



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: March 4, 2008
TO: Mayor and Councilmembers
FROM: Accounting Division, Finance Department
SUBJECT: Fiscal Year 2008 Mid-Year Review

RECOMMENDATION: That Council:

- A. Accept the Fiscal Year 2008 Interim Financial Statements for the Six Months Ended December 31, 2007; and
- B. Approve the adjustments to appropriations and estimated revenues as shown in the attached Schedule of Recommended Mid-Year Budget Adjustments.

DISCUSSION:

Each month, staff presents the interim financial statements (Attachment 3) showing the progress of revenues and expenditures in relation to budget for each of the City's Funds. Each quarter, the interim financial statements are expanded to include a detailed narrative analysis of the General Fund and Enterprise Funds. This narrative analysis is included in the attached interim financial statements (Attachment 2).

In addition to the mid-year budget analysis, staff brings forward any recommended adjustments for Council approval. These adjustments are the result of new information and/or unanticipated events that occurred since the adoption of the budget in June 2007. These adjustments are summarized in Attachment 1.

RECOMMENDED ADJUSTMENTS

General Fund

Fire Department – The Fire Department has received many calls to provide mutual aid assistance this fiscal year. The cost of providing these services is reimbursed to the City under mutual aid agreements. These agreements reimburse overtime and related benefit costs, use of vehicles at a per diem rate and overhead. As of December 31, 2007, we had already received approximately \$1.4 million in mutual aid revenue in excess of the budgeted amount. Fire Department staff estimates that by the end of the fiscal year that amount will grow to as much as \$2 million.

REVIEWED BY: _____ Finance _____ Attorney

Agenda Item No. _____

Staff is requesting additional appropriations of \$1,428,914 be funded from the unbudgeted mutual aid revenue. The detail of the additional appropriation request is included in Attachment 1 to the CAR. The vast majority of the supplemental appropriation request (\$1,213,914) will cover the overtime and travel costs incurred in the mutual aid support that generated the additional revenue.

In addition, the Fire Department is requesting that the following supplemental appropriations be funded from a portion of the remaining unbudgeted mutual aid revenue:

- The purchase of medical dispatch software (\$33,640) which will be used in conjunction with the City's new computer-aided dispatch system to assist dispatchers with handling medical emergency calls while awaiting the on-scene arrival of the medical professionals. Currently, dispatchers use index cards for this purpose.
- An allocation to the department's equipment replacement fund (\$61,860) which is used to purchase replacement items such as turnouts and hose.
- The completion of the radio simulcast system to improve radio communications in topographically difficult areas such as the Las Positas Valley (\$75,000).
- The cleaning and repair of the City property located at 927 Chapala Street, adjacent to Fire Station 1 (\$44,500).

General Fund Capital Fund

Staff is recommending the reallocation of \$70,000 to a renovation of the Police Department computer room, including an upgrade of the air conditioning system to better protect this essential computer infrastructure. The funds are available because the Police Department lobby renovation and carpet replacement projects were completed under budget in the amounts of \$40,000 and \$30,000, respectively.

Downtown Parking Fund – Capital

Staff is recommending the reallocation of \$200,000 from the concrete repair project for Lots 2 and 10 to the purchase of new revenue control equipment for lots 4 and 5. The concrete repair project will be postponed until at least FY 2010.

Intra-City Services Fund

Staff recommends increasing both estimated revenue and appropriations by \$300,000 in the Intra-City Services Fund. The Facilities Maintenance division has received more project requests from other departments than was anticipated in the budget. Facilities Maintenance bills for these projects on a work order basis so the increased appropriations will be offset by additional work order revenue.

Vehicle Replacement Capital Fund

Staff recommends an appropriation of \$350,000 from the accumulated vehicle replacement capital reserves in order to replace more vehicles this year than originally anticipated in the budget, including accelerated conversions to sustainable fuel vehicles. The vehicle replacement capital reserves are funds accumulated by the City's various departments for vehicle replacements. Appropriating a portion of these reserves now will simply accelerate their use for the purpose for which they have been accumulated.

SUBMITTED BY: Robert D. Peirson, Finance Director

APPROVED BY: City Administrator's Office

ATTACHMENTS:

1. Schedule of Recommended Mid-Year Budget Adjustments
2. Interim Financial Statements for the Six Months Ended December 31, 2007 (Narrative Analysis)
3. Summary by Fund Statement of Revenues and Expenditures for the Six Months ended December 31, 2007

