



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 16, 2007
TO: Mayor and Councilmembers
FROM: Accounting Division, Finance Department
SUBJECT: Fiscal Year 2008 Interim Financial Statements For The Two Months Ended August 31, 2007

RECOMMENDATION:

That Council accept the Fiscal Year 2008 Interim Financial Statements for the Two Months Ended August 31, 2007.

DISCUSSION:

The interim financial statements for the month ended August 31, 2007 (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 Special Revenue Funds.

ATTACHMENT:

Interim Financial Statements for the Two Months Ended August 31, 2007

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

REVIEWED BY: _____ Finance _____ Attorney

Agenda Item No. _____

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2007 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	105,085,375	12,616,359	-	92,469,016	12.0%
Expenditures	106,652,342	17,761,250	3,040,529	85,850,564	19.5%
<i>Addition to / (use of) reserves</i>	<u>(1,566,967)</u>	<u>(5,144,891)</u>	<u>(3,040,529)</u>		
WATER OPERATING FUND					
Revenue	31,231,866	6,866,111	-	24,365,755	22.0%
Expenditures	33,601,338	5,551,398	1,928,226	26,121,714	22.3%
<i>Addition to / (use of) reserves</i>	<u>(2,369,472)</u>	<u>1,314,713</u>	<u>(1,928,226)</u>		
WASTEWATER OPERATING FUND					
Revenue	13,550,500	2,578,565	-	10,971,934	19.0%
Expenditures	14,583,156	1,825,751	1,606,235	11,151,170	23.5%
<i>Addition to / (use of) reserves</i>	<u>(1,032,656)</u>	<u>752,815</u>	<u>(1,606,235)</u>		
DOWNTOWN PARKING					
Revenue	7,276,420	1,255,448	-	6,020,972	17.3%
Expenditures	10,216,079	872,899	1,477,652	7,865,529	23.0%
<i>Addition to / (use of) reserves</i>	<u>(2,939,659)</u>	<u>382,549</u>	<u>(1,477,652)</u>		
AIRPORT OPERATING FUND					
Revenue	13,152,229	2,241,902	-	10,910,327	17.0%
Expenditures	15,634,062	3,083,597	1,050,819	11,499,646	26.4%
<i>Addition to / (use of) reserves</i>	<u>(2,481,833)</u>	<u>(841,694)</u>	<u>(1,050,819)</u>		
GOLF COURSE FUND					
Revenue	2,423,900	457,392	-	1,966,508	18.9%
Expenditures	3,201,062	432,212	269,251	2,499,599	21.9%
<i>Addition to / (use of) reserves</i>	<u>(777,162)</u>	<u>25,180</u>	<u>(269,251)</u>		
INTRA-CITY SERVICE FUND					
Revenue	7,925,226	1,393,550	-	6,531,676	17.6%
Expenditures	8,133,123	1,053,155	1,288,198	5,791,770	28.8%
<i>Addition to / (use of) reserves</i>	<u>(207,897)</u>	<u>340,395</u>	<u>(1,288,198)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2007 (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>
VEHICLE CAPITAL FUND					
Revenue	2,516,931	445,026	-	2,071,905	17.7%
Expenditures	3,557,256	17,844	1,091,363	2,448,050	31.2%
<i>Addition to / (use of) reserves</i>	<u>(1,040,325)</u>	<u>427,182</u>	<u>(1,091,363)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,993,885	1,047,360	-	4,946,525	17.5%
Expenditures	6,881,233	925,551	231,428	5,724,254	16.8%
<i>Addition to / (use of) reserves</i>	<u>(887,348)</u>	<u>121,809</u>	<u>(231,428)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,445,086	407,514	-	2,037,572	16.7%
Expenditures	2,608,470	442,139	245,456	1,920,874	26.4%
