



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 27, 2015

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2016 Interim Financial Statements For The Two Months Ended August 31, 2015

RECOMMENDATION:

That Council accept the Fiscal Year 2016 Interim Financial Statements for the Two Months Ended August 31, 2015.

DISCUSSION:

The interim financial statements for the two months ended August 31, 2015 (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, 2015

PREPARED BY: Jennifer Tomaszewski, 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, 2015 (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	124,694,409	15,612,578	-	109,081,831	12.5%
Expenditures	<u>125,597,548</u>	<u>18,951,646</u>	<u>3,719,586</u>	102,926,316	18.1%
<i>Addition to / (use of) reserves</i>	<u>(903,139)</u>	<u>(3,339,068)</u>	<u>(3,719,586)</u>		
SOLID WASTE FUND					
Revenue	20,952,792	3,392,219	-	17,560,573	16.2%
Expenditures	<u>21,018,846</u>	<u>3,313,239</u>	<u>200,576</u>	17,505,031	16.7%
<i>Addition to / (use of) reserves</i>	<u>(66,054)</u>	<u>78,980</u>	<u>(200,576)</u>		
WATER OPERATING FUND					
Revenue	45,367,662	6,244,601	-	39,123,061	13.8%
Expenditures	<u>53,578,600</u>	<u>6,722,672</u>	<u>2,403,580</u>	44,452,347	17.0%
<i>Addition to / (use of) reserves</i>	<u>(8,210,938)</u>	<u>(478,071)</u>	<u>(2,403,580)</u>		
WASTEWATER OPERATING FUND					
Revenue	18,580,927	3,243,467	-	15,337,460	17.5%
Expenditures	<u>20,311,349</u>	<u>2,673,020</u>	<u>1,832,293</u>	15,806,036	22.2%
<i>Addition to / (use of) reserves</i>	<u>(1,730,422)</u>	<u>570,447</u>	<u>(1,832,293)</u>		
DOWNTOWN PARKING					
Revenue	8,383,944	1,461,859	-	6,922,085	17.4%
Expenditures	<u>8,952,620</u>	<u>1,285,264</u>	<u>292,791</u>	7,374,565	17.6%
<i>Addition to / (use of) reserves</i>	<u>(568,676)</u>	<u>176,595</u>	<u>(292,791)</u>		
AIRPORT OPERATING FUND					
Revenue	16,233,611	2,684,072	-	13,549,539	16.5%
Expenditures	<u>17,694,769</u>	<u>2,310,775</u>	<u>909,837</u>	14,474,157	18.2%
<i>Addition to / (use of) reserves</i>	<u>(1,461,158)</u>	<u>373,297</u>	<u>(909,837)</u>		
GOLF COURSE FUND					
Revenue	2,266,957	394,109	-	1,872,848	17.4%
Expenditures	<u>2,329,493</u>	<u>456,459</u>	<u>37,391</u>	1,835,642	21.2%
<i>Addition to / (use of) reserves</i>	<u>(62,536)</u>	<u>(62,350)</u>	<u>(37,391)</u>		
INTRA-CITY SERVICE FUND					
Revenue	7,211,724	1,236,820	-	5,974,904	17.2%
Expenditures	<u>7,414,095</u>	<u>945,793</u>	<u>206,608</u>	6,261,694	15.5%
<i>Addition to / (use of) reserves</i>	<u>(202,371)</u>	<u>291,028</u>	<u>(206,608)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2015 (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	3,245,667	542,450	-	2,703,217	16.7%
Expenditures	<u>7,756,541</u>	<u>743,627</u>	<u>1,356,027</u>	5,656,887	27.1%
<i>Addition to / (use of) reserves</i>	<u>(4,510,874)</u>	<u>(201,177)</u>	<u>(1,356,027)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,722,761	460,315	-	2,262,446	16.9%
Expenditures	<u>2,868,013</u>	<u>435,326</u>	<u>365,099</u>	2,067,588	27.9%
<i>Addition to / (use of) reserves</i>	<u>(145,252)</u>	<u>24,989</u>	<u>(365,099)</u>		
SELF INSURANCE TRUST FUND					
Revenue	7,068,083	1,142,152	-	5,925,931	16.2%
Expenditures	<u>6,970,119</u>	<u>912,437</u>	<u>304,786</u>	5,752,895	17.5%
<i>Addition to / (use of) reserves</i>	<u>97,964</u>	<u>229,714</u>	<u>(304,786)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	3,204,557	534,170	-	2,670,387	16.7%
Expenditures	<u>3,617,560</u>	<u>661,301</u>	<u>38,130</u>	2,918,129	19.3%