ATTACHMENT 1

**CITY OF SANTA BARBARA
Fiscal Year 2008 Mid-Year Review
Schedule of Recommended Mid-Year Adjustments**

<u>Fund</u>	<u>Description</u>	<u>Appropriations</u>	<u>Estimated Revenue</u>	<u>Use of Reserves</u>
General Fund				
Fire Department				
	Salaries & benefits	\$ 1,194,914	\$ 1,194,914	\$ -
	Meeting & travel	19,000	19,000	-
	ProQA Medical Dispatch software	33,640	33,640	-
	Equipment replacement fund	61,860	61,860	-
	Completion of radio simulcast project	75,000	75,000	-
	Clean & repair 927 Chapala	44,500	44,500	-
	Total Fire	<u>1,428,914</u>	<u>1,428,914</u>	<u>-</u>
	Total General Fund	<u>\$ 1,428,914</u>	<u>\$ 1,428,914</u>	<u>\$ -</u>
GENERAL FUND CAPITAL				
	Reprogram savings from PD lobby remodel and carpet replacement to renovate PD computer room and upgrade air conditioning system to meet the climate needs of current computer equipment.	\$ 70,000	\$ -	\$ -
	Balance in Police Carpet Replacement (project 7699)	(30,000)	-	-
	Balance in Police Lobby Renovation (project 8889)	(40,000)	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DOWNTOWN PARKING FUND				
	Reprogram concrete project repair funds for Purchase Revenue Control equipment for Lots 4&5	\$ 200,000	\$ -	\$ -
	Lot 2 & 10 Concrete repair project postponed until FY 10 or later	(200,000)	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INTRACITY SERVICES FUND				
	Building maintenance has experienced additional projects beyond what was anticipated in the budget. These will be reimbursed by the funds receiving the services. This will allow the Fund to complete all of the planned projects this year.	\$ 300,000	\$ 300,000	\$ -
		<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>
VEHICLE CAPITAL FUND				
	Vehicle replacements including, conversion to sustainable fuel vehicles, will be needed by City departments in excess of those previously scheduled in the budget for this year.	\$ 350,000	\$ -	\$ 350,000
		<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ 350,000</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Six Months Ended December 31, 2007 (50% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	105,085,375	47,211,690	-	57,873,685	44.9%
Expenditures	106,679,724	53,606,417	2,549,131	50,524,176	52.6%
<i>Addition to / (use of) reserves</i>	<u>(1,594,349)</u>	<u>(6,394,727)</u>	<u>(2,549,131)</u>		
WATER OPERATING FUND					
Revenue	31,250,991	18,402,467	-	12,848,524	58.9%
Expenditures	33,620,463	15,245,445	1,550,930	16,824,088	50.0%
<i>Addition to / (use of) reserves</i>	<u>(2,369,472)</u>	<u>3,157,022</u>	<u>(1,550,930)</u>		
WASTEWATER OPERATING FUND					
Revenue	13,550,500	7,135,721	-	6,414,779	52.7%
Expenditures	14,583,156	6,604,747	1,284,364	6,694,045	54.1%
<i>Addition to / (use of) reserves</i>	<u>(1,032,656)</u>	<u>530,973</u>	<u>(1,284,364)</u>		
DOWNTOWN PARKING					
Revenue	7,276,420	3,506,144	-	3,770,276	48.2%
Expenditures	10,216,079	3,134,146	967,324	6,114,609	40.1%
<i>Addition to / (use of) reserves</i>	<u>(2,939,659)</u>	<u>371,998</u>	<u>(967,324)</u>		
AIRPORT OPERATING FUND					
Revenue	13,152,229	6,635,556	-	6,516,673	50.5%
Expenditures	15,634,062	7,648,969	759,924	7,225,170	53.8%
<i>Addition to / (use of) reserves</i>	<u>(2,481,833)</u>	<u>(1,013,412)</u>	<u>(759,924)</u>		
GOLF COURSE FUND					
Revenue	2,423,900	1,140,652	-	1,283,248	47.1%
Expenditures	3,201,062	1,141,341	279,056	1,780,665	44.4%
<i>Addition to / (use of) reserves</i>	<u>(777,162)</u>	<u>(689)</u>	<u>(279,056)</u>		
INTRA-CITY SERVICE FUND					
Revenue	7,925,226	4,153,073	-	3,772,153	52.4%
Expenditures	8,133,123	3,501,925	1,019,197	3,612,001	55.6%
<i>Addition to / (use of) reserves</i>	<u>(207,897)</u>	<u>651,148</u>	<u>(1,019,197)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Six Months Ended December 31, 2007 (50% 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	1,331,624	-	1,185,307	52.9%
Expenditures	3,557,256	691,823	949,497	1,915,937	46.1%
<i>Addition to / (use of) reserves</i>	<u>(1,040,325)</u>	<u>639,801</u>	<u>(949,497)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,993,885	3,177,481	-	2,816,405	53.0%
Expenditures	6,881,233	2,725,206	291,673	3,864,354	43.8%
<i>Addition to / (use of) reserves</i>	<u>(887,348)</u>	<u>452,274</u>	<u>(291,673)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,445,086	1,222,543	-	1,222,543	50.0%
Expenditures	2,608,470	1,336,750	190,828	1,080,892	58.6%
<i>Addition to / (use of) reserves</i>	<u>(163,384)</u>	<u>(114,207)</u>	<u>(190,828)</u>		
WATERFRONT FUND					
Revenue	11,355,775	6,071,294	-	5,284,481	53.5%
Expenditures	14,022,177	6,988,889	718,160	6,315,128	55.0%
<i>Addition to / (use of) reserves</i>	<u>(2,666,402)</u>	<u>(917,596)</u>	<u>(718,160)</u>		
TOTAL FOR ALL FUNDS					
Revenue	202,976,318	99,988,245	-	102,988,073	49.3%
Expenditures	219,136,806	102,625,659	10,560,083	105,951,063	51.7%
