>508,502</u>
FEES & SERVICE CHARGES					
Finance	926,598	309,142	617,456	33.4%	292,756
Community Development	4,632,942	1,465,512	3,167,430	31.6%	1,492,760
Recreation	2,890,383	1,035,314	1,855,069	35.8%	994,346
Public Safety	617,033	167,139	449,894	27.1%	196,986
Public Works	5,584,761	1,940,890	3,643,871	34.8%	1,928,229
Library	753,839	13,334	740,505	1.8%	313,146
Reimbursements	4,293,383	1,455,862	2,837,521	33.9%	1,454,583
<i>Total</i>	<u>19,698,939</u>	<u>6,387,193</u>	<u>13,311,746</u>	32.4%	<u>6,672,805</u>
OTHER REVENUES					
Miscellaneous	1,616,251	657,124	959,127	40.7%	1,367,999
Franchise Fees	3,660,300	1,036,322	2,623,978	28.3%	998,840
Indirect Allocations	6,292,740	2,097,580	4,195,160	33.3%	1,947,284
Operating Transfers-In	2,365,721	403,409	1,962,312	17.1%	581,828
<i>Total</i>	<u>13,935,012</u>	<u>4,194,435</u>	<u>9,740,577</u>	30.1%	<u>4,895,951</u>
TOTAL REVENUES	<u>111,418,890</u>	<u>29,448,355</u>	<u>81,970,535</u>	26.4%	<u>29,556,181</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2013 (33.3% 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	770,723	240,727	127	529,870	31.3%	
<i>Total</i>	770,723	240,727	127	529,870	31.3%	249,175
<u>City Attorney</u>						
CITY ATTORNEY	2,104,254	726,547	8,325	1,369,382	34.9%	
<i>Total</i>	2,104,254	726,547	8,325	1,369,382	34.9%	747,334
<u>Administration</u>						
CITY ADMINISTRATOR	1,587,391	599,676	127	987,588	37.8%	
CITY TV	535,137	166,465	43,991	324,681	39.3%	
<i>Total</i>	2,122,528	766,141	44,118	1,312,270	38.2%	638,501
<u>Administrative Services</u>						
CITY CLERK	475,090	163,055	17,994	294,041	38.1%	
ADMIN SVCS-ELECTIONS	300,000	59,408	152,040	88,551	70.5%	
HUMAN RESOURCES	1,412,691	402,123	21,846	988,723	30.0%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	2,555	-	11,892	17.7%	
<i>Total</i>	2,202,228	627,141	191,880	1,383,207	37.2%	539,765
<u>Finance</u>						
ADMINISTRATION	221,336	81,317	12,720	127,299	42.5%	
TREASURY	510,731	145,153	14,600	350,978	31.3%	
CASHIERING & COLLECTION	458,460	155,034	-	303,426	33.8%	
LICENSES & PERMITS	469,695	167,943	23,258	278,494	40.7%	
BUDGET MANAGEMENT	430,198	144,349	-	285,849	33.6%	
ACCOUNTING	621,961	182,754	22,110	417,097	32.9%	
PAYROLL	293,974	105,272	-	188,702	35.8%	
ACCOUNTS PAYABLE	226,149	79,364	-	146,785	35.1%	
CITY BILLING & CUSTOMER SERVICE	684,788	148,719	230,126	305,943	55.3%	
PURCHASING	639,289	196,435	2,217	440,637	31.1%	
CENTRAL STORES	170,978	55,633	403	114,942	32.8%	
MAIL SERVICES	109,740	38,470	404	70,866	35.4%	
<i>Total</i>	4,837,299	1,500,442	305,838	3,031,018	37.3%	1,508,709
TOTAL GENERAL GOVERNMENT	12,037,032	3,860,999	550,288	7,625,746	36.6%	3,683,485
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,035,400	362,923	-	672,477	35.1%	
SUPPORT SERVICES	690,977	223,837	5,403	461,737	33.2%	
RECORDS	1,293,046	415,807	25,902	851,336	34.2%	
COMMUNITY SVCS	1,035,807	346,998	8,064	680,746	34.3%	
PROPERTY ROOM	213,001	64,836	594	147,571	30.7%	
TRNG/RECRUITMENT	483,113	176,654	18,413	288,046	40.4%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2013 (33.3% 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	1,268,968	413,590	53,068	802,311	36.8%	