<i>Addition to / (use of) reserves</i>	<u>(413,003)</u>	<u>(127,131)</u>	<u>(38,130)</u>		
WATERFRONT FUND					
Revenue	13,458,598	2,769,247	-	10,689,351	20.6%
Expenditures	<u>14,281,906</u>	<u>2,295,241</u>	<u>902,408</u>	11,084,257	22.4%
<i>Addition to / (use of) reserves</i>	<u>(823,308)</u>	<u>474,006</u>	<u>(902,408)</u>		
TOTAL FOR ALL FUNDS					
Revenue	273,391,692	39,718,060	-	233,673,632	14.5%
Expenditures	<u>292,391,458</u>	<u>41,706,799</u>	<u>12,569,112</u>	238,115,546	18.6%
<i>Addition to / (use of) reserves</i>	<u>(18,999,766)</u>	<u>(1,988,739)</u>	<u>(12,569,112)</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, 2015 (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	23,367,961	2,715,601	20,652,360	11.6%	2,637,783
Property Taxes	28,742,300	-	28,742,300	0.0%	-
Utility Users Tax	7,219,700	1,135,262	6,084,438	15.7%	1,173,336
Transient Occupancy Tax	19,707,100	4,089,197	15,617,903	20.7%	3,840,292
Business License	2,624,400	330,403	2,293,997	12.6%	324,217
Real Property Transfer Tax	659,100	188,590	470,510	28.6%	112,171
<i>Total</i>	<u>82,320,561</u>	<u>8,459,053</u>	<u>73,861,508</u>	10.3%	<u>8,087,799</u>
LICENSES & PERMITS					
Licenses & Permits	219,700	32,376	187,324	14.7%	38,807
<i>Total</i>	<u>219,700</u>	<u>32,376</u>	<u>187,324</u>	14.7%	<u>38,807</u>
FINES & FORFEITURES					
Parking Violations	2,701,987	361,351	2,340,636	13.4%	511,883
Library Fines	89,500	11,709	77,791	13.1%	18,672
Municipal Court Fines	100,000	16,709	83,291	16.7%	-
Other Fines & Forfeitures	310,000	55,838	254,162	18.0%	59,676
<i>Total</i>	<u>3,201,487</u>	<u>445,608</u>	<u>2,755,879</u>	13.9%	<u>590,231</u>
USE OF MONEY & PROPERTY					
Investment Income	633,743	113,057	520,686	17.8%	112,508
Rents & Concessions	419,316	62,940	356,376	15.0%	60,016
<i>Total</i>	<u>1,053,059</u>	<u>175,997</u>	<u>877,062</u>	16.7%	<u>172,524</u>
INTERGOVERNMENTAL					
Grants	252,568	44,948	207,620	17.8%	25,000
Vehicle License Fees	35,000	-	35,000	0.0%	-
Reimbursements	437,900	3,264	434,636	0.7%	-
<i>Total</i>	<u>725,468</u>	<u>48,212</u>	<u>677,256</u>	6.6%	<u>25,000</u>
FEES & SERVICE CHARGES					
Finance	961,454	162,420	799,034	16.9%	157,281
Community Development	4,817,843	793,427	4,024,416	16.5%	730,843
Recreation	3,179,480	1,060,137	2,119,343	33.3%	574,912
Public Safety	611,342	87,127	524,215	14.3%	99,499
Public Works	6,357,295	1,097,925	5,259,370	17.3%	1,057,265
Library	873,320	1,015	872,305	0.1%	1,973
Reimbursements	4,710,907	699,431	4,011,476	14.8%	765,790
<i>Total</i>	<u>21,511,641</u>	<u>3,901,482</u>	<u>17,610,159</u>	18.1%	<u>3,387,563</u>
OTHER REVENUES					
Miscellaneous	1,750,068	305,572	1,444,496	17.5%	534,108
Franchise Fees	3,219,400	780,657	2,438,743	24.2%	643,144
Indirect Allocations	7,180,832	1,198,481	5,982,351	16.7%	1,068,526
Operating Transfers-In	1,512,193	265,139	1,247,054	17.5%	144,481
Anticipated Year-End Variance	2,000,000	-	2,000,000	0.0%	-
<i>Total</i>	<u>15,662,493</u>	<u>2,549,849</u>	<u>13,112,644</u>	16.3%	<u>2,390,259</u>
TOTAL REVENUES	<u>124,694,409</u>	<u>15,612,578</u>	<u>109,081,831</u>	12.5%	<u>14,692,183</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2015 (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	803,842	126,042	7,882	669,918	16.7%	
ARTS AND COMMUNITY PROMOTIONS	2,663,967	551,116	1,590,020	522,831	80.4%	
<i>Total</i>	<u>3,467,809</u>	<u>677,157</u>	<u>1,597,902</u>	<u>1,192,750</u>	65.6%	<u>812,010</u>
<u>City Attorney</u>						