<i>Addition to / (use of) reserves</i>	<u>(16,160,488)</u>	<u>(2,637,414)</u>	<u>(10,560,083)</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 Six Months Ended December 31, 2007 (50% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	21,189,900	8,034,799	13,155,101	37.9%	7,876,497
Property Taxes	21,985,200	8,358,056	13,627,144	38.0%	7,897,322
Utility Users Tax	6,846,800	3,347,604	3,499,196	48.9%	3,298,282
Transient Occupancy Tax	13,581,500	7,664,159	5,917,341	56.4%	7,482,596
Franchise Fees	2,968,600	1,320,438	1,648,162	44.5%	1,451,127
Business License	2,296,000	889,604	1,406,396	38.7%	887,428
Real Property Transfer Tax	500,000	296,310	203,690	59.3%	286,775
<i>Total</i>	<u>69,368,000</u>	<u>29,910,969</u>	<u>39,457,031</u>	43.1%	<u>29,180,028</u>
LICENSES & PERMITS					
Licenses & Permits	128,995	68,385	60,610	53.0%	57,846
<i>Total</i>	<u>128,995</u>	<u>68,385</u>	<u>60,610</u>	53.0%	<u>57,846</u>
FINES & FORFEITURES					
Parking Violations	2,883,937	1,185,954	1,697,983	41.1%	1,033,701
Library Fines	145,000	64,956	80,044	44.8%	69,564
Municipal Court Fines	200,000	78,206	121,794	39.1%	59,738
<i>Total</i>	<u>3,228,937</u>	<u>1,329,116</u>	<u>1,899,821</u>	41.2%	<u>1,163,003</u>
USE OF MONEY & PROPERTY					
Investment Income	1,551,355	908,484	642,871	58.6%	755,467
Rents & Concessions	427,040	213,266	213,774	49.9%	208,620
<i>Total</i>	<u>1,978,395</u>	<u>1,121,751</u>	<u>856,644</u>	56.7%	<u>964,086</u>
INTERGOVERNMENTAL					
Grants	484,131	1,572,143	(1,088,012)	324.7%	615,140
Vehicle License Fees	633,500	210,816	422,684	33.3%	364,602
<i>Total</i>	<u>1,117,631</u>	<u>1,782,958</u>	<u>(665,327)</u>	159.5%	<u>979,742</u>
FEES & SERVICE CHARGES					
Finance	845,358	396,315	449,043	46.9%	413,307
Community Development	5,383,430	2,392,990	2,990,440	44.5%	2,248,074
Recreation	2,284,775	1,066,894	1,217,881	46.7%	952,258
Public Safety	402,231	153,731	248,500	38.2%	154,514
Public Works	4,236,887	2,302,339	1,934,548	54.3%	1,923,020
Library	703,233	31,838	671,395	4.5%	325,231
Reimbursements	4,880,405	2,496,446	2,383,959	51.2%	2,444,033
<i>Total</i>	<u>18,736,319</u>	<u>8,840,553</u>	<u>9,895,766</u>	47.2%	<u>8,460,437</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,108,847	779,814	329,033	70.3%	568,758
Indirect Allocations	6,204,531	3,155,767	3,048,764	50.9%	3,213,097
Operating Transfers-In	3,213,720	222,378	2,991,342	6.9%	434,718
<i>Total</i>	<u>10,527,098</u>	<u>4,157,958</u>	<u>6,369,140</u>	39.5%	<u>4,216,573</u>
TOTAL REVENUES	<u>105,085,375</u>	<u>47,211,690</u>	<u>57,873,685</u>	44.9%	<u>45,021,714</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Six Months Ended December 31, 2007 (50% 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	862,001	383,505	-	478,496	44.5%	
<i>Total</i>	862,001	383,505	-	478,496	44.5%	387,101
<u>City Attorney</u>						
CITY ATTORNEY	2,203,476	1,028,402	23,980	1,151,094	47.8%	
<i>Total</i>	2,203,476	1,028,402	23,980	1,151,094	47.8%	1,025,560
<u>Administration</u>						
CITY ADMINISTRATOR	1,415,020	689,515	2,389	723,116	48.9%	
LABOR RELATIONS	280,505	123,443	33,851	123,211	56.1%	
CITY TV	545,835	268,104	57,634	220,097	59.7%	
<i>Total</i>	2,241,360	1,081,062	93,873	1,066,424	52.4%	1,055,557
<u>Administrative Services</u>						
CITY CLERK	913,107	465,981	164,416	282,710	69.0%	
HUMAN RESOURCES	1,508,353	657,050	42,344	808,959	46.4%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	59,345	15,250	-	44,095	25.7%	
<i>Total</i>	2,480,806	1,138,281	206,760	1,135,764	54.2%	951,004
<u>Finance</u>						
ADMINISTRATION	769,392	381,747	35,991	351,654	54.3%	
TREASURY	420,828	117,564	-	303,264	27.9%	
CASHIERING & COLLECTION	429,279	200,627	-	228,652	46.7%	
LICENSES & PERMITS	500,380	203,741	2,865	293,775	41.3%	
BUDGET MANAGEMENT	431,479	144,570	-	286,909	33.5%	
ACCOUNTING	537,610	216,299	27,061	294,250	45.3%	
PAYROLL	273,379	133,624	7,677	132,078	51.7%	
ACCOUNTS PAYABLE	209,611	105,235	-	104,376	50.2%	
CITY BILLING & CUSTOMER SERVICE	554,488	247,269	11,722	295,497	46.7%	
PURCHASING	653,292	318,816	4,538	329,938	49.5%	
CENTRAL STORES	193,680	98,685	-	94,994	51.0%	
MAIL SERVICES	98,622	49,050	8,095	41,476	57.9%	
<i>Total</i>	5,072,039	2,217,368	97,949	2,756,722	45.6%	2,539,054
TOTAL GENERAL GOVERNMENT	12,859,682	5,848,618	422,562	6,588,502	48.8%	5,958,275
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	927,930	474,452	-	453,478	51.1%	
SUPPORT SERVICES	589,376	271,695	3,487	314,195	46.7%	
RECORDS	1,470,452	650,230	9,885	810,337	44.9%	
ADMIN DIV MGMT	1,024,052	560,838	27,163	436,051	57.4%	
COMMUNITY SVCS	90,482	42,246	-	48,236	46.7%	
PROPERTY ROOM	153,380	91,367	463	61,550	59.9%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Six Months Ended December 31, 2007 (50% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	444,748	188,425	-	256,323	42.4%	
RANGE	1,133,281	588,217	28,927	516,137	54.5%	
BEAT COORDINATORS	944,231	400,703	-	543,527	42.4%	
