



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 25, 2016

TO: Mayor and Council members

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2017 Interim Financial Statements For The Two Months Ended August 31, 2016

RECOMMENDATION:

That Council accept the Fiscal Year 2017 Interim Financial Statements for the Two Months Ended August 31, 2016.

DISCUSSION:

The interim financial statements for the two months ended August 31, 2016 (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, 2016

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, 2016 (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	127,360,951	18,965,097	-	108,395,854	14.9%
Expenditures	<u>128,625,371</u>	<u>20,175,211</u>	<u>4,727,859</u>	103,722,302	19.4%
<i>Addition to / (use of) reserves</i>	<u>(1,264,420)</u>	<u>(1,210,114)</u>	<u>(4,727,859)</u>		
SOLID WASTE FUND					
Revenue	21,258,649	3,342,685	-	17,915,964	15.7%
Expenditures	<u>21,596,137</u>	<u>3,402,988</u>	<u>269,775</u>	17,923,374	17.0%
<i>Addition to / (use of) reserves</i>	<u>(337,488)</u>	<u>(60,303)</u>	<u>(269,775)</u>		
WATER OPERATING FUND					
Revenue	48,630,588	8,343,968	-	40,286,620	17.2%
Expenditures	<u>54,918,352</u>	<u>6,331,366</u>	<u>2,988,344</u>	45,598,642	17.0%
<i>Addition to / (use of) reserves</i>	<u>(6,287,764)</u>	<u>2,012,602</u>	<u>(2,988,344)</u>		
WASTEWATER OPERATING FUND					
Revenue	19,348,980	3,306,709	-	16,042,271	17.1%
Expenditures	<u>19,974,186</u>	<u>2,754,573</u>	<u>1,858,420</u>	15,361,193	23.1%
<i>Addition to / (use of) reserves</i>	<u>(625,206)</u>	<u>552,136</u>	<u>(1,858,420)</u>		
DOWNTOWN PARKING FUND					
Revenue	8,625,451	1,454,843	-	7,170,608	16.9%
Expenditures	<u>9,576,692</u>	<u>1,590,430</u>	<u>700,095</u>	7,286,167	23.9%
<i>Addition to / (use of) reserves</i>	<u>(951,241)</u>	<u>(135,587)</u>	<u>(700,095)</u>		
AIRPORT OPERATING FUND					
Revenue	16,635,976	2,774,600	-	13,861,376	16.7%
Expenditures	<u>17,508,922</u>	<u>2,462,580</u>	<u>1,679,170</u>	13,367,172	23.7%
<i>Addition to / (use of) reserves</i>	<u>(872,946)</u>	<u>312,020</u>	<u>(1,679,170)</u>		
GOLF COURSE FUND					
Revenue	2,971,917	510,441	-	2,461,476	17.2%
Expenditures	<u>3,146,275</u>	<u>526,699</u>	<u>1,974,952</u>	644,624	79.5%
<i>Addition to / (use of) reserves</i>	<u>(174,358)</u>	<u>(16,258)</u>	<u>(1,974,952)</u>		
FACILITIES MANAGEMENT FUND					
Revenue	8,029,797	1,287,624	-	6,742,173	16.0%
Expenditures	<u>8,050,342</u>	<u>1,049,175</u>	<u>863,339</u>	6,137,829	23.8%
<i>Addition to / (use of) reserves</i>	<u>(20,545)</u>	<u>238,450</u>	<u>(863,339)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2016 (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	3,340,301	558,561	-	2,781,740	16.7%
Expenditures	4,973,810	174,107	1,066,236	3,733,466	24.9%
<i>Addition to / (use of) reserves</i>	<u>(1,633,509)</u>	<u>384,454</u>	<u>(1,066,236)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,829,958	470,421	-	2,359,537	16.6%
Expenditures	2,982,033	397,804	285,357	2,298,872	22.9%
<i>Addition to / (use of) reserves</i>	<u>(152,075)</u>	<u>72,616</u>	<u>(285,357)</u>		
SELF INSURANCE TRUST FUND					
Revenue	7,595,923	1,265,153	-	6,330,770	16.7%
Expenditures	7,202,088	1,076,965	268,529	5,856,594	18.7%
<i>Addition to / (use of) reserves</i>	<u>393,836</u>	<u>188,189</u>	<u>(268,529)</u>		
INFORMATION TECHNOLOGY FUND					
Revenue	3,446,902	574,484	-	2,872,418	16.7%
Expenditures	3,600,180	620,236	71,736	2,908,208	19.2%
<i>Addition to / (use of) reserves</i>	<u>(153,278)</u>	<u>(45,753)</u>	<u>(71,736)</u>		
WATERFRONT OPERATING FUND					
Revenue	14,553,005	2,929,322	-	11,623,683	20.1%
Expenditures	14,707,867	2,381,447	1,285,931	11,040,489	24.9%
<i>Addition to / (use of) reserves</i>	<u>(154,862)</u>	<u>547,875</u>	<u>(1,285,931)</u>		
TOTAL FOR ALL FUNDS					
Revenue	284,628,398	45,783,909	-	238,844,489	16.1%
Expenditures	296,862,255	42,943,580	18,039,743	235,878,932	20.5%
<i>Addition to / (use of) reserves</i>	<u>(12,233,857)</u>	<u>2,840,328</u>	<u>(18,039,743)</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, 2016 (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	22,810,515	6,226,615	16,583,900	27.3%	2,715,601
Property Taxes	30,839,600	3,139	30,836,461	0.0%	-
Utility Users Tax	7,072,200	1,116,341	5,955,859	15.8%	1,135,262
Transient Occupancy Tax	19,766,200	4,169,244	15,596,956	21.1%	4,089,197
Business License	2,488,900	338,652	2,150,248	13.6%	330,403
Real Property Transfer Tax	778,600	124,845	653,755	16.0%	188,590