CITY ATTORNEY-ADMINISTRATION	542,081	109,374.31	77,420	355,287	34.5%	
CITY ATTORNEY-ADVISORY	1,023,883	144,724	-	879,159	14.1%	
CITY ATTORNEY-CIVIL LITIGATION	738,668	97,954	-	640,714	13.3%	
CITY ATTORNEY-CODE ENFORCEMENT	228,540	20,690	-	207,850	9.1%	
<i>Total</i>	<u>2,533,172</u>	<u>372,743</u>	<u>77,420</u>	<u>2,083,010</u>	17.8%	<u>346,582</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,538,426	192,117	21,687	1,324,622	13.9%	
CITY TV	591,802	87,612	19,144	485,046	18.0%	
<i>Total</i>	<u>2,130,227</u>	<u>279,729</u>	<u>40,830</u>	<u>1,809,668</u>	15.0%	<u>308,500</u>
<u>Administrative Services</u>						
ADMINISTRATION	384,471	34,892	15,401	334,178	13.1%	
CITY CLERK	545,235	98,021	16,247	430,967	21.0%	
ELECTIONS	301,479	2,037	35,479	263,963	12.4%	
HUMAN RESOURCES	1,537,040	174,914	39,626	1,322,501	14.0%	
EMPLOYEE DEVELOPMENT	52,897	1,175	3,450	48,272	8.7%	
<i>Total</i>	<u>2,821,122</u>	<u>311,039</u>	<u>110,202</u>	<u>2,399,881</u>	14.9%	<u>263,173</u>
<u>Finance</u>						
ADMINISTRATION	257,828	45,557	9,995	202,276	21.5%	
REVENUE & CASH MANAGEMENT	512,956	71,958	20,110	420,887	17.9%	
CASHIERING & COLLECTION	513,575	77,641	-	435,934	15.1%	
LICENSES & PERMITS	528,331	82,675	9,240	436,416	17.4%	
BUDGET MANAGEMENT	489,858	78,069	-	411,789	15.9%	
ACCOUNTING	830,996	91,630	22,355	717,011	13.7%	
PAYROLL	372,151	52,210	-	319,941	14.0%	
ACCOUNTS PAYABLE	260,145	38,468	-	221,677	14.8%	
CITY BILLING & CUSTOMER SERVICE	729,395	69,167	24,061	636,168	12.8%	
PURCHASING	727,260	108,057	1,092	618,110	15.0%	
CENTRAL WAREHOUSE	203,235	33,204	664	169,367	16.7%	
MAIL SERVICES	120,721	19,623	364	100,735	16.6%	
<i>Total</i>	<u>5,546,451</u>	<u>768,259</u>	<u>87,880</u>	<u>4,690,312</u>	15.4%	<u>713,265</u>
TOTAL GENERAL GOVERNMENT	<u>16,498,781</u>	<u>2,408,927</u>	<u>1,914,235</u>	<u>12,175,619</u>	26.2%	<u>2,443,530</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2015 (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>						
CHIEF'S STAFF	1,151,521	173,256	4,000	974,265	15.4%	
SUPPORT SERVICES	723,816	102,705	83,500	537,611	25.7%	
RECORDS BUREAU	1,497,490	224,082	32,656	1,240,752	17.1%	
ADMIN SERVICES	1,154,526	190,687	44,696	919,143	20.4%	
PROPERTY ROOM	229,172	31,036	412	197,723	13.7%	
TRAINING/RECRUITMENT	517,615	79,006	31,244	407,366	21.3%	
RANGE	1,477,273	228,175	58,780	1,190,318	19.4%	
COMMUNITY & MEDIA RELATIONS	854,936	107,222	-	747,714	12.5%	
INFORMATION TECHNOLOGY	1,337,136	356,111	4,839	976,186	27.0%	
INVESTIGATIVE DIVISION	5,119,083	640,678	7,611	4,470,795	12.7%	
CRIME LAB	169,633	27,164	-	142,469	16.0%	
PATROL DIVISION	16,185,160	2,365,843	187,412	13,631,905	15.8%	
TRAFFIC	1,429,012	145,250	550	1,283,212	10.2%	
SPECIAL EVENTS	884,414	300,742	24,326	559,346	36.8%	
TACTICAL PATROL FORCE	1,555,778	274,646	-	1,281,132	17.7%	
STREET SWEEPING ENFORCEMENT	360,574	55,720	-	304,854	15.5%	
NIGHT LIFE ENFORCEMENT	315,189	46,146	-	269,043	14.6%	
PARKING ENFORCEMENT	1,016,030	131,679	-	884,351	13.0%	
COMBINED COMMAND CENTER	2,741,873	353,283	-	2,388,590	12.9%	
ANIMAL CONTROL	694,588	50,524	6,782	637,282	8.3%	
<i>Total</i>	<u>39,414,819</u>	<u>5,883,955</u>	<u>486,808</u>	<u>33,044,056</u>	16.2%	<u>6,120,721</u>
<u>Fire</u>						
ADMINISTRATION	946,445	140,319	2,542	803,584	15.1%	
EMERGENCY SERVICES AND PUBLIC ED	312,297	51,032	-	261,265	16.3%	
PREVENTION	1,287,740	184,863	-	1,102,877	14.4%	
WILDLAND FIRE MITIGATION PROGRAM	209,358	25,669	2,136	181,553	13.3%	
OPERATIONS	19,643,112	3,030,906	37,461	16,574,745	15.6%	
