CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: April 1, 2008

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2008 Interim Financial Statements For The Eight Months Ended February 29, 2008

RECOMMENDATION:

That Council accept the Fiscal Year 2008 Interim Financial Statements for the Eight Months Ended February 29, 2008.

DISCUSSION:

The Interim Financial Statements for the Eight Months Ended February 29, 2008 (66.7% 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 Eight Months Ended February 29, 2008

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 Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	105,085,375	66,577,996	-	38,507,379	63.4%
Expenditures	106,819,504	69,458,069	2,019,062	35,342,372	66.9%
Addition to / (use of) reserves	(1,734,129)	(2,880,072)	(2,019,062)		
WATER OPERATING FUND					
Revenue	31,250,991	22,826,025	-	8,424,966	73.0%
Expenditures	33,620,463	19,813,379	1,474,045	12,333,039	63.3%
Addition to / (use of) reserves	(2,369,472)	3,012,645	(1,474,045)		
WASTEWATER OPERATING FUND					
Revenue	13,550,500	9,463,330	-	4,087,170	69.8%
Expenditures	14,823,156	8,405,121	1,086,545	5,331,490	64.0%
Addition to / (use of) reserves	(1,272,656)	1,058,209	(1,086,545)		
DOWNTOWN PARKING					
Revenue	7,276,420	4,814,814	-	2,461,607	66.2%
Expenditures	10,216,079	4,143,620	1,001,363	5,071,096	50.4%
Addition to / (use of) reserves	(2,939,659)	671,194	(1,001,363)		
AIRPORT OPERATING FUND					
Revenue	13,152,229	8,894,673	-	4,257,556	67.6%
Expenditures	15,760,062	9,665,314	827,331	5,267,417	66.6%
Addition to / (use of) reserves	(2,607,833)	(770,641)	(827,331)		
GOLF COURSE FUND					
Revenue	2,423,900	1,446,741	-	977,159	59.7%
Expenditures	3,201,062	1,442,534	781,936	976,593	69.5%
Addition to / (use of) reserves	(777,162)	4,207	(781,936)		
INTRA-CITY SERVICE FUND					
Revenue	7,925,226	5,509,877	-	2,415,349	69.5%
Expenditures	8,133,123	4,872,661	611,154	2,649,308	67.4%
Addition to / (use of) reserves	(207,897)	637,216	(611,154)		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
ICS EQUIPMENT REPLACEMENT FUND					
Revenue	2,516,931	1,742,427	-	774,504	69.2%
Expenditures	3,557,256	774,721	1,437,682	1,344,854	62.2%
Addition to / (use of) reserves	(1,040,325)	967,706	(1,437,682)		
SELF INSURANCE TRUST FUND					
Revenue	5,993,885	4,208,021	-	1,785,864	70.2%
Expenditures	6,881,233	3,741,987	348,532	2,790,714	59.4%
Addition to / (use of) reserves	(887,348)	466,034	(348,532)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,445,086	1,630,058	-	815,028	66.7%
Expenditures	2,608,470	1,716,673	125,772	766,025	70.6%
Addition to / (use of) reserves	(163,384)	(86,616)	(125,772)		
WATERFRONT FUND					
Revenue	11,355,775	7,781,944	-	3,573,831	68.5%
Expenditures	14,022,177	8,249,346	544,580	5,228,251	62.7%
Addition to / (use of) reserves	(2,666,402)	(467,402)	(544,580)		
TOTAL FOR ALL FUNDS					
Revenue	202,976,318	134,895,904	-	68,080,414	66.5%
Expenditures	219,642,585	132,283,424	10,258,001	77,101,159	64.9%
Addition to / (use of) reserves	(16,666,267)	2,612,480	(10,258,001)		