<i>Total</i>	<u>83,756,015</u>	<u>11,978,837</u>	<u>71,777,178</u>	14.3%	<u>8,459,053</u>
LICENSES & PERMITS					
Licenses & Permits	206,100	34,629	171,471	16.8%	32,376
<i>Total</i>	<u>206,100</u>	<u>34,629</u>	<u>171,471</u>	16.8%	<u>32,376</u>
FINES & FORFEITURES					
Parking Violations	2,850,400	552,792	2,297,608	19.4%	361,351
Library Fines	67,000	7,731	59,269	11.5%	11,709
Municipal Court Fines	90,000	6,980	83,020	7.8%	16,709
Other Fines & Forfeitures	310,000	50,175	259,825	16.2%	55,838
<i>Total</i>	<u>3,317,400</u>	<u>617,678</u>	<u>2,699,722</u>	18.6%	<u>445,607</u>
USE OF MONEY & PROPERTY					
Investment Income	590,887	75,605	515,282	12.8%	113,057
Rents & Concessions	462,329	62,831	399,498	13.6%	62,940
<i>Total</i>	<u>1,053,216</u>	<u>138,436</u>	<u>914,780</u>	13.1%	<u>175,997</u>
INTERGOVERNMENTAL					
Grants	288,775	14,235	274,540	4.9%	44,948
Vehicle License Fees	35,000	-	35,000	0.0%	-
Reimbursements	614,900	5,748	609,152	0.9%	3,264
<i>Total</i>	<u>938,675</u>	<u>19,983</u>	<u>918,692</u>	2.1%	<u>48,212</u>
FEES & SERVICE CHARGES					
Finance	975,366	167,099	808,267	17.1%	162,420
Community Development	5,352,593	863,874	4,488,719	16.1%	793,427
Recreation	3,357,608	1,027,374	2,330,234	30.6%	1,060,137
Public Safety	527,533	63,720	463,813	12.1%	87,127
Public Works	6,140,678	1,097,118	5,043,560	17.9%	1,097,925
Library	922,486	1,496	920,990	0.2%	1,015
Reimbursements	4,584,913	707,357	3,877,556	15.4%	699,431
<i>Total</i>	<u>21,861,177</u>	<u>3,928,038</u>	<u>17,933,139</u>	18.0%	<u>3,901,482</u>
OTHER REVENUES					
Miscellaneous	1,713,799	103,296	1,610,503	6.0%	305,572
Franchise Fees	3,002,500	643,025	2,359,475	21.4%	780,657
Indirect Allocations	7,506,376	1,251,063	6,255,313	16.7%	1,198,481
Operating Transfers-In	1,705,693	250,112	1,455,581	14.7%	265,139
Anticipated Year-End Variance	2,300,000	-	2,300,000	0.0%	-
<i>Total</i>	<u>16,228,368</u>	<u>2,247,496</u>	<u>13,980,872</u>	13.8%	<u>2,549,849</u>
TOTAL REVENUES	<u>127,360,951</u>	<u>18,965,097</u>	<u>108,395,854</u>	14.9%	<u>15,612,576</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2016 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	843,688	125,298	1,750	716,640	15.1%	
ARTS AND COMMUNITY PROMOTIONS	2,680,550	751,509	1,421,822	507,219	81.1%	
<i>Total</i>	<u>3,524,238</u>	<u>876,806</u>	<u>1,423,572</u>	<u>1,223,860</u>	65.3%	<u>677,157</u>
<u>City Attorney</u>						
CITY ATTORNEY-ADMINISTRATION	598,092	97,193.59	53,473	447,425	25.2%	
CITY ATTORNEY-ADVISORY	994,396	139,132	35,000	820,264	17.5%	
CITY ATTORNEY-CIVIL LITIGATION	768,157	110,793	-	657,364	14.4%	
CITY ATTORNEY-CODE ENFORCEMENT	304,816	34,257	51,320	219,239	28.1%	
<i>Total</i>	<u>2,665,461</u>	<u>381,376</u>	<u>139,793</u>	<u>2,144,291</u>	19.6%	<u>372,743</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,705,822	211,982	22,575	1,471,265	13.8%	
CITY TV	606,455	89,976	40,623	475,856	21.5%	
<i>Total</i>	<u>2,312,276</u>	<u>301,957</u>	<u>63,198</u>	<u>1,947,121</u>	15.8%	<u>279,729</u>
<u>Administrative Services</u>						
ADMINISTRATION	396,164	62,629	20,753	312,783	21.0%	
CITY CLERK	555,926	75,187	3,063	477,677	14.1%	
ELECTIONS	89,480	192	89,480	(192)	100.2%	
HUMAN RESOURCES	1,530,464	192,772	12,702	1,324,990	13.4%	
EMPLOYEE DEVELOPMENT	49,447	1,785	-	47,662	3.6%	
<i>Total</i>	<u>2,621,481</u>	<u>332,564</u>	<u>125,998</u>	<u>2,162,919</u>	17.5%	<u>311,039</u>
<u>Finance</u>						
ADMINISTRATION	268,677	32,394	33,024	203,258	24.3%	
REVENUE & CASH MANAGEMENT	532,023	74,015	23,197	434,812	18.3%	
CASHIERING & COLLECTION	533,483	67,569	-	465,914	12.7%	
LICENSES & PERMITS	544,538	86,219	19,198	439,120	19.4%	
BUDGET MANAGEMENT	531,175	68,017	31,000	432,158	18.6%	
ACCOUNTING	895,138	123,171	2,552	769,415	14.0%	
PAYROLL	378,552	49,551	-	329,001	13.1%	
ACCOUNTS PAYABLE	295,394	42,357	-	253,037	14.3%	
CITY BILLING & CUSTOMER SERVICE	728,051	79,412	176,951	471,687	35.2%	
PURCHASING	733,291	113,006	2,457	617,829	15.7%	
CENTRAL WAREHOUSE	215,633	34,411	64	181,158	16.0%	
MAIL SERVICES	127,328	17,095	13,405	96,828	24.0%	
<i>Total</i>	<u>5,783,284</u>	<u>787,219</u>	<u>301,848</u>	<u>4,694,217</u>	18.8%	<u>768,259</u>
TOTAL GENERAL GOVERNMENT	<u>16,906,739</u>	<u>2,679,922</u>	<u>2,054,409</u>	<u>12,172,408</u>	28.0%	<u>2,408,927</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2016 (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	1,281,300	121,873	8,192	1,151,235	10.2%	
SUPPORT SERVICES	689,487	100,474	6,778	582,234	15.6%	
RECORDS BUREAU	1,573,988	257,269	12,508	1,304,211	17.1%	