TRAINING AND RECRUITMENT	474,184	89,437	-	384,747	18.9%	
ARFF	2,013,700	289,069	-	1,724,631	14.4%	
<i>Total</i>	<u>24,886,836</u>	<u>3,811,295</u>	<u>42,139</u>	<u>21,033,402</u>	15.5%	<u>3,749,170</u>
TOTAL PUBLIC SAFETY	<u>64,301,655</u>	<u>9,695,251</u>	<u>528,947</u>	<u>54,077,458</u>	15.9%	<u>9,869,891</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,137,623	150,032	6,642	980,949	13.8%	
ENGINEERING SVCS	5,639,233	863,311	57,147	4,718,775	16.3%	
PUBLIC RT OF WAY MGMT	1,196,363	179,793	12,141	1,004,430	16.0%	
ENVIRONMENTAL PROGRAMS	571,383	36,638	319,162	215,582	62.3%	
<i>Total</i>	<u>8,544,602</u>	<u>1,229,774</u>	<u>395,092</u>	<u>6,919,737</u>	19.0%	<u>1,101,801</u>
TOTAL PUBLIC WORKS	<u>8,544,602</u>	<u>1,229,774</u>	<u>395,092</u>	<u>6,919,737</u>	19.0%	<u>1,101,801</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2015 (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>						
REC PROGRAM MGMT	808,564	118,091	10,154	680,319	15.9%	
FACILITIES & SPECIAL EVENTS	799,181	128,803	-	670,378	16.1%	
YOUTH ACTIVITIES	1,146,077	405,549	6,399	734,128	35.9%	
ACTIVE ADULTS	790,184	125,806	2,855	661,523	16.3%	
AQUATICS	1,397,010	414,269	44,100	938,641	32.8%	
SPORTS	586,269	99,723	15,195	471,351	19.6%	
TENNIS	268,345	41,807	-	226,538	15.6%	
NEIGHBORHOOD & OUTREACH SERV	1,324,108	196,814	56,417	1,070,877	19.1%	
ADMINISTRATION	821,741	127,345	1,987	692,410	15.7%	
PROJECT MANAGEMENT TEAM	556,412	62,609	-	493,803	11.3%	
PARK OPERATIONS MANAGEMENT	692,576	96,639	15,203	580,734	16.1%	
GROUND & FACILITIES MAINTENANCE	4,835,187	677,803	70,894	4,086,490	15.5%	
FORESTRY	1,327,068	213,907	57,146	1,056,015	20.4%	
BEACH MAINTENANCE	162,124	18,510	22,201	121,413	25.1%	
MEDIANS PARKWAYS & CONTRACTS	1,272,162	245,101	95,264	931,797	26.8%	
<i>Total</i>	<u>16,787,006</u>	<u>2,972,775</u>	<u>397,814</u>	<u>13,416,417</u>	20.1%	<u>2,609,762</u>
<u>Library</u>						
ADMINISTRATION	557,882	87,502	-	470,380	15.7%	
PUBLIC SERVICES	2,978,981	410,422	-	2,568,559	13.8%	
SUPPORT SERVICES	1,738,471	242,166	22,809	1,473,496	15.2%	
<i>Total</i>	<u>5,275,334</u>	<u>740,090</u>	<u>22,809</u>	<u>4,512,435</u>	14.5%	<u>773,539</u>
TOTAL COMMUNITY SERVICES	<u>22,062,340</u>	<u>3,712,865</u>	<u>420,623</u>	<u>17,928,852</u>	18.7%	<u>3,383,301</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	940,815	115,442	1,204	824,170	12.4%	
RENTAL HOUSING MEDIATION	220,324	33,654	-	186,670	15.3%	
HUMAN SERVICES	1,043,760	6,656	368,800	668,304	36.0%	
HOUSING PRESERVATION AND DEV	22,211	460	24,692	(2,941)	113.2%	
LONG RANGE PLAN & SPEC STUDY	879,089	123,525	5,168	750,395	14.6%	
DEVEL & ENVIRONMENTAL REVIEW	1,429,691	206,030	7,621	1,216,040	14.9%	
ZONING INFO & ENFORCEMENT	1,531,979	208,904	4,724	1,318,351	13.9%	
DESIGN REV & HIST PRESERVATION	1,168,985	173,601	22,919	972,464	16.8%	
BLDG INSP & CODE ENFORCEMENT	1,218,282	184,868	5,643	1,027,771	15.6%	
RECORDS ARCHIVES & CLER SVCS	588,810	84,589	3,990	500,230	15.0%	
BLDG COUNTER & PLAN REV SVCS	1,677,579	276,951	15,927	1,384,701	17.5%	
<i>Total</i>	<u>10,721,525</u>	<u>1,414,681</u>	<u>460,689</u>	<u>8,846,155</u>	17.5%	<u>1,400,523</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,721,525</u>	<u>1,414,681</u>	<u>460,689</u>	<u>8,846,155</u>	17.5%	<u>1,400,523</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2015 (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>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
TRANSFERS OUT	223,500	37,250	-	186,250	16.7%	
DEBT SERVICE TRANSFERS	344,402	310,398	-	34,004	90.1%	