*** 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 accomodate 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 Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	21,189,900	13,392,113	7,797,787	63.2%	12,910,782
Property Taxes	21,985,200	12,426,020	9,559,180	56.5%	11,342,317
Utility Users Tax	6,846,800	4,447,152	2,399,648	65.0%	4,382,171
Transient Occupancy Tax	13,581,500	9,034,239	4,547,261	66.5%	8,964,282
Franchise Fees	2,968,600	1,942,174	1,026,426	65.4%	1,986,834
Business License	2,296,000	1,643,387	652,613	71.6%	1,621,421
Real Property Transfer Tax	500,000	355,550	144,450	71.1%	361,392
Total	69,368,000	43,240,634	26,127,366	62.3%	41,569,199
LICENSES & PERMITS					
Licenses & Permits	128,995	96,863	32,132	75.1%	81,528
Total	128,995	96,863	32,132	75.1%	81,528
FINES & FORFEITURES					
Parking Violations	2,883,937	1,583,450	1,300,487	54.9%	1,391,194
Library Fines	145,000	86,425	58,575	59.6%	94,831
Municipal Court Fines	200,000	97,752	102,248	48.9%	76,149
Total	3,228,937	1,767,627	1,461,310	54.7%	1,562,174
USE OF MONEY & PROPERTY					
Investment Income	1,551,355	1,163,309	388,046	75.0%	1,001,930
Rents & Concessions	427,040	290,400	136,640	68.0%	278,922
Total	1,978,395	1,453,708	524,687	73.5%	1,280,852
INTERGOVERNMENTAL					
Grants	484,131	2,082,554	(1,598,423)	430.2%	670,871
Vehicle License Fees	633,500	301,153	332,347	47.5%	463,329
Total	1,117,631	2,383,707	(1,266,076)	213.3%	1,134,200
FEES & SERVICE CHARGES					
Finance	845,358	529,410	315,948	62.6%	549,649
Community Development	5,383,430	3,076,909	2,306,521	57.2%	2,987,177
Recreation	2,284,775	1,346,784	937,991	58.9%	1,200,943
Public Safety	402,231	200,457	201,774	49.8%	225,052
Public Works	4,236,887	3,070,411	1,166,476	72.5%	2,480,552
Library	703,233	681,886	21,347	97.0%	639,472
Reimbursements	4,880,405	3,292,309	1,588,096	67.5%	3,224,501
Total	18,736,319	12,198,165	6,538,154	65.1%	11,307,346
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,108,847	964,831	144,016	87.0%	676,195
Indirect Allocations	6,204,531	4,172,021	2,032,510	67.2%	4,248,462
Operating Transfers-In	3,213,720	300,439	2,913,281	9.3%	487,025
Total	10,527,098	5,437,291	5,089,807	51.7%	5,411,683
TOTAL REVENUES	105,085,375	66,577,996	38,507,379	63.4%	62,346,981