ADMIN SERVICES	1,153,307	168,459	15,759	969,090	16.0%	
PROPERTY ROOM	233,978	30,065	505	203,408	13.1%	
TRAINING/RECRUITMENT	538,474	101,691	76,745	360,038	33.1%	
RANGE	1,496,061	227,135	50,765	1,218,162	18.6%	
COMMUNITY & MEDIA RELATIONS	913,628	93,454	-	820,174	10.2%	
INFORMATION TECHNOLOGY	1,410,118	433,412	8,245	968,460	31.3%	
INVESTIGATIVE DIVISION	5,237,586	641,305	15,092	4,581,189	12.5%	
CRIME LAB	174,382	22,640	5,895	145,847	16.4%	
PATROL DIVISION	16,868,770	2,429,304	184,707	14,254,759	15.5%	
TRAFFIC	1,429,391	159,617	-	1,269,774	11.2%	
SPECIAL EVENTS	915,957	245,898	33,049	637,010	30.5%	
TACTICAL PATROL FORCE	1,773,756	263,950	-	1,509,806	14.9%	
STREET SWEEPING ENFORCEMENT	360,610	55,614	-	304,996	15.4%	
NIGHT LIFE ENFORCEMENT	341,218	51,183	-	290,035	15.0%	
PARKING ENFORCEMENT	1,047,668	124,370	-	923,298	11.9%	
COMBINED COMMAND CENTER	2,888,937	317,771	70	2,571,096	11.0%	
ANIMAL CONTROL	815,388	132,463	6,782	676,143	17.1%	
<i>Total</i>	<u>41,144,005</u>	<u>5,977,947</u>	<u>425,094</u>	<u>34,740,964</u>	15.6%	<u>5,883,955</u>
<u>Fire</u>						
ADMINISTRATION	976,158	150,983	-	825,175	15.5%	
EMERGENCY SERVICES AND PUBLIC ED	335,084	52,298	-	282,786	15.6%	
PREVENTION	1,328,452	245,843	-	1,082,609	18.5%	
WILDLAND FIRE MITIGATION PROGRAM	218,983	43,605	73	175,305	19.9%	
OPERATIONS	19,706,203	3,511,474	51,186	16,143,543	18.1%	
TRAINING AND RECRUITMENT	661,885	85,978	-	575,907	13.0%	
ARFF	2,117,969	356,516	-	1,761,453	16.8%	
<i>Total</i>	<u>25,344,734</u>	<u>4,446,698</u>	<u>51,259</u>	<u>20,846,777</u>	17.7%	<u>3,811,295</u>
TOTAL PUBLIC SAFETY	<u>66,488,739</u>	<u>10,424,645</u>	<u>476,353</u>	<u>55,587,741</u>	16.4%	<u>9,695,250</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,200,396	155,791	6,682	1,037,923	13.5%	
ENGINEERING SVCS	5,472,401	712,698	61,474	4,698,229	14.1%	
PUBLIC RT OF WAY MGMT	1,366,456	212,892	19,215	1,134,349	17.0%	
ENVIRONMENTAL PROGRAMS	588,439	75,189	130,044	383,206	34.9%	
<i>Total</i>	<u>8,627,692</u>	<u>1,156,570</u>	<u>217,415</u>	<u>7,253,707</u>	15.9%	<u>1,229,774</u>
TOTAL PUBLIC WORKS	<u>8,627,692</u>	<u>1,156,570</u>	<u>217,415</u>	<u>7,253,707</u>	15.9%	<u>1,229,774</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2016 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	841,753	85,608	19,981	736,164	12.5%	
FACILITIES & SPECIAL EVENTS	832,506	131,632	33,668	667,206	19.9%	
YOUTH ACTIVITIES	1,182,782	371,267	7,386	804,129	32.0%	
ACTIVE ADULTS	808,441	149,732	731	657,979	18.6%	
AQUATICS	1,463,430	470,548	43,288	949,594	35.1%	
SPORTS	598,525	101,035	13,890	483,601	19.2%	
TENNIS	272,051	40,884	-	231,167	15.0%	
NEIGHBORHOOD & OUTREACH SERV	1,369,977	232,181	6,288	1,131,508	17.4%	
ADMINISTRATION	935,436	128,632	9,790	797,014	14.8%	
PROJECT MANAGEMENT TEAM	564,020	84,268	551	479,201	15.0%	
PARK OPERATIONS MANAGEMENT	753,159	158,737	4,291	590,131	21.6%	
GROUND & FACILITIES MAINTENANCE	5,303,208	731,777	108,173	4,463,258	15.8%	
FORESTRY	1,288,076	173,036	71,224	1,043,816	19.0%	
BEACH MAINTENANCE	142,921	16,620	1,120	125,181	12.4%	
MEDIANS PARKWAYS & CONTRACTS	1,172,180	298,329	556,907	316,944	73.0%	
<i>Total</i>	<u>17,528,465</u>	<u>3,174,285</u>	<u>877,286</u>	<u>13,476,894</u>	23.1%	<u>2,972,775</u>
<u>Library</u>						
ADMINISTRATION	558,531	74,128	-	484,403	13.3%	
CENTRAL LIBRARY	4,629,654	515,645	342,815	3,771,194	18.5%	
EASTSIDE LIBRARY	326,627	39,977	411	286,239	12.4%	
<i>Total</i>	<u>5,514,812</u>	<u>629,750</u>	<u>343,226</u>	<u>4,541,837</u>	17.6%	<u>740,090</u>
TOTAL COMMUNITY SERVICES	<u>23,043,277</u>	<u>3,804,035</u>	<u>1,220,512</u>	<u>18,018,731</u>	21.8%	<u>3,712,865</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	978,961	149,732	46,866	782,362	20.1%	
RENTAL HOUSING MEDIATION	241,513	37,793	-	203,720	15.6%	
HUMAN SERVICES	1,101,365	110,588	482,196	508,582	53.8%	
HOUSING PRESERVATION AND DEV	16,710	-	16,710	-	100.0%	
LONG RANGE PLAN & SPEC STUDY	924,795	136,846	1,441	786,508	15.0%	
DEVEL & ENVIRONMENTAL REVIEW	1,550,372	209,613	39,176	1,301,583	16.0%	
ZONING INFO & ENFORCEMENT	1,645,634	224,690	26,643	1,394,302	15.3%	
DESIGN REV & HIST PRESERVATION	1,350,451	173,347	25,588	1,151,517	14.7%	
BLDG INSP & CODE ENFORCEMENT	1,448,443	195,852	11,133	1,241,457	14.3%	
RECORDS ARCHIVES & CLER SVCS	643,057	77,407	16,667	548,982	14.6%	
BLDG COUNTER & PLAN REV SVCS	1,865,760	235,769	92,752	1,537,239	17.6%	
<i>Total</i>	<u>11,767,061</u>	<u>1,551,637</u>	<u>759,170</u>	<u>9,456,253</u>	19.6%	<u>1,414,681</u>