CAPITAL OUTLAY TRANSFER	855,000	142,500	-	712,500	16.7%	
APPROP.RESERVE	2,045,742	-	-	2,045,742	0.0%	
<i>Total</i>	<u>3,468,644</u>	<u>490,148</u>	<u>-</u>	<u>2,978,496</u>	14.1%	<u>635,942</u>
TOTAL NON-DEPARTMENTAL	<u>3,468,644</u>	<u>490,148</u>	<u>-</u>	<u>2,978,496</u>	14.1%	<u>635,942</u>
 TOTAL EXPENDITURES	 <u>125,597,548</u>	 <u>18,951,646</u>	 <u>3,719,586</u>	 <u>102,926,316</u>	 18.1%	 <u>18,834,988</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, 2015 (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	96,139	-	428,861	18.3%
Expenditures	<u>525,000</u>	<u>94,774</u>	-	<u>430,226</u>	18.1%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>1,365</u>	<u>-</u>	<u>(1,365)</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	4,070,672	841,955	-	3,228,717	20.7%
Expenditures	<u>3,819,145</u>	<u>464,838</u>	<u>405,921</u>	<u>2,948,386</u>	22.8%
<i>Revenue Less Expenditures</i>	<u>251,527</u>	<u>377,117</u>	<u>(405,921)</u>	<u>280,332</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,203,372	84,708	-	1,118,664	7.0%
Expenditures	<u>2,105,304</u>	<u>84,613</u>	<u>87,394</u>	<u>1,933,297</u>	8.2%
<i>Revenue Less Expenditures</i>	<u>(901,932)</u>	<u>94</u>	<u>(87,394)</u>	<u>(814,633)</u>	
COUNTY LIBRARY					
Revenue	2,074,550	23,632	-	2,050,918	1.1%
Expenditures	<u>2,297,335</u>	<u>283,115</u>	<u>5,077</u>	<u>2,009,143</u>	12.5%
<i>Revenue Less Expenditures</i>	<u>(222,784)</u>	<u>(259,483)</u>	<u>(5,077)</u>	<u>41,775</u>	
STREETS FUND					
Revenue	9,717,290	1,444,654	-	8,272,636	14.9%
Expenditures	<u>10,808,879</u>	<u>1,661,290</u>	<u>220,253</u>	<u>8,927,336</u>	17.4%
<i>Revenue Less Expenditures</i>	<u>(1,091,589)</u>	<u>(216,635)</u>	<u>(220,253)</u>	<u>(654,701)</u>	
MEASURE A					
Revenue	3,669,665	592,808	-	3,076,857	16.2%
Expenditures	<u>3,977,667</u>	<u>515,755</u>	<u>257,674</u>	<u>3,204,238</u>	19.4%
<i>Revenue Less Expenditures</i>	<u>(308,002)</u>	<u>77,053</u>	<u>(257,674)</u>	<u>(127,381)</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2015 (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	20,341,706	3,387,800	-	16,953,906	16.7%	3,369,664
Other Fees & Charges	361,642	-	-	361,642	0.0%	-
Investment Income	12,200	3,576	-	8,624	29.3%	-
Miscellaneous	237,244	844	-	236,400	0.4%	624
TOTAL REVENUES	<u>20,952,792</u>	<u>3,392,219</u>	<u>-</u>	<u>17,560,573</u>	16.2%	<u>3,370,288</u>
EXPENSES						
Salaries & Benefits	998,573	133,413	-	865,160	13.4%	135,292
Materials, Supplies & Services	19,131,521	3,157,808	177,485	15,796,228	17.4%	3,035,342
Special Projects	617,002	1,866	23,090	592,045	4.0%	-
Transfers-Out	50,000	8,333	-	41,667	16.7%	8,333
Equipment	156,749	11,817	-	144,932	7.5%	-
Other	40,000	-	-	40,000	0.0%	-
Appropriated Reserve	25,000	-	-	25,000	0.0%	-
TOTAL EXPENSES	<u>21,018,846</u>	<u>3,313,239</u>	<u>200,576</u>	<u>17,505,031</u>	16.7%	<u>3,178,967</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2015 (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	41,800,000	6,060,655	-	35,739,345	14.5%	6,518,805
Service Charges	651,100	138,319	-	512,781	21.2%	202,233
Cater JPA Treatment Charges	1,680,000	-	-	1,680,000	0.0%	-
Investment Income	437,950	39,518	-	398,433	9.0%	82,074
Rents & Concessions	22,872	3,812	-	19,060	16.7%	3,812
Reimbursements	745,740	-	-	745,740	0.0%	-
Miscellaneous	30,000	2,298	-	27,702	7.7%	8,284
TOTAL REVENUES	45,367,662	6,244,601	-	39,123,061	13.8%	6,815,208
EXPENSES						
Salaries & Benefits	9,311,184	1,304,542	-	8,006,642	14.0%	1,249,197
