



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 21, 2014

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2015 Interim Financial Statements For The Two Months Ended August 31, 2014

RECOMMENDATION:

That Council Accept the Fiscal Year 2015 Interim Financial Statements for the Two Months Ended August 31, 2014.

DISCUSSION:

The interim financial statements for the two months ended August 31, 2014 (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, 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 Two Months Ended August 31, 2014 (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>
GENERAL FUND					
Revenue	116,755,343	14,692,183	-	102,063,160	12.6%
Expenditures	<u>116,915,887</u>	<u>18,834,988</u>	<u>1,660,629</u>	96,420,271	17.5%
<i>Addition to / (use of) reserves</i>	<u>(160,544)</u>	<u>(4,142,805)</u>	<u>(1,660,629)</u>		
SOLID WASTE FUND					
Revenue	20,645,776	3,370,288	-	17,275,488	16.3%
Expenditures	<u>20,514,100</u>	<u>3,178,967</u>	<u>259,402</u>	17,075,730	16.8%
<i>Addition to / (use of) reserves</i>	<u>131,676</u>	<u>191,320</u>	<u>(259,402)</u>		
WATER OPERATING FUND					
Revenue	39,347,669	6,815,208	-	32,532,461	17.3%
Expenditures	<u>44,810,028</u>	<u>5,979,941</u>	<u>1,366,573</u>	37,463,515	16.4%
<i>Addition to / (use of) reserves</i>	<u>(5,462,359)</u>	<u>835,267</u>	<u>(1,366,573)</u>		
WASTEWATER OPERATING FUND					
Revenue	18,883,613	3,345,328	-	15,538,285	17.7%
Expenditures	<u>19,629,078</u>	<u>2,751,083</u>	<u>1,584,034</u>	15,293,960	22.1%
<i>Addition to / (use of) reserves</i>	<u>(745,465)</u>	<u>594,245</u>	<u>(1,584,034)</u>		
DOWNTOWN PARKING					
Revenue	7,922,546	1,413,825	-	6,508,721	17.8%
Expenditures	<u>8,418,162</u>	<u>1,152,295</u>	<u>629,886</u>	6,635,981	21.2%
<i>Addition to / (use of) reserves</i>	<u>(495,616)</u>	<u>261,530</u>	<u>(629,886)</u>		
AIRPORT OPERATING FUND					
Revenue	15,469,349	2,803,274	-	12,666,075	18.1%
Expenditures	<u>15,718,468</u>	<u>1,854,967</u>	<u>448,582</u>	13,414,919	14.7%
<i>Addition to / (use of) reserves</i>	<u>(249,119)</u>	<u>948,307</u>	<u>(448,582)</u>		
GOLF COURSE FUND					
Revenue	2,091,048	356,231	-	1,734,817	17.0%
Expenditures	<u>2,061,048</u>	<u>431,496</u>	-	1,629,552	20.9%
<i>Addition to / (use of) reserves</i>	<u>30,000</u>	<u>(75,265)</u>	-		
INTRA-CITY SERVICE FUND					
Revenue	5,264,885	1,075,472	-	4,189,413	20.4%
Expenditures	<u>5,604,701</u>	<u>804,058</u>	<u>173,093</u>	4,627,550	17.4%
<i>Addition to / (use of) reserves</i>	<u>(339,816)</u>	<u>271,415</u>	<u>(173,093)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2014 (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>
FLEET REPLACEMENT FUND					
Revenue	2,731,151	452,887	-	2,278,265	16.6%
Expenditures	<u>3,928,590</u>	<u>160,929</u>	<u>(80,837)</u>	3,848,499	2.0%
<i>Addition to / (use of) reserves</i>	<u>(1,197,439)</u>	<u>291,957</u>	<u>80,837</u>		
FLEET MAINTENANCE FUND					
Revenue	2,640,697	439,532	-	2,201,165	16.6%
Expenditures	<u>3,303,824</u>	<u>322,450</u>	<u>259,215</u>	2,722,160	17.6%
<i>Addition to / (use of) reserves</i>	<u>(663,127)</u>	<u>117,083</u>	<u>(259,215)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,507,674	1,083,124	-	5,424,550	16.6%
Expenditures	<u>6,075,279</u>	<u>1,089,060</u>	<u>51,568</u>	4,934,651	18.8%
<i>Addition to / (use of) reserves</i>	<u>432,395</u>	<u>(5,936)</u>	<u>(51,568)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	3,120,588	520,098	-	2,600,490	16.7%
Expenditures	<u>3,308,585</u>	<u>599,487</u>	<u>16,062</u>	2,693,036	18.6%