INFORMATION TECHNOLOGY	1,392,312	650,537	109,741	632,034	54.6%	
INVESTIGATIVE DIVISION	4,490,777	2,255,452	7,490	2,227,835	50.4%	
CRIME LAB	212,838	113,234	70	99,533	53.2%	
PATROL DIVISION	12,230,509	6,250,532	138,673	5,841,305	52.2%	
TRAFFIC	1,160,734	573,280	1,272	586,182	49.5%	
SPECIAL EVENTS	848,569	755,191	-	93,378	89.0%	
TACTICAL PATROL FORCE	948,375	478,902	-	469,473	50.5%	
STREET SWEEPING ENFORCEMENT	249,887	124,967	-	124,920	50.0%	
NIGHT LIFE ENFORCEMENT	418,940	197,706	-	221,235	47.2%	
PARKING ENFORCEMENT	987,533	463,977	980	522,576	47.1%	
CCC	2,252,839	1,083,360	670	1,168,809	48.1%	
ANIMAL CONTROL	466,210	215,837	291	250,082	46.4%	
<i>Total</i>	32,437,456	16,432,203	335,054	15,670,199	51.7%	14,720,002
<u>Fire</u>						
ADMINISTRATION	817,903	506,831	2,014	309,059	62.2%	
EMERGENCY SERVICES AND PUBLIC ED	347,198	135,272	8,954	202,973	41.5%	
PREVENTION	1,260,166	533,766	2,802	723,598	42.6%	
WILDLAND FIRE MITIGATION PROGRAM	179,969	73,974	13,850	92,145	48.8%	
OPERATIONS	15,091,395	8,464,736	216,072	6,410,588	57.5%	
ARFF	1,460,602	748,645	-	711,957	51.3%	
<i>Total</i>	19,157,234	10,463,903	243,691	8,449,639	55.9%	9,970,659
TOTAL PUBLIC SAFETY	51,594,689	26,896,106	578,745	24,119,838	53.3%	24,690,661
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	898,666	454,856	24,406	419,404	53.3%	
ENGINEERING SVCS	4,158,224	1,865,826	80,699	2,211,699	46.8%	
PUBLIC RT OF WAY MGMT	1,414,900	684,516	53,510	676,873	52.2%	
ENVIRONMENTAL PROGRAMS	582,135	215,782	166,600	199,752	65.7%	
<i>Total</i>	7,053,925	3,220,980	325,215	3,507,729	50.3%	2,880,768
TOTAL PUBLIC WORKS	7,053,925	3,220,980	325,215	3,507,729	50.3%	2,880,768
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	448,128	247,623	-	200,505	55.3%	
FACILITIES	451,134	227,937	2,531	220,666	51.1%	
CULTURAL ARTS	545,026	283,140	19,645	242,242	55.6%	
YOUTH ACTIVITIES	783,352	519,000	5,824	258,528	67.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Six Months Ended December 31, 2007 (50% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
TEEN PROGRAMS	385,422	198,502	7,448	179,473	53.4%	
SR CITIZENS	820,095	415,086	1,830	403,180	50.8%	
AQUATICS	1,192,284	680,074	43,870	468,340	60.7%	
SPORTS	425,195	200,474	1,234	223,487	47.4%	
TENNIS	301,166	155,739	280	145,147	51.8%	
WESTSIDE CENTER	1,027,843	517,465	2,548	507,830	50.6%	
ADMINISTRATION	531,410	286,189	-	245,221	53.9%	
PROJECT MANAGEMENT TEAM	358,457	186,451	-	172,006	52.0%	
BUSINESS SERVICES	589,656	295,802	63,189	230,665	60.9%	
FACILITY & PROJECT MGT	1,145,648	584,167	3,854	557,627	51.3%	
GROUNDS MANAGEMENT	4,825,795	2,275,315	300,467	2,250,013	53.4%	
FORESTRY	1,340,589	468,212	130,993	741,384	44.7%	
BEACH MAINTENANCE	168,095	68,921	11,630	87,544	47.9%	
CHASE PALM PARK	187	4,760	2,111	(6,683)	3668.3%	
<i>Total</i>	<u>15,339,484</u>	<u>7,614,855</u>	<u>597,455</u>	<u>7,127,174</u>	53.5%	<u>6,851,057</u>
<u>Library</u>						
ADMINISTRATION	471,107	221,014	-	250,093	46.9%	
PUBLIC SERVICES	2,475,467	1,140,452	9,052	1,325,963	46.4%	
SUPPORT SERVICES	1,703,420	795,640	115,839	791,940	53.5%	
<i>Total</i>	<u>4,649,994</u>	<u>2,157,106</u>	<u>124,891</u>	<u>2,367,996</u>	49.1%	<u>2,097,294</u>
TOTAL COMMUNITY SERVICES	<u>19,989,478</u>	<u>9,771,961</u>	<u>722,346</u>	<u>9,495,171</u>	52.5%	<u>8,948,351</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	495,483	230,596	735	264,152	46.7%	
ECON DEV	90,476	38,646	2,885	48,945	45.9%	
CITY ARTS ADVISORY PROGRAM	596,647	530,624	-	66,024	88.9%	
HUMAN SVCS	787,349	431,756	337,213	18,380	97.7%	
RDA	695,095	336,674	-	358,421	48.4%	
RDA HSG DEV	627,697	314,737	-	312,960	50.1%	
LR PLANNING/STUDIES	797,840	386,092	7,392	404,355	49.3%	
DEV & DESIGN REVIEW	1,479,338	630,901	53,440	794,997	46.3%	
ZONING	1,250,924	543,643	10,757	696,524	44.3%	
DESIGN REV & HIST PRESERVATN	1,095,463	502,658	43,991	548,814	49.9%	
BLDG PERMITS	1,197,440	590,831	5,173	601,435	49.8%	
RECORDS & ARCHIVES	580,873	284,878	6,906	289,089	50.2%	
PLAN CK & COUNTER SRV	1,400,335	642,265	31,771	726,300	48.1%	
<i>Total</i>	<u>11,094,960</u>	<u>5,464,302</u>	<u>500,263</u>	<u>5,130,395</u>	53.8%	<u>4,816,829</u>
TOTAL COMMUNITY DEVELOPMENT	<u>11,094,960</u>	<u>5,464,302</u>	<u>500,263</u>	<u>5,130,395</u>	53.8%	<u>4,816,829</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Six Months Ended December 31, 2007 (50% 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	987,058	-	762,272	56.4%	
SPECIAL PROJECTS	46,498	36,588	-	9,910	78.7%	
TRANSFERS OUT	48,420	36,420	-	12,000	75.2%	
DEBT SERVICE TRANSFERS	355,945	279,827	-	76,118	78.6%	
CAPITAL OUTLAY TRANSFER	1,863,458	1,064,557	-	798,901	57.1%	
APPROP. RESERVE	23,340	-	-	23,340	0.0%	
<i>Total</i>	4,086,991	2,404,450	-	1,682,541	58.8%	2,463,451
TOTAL NON-DEPARTMENTAL	4,086,991	2,404,450	-	1,682,541	58.8%	2,463,451
TOTAL EXPENDITURES	106,679,724	53,606,417	2,549,131	50,524,176	52.6%	49,758,336