Materials, Supplies & Services	11,580,699	1,264,805	2,180,620	8,135,275	29.8%	992,421
Special Projects	1,565,362	12,455	120,703	1,432,204	8.5%	44,468
Water Purchases	9,347,200	1,049,695	35,260	8,262,245	11.6%	1,229,094
Debt Service	4,692,620	328,918	-	4,363,702	7.0%	471
Transfer-Out	9,586,101	1,597,684	-	7,988,418	16.7%	686,346
Capital Outlay Transfers	6,925,000	1,154,167	-	5,770,833	16.7%	1,744,872
Equipment	167,576	1,481	4,868	161,227	3.8%	24,727
Capitalized Fixed Assets	223,857	8,376	61,130	154,351	31.0%	7,795
Other	29,000	550	1,000	27,450	5.3%	550
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	53,578,600	6,722,672	2,403,580	44,452,347	17.0%	5,979,941

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, 2015 (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	17,844,201	2,915,546	-	14,928,655	16.3%	2,960,998
Fees	533,668	295,814	-	237,854	55.4%	351,864
Investment Income	162,700	26,273	-	136,427	16.1%	26,512
Rents & Concessions	34,358	5,834	-	28,524	17.0%	-
Miscellaneous	6,000	-	-	6,000	0.0%	5,953
TOTAL REVENUES	18,580,927	3,243,467	-	15,337,460	17.5%	3,345,327
EXPENSES						
Salaries & Benefits	5,917,398	842,163	-	5,075,235	14.2%	832,367
Materials, Supplies & Services	7,504,896	787,945	1,577,450	5,139,502	31.5%	902,412
Special Projects	640,528	3,334	237,849	399,344	37.7%	16,969
Debt Service	1,794,917	342,295	-	1,452,622	19.1%	342,295
Capital Outlay Transfers	4,150,000	691,667	-	3,458,333	16.7%	654,750
Equipment	95,000	3,440	15,494	76,066	19.9%	535
Capitalized Fixed Assets	55,610	455	1,500	53,654	3.5%	6
Other	3,000	1,720	-	1,280	57.3%	1,750
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	20,311,349	2,673,020	1,832,293	15,806,036	22.2%	2,751,084

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, 2015 (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	1,080,000	237,296	-	842,704	22.0%	250,279
Parking Fees	7,034,826	1,174,717	-	5,860,109	16.7%	1,091,795
Other Fees & Charges	6,918	1,405	-	5,513	20.3%	468
Investment Income	104,200	19,937	-	84,264	19.1%	16,508
Rents & Concessions	107,000	21,833	-	85,167	20.4%	21,332
Miscellaneous	7,500	(579)	-	8,079	-7.7%	1,193
Operating Transfers-In	43,500	7,250	-	36,250	16.7%	32,250
TOTAL REVENUES	<u>8,383,944</u>	<u>1,461,859</u>	<u>-</u>	<u>6,922,085</u>	17.4%	<u>1,413,825</u>
EXPENSES						
Salaries & Benefits	4,352,940	658,118	-	3,694,822	15.1%	651,804
Materials, Supplies & Services	2,371,221	356,500	224,261	1,790,459	24.5%	273,738
Special Projects	527,404	-	68,530	458,874	13.0%	12,177
Transfer-Out	318,399	53,067	-	265,333	16.7%	51,521
Capital Outlay Transfers	1,305,000	217,500	-	1,087,500	16.7%	161,667
Equipment	27,000	79	-	26,921	0.3%	1,388
Appropriated Reserve	50,657	-	-	50,657	0.0%	-
TOTAL EXPENSES	<u>8,952,620</u>	<u>1,285,264</u>	<u>292,791</u>	<u>7,374,565</u>	17.6%	<u>1,152,295</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, 2015 (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	4,488,390	729,791	-	3,758,599	16.3%	718,309
Leases-Terminal	4,884,637	830,381	-	4,054,256	17.0%	848,088
Leases-Non-Commercial Aviation	2,093,650	337,138	-	1,756,512	16.1%	321,387
Leases-Commercial Aviation	4,544,034	766,092	-	3,777,942	16.9%	787,867
Investment Income	106,600	18,817	-	87,783	17.7%	17,125
Miscellaneous	116,300	1,852	-	114,448	1.6%	110,498
TOTAL REVENUES	<u>16,233,611</u>	<u>2,684,072</u>	<u>-</u>	<u>13,549,539</u>	<u>16.5%</u>	<u>2,803,274</u>
EXPENSES						
Salaries & Benefits	6,006,251	843,548	-	5,162,704	14.0%	818,104
