



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: September 30, 2014

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2015 Interim Financial Statements For The One Month Ended July 31, 2014

RECOMMENDATION:

That Council Accept the Fiscal Year 2015 Interim Financial Statements for the One Month Ended July 31, 2014.

DISCUSSION:

The interim financial statements for the one month ended July 31, 2014 (8.3% 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 One Month Ended July 31, 2014

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 One Month Ended July 31, 2014 (8.3% 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	116,727,173	6,839,798	-	109,887,375	5.9%
Expenditures	<u>116,715,753</u>	<u>9,023,749</u>	<u>1,799,508</u>	105,892,496	9.3%
<i>Addition to / (use of) reserves</i>	<u>11,420</u>	<u>(2,183,951)</u>	<u>(1,799,508)</u>		
SOLID WASTE FUND					
Revenue	20,645,776	1,683,623	-	18,962,153	8.2%
Expenditures	<u>20,464,100</u>	<u>1,614,451</u>	<u>280,576</u>	18,569,073	9.3%
<i>Addition to / (use of) reserves</i>	<u>181,676</u>	<u>69,172</u>	<u>(280,576)</u>		
WATER OPERATING FUND					
Revenue	39,347,669	3,364,278	-	35,983,391	8.6%
Expenditures	<u>44,656,008</u>	<u>3,381,608</u>	<u>1,428,521</u>	39,845,878	10.8%
<i>Addition to / (use of) reserves</i>	<u>(5,308,339)</u>	<u>(17,330)</u>	<u>(1,428,521)</u>		
WASTEWATER OPERATING FUND					
Revenue	18,883,613	1,563,372	-	17,320,241	8.3%
Expenditures	<u>19,360,623</u>	<u>1,344,057</u>	<u>1,690,988</u>	16,325,578	15.7%
<i>Addition to / (use of) reserves</i>	<u>(477,010)</u>	<u>219,315</u>	<u>(1,690,988)</u>		
DOWNTOWN PARKING					
Revenue	7,922,546	738,247	-	7,184,299	9.3%
Expenditures	<u>8,418,162</u>	<u>564,529</u>	<u>622,896</u>	7,230,737	14.1%
<i>Addition to / (use of) reserves</i>	<u>(495,616)</u>	<u>173,717</u>	<u>(622,896)</u>		
AIRPORT OPERATING FUND					
Revenue	15,469,349	1,417,678	-	14,051,671	9.2%
Expenditures	<u>15,469,349</u>	<u>852,455</u>	<u>249,635</u>	14,367,260	7.1%
<i>Addition to / (use of) reserves</i>	<u>-</u>	<u>565,223</u>	<u>(249,635)</u>		
GOLF COURSE FUND					
Revenue	2,091,048	163,398	-	1,927,650	7.8%
Expenditures	<u>2,061,048</u>	<u>111,130</u>	-	1,949,918	5.4%
<i>Addition to / (use of) reserves</i>	<u>30,000</u>	<u>52,268</u>	-		
INTRA-CITY SERVICE FUND					
Revenue	5,264,885	428,318	-	4,836,567	8.1%
Expenditures	<u>5,603,580</u>	<u>385,941</u>	<u>190,238</u>	5,027,401	10.3%
<i>Addition to / (use of) reserves</i>	<u>(338,695)</u>	<u>42,377</u>	<u>(190,238)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the One Month Ended July 31, 2014 (8.3% 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	2,731,151	215,877	-	2,515,274	7.9%
Expenditures	<u>3,927,550</u>	<u>141,083</u>	<u>(115,576)</u>	3,902,044	0.6%
<i>Addition to / (use of) reserves</i>	<u>(1,196,399)</u>	<u>74,795</u>	<u>115,576</u>		
FLEET MAINTENANCE FUND					
Revenue	2,640,697	220,187	-	2,420,510	8.3%
Expenditures	<u>3,295,718</u>	<u>156,014</u>	<u>262,292</u>	2,877,412	12.7%
<i>Addition to / (use of) reserves</i>	<u>(655,021)</u>	<u>64,173</u>	<u>(262,292)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,507,674	541,956	-	5,965,718	8.3%
Expenditures	<u>6,048,962</u>	<u>547,660</u>	<u>60,317</u>	5,440,985	10.1%
<i>Addition to / (use of) reserves</i>	<u>458,712</u>	<u>(5,704)</u>	<u>(60,317)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	3,120,588	260,049	-	2,860,539	8.3%