*** 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 Six Months Ended December 31, 2007 (50% 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	234,243	-	345,757	40.4%
Expenditures	580,000	234,243	-	345,757	40.4%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,917,387	1,706,336	-	1,211,051	58.5%
Expenditures	2,942,939	1,018,666	343,084	1,581,189	46.3%
<i>Revenue Less Expenditures</i>	(25,552)	687,670	(343,084)	(370,139)	
SOLID WASTE PROGRAM					
Revenue	16,874,282	8,487,458	-	8,386,824	50.3%
Expenditures	16,962,377	8,070,400	330,957	8,561,019	49.5%
<i>Revenue Less Expenditures</i>	(88,095)	417,057	(330,957)	(174,195)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,042,611	407,059	-	2,635,553	13.4%
Expenditures	3,042,611	508,048	442,345	2,092,219	31.2%
<i>Revenue Less Expenditures</i>	-	(100,989)	(442,345)	543,334	
COUNTY LIBRARY					
Revenue	1,600,867	343,060	-	1,257,807	21.4%
Expenditures	1,823,036	923,316	23,906	875,814	52.0%
<i>Revenue Less Expenditures</i>	(222,169)	(580,256)	(23,906)	381,993	
STREETS FUND					
Revenue	22,336,392	5,804,060	-	16,532,331	26.0%
Expenditures	27,638,159	6,835,353	4,787,469	16,015,337	42.1%
<i>Revenue Less Expenditures</i>	(5,301,767)	(1,031,293)	(4,787,469)	516,995	
MEASURE "D"					
Revenue	5,070,000	2,118,823	-	2,951,177	41.8%
Expenditures	8,002,263	2,214,708	2,237,886	3,549,669	55.6%
<i>Revenue Less Expenditures</i>	(2,932,263)	(95,885)	(2,237,886)	(598,492)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Six Months Ended December 31, 2007 (50% 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	16,242,138	-	11,257,862	59.1%	14,813,163
Service Charges	489,600	217,862	-	271,738	44.5%	264,671
Cater JPA Treatment Charges	1,650,000	1,026,117	-	623,883	62.2%	965,249
Investment Income	1,095,000	814,251	-	280,749	74.4%	567,647
Grants	19,125	-	-	19,125	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	479,266	102,099	-	377,167	21.3%	105,206
TOTAL REVENUES	<u>31,250,991</u>	<u>18,402,467</u>	<u>-</u>	<u>12,848,524</u>	<u>58.9%</u>	<u>16,715,936</u>
EXPENSES						
Salaries & Benefits	6,969,059	3,350,090	-	3,618,969	48.1%	2,974,663
Materials, Supplies & Services	7,199,249	3,038,698	1,479,929	2,680,622	62.8%	3,249,558
Special Projects	244,530	31,862	55,056	157,612	35.5%	38,315
Water Purchases	7,604,071	3,316,567	-	4,287,504	43.6%	3,142,164
Debt Service	4,743,896	2,196,352	-	2,547,544	46.3%	1,785,533
Capital Outlay Transfers	6,428,452	3,267,327	-	3,161,125	50.8%	1,347,135
Equipment	174,529	16,383	12,656	145,490	16.6%	16,463
Capitalized Fixed Assets	143,460	23,126	3,290	117,044	18.4%	56,021
Other	-	5,039	-	(5,039)	100.0%	4,751
Appropriated Reserve	113,218	-	-	113,218	0.0%	-
TOTAL EXPENSES	<u>33,620,463</u>	<u>15,245,445</u>	<u>1,550,930</u>	<u>16,824,088</u>	<u>50.0%</u>	<u>12,614,603</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 Six Months Ended December 31, 2007 (50% 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	6,595,443	-	5,904,557	52.8%	6,127,989
Fees	500,500	228,122	-	272,378	45.6%	241,936
Investment Income	525,000	305,077	-	219,923	58.1%	272,133
Miscellaneous	25,000	7,079	-	17,921	28.3%	34,132
TOTAL REVENUES	<u>13,550,500</u>	<u>7,135,721</u>	<u>-</u>	<u>6,414,779</u>	<u>52.7%</u>	<u>6,676,191</u>
EXPENSES						
Salaries & Benefits	4,697,383	2,330,930	-	2,366,453	49.6%	2,135,903
Materials, Supplies & Services	5,912,051	2,466,394	1,250,216	2,195,441	62.9%	1,857,787
Special Projects	431,367	356,563	18,272	56,532	86.9%	20,210
Debt Service	1,354,108	359,145	-	994,963	26.5%	368,653
Capital Outlay Transfers	2,045,464	1,057,464	-	988,000	51.7%	601,341
Equipment	47,853	28,983	3,273	15,597	67.4%	2,384
Capitalized Fixed Assets	85,815	5,268	12,603	67,943	20.8%	4,367
Appropriated Reserve	9,116	-	-	9,116	0.0%	-
TOTAL EXPENSES	<u>14,583,156</u>	<u>6,604,747</u>	<u>1,284,364</u>	<u>6,694,045</u>	<u>54.1%</u>	<u>4,990,644</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 Six Months Ended December 31, 2007 (50% 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	426,444	-	423,556	50.2%	422,907
Parking Fees	6,125,000	2,855,736	-	3,269,264	46.6%	2,792,329
Investment Income	250,000	185,852	-	64,148	74.3%	133,276