Materials, Supplies & Services	8,219,024	985,350	907,052	6,326,622	23.0%	1,021,380
Special Projects	105,137	625	35	104,478	0.6%	-
Transfer-Out	12,662	2,110	-	10,552	16.7%	3,392
Debt Service	1,816,586	302,764	-	1,513,822	16.7%	-
Capital Outlay Transfers	1,313,733	166,990	-	1,146,743	12.7%	-
Equipment	136,750	9,388	2,750	124,612	8.9%	12,091
Appropriated Reserve	84,626	-	-	84,626	0.0%	-
TOTAL EXPENSES	<u>17,694,769</u>	<u>2,310,775</u>	<u>909,837</u>	<u>14,474,157</u>	<u>18.2%</u>	<u>1,854,967</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, 2015 (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	1,753,034	303,375	-	1,449,659	17.3%	298,732
Investment Income	7,900	1,622	-	6,278	20.5%	1,373
Rents & Concessions	325,523	58,913	-	266,610	18.1%	55,880
Miscellaneous	500	200	-	300	40.0%	246
Operating Transfers-In	180,000	30,000	-	150,000	16.7%	-
TOTAL REVENUES	2,266,957	394,109	-	1,872,848	17.4%	356,231
EXPENSES						
Salaries & Benefits	1,146,810	162,700	-	984,110	14.2%	170,337
Materials, Supplies & Services	654,604	80,046	37,383	537,175	17.9%	77,842
Special Projects	9	-	9	-	100.0%	-
Debt Service	262,122	169,538	-	92,584	64.7%	169,522
Capital Outlay Transfers	265,048	44,175	-	220,873	16.7%	13,455
Other	900	-	-	900	0.0%	340
TOTAL EXPENSES	2,329,493	456,459	37,391	1,835,642	21.2%	431,496

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, 2015 (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	3,787,803	631,300	-	3,156,503	16.7%	439,728
Work Orders - Bldg Maint.	3,401,421	605,520	-	2,795,901	17.8%	411,251
Miscellaneous	22,500	-	-	22,500	0.0%	223,660
Operating Transfers-In	-	-	-	-	0.0%	833
TOTAL REVENUES	<u>7,211,724</u>	<u>1,236,820</u>	<u>-</u>	<u>5,974,904</u>	17.2%	<u>1,075,472</u>
EXPENSES						
Salaries & Benefits	3,801,207	578,998	-	3,222,209	15.2%	542,206
Materials, Supplies & Services	2,474,551	285,626	66,948	2,121,976	14.2%	190,174
Special Projects	659,659	80,631	137,990	441,038	33.1%	69,885
Capital Outlay Transfers	410,612	-	-	410,612	0.0%	-
Equipment	15,000	53	-	14,947	0.4%	1,193
Capitalized Fixed Assets	19,226	485	1,670	17,071	11.2%	600
Appropriated Reserve	33,841	-	-	33,841	0.0%	-
TOTAL EXPENSES	<u>7,414,095</u>	<u>945,793</u>	<u>206,608</u>	<u>6,261,694</u>	15.5%	<u>804,058</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2015 (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	2,809,765	489,340	-	2,320,425	17.4%	374,024
Investment Income	116,700	21,584	-	95,116	18.5%	18,987
Rents & Concessions	146,084	24,347	-	121,737	16.7%	38,994
Miscellaneous	173,118	7,178	-	165,940	4.1%	20,882
TOTAL REVENUES	<u>3,245,667</u>	<u>542,450</u>	<u>-</u>	<u>2,703,217</u>	16.7%	<u>452,887</u>
EXPENSES						
Salaries & Benefits	207,466	29,732	-	177,734	14.3%	27,029
Materials, Supplies & Services	1,243	207	-	1,036	16.7%	304
Special Projects	698,567	238	73,317	625,012	10.5%	195
Capitalized Fixed Assets	6,849,265	713,449	1,282,710	4,853,106	29.1%	133,401
TOTAL EXPENSES	<u>7,756,541</u>	<u>743,627</u>	<u>1,356,027</u>	<u>5,656,887</u>	27.1%	<u>160,929</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2015 (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	2,609,691	441,266	-	2,168,425	16.9%	421,271
Reimbursements	10,000	1,667	-	8,333	16.7%	-
Miscellaneous	103,070	17,383	-	85,687	16.9%	18,261
TOTAL REVENUES	<u>2,722,761</u>	<u>460,315</u>	<u>-</u>	<u>2,262,446</u>	16.9%	<u>439,532</u>
EXPENSES						
Salaries & Benefits	1,359,285	202,997	-	1,156,288	14.9%	170,160
Materials, Supplies & Services	1,261,286	186,130	346,294	728,861	42.2%	146,858