<i>Addition to / (use of) reserves</i>	<u>(163,384)</u>	<u>(34,625)</u>	<u>(245,456)</u>		
WATERFRONT FUND					
Revenue	11,355,775	2,103,159	-	9,252,616	18.5%
Expenditures	14,022,177	1,965,077	861,783	11,195,317	20.2%
<i>Addition to / (use of) reserves</i>	<u>(2,666,402)</u>	<u>138,081</u>	<u>(861,783)</u>		
TOTAL FOR ALL FUNDS					
Revenue	202,957,193	31,412,386	-	171,544,807	15.5%
Expenditures	219,090,299	33,930,872	13,090,939	172,068,487	21.5%
<i>Addition to / (use of) reserves</i>	<u>(16,133,106)</u>	<u>(2,518,486)</u>	<u>(13,090,939)</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, 2007 (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	21,189,900	2,426,283	18,763,617	11.5%	2,483,197
Property Taxes	21,985,200	-	21,985,200	0.0%	-
Utility Users Tax	6,846,800	1,103,848	5,742,952	16.1%	1,068,883
Transient Occupancy Tax	13,581,500	2,862,981	10,718,519	21.1%	2,755,975
Franchise Fees	2,968,600	513,670	2,454,930	17.3%	486,317
Business License	2,296,000	240,061	2,055,939	10.5%	266,628
Real Property Transfer Tax	500,000	127,753	372,247	25.6%	106,438
<i>Total</i>	<u>69,368,000</u>	<u>7,274,596</u>	<u>62,093,404</u>	10.5%	<u>7,167,438</u>
LICENSES & PERMITS					
Licenses & Permits	128,995	24,560	104,435	19.0%	18,376
<i>Total</i>	<u>128,995</u>	<u>24,560</u>	<u>104,435</u>	19.0%	<u>18,376</u>
FINES & FORFEITURES					
Parking Violations	2,883,937	368,090	2,515,847	12.8%	415,215
Library Fines	145,000	22,298	122,702	15.4%	24,018
Municipal Court Fines	200,000	36,098	163,902	18.0%	20,883
<i>Total</i>	<u>3,228,937</u>	<u>426,487</u>	<u>2,802,450</u>	13.2%	<u>460,117</u>
USE OF MONEY & PROPERTY					
Investment Income	1,551,355	409,640	1,141,715	26.4%	246,638
Rents & Concessions	427,040	75,364	351,676	17.6%	72,864
<i>Total</i>	<u>1,978,395</u>	<u>485,004</u>	<u>1,493,391</u>	24.5%	<u>319,501</u>
INTERGOVERNMENTAL					
Grants	484,131	140,908	343,223	29.1%	178,998
Vehicle License Fees	633,500	47,963	585,537	7.6%	156,546
<i>Total</i>	<u>1,117,631</u>	<u>188,871</u>	<u>928,760</u>	16.9%	<u>335,544</u>
FEES & SERVICE CHARGES					
Finance	845,358	130,818	714,540	15.5%	138,128
Community Development	5,383,430	939,102	4,444,328	17.4%	732,995
Recreation	2,284,775	458,055	1,826,720	20.0%	401,427
Public Safety	402,231	46,531	355,700	11.6%	61,574
Public Works	4,236,887	413,403	3,823,484	9.8%	658,135
Library	703,233	5,064	698,169	0.7%	315,460
Reimbursements	4,880,405	779,480	4,100,925	16.0%	848,975
<i>Total</i>	<u>18,736,319</u>	<u>2,772,454</u>	<u>15,963,865</u>	14.8%	<u>3,156,695</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,108,847	279,965	828,882	25.2%	159,797
Indirect Allocations	6,204,531	1,123,257	5,081,274	18.1%	1,142,367
Operating Transfers-In	3,213,720	41,165	3,172,555	1.3%	173,332
<i>Total</i>	<u>10,527,098</u>	<u>1,444,387</u>	<u>9,082,711</u>	13.7%	<u>1,475,497</u>
TOTAL REVENUES	<u>105,085,375</u>	<u>12,616,359</u>	<u>92,469,016</u>	12.0%	<u>12,933,167</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2007 (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	862,001	125,944	360	735,697	14.7%	