<i>Addition to / (use of) reserves</i>	<u>(187,997)</u>	<u>(79,389)</u>	<u>(16,062)</u>		
WATERFRONT FUND					
Revenue	12,661,137	2,869,988	-	9,791,149	22.7%
Expenditures	<u>13,538,509</u>	<u>2,283,191</u>	<u>863,752</u>	10,391,565	23.2%
<i>Addition to / (use of) reserves</i>	<u>(877,372)</u>	<u>586,797</u>	<u>(863,752)</u>		
TOTAL FOR ALL FUNDS					
Revenue	254,041,476	39,237,437	-	214,804,039	15.4%
Expenditures	<u>263,826,260</u>	<u>39,442,910</u>	<u>7,231,960</u>	217,151,390	17.7%
<i>Addition to / (use of) reserves</i>	<u>(9,784,784)</u>	<u>(205,473)</u>	<u>(7,231,960)</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, 2014 (16.7% 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	2,637,783	19,088,332	12.1%	2,522,477
Property Taxes	27,164,000	-	27,164,000	0.0%	-
Utility Users Tax	7,257,800	1,173,336	6,084,464	16.2%	1,163,394
Transient Occupancy Tax	17,641,400	3,840,292	13,801,108	21.8%	3,619,084
Business License	2,571,200	324,217	2,246,983	12.6%	324,662
Real Property Transfer Tax	678,000	112,171	565,829	16.5%	136,136
<i>Total</i>	<u>77,038,515</u>	<u>8,087,799</u>	<u>68,950,716</u>	10.5%	<u>7,765,753</u>
LICENSES & PERMITS					
Licenses & Permits	233,500	38,807	194,693	16.6%	25,212
<i>Total</i>	<u>233,500</u>	<u>38,807</u>	<u>194,693</u>	16.6%	<u>25,212</u>
FINES & FORFEITURES					
Parking Violations	2,681,987	511,883	2,170,104	19.1%	456,100
Library Fines	105,500	18,672	86,828	17.7%	19,374
Municipal Court Fines	120,000	-	120,000	0.0%	16,944
Other Fines & Forfeitures	300,000	59,676	240,324	19.9%	57,128
<i>Total</i>	<u>3,207,487</u>	<u>590,231</u>	<u>2,617,256</u>	18.4%	<u>549,546</u>
USE OF MONEY & PROPERTY					
Investment Income	627,224	112,508	514,716	17.9%	105,480
Rents & Concessions	398,797	60,016	338,781	15.0%	67,846
<i>Total</i>	<u>1,026,021</u>	<u>172,525</u>	<u>853,496</u>	16.8%	<u>173,326</u>
INTERGOVERNMENTAL					
Grants	145,780	25,000	120,780	17.1%	15,551
Reimbursements	437,654	-	437,654	0.0%	50,992
<i>Total</i>	<u>583,434</u>	<u>25,000</u>	<u>558,434</u>	4.3%	<u>66,543</u>
FEES & SERVICE CHARGES					
Finance	949,905	157,281	792,624	16.6%	147,277
Community Development	4,587,515	730,843	3,856,672	15.9%	663,665
Recreation	3,049,474	574,912	2,474,562	18.9%	612,164
Public Safety	653,827	99,499	554,328	15.2%	87,270
Public Works	5,951,301	1,057,265	4,894,036	17.8%	1,022,454
Library	762,398	1,973	760,425	0.3%	10,636
Reimbursements	4,471,212	765,790	3,705,422	17.1%	737,743
<i>Total</i>	<u>20,425,632</u>	<u>3,387,563</u>	<u>17,038,069</u>	16.6%	<u>3,281,209</u>
OTHER REVENUES					
Miscellaneous	1,660,410	534,108	1,126,302	32.2%	496,331
Franchise Fees	3,771,000	643,144	3,127,856	17.1%	588,361
Indirect Allocations	6,411,155	1,068,526	5,342,629	16.7%	1,048,790
Operating Transfers-In	1,198,189	144,481	1,053,708	12.1%	206,688
Anticipated Year-End Variance	1,200,000	-	1,200,000	0.0%	-
<i>Total</i>	<u>14,240,754</u>	<u>2,390,258</u>	<u>11,850,496</u>	16.8%	<u>2,340,170</u>
TOTAL REVENUES	<u>116,755,343</u>	<u>14,692,183</u>	<u>102,063,160</u>	12.6%	<u>14,201,759</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2014 (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>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	756,584	114,598	1,026	640,960	15.3%	
ARTS AND COMMUNITY PROMOTIONS	2,615,532	697,413	375,208	1,542,911	41.0%	
<i>Total</i>	<u>3,372,116</u>	<u>812,010</u>	<u>376,234</u>	<u>2,183,872</u>	35.2%	<u>678,647</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,230,664	346,582	11,926	1,872,157	16.1%	