BEAT COORDINATORS	858,553	319,608	-	538,945	37.2%	
INFORMATION TECHNOLOGY	1,193,300	529,351	21,197	642,752	46.1%	
INVESTIGATIVE DIVISION	4,945,232	1,909,721	-	3,035,511	38.6%	
CRIME LAB	155,092	54,005	-	101,087	34.8%	
PATROL DIVISION	15,795,703	5,484,921	188,507	10,122,275	35.9%	
TRAFFIC	1,415,405	482,961	559	931,885	34.2%	
SPECIAL EVENTS	831,095	629,422	-	201,673	75.7%	
TACTICAL PATROL FORCE	1,497,838	456,618	-	1,041,220	30.5%	
STREET SWEEPING ENFORCEMENT	340,916	116,748	-	224,168	34.2%	
NIGHT LIFE ENFORCEMENT	301,944	117,439	-	184,505	38.9%	
PARKING ENFORCEMENT	989,866	332,727	27,800	629,339	36.4%	
CCC	2,462,970	776,848	2,319	1,683,803	31.6%	
ANIMAL CONTROL	661,248	111,812	-	549,436	16.9%	
<i>Total</i>	<u>37,469,473</u>	<u>13,326,824</u>	<u>351,825</u>	<u>23,790,824</u>	36.5%	<u>12,505,459</u>
<u>Fire</u>						
ADMINISTRATION	816,274	272,215	5,033	539,026	34.0%	
EMERGENCY SERVICES AND PUBLIC ED	294,891	103,505	-	191,386	35.1%	
PREVENTION	1,118,386	416,397	-	701,989	37.2%	
WILDLAND FIRE MITIGATION PROGRAM	199,013	61,443	4,467	133,103	33.1%	
OPERATIONS	18,064,121	6,574,117	72,929	11,417,075	36.8%	
ARFF	1,860,354	657,577	-	1,202,777	35.3%	
<i>Total</i>	<u>22,353,039</u>	<u>8,085,253</u>	<u>82,430</u>	<u>14,185,357</u>	36.5%	<u>7,892,171</u>
TOTAL PUBLIC SAFETY	<u>59,822,512</u>	<u>21,412,077</u>	<u>434,255</u>	<u>37,976,181</u>	36.5%	<u>20,397,630</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,049,511	320,391	8,785	720,335	31.4%	
ENGINEERING SVCS	4,871,823	1,651,373	4,508	3,215,943	34.0%	
PUBLIC RT OF WAY MGMT	1,042,862	347,455	1,356	694,051	33.4%	
ENVIRONMENTAL PROGRAMS	507,253	62,687	277,437	167,129	67.1%	
<i>Total</i>	<u>7,471,449</u>	<u>2,381,905</u>	<u>292,086</u>	<u>4,797,458</u>	35.8%	<u>2,264,463</u>
TOTAL PUBLIC WORKS	<u>7,471,449</u>	<u>2,381,905</u>	<u>292,086</u>	<u>4,797,458</u>	35.8%	<u>2,264,463</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	699,131	241,350	3,898	453,883	35.1%	
FACILITIES	778,579	258,871	9,724	509,984	34.5%	
YOUTH ACTIVITIES	954,403	495,775	3,269	455,359	52.3%	
SR CITIZENS	696,667	246,285	2,972	447,409	35.8%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2013 (33.3% 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>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
AQUATICS	1,251,951	578,873	37,309	635,769	49.2%	
SPORTS	537,090	186,449	8,744	341,897	36.3%	
TENNIS	274,749	105,833	-	168,916	38.5%	
NEIGHBORHOOD & OUTREACH SERV	1,018,681	403,815	-	614,866	39.6%	
ADMINISTRATION	627,767	209,857	2,228	415,682	33.8%	
PROJECT MANAGEMENT TEAM	376,272	102,654	76	273,541	27.3%	
BUSINESS SERVICES	6,082	3,886	-	2,196	63.9%	
FACILITY & PROJECT MGT	968,835	402,562	2,192	564,081	41.8%	
GROUNDS MANAGEMENT	4,688,543	1,451,545	91,016	3,145,982	32.9%	
FORESTRY	1,284,267	343,790	94,262	846,215	34.1%	
BEACH MAINTENANCE	157,332	44,722	17,214	95,397	39.4%	
<i>Total</i>	<u>14,320,350</u>	<u>5,076,267</u>	<u>272,905</u>	<u>8,971,177</u>	37.4%	<u>4,849,492</u>
<u>Library</u>						
ADMINISTRATION	460,433	151,840	-	308,593	33.0%	
PUBLIC SERVICES	2,607,620	826,994	-	1,780,627	31.7%	
SUPPORT SERVICES	1,614,503	538,939	24,264	1,051,301	34.9%	