<i>Total</i>	862,001	125,944	360	735,697	14.7%	127,524
<u>City Attorney</u>						
CITY ATTORNEY	2,203,476	327,017	26,511	1,849,948	16.0%	
<i>Total</i>	2,203,476	327,017	26,511	1,849,948	16.0%	309,590
<u>Administration</u>						
CITY ADMINISTRATOR	1,415,020	188,925	16,272	1,209,823	14.5%	
LABOR RELATIONS	280,505	36,572	33,851	210,082	25.1%	
CITY TV	545,835	95,247	51,396	399,191	26.9%	
<i>Total</i>	2,241,360	320,744	101,519	1,819,097	18.8%	289,239
<u>Administrative Services</u>						
CITY CLERK	913,107	96,506	210,435	606,166	33.6%	
HUMAN RESOURCES	1,508,353	196,001	61,863	1,250,489	17.1%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	59,345	1,359	-	57,986	2.3%	
<i>Total</i>	2,480,806	293,867	274,298	1,912,641	22.9%	269,229
<u>Finance</u>						
ADMINISTRATION	749,892	142,051	7,325	600,516	19.9%	
TREASURY	420,828	36,824	-	384,004	8.8%	
CASHIERING & COLLECTION	429,279	73,080	-	356,199	17.0%	
LICENSES & PERMITS	500,380	63,724	3,785	432,871	13.5%	
BUDGET MANAGEMENT	431,479	49,295	-	382,185	11.4%	
ACCOUNTING	537,610	55,003	44,700	437,907	18.5%	
PAYROLL	273,379	39,931	9,086	224,362	17.9%	
ACCOUNTS PAYABLE	209,611	31,418	-	178,193	15.0%	
CITY BILLING & CUSTOMER SERVICE	554,488	85,933	11,722	456,833	17.6%	
PURCHASING	653,292	94,232	1,135	557,925	14.6%	
CENTRAL STORES	192,602	31,922	25	160,655	16.6%	
METER READING	1,078	18,182	-	(17,105)	1687.4%	
MAIL SERVICES	98,622	14,259	6,837	77,526	21.4%	
<i>Total</i>	5,052,539	735,854	84,614	4,232,072	16.2%	804,085
TOTAL GENERAL GOVERNMENT	12,840,182	1,803,426	487,301	10,549,455	17.8%	1,799,667
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	927,930	136,844	520	790,566	14.8%	
SUPPORT SERVICES	589,376	83,515	6,120	499,742	15.2%	
RECORDS	1,470,452	197,134	15,968	1,257,350	14.5%	
ADMIN DIV MGMT	1,024,052	178,614	7,662	837,776	18.2%	
COMMUNITY SVCS	90,482	14,553	-	75,929	16.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2007 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
PROPERTY ROOM	153,380	49,415	925	103,040	32.8%	
TRNG/RECRUITMENT	444,748	58,471	2,067	384,210	13.6%	
RANGE	1,133,281	193,163	17,025	923,093	18.5%	
BEAT COORDINATORS	944,231	127,790	704	815,737	13.6%	
INFORMATION TECHNOLOGY	1,392,312	122,292	275,257	994,764	28.6%	
INVESTIGATIVE DIVISION	4,490,777	743,687	9,812	3,737,278	16.8%	
CRIME LAB	212,838	35,056	-	177,782	16.5%	
PATROL DIVISION	12,230,509	1,842,535	186,481	10,201,493	16.6%	
TRAFFIC	1,160,734	158,496	1,409	1,000,829	13.8%	
SPECIAL EVENTS	848,569	406,794	486	441,289	48.0%	
TACTICAL PATROL FORCE	948,375	131,524	-	816,851	13.9%	
STREET SWEEPING ENFORCEMENT	249,887	36,900	-	212,987	14.8%	
NIGHT LIFE ENFORCEMENT	418,940	57,666	-	361,274	13.8%	
PARKING ENFORCEMENT	987,533	130,041	7,086	850,405	13.9%	
CCC	2,252,839	319,304	-	1,933,535	14.2%	
ANIMAL CONTROL	466,210	66,093	-	400,118	14.2%	
<i>Total</i>	32,437,456	5,089,888	531,521	26,816,047	17.3%	4,588,015
<u>Fire</u>						
ADMINISTRATION	817,903	158,141	4,336	655,426	19.9%	
EMERGENCY SERVICES AND PUBLIC ED	347,198	37,874	9,736	299,588	13.7%	
PREVENTION	1,260,166	163,188	13,864	1,083,114	14.0%	