Miscellaneous	15,000	1,692	-	13,308	11.3%	14,370
Operating Transfers-In	36,420	36,420	-	-	100.0%	-
TOTAL REVENUES	<u>7,276,420</u>	<u>3,506,144</u>	<u>-</u>	<u>3,770,276</u>	<u>48.2%</u>	<u>3,362,883</u>
EXPENSES						
Salaries & Benefits	3,445,876	1,690,108	-	1,755,768	49.0%	1,626,405
Materials, Supplies & Services	1,977,205	893,581	120,855	962,769	51.3%	731,842
Special Projects	922,785	380,278	515,507	27,000	97.1%	306,940
Capital Outlay Transfers	9,523	9,523	-	-	100.0%	-
Equipment	41,246	-	2,800	38,446	6.8%	1,565
Capitalized Fixed Assets	3,759,443	160,656	328,162	3,270,625	13.0%	252,115
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	<u>10,216,079</u>	<u>3,134,146</u>	<u>967,324</u>	<u>6,114,609</u>	<u>40.1%</u>	<u>2,918,867</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Six Months Ended December 31, 2007 (50% 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	2,031,557	-	1,948,343	51.0%	1,970,038
Leases - Terminal	5,159,650	2,520,140	-	2,639,510	48.8%	2,481,097
Leases - Non-Commerical Aviation	1,251,941	625,890	-	626,051	50.0%	667,904
Leases - Commerical Aviation	2,080,209	1,091,339	-	988,870	52.5%	1,006,171
Investment Income	580,318	261,204	-	319,114	45.0%	299,948
Miscellaneous	100,211	105,427	-	(5,216)	105.2%	96,246
TOTAL REVENUES	<u>13,152,229</u>	<u>6,635,556</u>	<u>-</u>	<u>6,516,673</u>	<u>50.5%</u>	<u>6,521,405</u>
EXPENSES						
Salaries & Benefits	4,587,401	2,251,413	-	2,335,988	49.1%	2,133,973
Materials, Supplies & Services	7,263,273	3,035,380	759,714	3,468,180	52.3%	2,836,662
Special Projects	639,823	207,116	-	432,707	32.4%	208,316
Transfers-Out	94,081	47,040	-	47,041	50.0%	-
Capital Outlay Transfers	2,698,842	1,933,842	-	765,000	71.7%	580,512
Equipment	137,577	61,282	210	76,085	44.7%	10,201
Capitalized Fixed Assets	152,895	112,895	-	40,000	73.8%	13,862
Appropriated Reserve	60,170	-	-	60,170	0.0%	-
TOTAL EXPENSES	<u>15,634,062</u>	<u>7,648,969</u>	<u>759,924</u>	<u>7,225,170</u>	<u>53.8%</u>	<u>5,783,527</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 Six Months Ended December 31, 2007 (50% 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	2,026,900	979,045	-	1,047,855	48.3%	941,845
Investment Income	20,000	28,923	-	(8,923)	144.6%	20,091
Rents & Concessions	277,000	131,136	-	145,864	47.3%	143,582
Miscellaneous	100,000	1,548	-	98,452	1.5%	906
TOTAL REVENUES	<u>2,423,900</u>	<u>1,140,652</u>	<u>-</u>	<u>1,283,248</u>	<u>47.1%</u>	<u>1,106,425</u>
EXPENSES						
Salaries & Benefits	1,146,853	574,154	-	572,699	50.1%	550,208
Materials, Supplies & Services	712,357	364,354	115,973	232,031	67.4%	340,348
Special Projects	71,231	3,531	60,587	7,112	90.0%	27,847
Debt Service	183,477	152,560	-	30,917	83.1%	149,335
Capital Outlay Transfers	4,416	4,416	-	-	100.0%	-
Equipment	1,800	1,364	-	436	75.8%	3,055
Capitalized Fixed Assets	1,080,927	40,962	102,496	937,470	13.3%	150,377
TOTAL EXPENSES	<u>3,201,062</u>	<u>1,141,341</u>	<u>279,056</u>	<u>1,780,665</u>	<u>44.4%</u>	<u>1,221,170</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Six Months Ended December 31, 2007 (50% 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						
Vehicle Maintenance Charges	2,674,634	1,337,317	-	1,337,317	50.0%	1,242,364
Work Orders - Bldg Maint.	3,452,195	1,934,080	-	1,518,115	56.0%	1,553,653
Service Charges	1,748,397	874,198	-	874,199	50.0%	837,516
Miscellaneous	50,000	7,478	-	42,522	15.0%	11,031
TOTAL REVENUES	<u>7,925,226</u>	<u>4,153,073</u>	<u>-</u>	<u>3,772,153</u>	<u>52.4%</u>	<u>3,644,564</u>
EXPENSES						
Salaries & Benefits	4,336,163	2,027,319	-	2,308,844	46.8%	1,980,714
Materials, Supplies & Services	2,204,611	954,793	297,797	952,022	56.8%	849,743
Special Projects	1,210,123	460,155	660,418	89,550	92.6%	724,085
Capital Outlay Transfers	2,389	2,389	-	-	100.0%	-
Equipment	51,837	41,678	5,275	4,884	90.6%	4,832
Capitalized Fixed Assets	318,000	15,591	55,708	246,702	22.4%	4,752
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	<u>8,133,123</u>	<u>3,501,925</u>	<u>1,019,197</u>	<u>3,612,001</u>	<u>55.6%</u>	<u>3,564,127</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Six Months Ended December 31, 2007 (50% of Fiscal Year)