<i>Total</i>	<u>4,682,557</u>	<u>1,517,773</u>	<u>24,264</u>	<u>3,140,520</u>	32.9%	<u>1,352,620</u>
TOTAL COMMUNITY SERVICES	<u>19,002,906</u>	<u>6,594,040</u>	<u>297,169</u>	<u>12,111,697</u>	36.3%	<u>6,202,112</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	551,107	199,195	966	350,946	36.3%	
ECON DEV	48,420	14,254	-	34,166	29.4%	
CITY ARTS ADVISORY PROGRAM	437,260	335,225	-	102,035	76.7%	
RENTAL HSG MEDIATION	184,566	66,933	-	117,633	36.3%	
HUMAN SVCS	821,025	139,925	467,817	213,283	74.0%	
RDA HSG DEV	25,386	6,102	19,284	-	100.0%	
LR PLANNING/STUDIES	905,914	295,128	540	610,246	32.6%	
DEV & DESIGN REVIEW	1,350,777	438,039	12,755	899,983	33.4%	
ZONING	1,264,867	409,545	1,808	853,514	32.5%	
DESIGN REV & HIST PRESERVATN	1,100,803	344,137	6,128	750,539	31.8%	
BLDG PERMITS	1,147,440	373,145	540	773,755	32.6%	
RECORDS & ARCHIVES	563,562	173,580	8,415	381,567	32.3%	
PLAN CK & COUNTER SRV	1,302,478	468,114	570	833,794	36.0%	
<i>Total</i>	<u>9,703,604</u>	<u>3,263,320</u>	<u>518,823</u>	<u>5,921,461</u>	39.0%	<u>3,186,419</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,703,604</u>	<u>3,263,320</u>	<u>518,823</u>	<u>5,921,461</u>	39.0%	<u>3,186,419</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	1,676	-	20,596	7.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2013 (33.3% 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	14,500	-	29,000	33.3%	
DEBT SERVICE TRANSFERS	350,746	307,680	-	43,066	87.7%	
CAPITAL OUTLAY TRANSFER	1,000,000	333,333	-	666,667	33.3%	
APPROP. RESERVE	384,658	-	-	384,658	0.0%	
NON-DEPT - COMM PROM	2,028,008	1,049,708	-	978,300	51.8%	
<i>Total</i>	<u>3,829,184</u>	<u>1,706,898</u>	<u>-</u>	<u>2,122,286</u>	<u>44.6%</u>	<u>1,475,134</u>
TOTAL NON-DEPARTMENTAL	<u>3,829,184</u>	<u>1,706,898</u>	<u>-</u>	<u>2,122,286</u>	<u>44.6%</u>	<u>1,475,134</u>
 TOTAL EXPENDITURES	 <u>111,866,688</u>	 <u>39,219,239</u>	 <u>2,092,620</u>	 <u>70,554,830</u>	 <u>36.9%</u>	 <u>37,209,242</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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	506,204	179,148	-	327,056	35.4%
Expenditures	506,204	179,148	-	327,056	35.4%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,367,572	1,474,108	-	1,893,464	43.8%
Expenditures	5,433,182	2,263,709	533,474	2,635,999	51.5%
<i>Revenue Less Expenditures</i>	(2,065,610)	(789,601)	(533,474)	(742,535)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	1,853,369	108,723	-	1,744,646	5.9%
Expenditures	2,167,813	143,826	101,399	1,922,588	11.3%
<i>Revenue Less Expenditures</i>	(314,444)	(35,103)	(101,399)	(177,943)	
COUNTY LIBRARY					
Revenue	1,948,864	194,441	-	1,754,423	10.0%
Expenditures	2,145,695	594,551	4,505	1,546,639	27.9%
<i>Revenue Less Expenditures</i>	(196,831)	(400,111)	(4,505)	207,784	
STREETS FUND					
Revenue	10,451,852	3,460,005	-	6,991,848	33.1%
Expenditures	14,770,894	3,342,364	1,489,730	9,938,801	32.7%
<i>Revenue Less Expenditures</i>	(4,319,042)	117,641	(1,489,730)	(2,946,953)	
MEASURE A					
Revenue	3,411,416	1,101,861	-	2,309,555	32.3%
Expenditures	4,761,898	858,357	1,653,219	2,250,322	52.7%