WILDLAND FIRE MITIGATION PROGRAM	179,969	24,273	18,150	137,546	23.6%	
OPERATIONS	15,091,395	2,826,017	138,601	12,126,778	19.6%	
ARFF	1,460,602	241,540	-	1,219,062	16.5%	
<i>Total</i>	19,157,234	3,451,033	184,687	15,521,514	19.0%	3,172,985
TOTAL PUBLIC SAFETY	51,594,689	8,540,921	716,207	42,337,561	17.9%	7,761,000
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	898,666	117,530	6,160	774,976	13.8%	
ENGINEERING SVCS	4,158,224	530,072	119,155	3,508,998	15.6%	
PUBLIC RT OF WAY MGMT	1,414,900	201,845	60,182	1,152,873	18.5%	
ENVIRONMENTAL PROGRAMS	582,135	46,885	99,034	436,216	25.1%	
<i>Total</i>	7,053,925	896,198	284,532	5,873,195	16.7%	886,013
TOTAL PUBLIC WORKS	7,053,925	896,198	284,532	5,873,195	16.7%	886,013
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	448,128	85,534	1,000	361,594	19.3%	
FACILITIES	451,134	68,455	6,064	376,616	16.5%	
CULTURAL ARTS	545,026	108,785	34,405	401,835	26.3%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2007 (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>						
YOUTH ACTIVITIES	783,352	334,053	8,211	441,088	43.7%	
TEEN PROGRAMS	385,422	65,670	9,633	310,120	19.5%	
SR CITIZENS	820,095	129,552	8,565	681,979	16.8%	
AQUATICS	1,192,284	362,050	52,119	778,116	34.7%	
SPORTS	425,195	58,567	4,361	362,266	14.8%	
TENNIS	301,166	45,553	20,328	235,286	21.9%	
WESTSIDE CENTER	1,027,843	161,959	3,680	862,204	16.1%	
ADMINISTRATION	531,410	99,166	-	432,244	18.7%	
PROJECT MANAGEMENT TEAM	358,457	54,984	-	303,473	15.3%	
BUSINESS SERVICES	589,656	87,458	138,795	363,403	38.4%	
FACILITY & PROJECT MGT	1,145,648	291,200	4,310	850,138	25.8%	
GROUND MANAGEMENT	4,825,795	722,939	364,582	3,738,274	22.5%	
FORESTRY	1,340,589	169,615	74,185	1,096,789	18.2%	
BEACH MAINTENANCE	168,095	20,228	16,989	130,878	22.1%	
CHASE PALM PARK	187	6,718	2,728	(9,258)	5043.1%	
<i>Total</i>	15,339,484	2,872,485	749,955	11,717,044	23.6%	2,494,196
<u>Library</u>						
ADMINISTRATION	471,107	77,131	-	393,976	16.4%	
PUBLIC SERVICES	2,475,467	382,308	8,454	2,084,705	15.8%	
SUPPORT SERVICES	1,703,420	220,428	140,117	1,342,875	21.2%	
<i>Total</i>	4,649,994	679,866	148,571	3,821,556	17.8%	632,827
TOTAL COMMUNITY SERVICES	19,989,478	3,552,352	898,526	15,538,600	22.3%	3,127,024
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	495,483	73,090	950	421,442	14.9%	
ECON DEV	90,476	12,070	5,434	72,973	19.3%	
EXCELNCE IN CUST SVC FOR LAND USE	596,647	-	-	596,647	0.0%	
HUMAN SVCS	787,349	166,977	483,119	137,253	82.6%	
RDA	695,095	100,174	-	594,921	14.4%	
RDA HSG DEV	627,697	91,118	-	536,579	14.5%	
LR PLANNING/STUDIES	797,840	122,456	13,706	661,678	17.1%	
DEV & DESIGN REVIEW	1,479,338	182,512	62,225	1,234,601	16.5%	
ZONING	1,250,924	174,516	15,748	1,060,660	15.2%	
DESIGN REV & HIST PRESERVATN	1,095,463	148,398	6,885	940,181	14.2%	
BLDG PERMITS	1,197,440	188,223	476	1,008,742	15.8%	
RECORDS & ARCHIVES	580,873	87,634	8,706	484,533	16.6%	
PLAN CK & COUNTER SRV	1,400,335	213,194	56,714	1,130,427	19.3%	
<i>Total</i>	11,094,960	1,560,742	653,962	8,880,255	20.0%	1,469,199
TOTAL COMMUNITY DEVELOPMENT	11,094,960	1,560,742	653,962	8,880,255	20.0%	1,469,199