<i>Total</i>	<u>2,230,664</u>	<u>346,582</u>	<u>11,926</u>	<u>1,872,157</u>	16.1%	<u>333,414</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,701,162	231,627	22,526	1,447,009	14.9%	
CITY TV	574,909	76,873	63,480	434,556	24.4%	
<i>Total</i>	<u>2,276,071</u>	<u>308,500</u>	<u>86,006</u>	<u>1,881,565</u>	17.3%	<u>384,320</u>
<u>Administrative Services</u>						
CITY CLERK	501,579	72,702	28,623	400,254	20.2%	
HUMAN RESOURCES	1,480,519	190,467	28,025	1,262,027	14.8%	
EMPLOYEE DEVELOPMENT	49,468	4	3,450	46,015	7.0%	
<i>Total</i>	<u>2,031,566</u>	<u>263,173</u>	<u>60,098</u>	<u>1,708,296</u>	15.9%	<u>251,626</u>
<u>Finance</u>						
ADMINISTRATION	248,574	32,474	(18)	216,118	13.1%	
REVENUE & CASH MANAGEMENT	501,855	75,641	-	426,214	15.1%	
CASHIERING & COLLECTION	488,983	73,946	-	415,037	15.1%	
LICENSES & PERMITS	499,751	78,965	10,807	409,979	18.0%	
BUDGET MANAGEMENT	469,712	67,795	31,000	370,917	21.0%	
ACCOUNTING	658,363	84,639	12,557	561,167	14.8%	
PAYROLL	317,283	48,305	-	268,978	15.2%	
ACCOUNTS PAYABLE	239,384	36,692	-	202,692	15.3%	
CITY BILLING & CUSTOMER SERVICE	728,300	68,732	49,427	610,141	16.2%	
PURCHASING	642,333	99,269	420	542,644	15.5%	
CENTRAL WAREHOUSE	194,284	30,726	(37)	163,595	15.8%	
MAIL SERVICES	115,979	16,080	(37)	99,935	13.8%	
<i>Total</i>	<u>5,104,801</u>	<u>713,265</u>	<u>104,120</u>	<u>4,287,417</u>	16.0%	<u>678,466</u>
TOTAL GENERAL GOVERNMENT	<u>15,015,218</u>	<u>2,443,529</u>	<u>638,383</u>	<u>11,933,306</u>	20.5%	<u>2,326,473</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,114,970	158,660	2,900	953,409	14.5%	
SUPPORT SERVICES	686,915	104,254	2,722	579,939	15.6%	
RECORDS BUREAU	1,416,338	213,372	5,579	1,197,387	15.5%	
ADMIN SERVICES	1,023,214	203,714	(1,719)	821,219	19.7%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2014 (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>						
PROPERTY ROOM	213,855	31,717	316	181,823	15.0%	
TRAINING/RECRUITMENT	527,921	76,336	(7,044)	458,629	13.1%	
RANGE	1,360,698	219,437	40,780	1,100,481	19.1%	
COMMUNITY & MEDIA RELATIONS	862,784	136,200	-	726,584	15.8%	
INFORMATION TECHNOLOGY	1,254,006	357,771	4,045	892,190	28.9%	
INVESTIGATIVE DIVISION	4,956,320	787,327	720	4,168,273	15.9%	
CRIME LAB	159,784	26,879	-	132,905	16.8%	
PATROL DIVISION	15,725,291	2,352,786	216,236	13,156,269	16.3%	
TRAFFIC	1,413,132	191,313	1,100	1,220,719	13.6%	
SPECIAL EVENTS	858,861	348,108	6,410	504,344	41.3%	
TACTICAL PATROL FORCE	1,640,617	221,124	-	1,419,493	13.5%	
STREET SWEEPING ENFORCEMENT	349,699	53,863	-	295,836	15.4%	
NIGHT LIFE ENFORCEMENT	323,946	30,176	-	293,770	9.3%	
PARKING ENFORCEMENT	996,316	142,130	20,000	834,186	16.3%	
COMBINED COMMAND CENTER	2,563,864	347,886	17,000	2,198,978	14.2%	
ANIMAL CONTROL	690,845	117,670	-	573,175	17.0%	
<i>Total</i>	<u>38,139,376</u>	<u>6,120,721</u>	<u>309,045</u>	<u>31,709,610</u>	16.9%	<u>6,123,914</u>
<u>Fire</u>						
ADMINISTRATION	885,848	125,359	6,589	753,900	14.9%	
EMERGENCY SERVICES AND PUBLIC ED	318,743	53,974	-	264,769	16.9%	
PREVENTION	1,149,258	180,376	-	968,882	15.7%	
WILDLAND FIRE MITIGATION PROGRAM	194,952	30,645	-	164,307	15.7%	
OPERATIONS	18,017,158	3,021,582	33,814	14,961,763	17.0%	
TRAINING AND RECRUITMENT	437,757	54,718	-	383,039	12.5%	
ARFF	1,965,145	282,517	-	1,682,628	14.4%	
<i>Total</i>	<u>22,968,862</u>	<u>3,749,170</u>	<u>40,403</u>	<u>19,179,288</u>	16.5%	<u>3,619,631</u>