TOTAL COMMUNITY DEVELOPMENT	<u>11,767,061</u>	<u>1,551,637</u>	<u>759,170</u>	<u>9,456,253</u>	19.6%	<u>1,414,681</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2016 (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	1,749	660	-	1,089	37.7%	
TRANSFERS OUT	223,500	7,250	-	216,250	3.2%	
DEBT SERVICE TRANSFERS	346,559	368,153	-	(21,594)	106.2%	
CAPITAL OUTLAY TRANSFER	1,094,025	182,338	-	911,688	16.7%	
APPROP.RESERVE	126,030	-	-	126,030	0.0%	
<i>Total</i>	<u>1,791,863</u>	<u>558,401</u>	<u>-</u>	<u>1,233,462</u>	31.2%	<u>490,148</u>
TOTAL NON-DEPARTMENTAL	<u>1,791,863</u>	<u>558,401</u>	<u>-</u>	<u>1,233,462</u>	31.2%	<u>490,148</u>
 TOTAL EXPENDITURES	 <u>128,625,371</u>	 <u>20,175,211</u>	 <u>4,727,859</u>	 <u>103,722,302</u>	 19.4%	 <u>18,951,645</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, 2016 (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	49,176	-	475,824	9.4%
Expenditures	<u>525,000</u>	<u>49,176</u>	<u>-</u>	<u>475,824</u>	9.4%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	4,100,672	854,450	-	3,246,222	20.8%
Expenditures	<u>4,521,323</u>	<u>826,157</u>	<u>556,456</u>	<u>3,138,710</u>	30.6%
<i>Revenue Less Expenditures</i>	<u>(420,651)</u>	<u>28,293</u>	<u>(556,456)</u>	<u>107,512</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	2,046,548	19,133	-	2,027,415	0.9%
Expenditures	<u>2,510,834</u>	<u>49,992</u>	<u>577,152</u>	<u>1,883,691</u>	25.0%
<i>Revenue Less Expenditures</i>	<u>(464,287)</u>	<u>(30,859)</u>	<u>(577,152)</u>	<u>143,724</u>	
COUNTY LIBRARY					
Revenue	2,057,798	69,070	-	1,988,728	3.4%
Expenditures	<u>2,463,564</u>	<u>224,101</u>	<u>272,489</u>	<u>1,966,974</u>	20.2%
<i>Revenue Less Expenditures</i>	<u>(405,766)</u>	<u>(155,031)</u>	<u>(272,489)</u>	<u>21,754</u>	
STREETS FUND					
Revenue	9,505,399	1,530,598	-	7,974,801	16.1%
Expenditures	<u>9,283,850</u>	<u>1,319,907</u>	<u>309,521</u>	<u>7,654,422</u>	17.6%
<i>Revenue Less Expenditures</i>	<u>221,549</u>	<u>210,691</u>	<u>(309,521)</u>	<u>320,379</u>	
MEASURE A FUND					
Revenue	3,658,545	304,478	-	3,354,067	8.3%
Expenditures	<u>3,564,119</u>	<u>520,878</u>	<u>847,721</u>	<u>2,195,520</u>	38.4%
<i>Revenue Less Expenditures</i>	<u>94,426</u>	<u>(216,400)</u>	<u>(847,721)</u>	<u>1,158,547</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2016 (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	20,794,268	3,338,152	-	17,456,116	16.1%	3,387,800
Other Fees & Charges	178,706	-	-	178,706	0.0%	-
Investment Income	22,300	3,709	-	18,591	16.6%	3,576
Grants	23,979	-	-	23,979	0.0%	-
Miscellaneous	239,396	824	-	238,572	0.3%	844
TOTAL REVENUES	<u>21,258,649</u>	<u>3,342,685</u>	<u>-</u>	<u>17,915,964</u>	15.7%	<u>3,392,220</u>
EXPENSES						
Salaries & Benefits	1,025,756	154,921	-	870,835	15.1%	133,413
Materials, Supplies & Services	19,438,680	3,226,139	239,084	15,973,457	17.8%	3,157,808
Special Projects	864,540	-	2,793	861,747	0.3%	1,866
Transfers-Out	50,000	8,333	-	41,667	16.7%	8,333
Capital Outlay Transfers	1,481	247	-	1,234	16.7%	-
Equipment	154,380	13,348	27,898	113,134	26.7%	11,817
Other	40,000	-	-	40,000	0.0%	-
Appropriated Reserve	21,300	-	-	21,300	0.0%	-
TOTAL EXPENSES	<u>21,596,137</u>	<u>3,402,988</u>	<u>269,775</u>	<u>17,923,374</u>	17.0%	<u>3,313,237</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2016 (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	45,047,359	7,959,436	-	37,087,923	17.7%	6,060,655
Service Charges	875,294	328,825	-	546,469	37.6%	138,319
Cater JPA Treatment Charges	1,680,000	-	-	1,680,000	0.0%	-
Investment Income	212,350	38,914	-	173,436	18.3%	39,518
Rents & Concessions	-	-	-	-	0.0%	3,812
Reimbursements	785,285	-	-	785,285	0.0%	-
Miscellaneous	30,300	16,793	-	13,507	55.4%	2,298
TOTAL REVENUES	48,630,588	8,343,968	-	40,286,620	17.2%	6,244,602
EXPENSES						
Salaries & Benefits	9,884,774	1,322,720	-	8,562,054	13.4%	1,304,542
Materials, Supplies & Services	17,258,056	1,290,512	2,769,302	13,198,241	23.5%	1,264,805
Special Projects	1,015,145	85,909	130,283	798,953	21.3%	12,455
Water Purchases	9,065,677	869,017	30,046	8,166,614	9.9%	1,049,695
Debt Service	5,781,571	850,163	-	4,931,408	14.7%	328,918
Transfer-Out	3,592,616	598,769	-	2,993,847	16.7%	1,597,684
Capital Outlay Transfers	7,693,391	1,282,232	-	6,411,159	16.7%	1,154,167
Equipment	200,706	31,271	17,415	152,020	24.3%	1,481
Capitalized Fixed Assets	247,051	222	39,298	207,531	16.0%	8,376
Other	29,365	550	2,000	26,815	8.7%	550
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	54,918,352	6,331,366	2,988,344	45,598,642	17.0%	6,722,673