Expenditures	<u>3,308,585</u>	<u>226,872</u>	<u>72,047</u>	3,009,666	9.0%
<i>Addition to / (use of) reserves</i>	<u>(187,997)</u>	<u>33,177</u>	<u>(72,047)</u>		
WATERFRONT FUND					
Revenue	12,661,137	1,501,260	-	11,159,877	11.9%
Expenditures	<u>13,435,288</u>	<u>1,348,396</u>	<u>765,240</u>	11,321,652	15.7%
<i>Addition to / (use of) reserves</i>	<u>(774,151)</u>	<u>152,864</u>	<u>(765,240)</u>		
TOTAL FOR ALL FUNDS					
Revenue	254,013,306	18,938,041	-	235,075,265	7.5%
Expenditures	<u>262,764,726</u>	<u>19,697,945</u>	<u>7,306,682</u>	235,760,099	10.3%
<i>Addition to / (use of) reserves</i>	<u>(8,751,420)</u>	<u>(759,904)</u>	<u>(7,306,682)</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 One Month Ended July 31, 2014 (8.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
TAXES					
Sales and Use	21,726,115	1,135,336	20,590,779	5.2%	1,118,577
Property Taxes	27,164,000	-	27,164,000	0.0%	-
Utility Users Tax	7,257,800	560,586	6,697,214	7.7%	558,279
Transient Occupancy Tax	17,641,400	1,674,511	15,966,889	9.5%	1,568,987
Business License	2,571,200	158,942	2,412,258	6.2%	175,593
Real Property Transfer Tax	678,000	-	678,000	0.0%	52,937
<i>Total</i>	<u>77,038,515</u>	<u>3,529,376</u>	<u>73,509,139</u>	4.6%	<u>3,474,373</u>
LICENSES & PERMITS					
Licenses & Permits	233,500	25,057	208,443	10.7%	12,736
<i>Total</i>	<u>233,500</u>	<u>25,057</u>	<u>208,443</u>	10.7%	<u>12,736</u>
FINES & FORFEITURES					
Parking Violations	2,681,987	313,042	2,368,945	11.7%	267,756
Library Fines	105,500	11,658	93,842	11.0%	9,304
Municipal Court Fines	120,000	-	120,000	0.0%	16,944
Other Fines & Forfeitures	300,000	29,661	270,339	9.9%	31,859
<i>Total</i>	<u>3,207,487</u>	<u>354,360</u>	<u>2,853,127</u>	11.0%	<u>325,863</u>
USE OF MONEY & PROPERTY					
Investment Income	627,224	64,347	562,877	10.3%	63,153
Rents & Concessions	398,797	30,027	368,770	7.5%	34,299
<i>Total</i>	<u>1,026,021</u>	<u>94,374</u>	<u>931,647</u>	9.2%	<u>97,452</u>
INTERGOVERNMENTAL					
Grants	145,780	-	145,780	0.0%	15,551
Reimbursements	437,654	-	437,654	0.0%	-
<i>Total</i>	<u>583,434</u>	<u>-</u>	<u>583,434</u>	0.0%	<u>15,551</u>
FEES & SERVICE CHARGES					
Finance	949,905	81,193	868,712	8.5%	73,674
Community Development	4,587,515	373,357	4,214,158	8.1%	334,449
Recreation	3,021,304	299,249	2,722,055	9.9%	308,952
Public Safety	653,827	44,951	608,876	6.9%	33,385
Public Works	5,951,301	474,709	5,476,592	8.0%	489,644
Library	762,398	906	761,492	0.1%	2,113
Reimbursements	4,471,212	351,386	4,119,826	7.9%	354,169
<i>Total</i>	<u>20,397,462</u>	<u>1,625,752</u>	<u>18,771,710</u>	8.0%	<u>1,596,386</u>
OTHER REVENUES					
Miscellaneous	1,660,410	483,073	1,177,337	29.1%	439,009
Franchise Fees	3,771,000	93,694	3,677,306	2.5%	117,947
Indirect Allocations	6,411,155	534,263	5,876,892	8.3%	524,395
Operating Transfers-In	1,198,189	99,849	1,098,340	8.3%	150,631
Anticipated Year-End Variance	1,200,000	-	1,200,000	0.0%	-
<i>Total</i>	<u>14,240,754</u>	<u>1,210,879</u>	<u>13,029,875</u>	8.5%	<u>1,231,982</u>
TOTAL REVENUES	<u>116,727,173</u>	<u>6,839,798</u>	<u>109,887,375</u>	5.9%	<u>6,754,343</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the One Month Ended July 31, 2014 (8.3% 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>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	756,584	57,008	-	699,576	7.5%	
ARTS AND COMMUNITY PROMOTIONS	2,615,532	625,076	445,208	1,545,248	40.9%	