<i>Revenue Less Expenditures</i>	(1,350,482)	243,504	(1,653,219)	59,233	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2013 (33.3% 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	6,605,971	-	12,593,556	34.4%	6,031,984
Other Fees & Charges	474,816	-	-	474,816	0.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	233,100	221,315	-	11,785	94.9%	47,971
TOTAL REVENUES	<u>19,927,443</u>	<u>6,827,286</u>	<u>-</u>	<u>13,100,157</u>	<u>34.3%</u>	<u>6,079,955</u>
EXPENSES						
Salaries & Benefits	979,288	291,704	-	687,584	29.8%	279,814
Materials, Supplies & Services	18,258,021	6,024,088	422,383	11,811,550	35.3%	5,655,208
Special Projects	585,988	9,674	2,195	574,119	2.0%	-
Transfers-Out	50,000	16,667	-	33,333	33.3%	16,667
Capital Outlay Transfers	17,556	5,852	-	11,704	33.3%	3,890
Equipment	13,709	622	-	13,087	4.5%	641
Capitalized Fixed Assets	10,000	-	-	10,000	0.0%	-
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	33,106	-	-	33,106	0.0%	-
TOTAL EXPENSES	<u>20,047,668</u>	<u>6,348,607</u>	<u>424,578</u>	<u>13,274,483</u>	<u>33.8%</u>	<u>5,956,220</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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Water Sales - Metered	32,300,000	12,939,516	-	19,360,484	40.1%	12,272,795
Service Charges	506,500	208,430	-	298,070	41.2%	288,438
Cater JPA Treatment Charges	2,467,510	633,680	-	1,833,830	25.7%	712,136
Investment Income	534,400	174,522	-	359,878	32.7%	207,332
Rents & Concessions	22,872	7,624	-	15,248	33.3%	-
Reimbursements	673,153	7,011	-	666,142	1.0%	480,704
Miscellaneous	20,000	19,552	-	448	97.8%	30,856
TOTAL REVENUES	<u>36,524,435</u>	<u>13,990,335</u>	<u>-</u>	<u>22,534,100</u>	<u>38.3%</u>	<u>13,992,261</u>
EXPENSES						
Salaries & Benefits	8,333,163	2,688,681	-	5,644,482	32.3%	2,587,835
Materials, Supplies & Services	10,412,848	2,423,288	2,002,458	5,987,101	42.5%	2,271,958
Special Projects	1,105,856	106,770	203,505	795,581	28.1%	150,824
Water Purchases	8,016,230	2,391,105	170,436	5,454,689	32.0%	2,514,667
Debt Service	5,566,589	1,763,300	-	3,803,289	31.7%	1,642,246
Capital Outlay Transfers	11,189,231	3,729,744	-	7,459,487	33.3%	1,142,216
Equipment	146,195	14,148	20,238	111,808	23.5%	10,018
Capitalized Fixed Assets	132,839	7,697	33,820	91,323	31.3%	7,541
Other	32,775	1,555	-	31,220	4.7%	6,118
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>45,085,726</u>	<u>13,126,288</u>	<u>2,430,458</u>	<u>29,528,980</u>	<u>34.5%</u>	<u>10,333,424</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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	16,997,000	5,950,587	-	11,046,413	35.0%	5,646,497
Fees	692,579	298,729	-	393,850	43.1%	317,851
Investment Income	150,900	52,734	-	98,166	34.9%	59,900
Rents & Concessions	32,000	6,956	-	25,044	21.7%	-
Miscellaneous	35,000	1,331	-	33,669	3.8%	4,500
TOTAL REVENUES	<u>17,907,479</u>	<u>6,310,337</u>	<u>-</u>	<u>11,597,142</u>	<u>35.2%</u>	<u>6,028,748</u>
EXPENSES						
Salaries & Benefits	5,722,999	1,783,309	-	3,939,690	31.2%	1,833,042
Materials, Supplies & Services	6,760,640	1,789,939	1,895,288	3,075,412	54.5%	1,794,970
Special Projects	465,500	32,760	26,064	406,676	12.6%	4,020
Debt Service	1,668,096	628	-	1,667,468	0.0%	-