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, 2016 (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	18,889,130	3,100,118	-	15,789,012	16.4%	2,915,546
Fees	254,000	177,526	-	76,474	69.9%	295,814
Investment Income	164,600	22,820	-	141,780	13.9%	26,273
Rents & Concessions	35,000	6,164	-	28,836	17.6%	5,834
Miscellaneous	6,250	81	-	6,169	1.3%	-
TOTAL REVENUES	<u>19,348,980</u>	<u>3,306,709</u>	<u>-</u>	<u>16,042,271</u>	<u>17.1%</u>	<u>3,243,467</u>
EXPENSES						
Salaries & Benefits	6,040,867	853,801	-	5,187,066	14.1%	842,163
Materials, Supplies & Services	7,338,285	815,276	1,481,171	5,041,839	31.3%	787,945
Special Projects	690,923	106,730	366,528	217,664	68.5%	3,334
Debt Service	1,823,402	342,295	-	1,481,107	18.8%	342,295
Capital Outlay Transfers	3,787,075	631,179	-	3,155,896	16.7%	691,667
Equipment	84,079	2,587	6,415	75,076	10.7%	3,440
Capitalized Fixed Assets	56,806	-	4,306	52,500	7.6%	455
Other	2,750	2,705	-	45	98.4%	1,720
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>19,974,186</u>	<u>2,754,573</u>	<u>1,858,420</u>	<u>15,361,193</u>	<u>23.1%</u>	<u>2,673,019</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, 2016 (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	1,004,000	237,141	-	766,859	23.6%	237,296
Parking Fees	7,331,575	1,172,038	-	6,159,537	16.0%	1,174,717
Other Fees & Charges	11,416	2,500	-	8,916	21.9%	1,405
Investment Income	118,200	19,338	-	98,862	16.4%	19,937
Rents & Concessions	107,960	17,833	-	90,127	16.5%	21,833
Miscellaneous	8,800	(1,258)	-	10,058	-14.3%	(579)
Operating Transfers-In	43,500	7,250	-	36,250	16.7%	7,250
TOTAL REVENUES	<u>8,625,451</u>	<u>1,454,843</u>	<u>-</u>	<u>7,170,608</u>	<u>16.9%</u>	<u>1,461,859</u>
EXPENSES						
Salaries & Benefits	4,517,916	670,974	-	3,846,942	14.9%	658,118
Materials, Supplies & Services	2,505,184	363,759	280,749	1,860,676	25.7%	356,500
Special Projects	491,712	32,784	418,285	40,642	91.7%	-
Transfer-Out	361,651	60,275	-	301,376	16.7%	53,067
Capital Outlay Transfers	1,615,967	454,617	-	1,161,350	28.1%	217,500
Equipment	31,683	8,021	-	23,662	25.3%	79
Capitalized Fixed Assets	1,061	-	1,061	-	100.0%	-
Appropriated Reserve	51,519	-	-	51,519	0.0%	-
TOTAL EXPENSES	<u>9,576,692</u>	<u>1,590,430</u>	<u>700,095</u>	<u>7,286,167</u>	<u>23.9%</u>	<u>1,285,264</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, 2016 (16.7% of Fiscal Year)

AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases-Commercial/Industrial	4,472,463	736,391	-	3,736,072	16.5%	729,791
Leases-Terminal	5,219,696	908,191	-	4,311,505	17.4%	830,381
Leases-Non-Commercial Aviation	2,170,905	354,370	-	1,816,535	16.3%	337,138
Leases-Commercial Aviation	4,555,412	759,187	-	3,796,225	16.7%	766,092
Investment Income	112,200	14,192	-	98,008	12.6%	18,817
Miscellaneous	105,300	2,270	-	103,030	2.2%	1,852
TOTAL REVENUES	<u>16,635,976</u>	<u>2,774,600</u>	<u>-</u>	<u>13,861,376</u>	16.7%	<u>2,684,071</u>
EXPENSES						
Salaries & Benefits	6,309,638	885,773	-	5,423,865	14.0%	843,548
Materials, Supplies & Services	8,869,028	1,180,960	1,672,995	6,015,072	32.2%	985,350
Special Projects	6,451	-	1,448	5,003	22.4%	625
Transfer-Out	780	130	-	650	16.7%	2,110
Debt Service	1,819,014	303,169	-	1,515,845	16.7%	302,764
Capital Outlay Transfers	354,686	89,495	-	265,191	25.2%	166,990
Equipment	63,100	3,053	4,727	55,320	12.3%	9,388
Appropriated Reserve	86,225	-	-	86,225	0.0%	-
TOTAL EXPENSES	<u>17,508,922</u>	<u>2,462,580</u>	<u>1,679,170</u>	<u>13,367,172</u>	23.7%	<u>2,310,775</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, 2016 (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	2,623,062	481,115	-	2,141,947	18.3%	303,375
Investment Income	8,800	1,043	-	7,757	11.9%	1,622
Rents & Concessions	158,555	28,257	-	130,298	17.8%	58,913
Miscellaneous	1,500	25	-	1,475	1.6%	200
Operating Transfers-In	180,000	-	-	180,000	0.0%	30,000
TOTAL REVENUES	<u>2,971,917</u>	<u>510,441</u>	<u>-</u>	<u>2,461,476</u>	<u>17.2%</u>	<u>394,110</u>
EXPENSES						
Salaries & Benefits	102,808	10,599	-	92,209	10.3%	162,700
Materials, Supplies & Services	2,129,035	241,399	1,960,718	(73,082)	103.4%	80,046
Special Projects	363	-	362	1	99.8%	-
Transfer-Out	343,432	57,239	-	286,193	16.7%	-
Debt Service	263,890	174,481	-	89,409	66.1%	169,538
Capital Outlay Transfers	255,846	42,641	-	213,205	16.7%	44,175
Equipment	13,872	-	13,872	-	100.0%	-
Other	901	340	-	561	37.7%	-
Appropriated Reserve	36,128	-	-	36,128	0.0%	-
TOTAL EXPENSES	<u>3,146,275</u>	<u>526,699</u>	<u>1,974,952</u>	<u>644,624</u>	<u>79.5%</u>	<u>456,459</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, 2016 (16.7% of Fiscal Year)