TOTAL PUBLIC SAFETY	<u>61,108,238</u>	<u>9,869,891</u>	<u>349,448</u>	<u>50,888,898</u>	16.7%	<u>9,743,545</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,128,240	143,393	6,846	978,001	13.3%	
ENGINEERING SVCS	5,192,599	762,321	13,890	4,416,388	14.9%	
PUBLIC RT OF WAY MGMT	1,093,734	167,193	3,457	923,084	15.6%	
ENVIRONMENTAL PROGRAMS	394,544	28,894	175,605	190,044	51.8%	
<i>Total</i>	<u>7,809,117</u>	<u>1,101,801</u>	<u>199,798</u>	<u>6,507,518</u>	16.7%	<u>1,059,692</u>
TOTAL PUBLIC WORKS	<u>7,809,117</u>	<u>1,101,801</u>	<u>199,798</u>	<u>6,507,518</u>	16.7%	<u>1,059,692</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	759,266	124,719	6,990	627,557	17.3%	

CITY OF SANTA BARBARA
General Fund
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For the Two Months Ended August 31, 2014 (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>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
FACILITIES & SPECIAL EVENTS	776,403	122,099	-	654,304	15.7%	
YOUTH ACTIVITIES	1,066,422	294,032	(976)	773,366	27.5%	
ACTIVE ADULTS	717,758	110,766	1,719	605,273	15.7%	
AQUATICS	1,311,185	371,242	26,494	913,449	30.3%	
SPORTS	566,618	98,714	481	467,424	17.5%	
TENNIS	289,547	40,525	-	249,022	14.0%	
NEIGHBORHOOD & OUTREACH SERV	1,205,643	166,808	-	1,038,835	13.8%	
ADMINISTRATION	730,223	122,236	(5,663)	613,650	16.0%	
PROJECT MANAGEMENT TEAM	423,272	62,853	(1,367)	361,786	14.5%	
PARK OPERATIONS MANAGEMENT	366,555	48,802	-	317,753	13.3%	
GROUNDS & FACILITIES MAINTENANCE	4,782,581	652,368	46,984	4,083,229	14.6%	
FORESTRY	1,197,025	165,285	91,905	939,835	21.5%	
BEACH MAINTENANCE	160,875	21,975	10,572	128,328	20.2%	
MEDIANS PARKWAYS & CONTRACTS	1,195,887	207,338	(5,055)	993,603	16.9%	
<i>Total</i>	<u>15,549,260</u>	<u>2,609,762</u>	<u>172,082</u>	<u>12,767,416</u>	17.9%	<u>2,679,821</u>
<u>Library</u>						
ADMINISTRATION	478,261	74,914	-	403,347	15.7%	
PUBLIC SERVICES	2,690,010	419,991	-	2,270,019	15.6%	
SUPPORT SERVICES	1,616,205	278,634	18,485	1,319,086	18.4%	
<i>Total</i>	<u>4,784,476</u>	<u>773,539</u>	<u>18,485</u>	<u>3,992,453</u>	16.6%	<u>657,367</u>
TOTAL COMMUNITY SERVICES	<u>20,333,736</u>	<u>3,383,300</u>	<u>190,567</u>	<u>16,759,868</u>	17.6%	<u>3,337,188</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	695,273	150,474	1,326	543,473	21.8%	
RENTAL HOUSING MEDIATION	190,415	31,109	-	159,306	16.3%	
HUMAN SERVICES	997,649	6,762	202,100	788,787	20.9%	
HOUSING PRESERVATION AND DEV	34,180	1,220	32,960	-	100.0%	
LONG RANGE PLAN & SPEC STUDY	888,247	126,765	20,659	740,824	16.6%	
DEVEL & ENVIRONMENTAL REVIEW	1,396,909	203,656	8,174	1,185,079	15.2%	
ZONING INFO & ENFORCEMENT	1,409,022	205,806	2,641	1,200,576	14.8%	
DESIGN REV & HIST PRESERVATION	1,167,599	163,617	3,818	1,000,163	14.3%	
BLDG INSP & CODE ENFORCEMENT	1,179,583	175,470	655	1,003,458	14.9%	
RECORDS ARCHIVES & CLER SVCS	578,999	87,446	1,622	489,931	15.4%	
BLDG COUNTER & PLAN REV SVCS	1,430,626	248,199	8,478	1,173,949	17.9%	
<i>Total</i>	<u>9,968,502</u>	<u>1,400,523</u>	<u>282,433</u>	<u>8,285,546</u>	16.9%	<u>1,311,912</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,968,502</u>	<u>1,400,523</u>	<u>282,433</u>	<u>8,285,546</u>	16.9%	<u>1,311,912</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2014 (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>						
OTHER	-	660	-	(660)	100.0%	
TRANSFERS OUT	198,500	33,083	-	165,417	16.7%	
DEBT SERVICE TRANSFERS	351,276	314,699	-	36,577	89.6%	
CAPITAL OUTLAY TRANSFER	1,725,000	287,500	-	1,437,500	16.7%	
APPROP.RESERVE	406,301	-	-	406,301	0.0%	
<i>Total</i>	<u>2,681,077</u>	<u>635,942</u>	<u>-</u>	<u>2,045,135</u>	23.7%	<u>481,596</u>