Capital Outlay Transfers	4,154,727	1,384,909	-	2,769,818	33.3%	1,000,040
Equipment	97,044	2,835	-	94,209	2.9%	2,798
Capitalized Fixed Assets	26,000	3,213	1,483	21,304	18.1%	-
Other	3,000	1,000	-	2,000	33.3%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>19,048,005</u>	<u>4,998,593</u>	<u>1,922,835</u>	<u>12,126,577</u>	<u>36.3%</u>	<u>4,635,870</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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)
DOWNTOWN PARKING

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Improvement Tax	875,000	403,104	-	471,896	46.1%	411,173
Parking Fees	6,313,084	2,106,650	-	4,206,434	33.4%	2,087,665
Other Fees & Charges	1,000	1,024	-	(24)	102.4%	225
Investment Income	98,200	34,499	-	63,701	35.1%	37,802
Rents & Concessions	88,925	33,642	-	55,283	37.8%	13,642
Miscellaneous	1,000	5,113	-	(4,113)	511.3%	(943)
Operating Transfers-In	43,500	14,500	-	29,000	33.3%	14,500
TOTAL REVENUES	<u>7,420,709</u>	<u>2,598,533</u>	<u>-</u>	<u>4,822,176</u>	<u>35.0%</u>	<u>2,564,064</u>
EXPENSES						
Salaries & Benefits	4,049,433	1,366,830	-	2,682,603	33.8%	1,316,917
Materials, Supplies & Services	2,108,134	655,570	162,549	1,290,015	38.8%	518,409
Special Projects	531,852	100,428	404,798	26,626	95.0%	101,852
Transfers-Out	303,064	101,021	-	202,043	33.3%	99,040
Capital Outlay Transfers	1,507,753	502,584	-	1,005,169	33.3%	370,648
Equipment	25,000	-	4,000	21,000	16.0%	1,486
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,575,235</u>	<u>2,726,433</u>	<u>571,347</u>	<u>5,277,455</u>	<u>38.5%</u>	<u>2,408,352</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2013 (33.3% of Fiscal Year)
AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial / Industrial	4,472,500	1,709,120	-	2,763,380	38.2%	1,501,002
Leases - Terminal	5,189,964	1,677,656	-	3,512,308	32.3%	1,735,721
Leases - Non-Commerical Aviation	1,895,929	566,414	-	1,329,515	29.9%	535,617
Leases - Commerical Aviation	3,939,000	1,472,991	-	2,466,009	37.4%	1,291,621
Investment Income	111,100	41,035	-	70,065	36.9%	40,680
Miscellaneous	142,600	37,044	-	105,556	26.0%	37,170
TOTAL REVENUES	15,751,093	5,504,259	-	10,246,834	34.9%	5,141,811
EXPENSES						
Salaries & Benefits	5,522,998	1,717,262	-	3,805,736	31.1%	1,714,698
Materials, Supplies & Services	7,441,870	2,223,525	780,651	4,437,694	40.4%	1,973,236
Special Projects	863,000	154,127	-	708,873	17.9%	159,930
Transfers-Out	19,728	6,576	-	13,152	33.3%	6,098
Debt Service	1,817,106	-	-	1,817,106	0.0%	-
Capital Outlay Transfers	487,300	404,409	-	82,891	83.0%	44,894
Equipment	66,358	16,972	4,575	44,812	32.5%	5,720
Other	-	-	-	-	100.0%	1,161
Appropriated Reserve	95,839	-	-	95,839	0.0%	-
TOTAL EXPENSES	16,314,199	4,522,871	785,225	11,006,103	32.5%	3,905,737

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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

GOLF COURSE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Fees & Card Sales	1,739,239	612,680	-	1,126,559	35.2%	556,368
Investment Income	8,800	3,576	-	5,224	40.6%	3,498
Rents & Concessions	332,520	101,193	-	231,327	30.4%	64,853
Miscellaneous	500	5,479	-	(4,979)	1095.7%	(3)