FACILITIES MANAGEMENT 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	4,465,366	744,228	-	3,721,138	16.7%	631,300
Work Orders - Bldg Maint.	3,546,931	543,397	-	3,003,534	15.3%	605,520
Miscellaneous	17,500	-	-	17,500	0.0%	-
TOTAL REVENUES	<u>8,029,797</u>	<u>1,287,624</u>	<u>-</u>	<u>6,742,173</u>	16.0%	<u>1,236,820</u>
EXPENSES						
Salaries & Benefits	3,991,373	567,369	-	3,424,004	14.2%	578,998
Materials, Supplies & Services	3,041,710	364,226	447,076	2,230,408	26.7%	285,626
Special Projects	452,300	39,652	415,201	(2,554)	100.6%	80,631
Capital Outlay Transfers	437,833	72,972	-	364,861	16.7%	-
Equipment	36,000	4,503	-	31,497	12.5%	53
Capitalized Fixed Assets	6,061	453	1,061	4,547	25.0%	485
Appropriated Reserve	85,065	-	-	85,065	0.0%	-
TOTAL EXPENSES	<u>8,050,342</u>	<u>1,049,175</u>	<u>863,339</u>	<u>6,137,829</u>	23.8%	<u>945,793</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2016 (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	2,934,129	488,487	-	2,445,642	16.6%	489,340
Investment Income	127,200	20,668	-	106,532	16.2%	21,584
Rents & Concessions	145,902	24,317	-	121,585	16.7%	24,347
Miscellaneous	133,070	25,090	-	107,980	18.9%	7,178
TOTAL REVENUES	<u>3,340,301</u>	<u>558,561</u>	<u>-</u>	<u>2,781,740</u>	16.7%	<u>542,449</u>
EXPENSES						
Salaries & Benefits	215,186	30,896	-	184,290	14.4%	29,732
Materials, Supplies & Services	2,378	271	-	2,107	11.4%	207
Special Projects	678,313	8,784	11,787	657,742	3.0%	238
Capitalized Fixed Assets	4,077,932	134,155	1,054,449	2,889,328	29.1%	713,449
TOTAL EXPENSES	<u>4,973,810</u>	<u>174,107</u>	<u>1,066,236</u>	<u>3,733,466</u>	24.9%	<u>743,626</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2016 (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	2,716,888	448,221	-	2,268,667	16.5%	441,266
Reimbursements	10,000	1,667	-	8,333	16.7%	1,667
Miscellaneous	103,070	20,533	-	82,537	19.9%	17,383
TOTAL REVENUES	<u>2,829,958</u>	<u>470,421</u>	<u>-</u>	<u>2,359,537</u>	16.6%	<u>460,316</u>
EXPENSES						
Salaries & Benefits	1,413,903	197,109	-	1,216,794	13.9%	202,997
Materials, Supplies & Services	1,329,928	186,682	259,508	883,738	33.5%	186,130
Special Projects	144,006	3,743	25,850	114,413	20.5%	4,629
Debt Service	43,070	7,178	-	35,892	16.7%	7,178
Capital Outlay Transfers	3,127	521	-	2,606	16.7%	-
Equipment	34,000	2,571	-	31,429	7.6%	4,935
Capitalized Fixed Assets	-	-	-	-	0.0%	29,457
Appropriated Reserve	14,000	-	-	14,000	0.0%	-
TOTAL EXPENSES	<u>2,982,033</u>	<u>397,804</u>	<u>285,357</u>	<u>2,298,872</u>	22.9%	<u>435,326</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2016 (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	3,497,901	582,984	-	2,914,917	16.7%	526,104
Workers' Compensation Premiums	3,507,209	584,535	-	2,922,674	16.7%	557,352
OSH Charges	251,864	41,977	-	209,887	16.7%	38,510
Unemployment Insurance Premium	221,324	36,887	-	184,437	16.7%	-
Investment Income	41,800	6,133	-	35,667	14.7%	6,549
Miscellaneous	-	-	-	-	0.0%	1,000
Operating Transfers-In	75,825	12,638	-	63,188	16.7%	12,638
TOTAL REVENUES	7,595,923	1,265,153	-	6,330,770	16.7%	1,142,153
EXPENSES						
Salaries & Benefits	627,679	89,142	-	538,537	14.2%	85,835
Materials, Supplies & Services	6,573,793	987,740	268,409	5,317,644	19.1%	826,603
Special Projects	121	-	121	0	99.8%	-
Capital Outlay Transfers	495	83	-	413	16.7%	-
TOTAL EXPENSES	7,202,088	1,076,965	268,529	5,856,594	18.7%	912,438