TOTAL NON-DEPARTMENTAL	<u>2,681,077</u>	<u>635,942</u>	<u>-</u>	<u>2,045,135</u>	23.7%	<u>481,596</u>
 TOTAL EXPENDITURES	 <u>116,915,887</u>	 <u>18,834,988</u>	 <u>1,660,629</u>	 <u>96,420,271</u>	 17.5%	 <u>18,260,406</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 Two Months Ended August 31, 2014 (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	525,000	28,794	-	496,206	5.5%
Expenditures	<u>525,000</u>	<u>31,419</u>	-	<u>493,581</u>	6.0%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(2,625)</u>	-	<u>2,625</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,625,652	790,194	-	2,835,458	21.8%
Expenditures	<u>3,942,496</u>	<u>503,652</u>	<u>205,480</u>	<u>3,233,363</u>	18.0%
<i>Revenue Less Expenditures</i>	<u>(316,844)</u>	<u>286,541</u>	<u>(205,480)</u>	<u>(397,905)</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,188,961	30,538	-	1,158,423	2.6%
Expenditures	<u>1,206,376</u>	<u>70,784</u>	<u>16,945</u>	<u>1,118,648</u>	7.3%
<i>Revenue Less Expenditures</i>	<u>(17,415)</u>	<u>(40,246)</u>	<u>(16,945)</u>	<u>39,776</u>	
COUNTY LIBRARY					
Revenue	1,882,415	142,869	-	1,739,546	7.6%
Expenditures	<u>2,050,394</u>	<u>339,172</u>	-	<u>1,711,222</u>	16.5%
<i>Revenue Less Expenditures</i>	<u>(167,979)</u>	<u>(196,303)</u>	-	<u>28,324</u>	
STREETS FUND					
Revenue	10,216,835	1,523,076	-	8,693,759	14.9%
Expenditures	<u>10,216,841</u>	<u>1,465,553</u>	<u>92,023</u>	<u>8,659,265</u>	15.2%
<i>Revenue Less Expenditures</i>	<u>(6)</u>	<u>57,523</u>	<u>(92,023)</u>	<u>34,494</u>	
MEASURE A					
Revenue	3,376,976	244,259	-	3,132,717	7.2%
Expenditures	<u>3,882,346</u>	<u>486,451</u>	<u>802,453</u>	<u>2,593,442</u>	33.2%
<i>Revenue Less Expenditures</i>	<u>(505,370)</u>	<u>(242,192)</u>	<u>(802,453)</u>	<u>539,274</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2014 (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	20,092,765	3,369,664	-	16,723,101	16.8%	3,313,875
Other Fees & Charges	297,342	-	-	297,342	0.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	235,669	624	-	235,045	0.3%	79,268
TOTAL REVENUES	<u>20,645,776</u>	<u>3,370,288</u>	<u>-</u>	<u>17,275,488</u>	<u>16.3%</u>	<u>3,393,143</u>
EXPENSES						
Salaries & Benefits	1,021,607	135,292	-	886,315	13.2%	133,989
Materials, Supplies & Services	18,621,494	3,035,342	257,096	15,329,056	17.7%	2,862,668
Special Projects	546,216	-	-	546,216	0.0%	215
Transfers-Out	50,000	8,333	-	41,667	16.7%	8,333
Capital Outlay Transfers	-	-	-	-	0.0%	2,926
Equipment	149,783	-	2,306	147,477	1.5%	-
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	25,000	-	-	25,000	0.0%	-
TOTAL EXPENSES	<u>20,514,100</u>	<u>3,178,967</u>	<u>259,402</u>	<u>17,075,730</u>	<u>16.8%</u>	<u>3,008,131</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2014 (16.7% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Water Sales- Metered	34,869,458	6,518,805	-	28,350,653	18.7%	6,657,418
Service Charges	606,500	202,233	-	404,267	33.3%	64,417
Cater JPA Treatment Charges	2,516,860	-	-	2,516,860	0.0%	468,814
Investment Income	529,200	82,074	-	447,126	15.5%	82,878
Rents & Concessions	22,872	3,812	-	19,060	16.7%	3,812
Reimbursements	782,779	-	-	782,779	0.0%	469
Miscellaneous	20,000	8,284	-	11,716	41.4%	4,480
TOTAL REVENUES	<u>39,347,669</u>	<u>6,815,208</u>	<u>-</u>	<u>32,532,461</u>	17.3%	<u>7,282,288</u>
EXPENSES						
Salaries & Benefits	8,724,787	1,249,197	-	7,475,590	14.3%	1,197,150
Materials, Supplies & Services	9,985,338	992,421	1,310,883	7,682,034	23.1%	981,086