<i>Total</i>	<u>3,372,116</u>	<u>682,084</u>	<u>445,208</u>	<u>2,244,824</u>	33.4%	<u>569,411</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,230,664	176,077	3,600	2,050,987	8.1%	
<i>Total</i>	<u>2,230,664</u>	<u>176,077</u>	<u>3,600</u>	<u>2,050,987</u>	8.1%	<u>168,591</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,701,162	116,950	-	1,584,212	6.9%	
CITY TV	551,409	37,364	63,480	450,565	18.3%	
<i>Total</i>	<u>2,252,571</u>	<u>154,314</u>	<u>63,480</u>	<u>2,034,777</u>	9.7%	<u>153,411</u>
<u>Administrative Services</u>						
CITY CLERK	501,579	36,397	28,991	436,191	13.0%	
HUMAN RESOURCES	1,480,519	92,964	30,619	1,356,936	8.3%	
EMPLOYEE DEVELOPMENT	49,468	2	-	49,466	0.0%	
<i>Total</i>	<u>2,031,566</u>	<u>129,362</u>	<u>59,610</u>	<u>1,842,594</u>	9.3%	<u>119,990</u>
<u>Finance</u>						
ADMINISTRATION	248,574	16,306	-	232,268	6.6%	
REVENUE & CASH MANAGEMENT	501,855	39,605	-	462,250	7.9%	
CASHIERING & COLLECTION	488,983	36,736	-	452,247	7.5%	
LICENSES & PERMITS	488,944	44,358	10,807	433,779	11.3%	
BUDGET MANAGEMENT	469,712	33,745	20,000	415,967	11.4%	
ACCOUNTING	650,806	42,105	7,557	601,144	7.6%	
PAYROLL	317,283	24,890	-	292,393	7.8%	
ACCOUNTS PAYABLE	239,384	18,373	-	221,011	7.7%	
CITY BILLING & CUSTOMER SERVICE	678,873	33,400	49,427	596,046	12.2%	
PURCHASING	642,333	49,789	1,000	591,544	7.9%	
CENTRAL WAREHOUSE	194,284	15,303	(14)	178,995	7.9%	
MAIL SERVICES	115,979	8,048	(14)	107,945	6.9%	
<i>Total</i>	<u>5,037,010</u>	<u>362,658</u>	<u>88,763</u>	<u>4,585,589</u>	9.0%	<u>322,010</u>
TOTAL GENERAL GOVERNMENT	<u>14,923,927</u>	<u>1,504,495</u>	<u>660,661</u>	<u>12,758,771</u>	14.5%	<u>1,333,413</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,114,970	79,592	3,922	1,031,456	7.5%	
SUPPORT SERVICES	686,915	49,984	3,310	633,621	7.8%	
RECORDS BUREAU	1,416,338	101,607	1,245	1,313,486	7.3%	
ADMIN SERVICES	1,023,214	95,744	32,487	894,983	12.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the One Month Ended July 31, 2014 (8.3% 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>						
PROPERTY ROOM	213,855	15,151	910	197,794	7.5%	
TRAINING/RECRUITMENT	527,921	37,010	(2,685)	493,596	6.5%	
RANGE	1,360,698	108,686	48,000	1,204,012	11.5%	
COMMUNITY & MEDIA RELATIONS	862,784	66,798	-	795,986	7.7%	
INFORMATION TECHNOLOGY	1,254,006	60,955	231,583	961,469	23.3%	
INVESTIGATIVE DIVISION	4,956,320	392,215	720	4,563,385	7.9%	
CRIME LAB	159,784	10,595	3,596	145,593	8.9%	
PATROL DIVISION	15,725,291	1,172,121	222,504	14,330,667	8.9%	
TRAFFIC	1,413,132	95,285	1,100	1,316,747	6.8%	
SPECIAL EVENTS	858,861	134,427	27,377	697,057	18.8%	
TACTICAL PATROL FORCE	1,640,617	115,994	-	1,524,623	7.1%	
STREET SWEEPING ENFORCEMENT	349,699	27,030	-	322,669	7.7%	
NIGHT LIFE ENFORCEMENT	323,946	14,815	-	309,132	4.6%	
PARKING ENFORCEMENT	996,316	63,666	31,400	901,250	9.5%	
COMBINED COMMAND CENTER	2,563,864	170,531	22,808	2,370,525	7.5%	
ANIMAL CONTROL	690,845	19,375	-	671,470	2.8%	
<i>Total</i>	<u>38,139,376</u>	<u>2,831,580</u>	<u>628,276</u>	<u>34,679,519</u>	9.1%	<u>2,815,049</u>
<u>Fire</u>						
ADMINISTRATION	883,948	61,474	1,900	820,573	7.2%	
EMERGENCY SERVICES AND PUBLIC ED	318,743	28,592	-	290,151	9.0%	
PREVENTION	1,149,258	90,942	-	1,058,316	7.9%	
WILDLAND FIRE MITIGATION PROGRAM	194,952	13,651	-	181,301	7.0%	
OPERATIONS	18,009,558	1,427,329	27,953	16,554,276	8.1%	
TRAINING AND RECRUITMENT	437,757	27,743	-	410,014	6.3%	
ARFF	1,965,145	134,732	-	1,830,413	6.9%	