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	1,041,845	-	1,041,846	50.0%	996,898
Investment Income	165,000	143,015	-	21,985	86.7%	84,808
Rents & Concessions	268,240	134,120	-	134,120	50.0%	-
Miscellaneous	-	12,644	-	(12,644)	100.0%	24,215
TOTAL REVENUES	<u>2,516,931</u>	<u>1,331,624</u>	<u>-</u>	<u>1,185,307</u>	<u>52.9%</u>	<u>1,105,921</u>
EXPENSES						
Salaries & Benefits	120,441	52,889	-	67,552	43.9%	57,860
Materials, Supplies & Services	1,041	1,271	2,500	(2,730)	362.2%	1,407
Equipment	309,500	293,215	15,376	908	99.7%	-
Capitalized Fixed Assets	3,126,274	344,448	931,620	1,850,206	40.8%	307,872
TOTAL EXPENSES	<u>3,557,256</u>	<u>691,823</u>	<u>949,497</u>	<u>1,915,937</u>	<u>46.1%</u>	<u>367,139</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Six Months Ended December 31, 2007 (50% 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	1,570,080	-	1,570,079	50.0%	1,317,527
Workers' Compensation Premiums	2,241,057	1,120,529	-	1,120,529	50.0%	1,690,400
OSH Charges	256,804	126,924	-	129,880	49.4%	145,196
Investment Income	355,865	262,156	-	93,709	73.7%	201,657
Miscellaneous	-	97,792	-	(97,792)	100.0%	28,820
Accel - Return of Premium	-	-	-	-	100.0%	165,000
TOTAL REVENUES	5,993,885	3,177,481	-	2,816,405	53.0%	3,548,599
EXPENSES						
Salaries & Benefits	594,906	252,315	-	342,591	42.4%	247,061
Materials, Supplies & Services	6,277,517	2,469,467	291,673	3,516,377	44.0%	2,621,861
Capital Outlay Transfers	3,185	3,185	-	-	100.0%	-
Equipment	5,625	240	-	5,385	4.3%	129
TOTAL EXPENSES	6,881,233	2,725,206	291,673	3,864,354	43.8%	2,869,052