Special Projects	778,363	44,468	51,806	682,089	12.4%	70,978
Water Purchases	8,604,703	1,229,094	-	7,375,609	14.3%	1,242,963
Debt Service	5,087,163	471	-	5,086,692	0.0%	471
Transfer-Out	686,346	686,346	-	-	100.0%	-
Capital Outlay Transfers	10,469,228	1,744,871	-	8,724,357	16.7%	1,864,872
Equipment	164,800	24,727	(24,586)	164,660	0.1%	6,155
Capitalized Fixed Assets	124,300	7,795	28,470	88,035	29.2%	7,571
Other	35,000	550	-	34,450	1.6%	525
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>44,810,028</u>	<u>5,979,941</u>	<u>1,366,573</u>	<u>37,463,515</u>	16.4%	<u>5,371,771</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 Two Months Ended August 31, 2014 (16.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	17,928,555	2,960,998	-	14,967,557	16.5%	3,014,051
Fees	775,071	351,864	-	423,207	45.4%	230,272
Investment Income	158,100	26,512	-	131,588	16.8%	24,624
Rents & Concessions	20,887	-	-	20,887	0.0%	-
Miscellaneous	1,000	5,953	-	(4,953)	595.3%	4,609
TOTAL REVENUES	<u>18,883,613</u>	<u>3,345,328</u>	<u>-</u>	<u>15,538,285</u>	17.7%	<u>3,273,556</u>
EXPENSES						
Salaries & Benefits	5,893,242	832,367	-	5,060,875	14.1%	798,460
Materials, Supplies & Services	6,972,105	902,412	1,479,086	4,590,607	34.2%	708,008
Special Projects	712,909	16,969	103,448	592,492	16.9%	6,402
Debt Service	1,848,322	342,295	-	1,506,027	18.5%	314
Capital Outlay Transfers	3,928,500	654,750	-	3,273,750	16.7%	692,455
Equipment	95,000	535	-	94,465	0.6%	-
Capitalized Fixed Assets	26,000	6	1,500	24,494	5.8%	-
Other	3,000	1,750	-	1,250	58.3%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>19,629,078</u>	<u>2,751,083</u>	<u>1,584,034</u>	<u>15,293,960</u>	22.1%	<u>2,206,639</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 Two Months Ended August 31, 2014 (16.7% 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	250,279	-	729,721	25.5%	226,652
Parking Fees	6,535,946	1,091,794	-	5,444,152	16.7%	1,101,881
Other Fees & Charges	3,000	468	-	2,532	15.6%	562
Investment Income	102,100	16,508	-	85,592	16.2%	16,729
Rents & Concessions	104,000	21,332	-	82,668	20.5%	18,821
Miscellaneous	4,000	1,193	-	2,807	29.8%	688
Operating Transfers-In	193,500	32,250	-	161,250	16.7%	7,250
TOTAL REVENUES	<u>7,922,546</u>	<u>1,413,825</u>	<u>-</u>	<u>6,508,721</u>	17.8%	<u>1,372,583</u>
EXPENSES						
Salaries & Benefits	4,183,765	651,804	-	3,531,961	15.6%	616,672
Materials, Supplies & Services	2,333,046	273,738	179,586	1,879,723	19.4%	264,246
Special Projects	547,226	12,177	450,301	84,748	84.5%	58,576
Transfer-Out	309,125	51,521	-	257,604	16.7%	50,511
Capital Outlay Transfers	970,000	161,667	-	808,333	16.7%	251,292
Equipment	25,000	1,388	-	23,612	5.6%	-
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,418,162</u>	<u>1,152,295</u>	<u>629,886</u>	<u>6,635,981</u>	21.2%	<u>1,241,297</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 Two Months Ended August 31, 2014 (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	4,545,175	718,309	-	3,826,866	15.8%	724,699
Leases-Terminal	4,607,134	848,088	-	3,759,046	18.4%	737,181
Leases-Non-Commercial Aviation	1,819,730	321,387	-	1,498,343	17.7%	279,049
Leases-Commercial Aviation	4,218,655	787,867	-	3,430,788	18.7%	656,936
Investment Income	121,300	17,125	-	104,175	14.1%	20,234
Miscellaneous	157,355	110,498	-	46,857	70.2%	22,707
TOTAL REVENUES	<u>15,469,349</u>	<u>2,803,274</u>	<u>-</u>	<u>12,666,075</u>	18.1%	<u>2,440,806</u>
EXPENSES						
Salaries & Benefits	5,723,701	818,104	-	4,905,597	14.3%	760,764