TOTAL REVENUES	<u>2,081,059</u>	<u>722,927</u>	<u>-</u>	<u>1,358,132</u>	<u>34.7%</u>	<u>624,717</u>
EXPENSES						
Salaries & Benefits	1,022,332	346,656	-	675,676	33.9%	356,865
Materials, Supplies & Services	562,907	202,625	1,202	359,080	36.2%	196,743
Debt Service	245,698	165,865	-	79,833	67.5%	161,887
Capital Outlay Transfers	214,686	71,562	-	143,124	33.3%	52,791
Equipment	3,000	-	-	3,000	0.0%	18,422
Other	900	864	-	36	96.0%	847
TOTAL EXPENSES	<u>2,049,523</u>	<u>787,572</u>	<u>1,202</u>	<u>1,260,749</u>	<u>38.5%</u>	<u>787,555</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

INTRA-CITY SERVICE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	242,253	80,751	-	161,502	33.3%	33,195
Work Orders - Bldg Maint.	2,592,140	718,802	-	1,873,338	27.7%	1,063,047
Grants	120,449	-	-	120,449	0.0%	128,095
Service Charges	2,288,520	762,840	-	1,525,680	33.3%	685,710
Miscellaneous	361,600	41,692	-	319,908	11.5%	45,100
TOTAL REVENUES	<u>5,604,962</u>	<u>1,604,084</u>	<u>-</u>	<u>4,000,878</u>	<u>28.6%</u>	<u>1,955,148</u>
EXPENSES						
Salaries & Benefits	3,462,955	1,128,310	-	2,334,645	32.6%	1,153,274
Materials, Supplies & Services	1,414,823	421,854	205,738	787,231	44.4%	353,855
Special Projects	940,978	195,100	625,038	120,840	87.2%	232,585
Equipment	15,000	-	-	15,000	0.0%	-
Capitalized Fixed Assets	51,882	3,873	11,271	36,738	29.2%	185,823
Appropriated Reserve	26,050	-	-	26,050	0.0%	-
TOTAL EXPENSES	<u>5,911,688</u>	<u>1,749,137</u>	<u>842,048</u>	<u>3,320,504</u>	<u>43.8%</u>	<u>1,925,536</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2013 (33.3% 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	742,935	-	1,485,870	33.3%	715,406
Investment Income	122,300	41,741	-	80,559	34.1%	46,593
Rents & Concessions	233,978	77,993	-	155,985	33.3%	74,800
Miscellaneous	173,118	29,532	-	143,586	17.1%	15,410
TOTAL REVENUES	2,758,201	892,201	-	1,866,000	32.3%	852,209
EXPENSES						
Salaries & Benefits	193,629	64,604	-	129,025	33.4%	65,063
Materials, Supplies & Services	3,061	727	-	2,334	23.8%	570
Special Projects	1,161,400	9,457	40,467	1,111,477	4.3%	-
Capitalized Fixed Assets	3,776,901	623,108	510,125	2,643,668	30.0%	48,168
TOTAL EXPENSES	5,134,991	697,895	550,591	3,886,504	24.3%	113,800

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

FLEET MAINTENANCE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	2,463,432	821,144	-	1,642,288	33.3%	790,639
Reimbursements	10,000	3,333	-	6,667	33.3%	3,333
Miscellaneous	103,070	55,697	-	47,373	54.0%	25,872
TOTAL REVENUES	<u>2,576,502</u>	<u>880,175</u>	<u>-</u>	<u>1,696,327</u>	<u>34.2%</u>	<u>819,845</u>
EXPENSES						
Salaries & Benefits	1,280,067	422,012	-	858,055	33.0%	428,711
Materials, Supplies & Services	1,181,623	317,389	186,424	677,810	42.6%	324,380
Special Projects	64,663	7,048	43,017	14,598	77.4%	10,092
Debt Service	43,070	14,356	-	28,714	33.3%	-
Equipment	15,800	9,990	-	5,810	63.2%	190
Capitalized Fixed Assets	48,623	-	-	48,623	0.0%	-
Appropriated Reserve	16,893	-	-	16,893	0.0%	-
TOTAL EXPENSES	<u>2,650,738</u>	<u>770,795</u>	<u>229,441</u>	<u>1,650,502</u>	<u>37.7%</u>	<u>763,372</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2013 (33.3% 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	918,704	-	1,837,408	33.3%	866,008