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
Mayor & City Council						
MAYOR	862,001	524,446	-	337,556	60.8%	
Total	862,001	524,446	-	337,556	60.8%	531,912
City Attorney						
CITY ATTORNEY	2,203,476	1,364,969	10,767	827,740	62.4%	
Total	2,203,476	1,364,969	10,767	827,740	62.4%	1,339,614
Administration						
CITY ADMINISTRATOR	1,415,020	901,005	2,263	511,752	63.8%	
LABOR RELATIONS	280,505	164,358	33,851	82,296	70.7%	
CITY TV	545,835	346,599	42,667	156,569	71.3%	
Total	2,241,360	1,411,962	78,781	750,617	66.5%	1,355,853
Administrative Services						
CITY CLERK	913,107	677,105	29,563	206,439	77.4%	
HUMAN RESOURCES	1,508,353	869,433	31,918	607,002	59.8%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	59,345	22,743	-	36,602	38.3%	
Total	2,480,806	1,569,281	61,481	850,044	65.7%	1,234,106
Finance						
ADMINISTRATION	769,392	532,072	35,469	201,852	73.8%	
TREASURY	420,828	170,016	-	250,812	40.4%	
CASHIERING & COLLECTION	429,279	262,178	-	167,101	61.1%	
LICENSES & PERMITS	500,380	271,223	2,865	226,292	54.8%	
BUDGET MANAGEMENT	431,479	186,853	-	244,626	43.3%	
ACCOUNTING	537,610	283,091	27,061	227,458	57.7%	
PAYROLL	273,379	174,242	7,379	91,758	66.4%	
ACCOUNTS PAYABLE	209,611	137,477	-	72,134	65.6%	
CITY BILLING & CUSTOMER SERVICE	554,488	351,830	11,722	190,936	65.6%	
PURCHASING	653,292	420,464	1,742	231,086	64.6%	
CENTRAL STORES	193,680	129,188	-	64,491	66.7%	
MAIL SERVICES	98,622	63,610	7,606	27,406	72.2%	
Total	5,072,039	2,982,934	93,844	1,995,261	60.7%	3,441,193
TOTAL GENERAL GOVERNMENT	12,859,682	7,853,591	244,873	4,761,218	63.0%	7,902,679
PUBLIC SAFETY						
Police						
CHIEF'S STAFF	927,930	647,041	25	280,864	69.7%	
SUPPORT SERVICES	589,376	358,583	4,366	226,427	61.6%	
RECORDS	1,470,452	846,549	6,780	617,123	58.0%	
ADMIN DIV MGMT	1,024,052	720,641	19,576	283,835	72.3%	
COMMUNITY SVCS	90,482	54,802	89	35,591	60.7%	
PROPERTY ROOM	153,380	110,078	438	42,864	72.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
Police						
TRNG/RECRUITMENT	444,748	244,626	2,901	197,221	55.7%	
RANGE	1,133,281	777,334	37,987	317,960	71.9%	
BEAT COORDINATORS	944,231	530,437	758	413,035	56.3%	
INFORMATION TECHNOLOGY	1,392,312	803,123	86,831	502,358	63.9%	
INVESTIGATIVE DIVISION	4,490,777	2,957,232	9,384	1,524,161	66.1%	
CRIME LAB	212,838	144,185	-	68,653	67.7%	
PATROL DIVISION	12,230,509	8,130,193	107,013	3,993,304	67.3%	
TRAFFIC	1,160,734	762,553	1,272	396,909	65.8%	
SPECIAL EVENTS	848,569	831,835	-	16,734	98.0%	
TACTICAL PATROL FORCE	948,375	629,443	-	318,932	66.4%	
STREET SWEEPING ENFORCEMENT	249,887	167,749	-	82,138	67.1%	
NIGHT LIFE ENFORCEMENT	418,940	260,468	-	158,472	62.2%	
PARKING ENFORCEMENT	987,533	603,270	980	383,283	61.2%	
CCC	2,252,839	1,411,732	3,326	837,781	62.8%	
ANIMAL CONTROL	466,210	278,469	41	187,700	59.7%	
Total	32,437,456	21,277,314	281,768	10,878,374	66.5%	19,795,475
Fire						
ADMINISTRATION	817,903	534,959	1,085	281,858	65.5%	
EMERGENCY SERVICES AND PUBLIC ED	347,198	180,006	12,826	154,366	55.5%	
PREVENTION	1,264,900	709,243	2,197	553,460	56.2%	
WILDLAND FIRE MITIGATION PROGRAM	180,741	111,775	1,850	67,116	62.9%	
OPERATIONS	15,158,725	11,048,770	91,259	4,018,696	73.5%	
ARFF	1,468,484	1,006,206	-	462,278	68.5%	
Total	19,237,952	13,594,073	109,217	5,534,662	71.2%	12,658,555
TOTAL PUBLIC SAFETY	51,675,407	34,871,386	390,985	16,413,036	68.2%	32,454,030
PUBLIC WORKS						
Public Works						
ADMINISTRATION	898,666	595,826	16,806	286,034	68.2%	
ENGINEERING SVCS	4,158,224	2,440,008	89,230	1,628,986	60.8%	
PUBLIC RT OF WAY MGMT	1,414,900	894,501	53,312	467,087	67.0%	
ENVIRONMENTAL PROGRAMS	582,135	278,677	128,069	175,389	69.9%	
Total	7,053,925	4,209,013	287,417	2,557,495	63.7%	3,872,644
TOTAL PUBLIC WORKS	7,053,925	4,209,013	287,417	2,557,495	63.7%	3,872,644
COMMUNITY SERVICES						
Parks & Recreation						
PRGM MGMT & BUS SVCS	448,128	315,767	-	132,361	70.5%	
FACILITIES	451,134	301,992	935	148,207	67.1%	
CULTURAL ARTS	545,026	366,426	11,806	166,794	69.4%	
YOUTH ACTIVITIES	783,352	586,418	5,571	191,364	75.6%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
Parks & Recreation						
TEEN PROGRAMS	385,422	252,362	7,104	125,956	67.3%	
SR CITIZENS	820,095	540,231	714	279,151	66.0%	
AQUATICS	1,192,284	813,700	37,710	340,875	71.4%	
SPORTS	425,195	247,485	2,468	175,242	58.8%	
TENNIS	301,166	190,470	280	110,417	63.3%	
WESTSIDE CENTER	1,027,843	672,698	2,103	353,042	65.7%	
ADMINISTRATION	531,410	370,608	-	160,802	69.7%	
PROJECT MANAGEMENT TEAM	358,457	241,945	2,615	113,896	68.2%	
BUSINESS SERVICES	589,656	370,915	51,246	167,495	71.6%	
FACILITY & PROJECT MGT	1,145,648	720,141	3,758	421,749	63.2%	
GROUNDS MANAGEMENT	4,825,795	2,873,173	375,051	1,577,571	67.3%	
FORESTRY	1,340,589	667,929	131,101	541,559	59.6%	
BEACH MAINTENANCE	168,095	90,342	11,630	66,123	60.7%	
Total	15,339,297	9,622,600	644,091	5,072,606	66.9%	8,732,717
Library						
ADMINISTRATION	471,107	276,711	-	194,396	58.7%	
PUBLIC SERVICES	2,475,467	1,482,381	9,861	983,226	60.3%	
SUPPORT SERVICES	1,703,420	1,012,952	113,733	576,735	66.1%	
Total	4,649,994	2,772,044	123,593	1,754,357	62.3%	2,719,487
TOTAL COMMUNITY SERVICES	19,989,291	12,394,644	767,684	6,826,963	65.8%	11,452,204
COMMUNITY DEVELOPMENT						
Community Development						
ADMINISTRATION	495,483	287,123	625	207,735	58.1%	
ECON DEV	90,476	46,127	2,885	41,464	54.2%	
CITY ARTS ADVISORY PROGRAM	596,647	563,635	-	33,012	94.5%	
HUMAN SVCS	787,349	596,590	178,276	12,483	98.4%	
RDA	695,095	448,673	-	246,422	64.5%	
RDA HSG DEV	627,697	416,993	-	210,704	66.4%	
LR PLANNING/STUDIES	797,840	495,070	7,335	295,435	63.0%	
DEV & DESIGN REVIEW	1,479,338	826,945	48,852	603,541	59.2%	
ZONING	1,250,924	714,624	10,287	526,013	58.0%	
DESIGN REV & HIST PRESERVATN	1,095,463	653,757	43,132	398,574	63.6%	
BLDG PERMITS	1,197,440	759,583	5,105	432,752	63.9%	
RECORDS & ARCHIVES	580,873	345,785	5,895	229,193	60.5%	
PLAN CK & COUNTER SRV	1,400,335	827,503	25,711	547,121	60.9%	
Total	11,094,960	6,982,407	328,103	3,784,449	65.9%	6,334,973
TOTAL COMMUNITY DEVELOPMENT	11,094,960	6,982,407	328,103	3,784,449	65.9%	6,334,973