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2007 (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>						
COMMUNITY PROMOTIONS	1,749,330	554,319	-	1,195,011	31.7%	
SPECIAL PROJECTS	46,498	32,388	-	14,110	69.7%	
TRANSFERS OUT	48,420	36,420	-	12,000	75.2%	
DEBT SERVICE TRANSFERS	355,945	279,827	-	76,118	78.6%	
CAPITAL OUTLAY TRANSFER	1,836,076	504,574	-	1,331,502	27.5%	
APPROP. RESERVE	42,840	-	-	42,840	0.0%	
<i>Total</i>	4,079,109	1,407,611	-	2,671,498	34.5%	1,061,580
TOTAL NON-DEPARTMENTAL	4,079,109	1,407,611	-	2,671,498	34.5%	1,061,580
TOTAL EXPENDITURES	106,652,342	17,761,250	3,040,529	85,850,564	19.5%	16,104,483

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Two Months Ended August 31, 2007 (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	580,000	48,165	-	531,835	8.3%
Expenditures	580,000	44,280	-	535,720	7.6%
<i>Revenue Less Expenditures</i>	-	3,885	-	(3,885)	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,917,387	626,158	-	2,291,229	21.5%
Expenditures	2,942,939	313,198	370,947	2,258,794	23.2%
<i>Revenue Less Expenditures</i>	(25,552)	312,960	(370,947)	32,435	
SOLID WASTE PROGRAM					
Revenue	16,874,282	2,990,933	-	13,883,349	17.7%
Expenditures	16,962,377	2,585,024	231,164	14,146,189	16.6%
<i>Revenue Less Expenditures</i>	(88,095)	405,909	(231,164)	(262,840)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,042,611	355,438	-	2,687,173	11.7%
Expenditures	3,042,611	125,520	534,341	2,382,751	21.7%
<i>Revenue Less Expenditures</i>	-	229,918	(534,341)	304,423	
COUNTY LIBRARY					
Revenue	1,600,867	74,890	-	1,525,977	4.7%
Expenditures	1,823,036	289,560	25,955	1,507,521	17.3%
<i>Revenue Less Expenditures</i>	(222,169)	(214,670)	(25,955)	18,456	
STREETS FUND					
Revenue	23,412,392	1,691,070	-	21,721,322	7.2%
Expenditures	27,999,159	1,255,211	6,101,125	20,642,823	26.3%
<i>Revenue Less Expenditures</i>	(4,586,767)	435,859	(6,101,125)	1,078,499	
MEASURE "D"					
Revenue	5,070,000	774,401	-	4,295,599	15.3%
Expenditures	8,002,263	458,477	3,231,509	4,312,277	46.1%
<i>Revenue Less Expenditures</i>	(2,932,263)	315,924	(3,231,509)	(16,678)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2007 (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	27,500,000	5,881,330	-	21,618,670	21.4%	5,036,340
Service Charges	489,600	98,912	-	390,688	20.2%	117,997
Cater JPA Treatment Charges	1,650,000	620,243	-	1,029,757	37.6%	425,257
Investment Income	1,095,000	255,824	-	839,176	23.4%	168,603
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	479,266	9,801	-	469,465	2.0%	3,790
TOTAL REVENUES	<u>31,231,866</u>	<u>6,866,111</u>	<u>-</u>	<u>24,365,755</u>	<u>22.0%</u>	<u>5,751,988</u>
EXPENSES						
Salaries & Benefits	6,969,059	969,506	-	5,999,553	13.9%	921,467
Materials, Supplies & Services	7,199,249	860,539	1,860,909	4,477,801	37.8%	928,534
Special Projects	225,405	14,175	45,084	166,146	26.3%	2,992
Water Purchases	7,604,071	1,143,561	-	6,460,510	15.0%	1,196,678
Debt Service	4,743,896	1,397,260	-	3,346,636	29.5%	1,371,022
Capital Outlay Transfers	6,428,452	1,159,910	-	5,268,542	18.0%	449,045
Equipment	174,529	4,011	1,821	168,696	3.3%	3,080
Capitalized Fixed Assets	143,460	2,250	20,413	120,797	15.8%	-
Other	-	184	-	(184)	100.0%	378
Appropriated Reserve	113,218	-	-	113,218	0.0%	-
TOTAL EXPENSES	<u>33,601,338</u>	<u>5,551,398</u>	<u>1,928,226</u>	<u>26,121,714</u>	<u>22.3%</u>	<u>4,873,195</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2007 (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	12,500,000	2,279,789	-	10,220,211	18.2%	2,054,270
Fees	500,500	196,834	-	303,666	39.3%	216,551
Investment Income	525,000	99,717	-	425,283	19.0%	85,211
Miscellaneous	25,000	2,226	-	22,774	8.9%	2,347
TOTAL REVENUES	<u>13,550,500</u>	<u>2,578,565</u>	<u>-</u>	<u>10,971,934</u>	<u>19.0%</u>	<u>2,358,379</u>
EXPENSES						
Salaries & Benefits	4,697,383	692,403	-	4,004,980	14.7%	652,629
Materials, Supplies & Services	5,912,051	642,587	1,586,015	3,683,449	37.7%	477,754
Special Projects	306,367	73,433	11,617	221,317	27.8%	12,967
Debt Service	1,354,108	-	-	1,354,108	0.0%	-
Capital Outlay Transfers	2,045,464	398,797	-	1,646,667	19.5%	200,447
Equipment	47,853	18,530	4,489	24,834	48.1%	720
Capitalized Fixed Assets	85,815	-	4,115	81,700	4.8%	-
Appropriated Reserve	134,116	-	-	134,116	0.0%	-
TOTAL EXPENSES	<u>14,583,156</u>	<u>1,825,751</u>	<u>1,606,235</u>	<u>11,151,170</u>	<u>23.5%</u>	<u>1,344,517</u>