<i>Total</i>	<u>22,959,361</u>	<u>1,784,463</u>	<u>29,853</u>	<u>21,145,044</u>	7.9%	<u>1,799,439</u>
TOTAL PUBLIC SAFETY	<u>61,098,737</u>	<u>4,616,044</u>	<u>658,129</u>	<u>55,824,564</u>	8.6%	<u>4,614,488</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,128,240	68,563	6,420	1,053,257	6.6%	
ENGINEERING SVCS	5,187,688	379,035	10,905	4,797,748	7.5%	
PUBLIC RT OF WAY MGMT	1,092,224	83,208	5,838	1,003,178	8.2%	
ENVIRONMENTAL PROGRAMS	394,544	13,914	177,545	203,085	48.5%	
<i>Total</i>	<u>7,802,696</u>	<u>544,719</u>	<u>200,708</u>	<u>7,057,269</u>	9.6%	<u>516,478</u>
TOTAL PUBLIC WORKS	<u>7,802,696</u>	<u>544,719</u>	<u>200,708</u>	<u>7,057,269</u>	9.6%	<u>516,478</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	795,016	51,664	-	743,352	6.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the One Month Ended July 31, 2014 (8.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
FACILITIES & SPECIAL EVENTS	777,153	57,949	2,363	716,841	7.8%	
YOUTH ACTIVITIES	1,066,422	149,080	(3,718)	921,060	13.6%	
ACTIVE ADULTS	717,758	56,996	-	660,762	7.9%	
AQUATICS	1,283,015	184,481	29,313	1,069,221	16.7%	
SPORTS	566,618	45,579	(1,601)	522,640	7.8%	
TENNIS	288,047	21,004	-	267,043	7.3%	
NEIGHBORHOOD & OUTREACH SERV	1,170,643	75,959	-	1,094,684	6.5%	
ADMINISTRATION	730,223	55,700	5,617	668,906	8.4%	
PROJECT MANAGEMENT TEAM	423,272	30,430	-	392,842	7.2%	
PARK OPERATIONS MANAGEMENT	366,555	23,934	-	342,621	6.5%	
GROUND & FACILITIES MAINTENANCE	4,782,581	316,457	57,609	4,408,515	7.8%	
FORESTRY	1,197,025	81,592	90,000	1,025,433	14.3%	
BEACH MAINTENANCE	150,303	10,600	10,572	129,132	14.1%	
MEDIANS PARKWAYS & CONTRACTS	1,195,887	8,225	-	1,187,662	0.7%	
<i>Total</i>	<u>15,510,518</u>	<u>1,169,652</u>	<u>190,153</u>	<u>14,150,713</u>	8.8%	<u>1,338,824</u>
<u>Library</u>						
ADMINISTRATION	478,261	37,421	-	440,840	7.8%	
PUBLIC SERVICES	2,690,010	191,977	-	2,498,033	7.1%	
SUPPORT SERVICES	1,616,205	117,457	22,985	1,475,764	8.7%	
<i>Total</i>	<u>4,784,476</u>	<u>346,855</u>	<u>22,985</u>	<u>4,414,637</u>	7.7%	<u>332,313</u>
TOTAL COMMUNITY SERVICES	<u>20,294,994</u>	<u>1,516,507</u>	<u>213,138</u>	<u>18,565,349</u>	8.5%	<u>1,671,137</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	695,273	91,557	-	603,716	13.2%	
RENTAL HOUSING MEDIATION	190,415	15,639	-	174,776	8.2%	
HUMAN SERVICES	997,649	3,550	-	994,099	0.4%	
HOUSING PRESERVATION AND DEV	-	-	34,180	(34,180)	100.0%	
LONG RANGE PLAN & SPEC STUDY	868,247	64,665	20,000	783,582	9.8%	
DEVEL & ENVIRONMENTAL REVIEW	1,396,909	100,337	4,200	1,292,372	7.5%	
ZONING INFO & ENFORCEMENT	1,409,022	97,170	3,500	1,308,352	7.1%	
DESIGN REV & HIST PRESERVATION	1,167,599	82,410	2,000	1,083,189	7.2%	
BLDG INSP & CODE ENFORCEMENT	1,179,583	86,730	-	1,092,853	7.4%	
RECORDS ARCHIVES & CLER SVCS	578,999	44,306	2,991	531,702	8.2%	
BLDG COUNTER & PLAN REV SVCS	1,430,626	95,330	-	1,335,296	6.7%	
<i>Total</i>	<u>9,914,322</u>	<u>681,693</u>	<u>66,871</u>	<u>9,165,758</u>	7.6%	<u>685,151</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,914,322</u>	<u>681,693</u>	<u>66,871</u>	<u>9,165,758</u>	7.6%	<u>685,151</u>

CITY OF SANTA BARBARA
 General Fund
 Interim Statement of Appropriations, Expenditures and Encumbrances
 For the One Month Ended July 31, 2014 (8.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
TRANSFERS OUT	198,500	16,542	-	181,958	8.3%	
DEBT SERVICE TRANSFERS	351,276	-	-	351,276	0.0%	
CAPITAL OUTLAY TRANSFER	1,725,000	143,750	-	1,581,250	8.3%	