Materials, Supplies & Services	7,894,304	1,021,380	457,083	6,415,841	18.7%	980,564
Special Projects	93,475	-	-	93,475	0.0%	57,038
Transfer-Out	20,354	3,392	-	16,962	16.7%	3,288
Debt Service	1,815,718	-	-	1,815,718	0.0%	-
Capital Outlay Transfers	-	-	-	-	0.0%	20,723
Equipment	67,060	12,091	(8,501)	63,470	5.4%	11,385
Appropriated Reserve	103,856	-	-	103,856	0.0%	-
TOTAL EXPENSES	<u>15,718,468</u>	<u>1,854,967</u>	<u>448,582</u>	<u>13,414,919</u>	14.7%	<u>1,833,762</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 Two Months Ended August 31, 2014 (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	1,766,876	298,732	-	1,468,144	16.9%	330,773
Investment Income	10,100	1,373	-	8,727	13.6%	2,040
Rents & Concessions	313,572	55,880	-	257,692	17.8%	66,938
Miscellaneous	500	246	-	254	49.2%	(100)
TOTAL REVENUES	<u>2,091,048</u>	<u>356,231</u>	<u>-</u>	<u>1,734,817</u>	17.0%	<u>399,651</u>
EXPENSES						
Salaries & Benefits	1,108,919	170,337	-	938,582	15.4%	152,229
Materials, Supplies & Services	621,804	77,842	-	543,962	12.5%	80,877
Debt Service	245,698	169,522	-	76,176	69.0%	165,865
Capital Outlay Transfers	80,727	13,455	-	67,273	16.7%	35,781
Equipment	3,000	-	-	3,000	0.0%	-
Other	900	340	-	560	37.8%	-
TOTAL EXPENSES	<u>2,061,048</u>	<u>431,496</u>	<u>-</u>	<u>1,629,552</u>	20.9%	<u>434,752</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 Two Months Ended August 31, 2014 (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	2,638,369	439,728	-	2,198,641	16.7%	421,796
Work Orders - Bldg Maint.	2,604,016	411,251	-	2,192,765	15.8%	336,799
Miscellaneous	17,500	223,660	-	(206,160)	1278.1%	10,207
Operating Transfers-In	5,000	833	-	4,167	16.7%	-
TOTAL REVENUES	<u>5,264,885</u>	<u>1,075,472</u>	<u>-</u>	<u>4,189,413</u>	<u>20.4%</u>	<u>768,802</u>
EXPENSES						
Salaries & Benefits	3,618,855	542,206	-	3,076,649	15.0%	503,993
Materials, Supplies & Services	1,556,168	190,173	41,004	1,324,991	14.9%	197,575
Special Projects	378,193	69,885	130,861	177,447	53.1%	106,362
Equipment	15,000	1,193	-	13,807	8.0%	-
Capitalized Fixed Assets	10,000	600	1,228	8,172	18.3%	85
Appropriated Reserve	26,485	-	-	26,485	0.0%	-
TOTAL EXPENSES	<u>5,604,701</u>	<u>804,058</u>	<u>173,093</u>	<u>4,627,550</u>	<u>17.4%</u>	<u>808,015</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2014 (16.7% of Fiscal Year)

FLEET REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	2,244,137	374,023	-	1,870,114	16.7%	371,468
Investment Income	123,000	18,987	-	104,013	15.4%	20,315
Rents & Concessions	233,966	38,994	-	194,972	16.7%	38,996
Miscellaneous	130,048	20,882	-	109,166	16.1%	22,354
TOTAL REVENUES	<u>2,731,151</u>	<u>452,887</u>	<u>-</u>	<u>2,278,265</u>	16.6%	<u>453,133</u>
EXPENSES						
Salaries & Benefits	200,432	27,029	-	173,403	13.5%	28,227
Materials, Supplies & Services	2,725	304	-	2,421	11.2%	364
Special Projects	-	195	-	(195)	100.0%	3,596
Capitalized Fixed Assets	3,725,433	133,401	(80,837)	3,672,870	1.4%	1,553
TOTAL EXPENSES	<u>3,928,590</u>	<u>160,929</u>	<u>(80,837)</u>	<u>3,848,499</u>	2.0%	<u>33,740</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2014 (16.7% of Fiscal Year)

FLEET MAINTENANCE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	2,527,627	421,271	-	2,106,356	16.7%	410,572
Reimbursements	10,000	-	-	10,000	0.0%	1,667
Miscellaneous	103,070	18,261	-	84,809	17.7%	17,178
TOTAL REVENUES	<u>2,640,697</u>	<u>439,532</u>	<u>-</u>	<u>2,201,165</u>	<u>16.6%</u>	<u>429,417</u>
EXPENSES						
Salaries & Benefits	1,331,631	170,160	-	1,161,471	12.8%	182,721