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, 2016 (16.7% of Fiscal Year)

INFORMATION TECHNOLOGY 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	3,446,902	574,484	-	2,872,418	16.7%	534,170
TOTAL REVENUES	3,446,902	574,484	-	2,872,418	16.7%	534,170
EXPENSES						
Salaries & Benefits	2,102,968	305,225	-	1,797,743	14.5%	279,793
Materials, Supplies & Services	1,024,130	238,114	71,253	714,762	30.2%	279,809
Special Projects	17,284	3,297	483	13,504	21.9%	645
Capital Outlay Transfers	430,500	71,750	-	358,750	16.7%	100,667
Equipment	8,250	1,850	-	6,400	22.4%	388
Appropriated Reserve	17,048	-	-	17,048	0.0%	-
TOTAL EXPENSES	3,600,180	620,236	71,736	2,908,208	19.2%	661,302

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, 2016 (16.7% of Fiscal Year)

WATERFRONT 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	1,567,000	377,464	-	1,189,536	24.1%	349,715
Leases - Food Service	3,205,000	652,472	-	2,552,528	20.4%	665,871
Slip Rental Fees	4,374,610	734,973	-	3,639,637	16.8%	720,224
Visitors Fees	510,000	105,228	-	404,772	20.6%	98,353
Slip Transfer Fees	685,000	241,050	-	443,950	35.2%	95,225
Parking Revenue	2,712,500	622,887	-	2,089,613	23.0%	629,870
Wharf Parking	170,000	41,170	-	128,831	24.2%	35,416
Other Fees & Charges	276,595	48,889	-	227,706	17.7%	47,827
Investment Income	100,800	16,626	-	84,174	16.5%	27,768
Rents & Concessions	331,500	61,060	-	270,440	18.4%	57,850
Reimbursements	-	-	-	-	0.0%	1,777
Miscellaneous	620,000	27,504	-	592,496	4.4%	39,352
TOTAL REVENUES	14,553,005	2,929,322	-	11,623,683	20.1%	2,769,248
EXPENSES						
Salaries & Benefits	6,530,053	986,780	-	5,543,273	15.1%	905,334
Materials, Supplies & Services	4,344,286	619,480	957,810	2,766,996	36.3%	587,008
Special Projects	280,526	49,026	76,688	154,812	44.8%	41,890
Debt Service	1,741,168	486,622	-	1,254,546	27.9%	512,529
Capital Outlay Transfers	1,459,156	231,152	72,244	1,155,760	20.8%	242,191
Equipment	233,200	8,387	143,282	81,530	65.0%	6,290
Capital Fixed Assets	17,104	-	34,907	(17,803)	204.1%	-
Other	2,375	-	1,000	1,375	42.1%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	14,707,867	2,381,447	1,285,931	11,040,489	24.9%	2,295,242

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.