APPROP.RESERVE	406,301	-	-	406,301	0.0%	
<i>Total</i>	<u>2,681,077</u>	<u>160,292</u>	<u>-</u>	<u>2,520,785</u>	6.0%	<u>67,626</u>
TOTAL NON-DEPARTMENTAL	<u>2,681,077</u>	<u>160,292</u>	<u>-</u>	<u>2,520,785</u>	6.0%	<u>67,626</u>
 TOTAL EXPENDITURES	 <u>116,715,753</u>	 <u>9,023,749</u>	 <u>1,799,508</u>	 <u>105,892,496</u>	 9.3%	 <u>8,888,293</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 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
Interim Statement of Revenues and Expenditures
Special Revenue Funds
For the One Month Ended July 31, 2014 (8.3% 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	525,000	-	-	525,000	0.0%
Expenditures	<u>525,000</u>	<u>40,833</u>	-	<u>484,167</u>	7.8%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(40,833)</u>	-	<u>40,833</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,625,652	343,424	-	3,282,228	9.5%
Expenditures	<u>3,845,995</u>	<u>227,704</u>	<u>13,906</u>	<u>3,604,385</u>	6.3%
<i>Revenue Less Expenditures</i>	<u>(220,343)</u>	<u>115,720</u>	<u>(13,906)</u>	<u>(322,157)</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,188,961	14,657	-	1,174,304	1.2%
Expenditures	<u>1,188,961</u>	<u>16,039</u>	<u>17,415</u>	<u>1,155,507</u>	2.8%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(1,382)</u>	<u>(17,415)</u>	<u>18,797</u>	
COUNTY LIBRARY					
Revenue	1,882,415	101,663	-	1,780,752	5.4%
Expenditures	<u>2,050,394</u>	<u>134,764</u>	-	<u>1,915,630</u>	6.6%
<i>Revenue Less Expenditures</i>	<u>(167,979)</u>	<u>(33,101)</u>	-	<u>(134,878)</u>	
STREETS FUND					
Revenue	10,216,835	871,240	-	9,345,595	8.5%
Expenditures	<u>10,216,835</u>	<u>716,051</u>	<u>527,737</u>	<u>8,973,047</u>	12.2%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>155,189</u>	<u>(527,737)</u>	<u>372,548</u>	
MEASURE A					
Revenue	3,376,976	240,613	-	3,136,363	7.1%
Expenditures	<u>3,882,346</u>	<u>227,677</u>	<u>1,016,995</u>	<u>2,637,674</u>	32.1%
<i>Revenue Less Expenditures</i>	<u>(505,370)</u>	<u>12,936</u>	<u>(1,016,995)</u>	<u>498,689</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	20,092,765	1,682,999	-	18,409,766	8.4%	1,656,807
Other Fees & Charges	297,342	-	-	297,342	0.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	235,669	624	-	235,045	0.3%	26,389
TOTAL REVENUES	<u>20,645,776</u>	<u>1,683,623</u>	<u>-</u>	<u>18,962,153</u>	<u>8.2%</u>	<u>1,683,196</u>
EXPENSES						
Salaries & Benefits	1,021,607	65,930	-	955,677	6.5%	66,743
Materials, Supplies & Services	18,571,494	1,544,354	280,576	16,746,564	9.8%	1,424,991
Special Projects	546,216	-	-	546,216	0.0%	-
Transfers-Out	50,000	4,167	-	45,833	8.3%	4,167
Capital Outlay Transfers	-	-	-	-	0.0%	1,463
Equipment	149,783	-	-	149,783	0.0%	-
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	25,000	-	-	25,000	0.0%	-
TOTAL EXPENSES	<u>20,464,100</u>	<u>1,614,451</u>	<u>280,576</u>	<u>18,569,073</u>	<u>9.3%</u>	<u>1,497,364</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	34,869,458	3,167,493	-	31,701,965	9.1%	3,260,165
Service Charges	606,500	153,082	-	453,418	25.2%	33,610
Cater JPA Treatment Charges	2,516,860	-	-	2,516,860	0.0%	-
Investment Income	529,200	40,554	-	488,646	7.7%	40,848
Rents & Concessions	22,872	1,906	-	20,966	8.3%	1,906
Reimbursements	782,779	-	-	782,779	0.0%	-
Miscellaneous	20,000	1,244	-	18,756	6.2%	1,620
TOTAL REVENUES	<u>39,347,669</u>	<u>3,364,278</u>	<u>-</u>	<u>35,983,391</u>	<u>8.6%</u>	<u>3,338,149</u>
EXPENSES						