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CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2007 (16.7% of Fiscal Year)
DOWNTOWN PARKING

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Improvement Tax	850,000	198,193	-	651,807	23.3%	199,203
Parking Fees	6,125,000	958,521	-	5,166,479	15.6%	967,533
Investment Income	250,000	61,589	-	188,411	24.6%	41,883
Miscellaneous	15,000	725	-	14,275	4.8%	12,781
Operating Transfers-In	36,420	36,420	-	-	100.0%	-
TOTAL REVENUES	<u>7,276,420</u>	<u>1,255,448</u>	<u>-</u>	<u>6,020,972</u>	<u>17.3%</u>	<u>1,221,400</u>
EXPENSES						
Salaries & Benefits	3,445,876	503,439	-	2,942,438	14.6%	502,809
Materials, Supplies & Services	1,977,205	257,926	167,955	1,551,324	21.5%	220,021
Special Projects	922,785	51,225	844,560	27,000	97.1%	133,576
Capital Outlay Transfers	9,523	9,523	-	-	100.0%	-
Equipment	41,246	-	2,800	38,446	6.8%	-
Capitalized Fixed Assets	3,759,443	50,786	462,336	3,246,321	13.6%	95,328
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	<u>10,216,079</u>	<u>872,899</u>	<u>1,477,652</u>	<u>7,865,529</u>	<u>23.0%</u>	<u>951,734</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2007 (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	3,979,900	689,336	-	3,290,564	17.3%	691,576
Leases - Terminal	5,159,650	864,958	-	4,294,692	16.8%	775,417
Leases - Non-Commerical Aviation	1,251,941	213,970	-	1,037,971	17.1%	213,133
Leases - Commerical Aviation	2,080,209	347,220	-	1,732,989	16.7%	327,794
Investment Income	580,318	87,711	-	492,607	15.1%	100,509
Miscellaneous	100,211	38,709	-	61,502	38.6%	39,569
TOTAL REVENUES	<u>13,152,229</u>	<u>2,241,902</u>	<u>-</u>	<u>10,910,327</u>	<u>17.0%</u>	<u>2,147,997</u>
EXPENSES						
Salaries & Benefits	4,587,401	664,400	-	3,923,001	14.5%	649,375
Materials, Supplies & Services	7,263,273	900,740	922,604	5,439,929	25.1%	757,640
Special Projects	639,823	41,033	-	598,790	6.4%	45,042
Transfers-Out	94,081	15,680	-	78,401	16.7%	-
Capital Outlay Transfers	2,698,842	1,423,842	-	1,275,000	52.8%	193,504
Equipment	137,577	37,902	15,320	84,355	38.7%	3,047
Capitalized Fixed Assets	152,895	-	112,895	40,000	73.8%	-
Appropriated Reserve	60,170	-	-	60,170	0.0%	-
TOTAL EXPENSES	<u>15,634,062</u>	<u>3,083,597</u>	<u>1,050,819</u>	<u>11,499,646</u>	<u>26.4%</u>	<u>1,648,609</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
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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	2,026,900	382,928	-	1,643,972	18.9%	372,417
Investment Income	20,000	9,954	-	10,046	49.8%	7,314
Rents & Concessions	277,000	64,145	-	212,855	23.2%	59,708
Miscellaneous	100,000	364	-	99,636	0.4%	529
TOTAL REVENUES	<u>2,423,900</u>	<u>457,392</u>	<u>-</u>	<u>1,966,508</u>	<u>18.9%</u>	<u>439,967</u>
EXPENSES						
Salaries & Benefits	1,146,853	169,112	-	977,741	14.7%	171,908
Materials, Supplies & Services	712,357	104,798	174,063	433,497	39.1%	139,914
Special Projects	71,231	1,245	24,256	45,730	35.8%	-