Special Projects	94,904	4,629	8,776	81,499	14.1%	1,605
Debt Service	43,070	7,178	-	35,892	16.7%	-
Equipment	56,000	4,935	7,786	43,279	22.7%	-
Capitalized Fixed Assets	39,468	29,457	2,243	7,769	80.3%	3,827
Appropriated Reserve	14,000	-	-	14,000	0.0%	-
TOTAL EXPENSES	<u>2,868,013</u>	<u>435,326</u>	<u>365,099</u>	<u>2,067,588</u>	27.9%	<u>322,450</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2015 (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	3,156,625	526,104	-	2,630,521	16.7%	464,170
Workers' Compensation Premiums	3,342,571	557,352	-	2,785,219	16.7%	564,694
OSH Charges	231,057	38,510	-	192,548	16.7%	33,910
Unemployment Insurance Premium	221,805	-	-	221,805	0.0%	-
Investment Income	40,200	6,549	-	33,651	16.3%	6,712
Miscellaneous	-	1,000	-	(1,000)	100.0%	1,000
Operating Transfers-In	75,825	12,638	-	63,188	16.7%	12,638
TOTAL REVENUES	<u>7,068,083</u>	<u>1,142,152</u>	<u>-</u>	<u>5,925,931</u>	16.2%	<u>1,083,124</u>
EXPENSES						
Salaries & Benefits	597,085	85,835	-	511,250	14.4%	69,129
Materials, Supplies & Services	6,373,031	826,603	304,784	5,241,644	17.8%	1,019,931
Special Projects	3	-	3	-	100.0%	-
TOTAL EXPENSES	<u>6,970,119</u>	<u>912,437</u>	<u>304,786</u>	<u>5,752,895</u>	17.5%	<u>1,089,060</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, 2015 (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	3,204,557	534,170	-	2,670,387	16.7%	520,098
TOTAL REVENUES	3,204,557	534,170	-	2,670,387	16.7%	520,098
EXPENSES						
Salaries & Benefits	1,953,525	279,793	-	1,673,732	14.3%	259,495
Materials, Supplies & Services	1,004,657	279,809	33,129	691,719	31.1%	282,659
Special Projects	35,419	645	2,251	32,523	8.2%	-
Capital Outlay Transfers	604,000	100,667	-	503,333	16.7%	57,333
Equipment	2,750	388	2,750	(388)	114.1%	-
Capital Fixed Assets	986	-	-	986	0.0%	-
Appropriated Reserve	16,223	-	-	16,223	0.0%	-
TOTAL EXPENSES	3,617,560	661,301	38,130	2,918,129	19.3%	599,487

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, 2015 (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	1,428,787	349,715	-	1,079,072	24.5%	300,056
Leases - Food Service	2,844,333	665,871	-	2,178,462	23.4%	570,324
Slip Rental Fees	4,288,834	720,224	-	3,568,610	16.8%	709,027
Visitors Fees	500,000	98,353	-	401,647	19.7%	96,441
Slip Transfer Fees	575,000	95,225	-	479,775	16.6%	401,875
Parking Revenue	2,385,820	629,870	-	1,755,950	26.4%	592,808
Wharf Parking	262,258	35,416	-	226,842	13.5%	53,261
Grants	10,000	-	-	10,000	0.0%	-
Other Fees & Charges	242,304	47,827	-	194,477	19.7%	42,110
Investment Income	95,700	27,768	-	67,932	29.0%	14,336
Rents & Concessions	310,770	57,850	-	252,920	18.6%	52,187
Reimbursements	-	1,777	-	(1,777)	100.0%	-
Miscellaneous	514,792	39,352	-	475,440	7.6%	37,563
TOTAL REVENUES	<u>13,458,598</u>	<u>2,769,247</u>	<u>-</u>	<u>10,689,351</u>	<u>20.6%</u>	<u>2,869,988</u>
EXPENSES						
Salaries & Benefits	6,272,587	905,334	-	5,367,253	14.4%	925,786
Materials, Supplies & Services	4,171,610	587,008	883,215	2,701,388	35.2%	591,469
Special Projects	313,579	41,890	40	271,649	13.4%	16,212
Debt Service	1,841,620	512,529	-	1,329,091	27.8%	512,529
Capital Outlay Transfers	1,453,144	242,191	-	1,210,953	16.7%	230,833
Equipment	112,262	6,290	2,048	103,923	7.4%	6,362
Capital Fixed Assets	17,104	-	17,104	-	100.0%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>14,281,906</u>	<u>2,295,241</u>	<u>902,408</u>	<u>11,084,257</u>	<u>22.4%</u>	<u>2,283,191</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.