Salaries & Benefits	8,724,787	632,432	-	8,092,355	7.2%	582,133
Materials, Supplies & Services	9,886,821	359,264	1,344,626	8,182,930	17.2%	404,313
Special Projects	722,860	25,021	55,503	642,336	11.1%	10,561
Water Purchases	8,604,703	805,874	-	7,798,829	9.4%	383,360
Debt Service	5,087,163	235	-	5,086,928	0.0%	235
Transfer-Out	686,346	686,346	-	-	100.0%	-
Capital Outlay Transfers	10,469,228	872,436	-	9,596,792	8.3%	932,436
Equipment	164,800	-	-	164,800	0.0%	629
Capitalized Fixed Assets	124,300	-	28,392	95,908	22.8%	7,571
Other	35,000	-	-	35,000	0.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>44,656,008</u>	<u>3,381,608</u>	<u>1,428,521</u>	<u>39,845,878</u>	<u>10.8%</u>	<u>2,321,238</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 Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	17,928,555	1,467,650	-	16,460,905	8.2%	1,502,628
Fees	775,071	79,824	-	695,247	10.3%	4,118
Investment Income	158,100	13,035	-	145,065	8.2%	12,016
Rents & Concessions	20,887	-	-	20,887	0.0%	-
Miscellaneous	1,000	2,863	-	(1,863)	286.3%	2,802
TOTAL REVENUES	<u>18,883,613</u>	<u>1,563,372</u>	<u>-</u>	<u>17,320,241</u>	8.3%	<u>1,521,564</u>
EXPENSES						
Salaries & Benefits	5,893,242	405,213	-	5,488,029	6.9%	396,118
Materials, Supplies & Services	6,796,059	255,787	1,597,079	4,943,193	27.3%	251,970
Special Projects	620,500	13,538	92,409	514,553	17.1%	4,801
Debt Service	1,848,322	342,138	-	1,506,184	18.5%	157
Capital Outlay Transfers	3,928,500	327,375	-	3,601,125	8.3%	346,227
Equipment	95,000	-	-	95,000	0.0%	-
Capitalized Fixed Assets	26,000	6	1,500	24,494	5.8%	-
Other	3,000	-	-	3,000	0.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>19,360,623</u>	<u>1,344,057</u>	<u>1,690,988</u>	<u>16,325,578</u>	15.7%	<u>999,273</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 Expenditures
For the One Month Ended July 31, 2014 (8.3% of Fiscal Year)

DOWNTOWN PARKING 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						
Improvement Tax	980,000	191,259	-	788,741	19.5%	171,559
Parking Fees	6,535,946	514,202	-	6,021,744	7.9%	406,011
Other Fees & Charges	3,000	-	-	3,000	0.0%	-
Investment Income	102,100	8,117	-	93,983	7.9%	8,261
Rents & Concessions	104,000	8,666	-	95,334	8.3%	11,410
Miscellaneous	4,000	(123)	-	4,123	-3.1%	477
Operating Transfers-In	193,500	16,125	-	177,375	8.3%	3,625
TOTAL REVENUES	<u>7,922,546</u>	<u>738,247</u>	<u>-</u>	<u>7,184,299</u>	9.3%	<u>601,343</u>
EXPENSES						
Salaries & Benefits	4,183,765	329,751	-	3,854,014	7.9%	310,939
Materials, Supplies & Services	2,333,046	124,559	186,635	2,021,851	13.3%	129,083
Special Projects	547,226	3,625	433,853	109,748	79.9%	-
Transfer-Out	309,125	25,760	-	283,365	8.3%	25,255
Capital Outlay Transfers	970,000	80,833	-	889,167	8.3%	125,646
Equipment	25,000	-	2,407	22,593	9.6%	-
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,418,162</u>	<u>564,529</u>	<u>622,896</u>	<u>7,230,737</u>	14.1%	<u>590,923</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 Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	4,545,175	363,624	-	4,181,551	8.0%	370,080
Leases-Terminal	4,607,134	466,611	-	4,140,523	10.1%	348,999
Leases-Non-Commercial Aviation	1,819,730	170,062	-	1,649,668	9.3%	137,174
Leases-Commercial Aviation	4,218,655	408,354	-	3,810,301	9.7%	322,392
Investment Income	121,300	8,513	-	112,787	7.0%	10,057
Miscellaneous	157,355	514	-	156,841	0.3%	11,472
TOTAL REVENUES	<u>15,469,349</u>	<u>1,417,678</u>	<u>-</u>	<u>14,051,671</u>	9.2%	<u>1,200,174</u>