Debt Service	183,477	151,713	-	31,764	82.7%	148,322
Capital Outlay Transfers	4,416	4,416	-	-	100.0%	-
Equipment	1,800	240	-	1,560	13.3%	1,804
Capitalized Fixed Assets	1,080,927	688	70,932	1,009,307	6.6%	27
TOTAL EXPENSES	<u>3,201,062</u>	<u>432,212</u>	<u>269,251</u>	<u>2,499,599</u>	<u>21.9%</u>	<u>461,974</u>

CITY OF SANTA BARBARA
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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						
Vehicle Maintenance Charges	2,674,634	445,772	-	2,228,862	16.7%	414,121
Work Orders - Bldg Maint.	3,452,195	652,035	-	2,800,160	18.9%	469,931
Service Charges	1,748,397	291,399	-	1,456,998	16.7%	279,172
Miscellaneous	50,000	4,343	-	45,657	8.7%	63
TOTAL REVENUES	<u>7,925,226</u>	<u>1,393,550</u>	<u>-</u>	<u>6,531,676</u>	17.6%	<u>1,163,287</u>
EXPENSES						
Salaries & Benefits	4,336,163	598,134	-	3,738,029	13.8%	607,327
Materials, Supplies & Services	2,204,611	298,881	503,283	1,402,447	36.4%	256,363
Special Projects	1,210,123	120,741	776,821	312,560	74.2%	180,309
Capital Outlay Transfers	2,389	2,389	-	-	100.0%	-
Equipment	51,837	33,010	8,093	10,734	79.3%	3,198
Capitalized Fixed Assets	318,000	-	-	318,000	0.0%	-
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	<u>8,133,123</u>	<u>1,053,155</u>	<u>1,288,198</u>	<u>5,791,770</u>	28.8%	<u>1,047,197</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
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VEHICLE CAPITAL 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	2,083,691	347,282	-	1,736,409	16.7%	332,299
Investment Income	165,000	46,057	-	118,943	27.9%	25,845
Rents & Concessions	268,240	44,707	-	223,533	16.7%	-
Miscellaneous	-	6,981	-	(6,981)	100.0%	5,178
TOTAL REVENUES	<u>2,516,931</u>	<u>445,026</u>	<u>-</u>	<u>2,071,905</u>	<u>17.7%</u>	<u>363,322</u>
EXPENSES						
Salaries & Benefits	120,441	15,586	-	104,855	12.9%	18,510
Materials, Supplies & Services	1,041	174	2,500	(1,633)	256.8%	219
Equipment	309,500	-	303,984	5,516	98.2%	-
Capitalized Fixed Assets	3,126,274	2,085	784,879	2,339,311	25.2%	135,824
TOTAL EXPENSES	<u>3,557,256</u>	<u>17,844</u>	<u>1,091,363</u>	<u>2,448,050</u>	<u>31.2%</u>	<u>154,553</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2007 (16.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,140,159	523,360	-	2,616,799	16.7%	439,176
Workers' Compensation Premiums	2,241,057	373,510	-	1,867,548	16.7%	559,405
OSH Charges	256,804	42,308	-	214,496	16.5%	48,399
Investment Income	355,865	83,381	-	272,484	23.4%	62,363
Miscellaneous	-	24,802	-	(24,802)	100.0%	185
Accel - Return of Premium	-	-	-	-	100.0%	165,000
TOTAL REVENUES	5,993,885	1,047,360	-	4,946,525	17.5%	1,274,527
EXPENSES						
Salaries & Benefits	594,906	73,811	-	521,095	12.4%	76,563
Materials, Supplies & Services	6,277,517	848,315	231,428	5,197,774	17.2%	857,498
Capital Outlay Transfers	3,185	3,185	-	-	100.0%	-
Equipment	5,625	240	-	5,385	4.3%	129
TOTAL EXPENSES	6,881,233	925,551	231,428	5,724,254	16.8%	934,191