Materials, Supplies & Services	1,197,875	146,858	242,187	808,830	32.5%	151,479
Special Projects	60,000	1,605	11,412	46,983	21.7%	282
Debt Service	43,070	-	-	43,070	0.0%	7,178
Equipment	9,000	-	-	9,000	0.0%	8,800
Capitalized Fixed Assets	646,181	3,827	5,616	636,738	1.5%	-
Appropriated Reserve	16,067	-	-	16,067	0.0%	-
TOTAL EXPENSES	<u>3,303,824</u>	<u>322,450</u>	<u>259,215</u>	<u>2,722,160</u>	<u>17.6%</u>	<u>350,460</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2014 (16.7% 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	464,170	-	2,320,852	16.7%	459,352
Workers' Compensation Premiums	3,388,165	564,694	-	2,823,471	16.7%	491,784
OSH Charges	203,462	33,910	-	169,552	16.7%	32,306
Investment Income	55,200	6,712	-	48,488	12.2%	7,787
Miscellaneous	-	1,000	-	(1,000)	100.0%	3,477
Operating Transfers-In	75,825	12,638	-	63,188	16.7%	-
TOTAL REVENUES	<u>6,507,674</u>	<u>1,083,124</u>	<u>-</u>	<u>5,424,550</u>	16.6%	<u>994,706</u>
EXPENSES						
Salaries & Benefits	571,460	69,129	-	502,331	12.1%	75,302
Materials, Supplies & Services	5,503,719	1,019,930	51,568	4,432,221	19.5%	984,405
Special Projects	100	-	-	100	0.0%	-
TOTAL EXPENSES	<u>6,075,279</u>	<u>1,089,060</u>	<u>51,568</u>	<u>4,934,651</u>	18.8%	<u>1,059,707</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 Two Months Ended August 31, 2014 (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	3,120,588	520,098	-	2,600,490	16.7%	419,166
TOTAL REVENUES	3,120,588	520,098	-	2,600,490	16.7%	419,166
EXPENSES						
Salaries & Benefits	1,950,182	259,495	-	1,690,687	13.3%	260,492
Materials, Supplies & Services	973,700	282,659	16,062	674,979	30.7%	175,756
Special Projects	18,400	-	-	18,400	0.0%	-
Capital Outlay Transfers	344,000	57,333	-	286,667	16.7%	35,333
Equipment	8,250	-	-	8,250	0.0%	3,821
Capital Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	13,053	-	-	13,053	0.0%	-
TOTAL EXPENSES	3,308,585	599,487	16,062	2,693,036	18.6%	475,402

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 Two Months Ended August 31, 2014 (16.7% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,401,007	300,056	-	1,100,951	21.4%	274,350
Leases - Food Service	2,694,636	570,324	-	2,124,312	21.2%	528,365
Slip Rental Fees	4,204,739	709,027	-	3,495,712	16.9%	688,844
Visitors Fees	455,000	96,441	-	358,559	21.2%	82,237
Slip Transfer Fees	575,000	401,875	-	173,125	69.9%	106,950
Parking Revenue	2,069,466	592,808	-	1,476,658	28.6%	586,648
Wharf Parking	255,000	53,261	-	201,739	20.9%	54,934
Grants	25,600	-	-	25,600	0.0%	-
Other Fees & Charges	236,723	42,110	-	194,613	17.8%	40,669
Investment Income	117,000	14,336	-	102,664	12.3%	10,587
Rents & Concessions	304,966	52,187	-	252,779	17.1%	49,922
Miscellaneous	322,000	37,563	-	284,437	11.7%	49,795
TOTAL REVENUES	<u>12,661,137</u>	<u>2,869,988</u>	<u>-</u>	<u>9,791,149</u>	<u>22.7%</u>	<u>2,473,301</u>
EXPENSES						
Salaries & Benefits	6,050,691	925,786	-	5,124,906	15.3%	878,133
Materials, Supplies & Services	3,916,361	591,469	844,680	2,480,212	36.7%	505,173
Special Projects	259,813	16,212	-	243,601	6.2%	14,574
Debt Service	1,729,040	512,529	-	1,216,511	29.6%	351,455
Capital Outlay Transfers	1,385,000	230,833	-	1,154,167	16.7%	257,359
Equipment	80,500	6,362	1,968	72,170	10.3%	4,111
Capital Fixed Assets	17,104	-	17,104	-	100.0%	6,973
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>13,538,509</u>	<u>2,283,191</u>	<u>863,752</u>	<u>10,391,565</u>	<u>23.2%</u>	<u>2,017,778</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.