EXPENSES						
Salaries & Benefits	5,723,701	411,746	-	5,311,955	7.2%	373,765
Materials, Supplies & Services	7,645,185	437,759	249,635	6,957,791	9.0%	426,414
Special Projects	93,475	-	-	93,475	0.0%	-
Transfer-Out	20,354	1,696	-	18,658	8.3%	1,644
Debt Service	1,815,718	-	-	1,815,718	0.0%	-
Capital Outlay Transfers	-	-	-	-	0.0%	10,361
Equipment	67,060	1,254	-	65,806	1.9%	5,078
Appropriated Reserve	103,856	-	-	103,856	0.0%	-
TOTAL EXPENSES	<u>15,469,349</u>	<u>852,455</u>	<u>249,635</u>	<u>14,367,260</u>	7.1%	<u>817,262</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 Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	1,766,876	136,931	-	1,629,945	7.7%	164,963
Investment Income	10,100	687	-	9,413	6.8%	1,044
Rents & Concessions	313,572	25,780	-	287,792	8.2%	31,553
Miscellaneous	500	0	-	500	0.0%	-
TOTAL REVENUES	<u>2,091,048</u>	<u>163,398</u>	<u>-</u>	<u>1,927,650</u>	<u>7.8%</u>	<u>197,560</u>
EXPENSES						
Salaries & Benefits	1,108,919	85,312	-	1,023,607	7.7%	74,339
Materials, Supplies & Services	621,804	19,090	-	602,714	3.1%	20,494
Debt Service	245,698	-	-	245,698	0.0%	-
Capital Outlay Transfers	80,727	6,727	-	74,000	8.3%	7,875
Equipment	3,000	-	-	3,000	0.0%	-
Other	900	-	-	900	0.0%	-
TOTAL EXPENSES	<u>2,061,048</u>	<u>111,130</u>	<u>-</u>	<u>1,949,918</u>	<u>5.4%</u>	<u>102,708</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 Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	2,638,369	219,864	-	2,418,505	8.3%	210,897
Work Orders - Bldg Maint.	2,604,016	208,038	-	2,395,978	8.0%	177,945
Miscellaneous	17,500	-	-	17,500	0.0%	25,000
Operating Transfers-In	5,000	417	-	4,583	8.3%	-
TOTAL REVENUES	<u>5,264,885</u>	<u>428,318</u>	<u>-</u>	<u>4,836,567</u>	8.1%	<u>413,842</u>
EXPENSES						
Salaries & Benefits	3,618,855	273,899	-	3,344,956	7.6%	252,066
Materials, Supplies & Services	1,556,168	79,947	51,998	1,424,223	8.5%	86,504
Special Projects	377,072	31,650	136,986	208,436	44.7%	29,430
Equipment	15,000	-	-	15,000	0.0%	-
Capitalized Fixed Assets	10,000	446	1,254	8,300	17.0%	-
Appropriated Reserve	26,485	-	-	26,485	0.0%	-
TOTAL EXPENSES	<u>5,603,580</u>	<u>385,941</u>	<u>190,238</u>	<u>5,027,401</u>	10.3%	<u>368,000</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the One Month Ended July 31, 2014 (8.3% of Fiscal Year)

FLEET REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	2,244,137	187,011	-	2,057,126	8.3%	185,734
Investment Income	123,000	9,369	-	113,631	7.6%	10,029
Rents & Concessions	233,966	19,497	-	214,469	8.3%	19,498
Miscellaneous	130,048	-	-	130,048	0.0%	7,594
TOTAL REVENUES	<u>2,731,151</u>	<u>215,877</u>	<u>-</u>	<u>2,515,274</u>	7.9%	<u>222,855</u>
EXPENSES						
Salaries & Benefits	200,432	13,650	-	186,782	6.8%	13,390
Materials, Supplies & Services	2,725	152	-	2,573	5.6%	182
Capitalized Fixed Assets	3,724,393	127,281	(115,576)	3,712,688	0.3%	84
TOTAL EXPENSES	<u>3,927,550</u>	<u>141,083</u>	<u>(115,576)</u>	<u>3,902,044</u>	0.6%	<u>13,656</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	2,527,627	210,636	-	2,316,991	8.3%	205,286
Reimbursements	10,000	-	-	10,000	0.0%	833
Miscellaneous	103,070	9,551	-	93,519	9.3%	8,589
TOTAL REVENUES	<u>2,640,697</u>	<u>220,187</u>	<u>-</u>	<u>2,420,510</u>	8.3%	<u>214,708</u>
EXPENSES						
Salaries & Benefits	1,331,631	86,453	-	1,245,178	6.5%	85,455
Materials, Supplies & Services	1,197,875	67,242	242,774	887,859	25.9%	48,307