*** 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 Expenses
For the Six Months Ended December 31, 2007 (50% 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	1,222,543	-	1,222,543	50.0%	1,143,683
TOTAL REVENUES	<u>2,445,086</u>	<u>1,222,543</u>	<u>-</u>	<u>1,222,543</u>	<u>50.0%</u>	<u>1,143,683</u>
EXPENSES						
Salaries & Benefits	1,588,658	771,974	-	816,684	48.6%	689,639
Materials, Supplies & Services	671,414	349,901	130,000	191,513	71.5%	260,358
Special Projects	17,494	(9,156)	13,487	13,164	24.8%	1,233
Equipment	318,018	223,521	45,916	48,581	84.7%	113,289
Capitalized Fixed Assets	-	511	-	(511)	100.0%	-
Appropriated Reserve	12,886	-	1,426	11,460	11.1%	-
TOTAL EXPENSES	<u>2,608,470</u>	<u>1,336,750</u>	<u>190,828</u>	<u>1,080,892</u>	<u>58.6%</u>	<u>1,064,519</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Six Months Ended December 31, 2007 (50% 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	831,597	-	570,913	59.3%	775,999
Leases - Food Service	2,368,171	1,404,732	-	963,439	59.3%	1,331,928
Slip Rental Fees	3,466,049	1,734,769	-	1,731,280	50.1%	1,695,782
Visitors Fees	485,434	258,410	-	227,024	53.2%	273,678
Slip Transfer Fees	650,000	338,775	-	311,225	52.1%	306,175
Parking Revenue	1,557,489	805,049	-	752,440	51.7%	747,579
Wharf Parking	275,000	118,988	-	156,012	43.3%	130,070
Other Fees & Charges	360,819	180,096	-	180,723	49.9%	196,660
Investment Income	291,648	209,604	-	82,044	71.9%	192,516
Rents & Concessions	259,470	135,196	-	124,274	52.1%	128,445
Miscellaneous	239,185	54,078	-	185,107	22.6%	38,560
TOTAL REVENUES	<u>11,355,775</u>	<u>6,071,294</u>	<u>-</u>	<u>5,284,481</u>	<u>53.5%</u>	<u>5,817,391</u>
EXPENSES						
Salaries & Benefits	5,191,879	2,525,664	-	2,666,215	48.6%	2,516,837
Materials, Supplies & Services	3,773,917	1,664,048	648,566	1,461,303	61.3%	1,426,090
Special Projects	38,830	17,683	21,147	-	100.0%	13,820
Debt Service	1,599,916	1,194,749	-	405,167	74.7%	1,118,498
Capital Outlay Transfers	3,039,803	1,527,303	-	1,512,500	50.2%	778,687
Equipment	227,833	59,442	48,448	119,943	47.4%	38,434
Capitalized Fixed Assets	-	-	-	-	100.0%	13,462
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>14,022,177</u>	<u>6,988,889</u>	<u>718,160</u>	<u>6,315,128</u>	<u>55.0%</u>	<u>5,905,828</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.