Workers' Compensation Premiums	2,950,702	983,567	-	1,967,135	33.3%	866,667
OSH Charges	193,833	64,611	-	129,222	33.3%	-
Investment Income	60,300	15,167	-	45,133	25.2%	22,647
Miscellaneous	-	3,572	-	(3,572)	100.0%	322
Accel - Return of Premium	-	-	-	-	100.0%	600,000
TOTAL REVENUES	5,960,947	1,985,622	-	3,975,325	33.3%	2,355,644
EXPENSES						
Salaries & Benefits	538,662	172,666	-	365,996	32.1%	169,887
Materials, Supplies & Services	5,483,985	1,868,621	329,438	3,285,926	40.1%	1,574,337
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	-	-	-	-	100.0%	118,669
TOTAL EXPENSES	6,022,747	2,041,288	329,438	3,652,022	39.4%	1,862,893

*** 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 Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	2,514,997	838,332	-	1,676,665	33.3%	786,026
Miscellaneous	-	-	-	-	100.0%	1,138
TOTAL REVENUES	<u>2,514,997</u>	<u>838,332</u>	<u>-</u>	<u>1,676,665</u>	<u>33.3%</u>	<u>787,163</u>
EXPENSES						
Salaries & Benefits	1,701,218	550,315	-	1,150,903	32.3%	545,529
Materials, Supplies & Services	874,806	242,700	119,547	512,559	41.4%	185,393
Special Projects	18,500	-	2,500	16,000	13.5%	1,024
Capital Outlay Transfers	212,000	70,667	-	141,333	33.3%	-
Equipment	23,484	18,689	8,180	(3,385)	114.4%	10,656
Capitalized Fixed Assets	123,000	121,345	-	1,655	98.7%	-
Appropriated Reserve	12,586	-	-	12,586	0.0%	-
TOTAL EXPENSES	<u>2,965,594</u>	<u>1,003,716</u>	<u>130,227</u>	<u>1,831,651</u>	<u>38.2%</u>	<u>742,602</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2013 (33.3% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,373,772	608,539	-	765,233	44.3%	640,648
Leases - Food Service	2,641,800	1,166,866	-	1,474,934	44.2%	1,115,245
Slip Rental Fees	4,122,293	1,378,674	-	2,743,619	33.4%	1,356,181
Visitors Fees	450,000	168,096	-	281,904	37.4%	178,231
Slip Transfer Fees	525,000	188,200	-	336,800	35.8%	178,300
Parking Revenue	2,009,800	1,000,035	-	1,009,765	49.8%	857,629
Wharf Parking	250,000	100,346	-	149,654	40.1%	100,712
Other Fees & Charges	236,435	91,345	-	145,090	38.6%	85,643
Investment Income	137,700	59,881	-	77,819	43.5%	65,995
Rents & Concessions	306,267	119,103	-	187,164	38.9%	118,516
Miscellaneous	392,000	64,223	-	327,777	16.4%	90,959
TOTAL REVENUES	<u>12,445,067</u>	<u>4,945,308</u>	<u>-</u>	<u>7,499,759</u>	<u>39.7%</u>	<u>4,788,058</u>
EXPENSES						
Salaries & Benefits	5,866,308	1,978,776	-	3,887,532	33.7%	2,002,420
Materials, Supplies & Services	3,906,708	1,160,185	811,652	1,934,872	50.5%	1,103,359
Special Projects	150,438	29,148	2,995	118,295	21.4%	66,328
Debt Service	1,843,880	1,300,999	-	542,881	70.6%	1,226,865
Capital Outlay Transfers	1,544,155	514,718	-	1,029,437	33.3%	513,659
Equipment	107,500	7,347	3,407	96,746	10.0%	53,907
Capitalized Fixed Assets	40,000	6,973	33,027	-	100.0%	-
Other	-	1,000	-	(1,000)	100.0%	1,000
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>13,558,989</u>	<u>4,999,145</u>	<u>851,080</u>	<u>7,708,763</u>	<u>43.1%</u>	<u>4,967,539</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.