Special Projects	60,000	1,605	11,412	46,983	21.7%	-
Debt Service	43,070	-	-	43,070	0.0%	3,589
Equipment	9,000	-	-	9,000	0.0%	-
Capitalized Fixed Assets	638,075	714	8,106	629,255	1.4%	-
Appropriated Reserve	16,067	-	-	16,067	0.0%	-
TOTAL EXPENSES	<u>3,295,718</u>	<u>156,014</u>	<u>262,292</u>	<u>2,877,412</u>	12.7%	<u>137,351</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the One Month Ended July 31, 2014 (8.3% of Fiscal Year)

SELF INSURANCE TRUST 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						
Insurance Premiums	2,785,022	232,085	-	2,552,937	8.3%	229,676
Workers' Compensation Premiums	3,388,165	282,347	-	3,105,818	8.3%	245,892
OSH Charges	203,462	16,955	-	186,507	8.3%	16,153
Investment Income	55,200	3,750	-	51,450	6.8%	4,501
Miscellaneous	-	500	-	(500)	100.0%	3,463
Operating Transfers-In	75,825	6,319	-	69,506	8.3%	-
TOTAL REVENUES	<u>6,507,674</u>	<u>541,956</u>	<u>-</u>	<u>5,965,718</u>	<u>8.3%</u>	<u>499,685</u>
EXPENSES						
Salaries & Benefits	571,460	32,316	-	539,144	5.7%	35,365
Materials, Supplies & Services	5,477,402	515,344	60,317	4,901,741	10.5%	561,486
Special Projects	100	-	-	100	0.0%	-
TOTAL EXPENSES	<u>6,048,962</u>	<u>547,660</u>	<u>60,317</u>	<u>5,440,985</u>	<u>10.1%</u>	<u>596,851</u>

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 Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	3,120,588	260,049	-	2,860,539	8.3%	208,583
TOTAL REVENUES	3,120,588	260,049	-	2,860,539	8.3%	208,583
EXPENSES						
Salaries & Benefits	1,950,182	131,805	-	1,818,377	6.8%	144,343
Materials, Supplies & Services	973,700	66,400	72,047	835,253	14.2%	114,266
Special Projects	18,400	-	-	18,400	0.0%	-
Capital Outlay Transfers	344,000	28,667	-	315,333	8.3%	-
Equipment	8,250	-	-	8,250	0.0%	828
Capital Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	13,053	-	-	13,053	0.0%	-
TOTAL EXPENSES	3,308,585	226,872	72,047	3,009,666	9.0%	259,437

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 Expenditures
For the One Month Ended July 31, 2014 (8.3% 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	1,401,007	150,877	-	1,250,130	10.8%	134,540
Leases - Food Service	2,694,636	268,505	-	2,426,131	10.0%	256,534
Slip Rental Fees	4,204,739	355,170	-	3,849,569	8.4%	344,270
Visitors Fees	455,000	51,574	-	403,426	11.3%	38,936
Slip Transfer Fees	575,000	252,750	-	322,250	44.0%	70,000
Parking Revenue	2,069,466	319,205	-	1,750,261	15.4%	318,328
Wharf Parking	255,000	26,826	-	228,174	10.5%	28,216
Grants	25,600	-	-	25,600	0.0%	-
Other Fees & Charges	236,723	18,602	-	218,121	7.9%	19,433
Investment Income	117,000	6,919	-	110,081	5.9%	5,223
Rents & Concessions	304,966	26,495	-	278,471	8.7%	24,591
Miscellaneous	322,000	24,337	-	297,663	7.6%	38,037
TOTAL REVENUES	<u>12,661,137</u>	<u>1,501,260</u>	<u>-</u>	<u>11,159,877</u>	11.9%	<u>1,278,108</u>
EXPENSES						
Salaries & Benefits	6,050,691	467,612	-	5,583,079	7.7%	435,220
Materials, Supplies & Services	3,830,244	243,118	671,193	2,915,933	23.9%	181,767
Special Projects	259,813	8,106	76,943	174,764	32.7%	7,287
Debt Service	1,729,040	512,529	-	1,216,511	29.6%	351,455
Capital Outlay Transfers	1,385,000	115,417	-	1,269,583	8.3%	128,680
Equipment	80,500	1,614	-	78,886	2.0%	4,031
Capital Fixed Assets	-	-	17,104	(17,104)	100.0%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>13,435,288</u>	<u>1,348,396</u>	<u>765,240</u>	<u>11,321,652</u>	15.7%	<u>1,108,440</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.