*** 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
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For the Two Months Ended August 31, 2007 (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	2,445,086	407,514	-	2,037,572	16.7%	381,228
TOTAL REVENUES	<u>2,445,086</u>	<u>407,514</u>	<u>-</u>	<u>2,037,572</u>	<u>16.7%</u>	<u>381,228</u>
EXPENSES						
Salaries & Benefits	1,588,658	221,742	-	1,366,916	14.0%	197,844
Materials, Supplies & Services	671,414	95,492	147,515	428,408	36.2%	127,756
Special Projects	17,494	(10,007)	294	27,207	-55.5%	-
Equipment	318,018	134,591	97,647	85,780	73.0%	87,538
Capitalized Fixed Assets	-	321	-	(321)	100.0%	-
Appropriated Reserve	12,886	-	-	12,886	0.0%	-
TOTAL EXPENSES	<u>2,608,470</u>	<u>442,139</u>	<u>245,456</u>	<u>1,920,874</u>	<u>26.4%</u>	<u>413,139</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2007 (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	1,402,510	254,807	-	1,147,703	18.2%	238,375
Leases - Food Service	2,368,171	407,970	-	1,960,201	17.2%	430,195
Slip Rental Fees	3,466,049	579,374	-	2,886,675	16.7%	566,202
Visitors Fees	485,434	94,741	-	390,693	19.5%	93,820
Slip Transfer Fees	650,000	104,750	-	545,250	16.1%	136,250
Parking Revenue	1,557,489	433,034	-	1,124,455	27.8%	381,605
Wharf Parking	275,000	52,419	-	222,581	19.1%	52,092
Other Fees & Charges	360,819	60,672	-	300,147	16.8%	66,788
Investment Income	291,648	57,185	-	234,463	19.6%	48,221
Rents & Concessions	259,470	45,652	-	213,818	17.6%	42,852
Miscellaneous	239,185	12,554	-	226,631	5.2%	6,250
TOTAL REVENUES	<u>11,355,775</u>	<u>2,103,159</u>	<u>-</u>	<u>9,252,616</u>	<u>18.5%</u>	<u>2,062,648</u>
EXPENSES						
Salaries & Benefits	5,191,879	776,309	-	4,415,570	15.0%	779,816
Materials, Supplies & Services	3,773,917	511,971	757,476	2,504,470	33.6%	354,318
Special Projects	38,830	1,245	37,585	-	100.0%	551
Debt Service	1,599,916	123,503	-	1,476,413	7.7%	-
Capital Outlay Transfers	3,039,803	518,970	-	2,520,833	17.1%	259,562
Equipment	227,833	33,079	66,722	128,032	43.8%	7,796
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>14,022,177</u>	<u>1,965,077</u>	<u>861,783</u>	<u>11,195,317</u>	<u>20.2%</u>	<u>1,402,043</u>

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