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
Non-Departmental						
COMMUNITY PROMOTIONS	1,749,330	1,358,105	-	391,224	77.6%	
SPECIAL PROJECTS	105,747	97,587	-	8,160	92.3%	
TRANSFERS OUT	48,420	36,420	-	12,000	75.2%	
DEBT SERVICE TRANSFERS	355,945	324,058	-	31,887	91.0%	
CAPITAL OUTLAY TRANSFER	1,863,458	1,330,857	-	532,601	71.4%	
APPROP. RESERVE	23,340	-	-	23,340	0.0%	
Total	4,146,240	3,147,028	-	999,211	75.9%	3,677,611
TOTAL NON-DEPARTMENTAL	4,146,240	3,147,028	-	999,211	75.9%	3,677,611
TOTAL EXPENDITURES	106,819,504	69,458,069	2,019,062	35,342,372	66.9%	65,694,140

*** 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 Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	580,000	314,509	-	265,491	54.2%
Expenditures	580,000	314,509	-	265,491	54.2%
Revenue Less Expenditures	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,917,387	2,039,554	-	877,833	69.9%
Expenditures	2,942,939	1,363,431	377,004	1,202,505	59.1%
Revenue Less Expenditures	(25,552)	676,124	(377,004)	(324,672)	
SOLID WASTE PROGRAM					
Revenue	16,874,282	11,287,080	-	5,587,202	66.9%
Expenditures	16,957,418	11,120,015	272,581	5,564,822	67.2%
Revenue Less Expenditures	(83,136)	167,065	(272,581)	22,380	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,042,611	502,666	-	2,539,945	16.5%
Expenditures	3,042,611	873,810	346,053	1,822,748	40.1%
Revenue Less Expenditures	-	(371,143)	(346,053)	717,197	
COUNTY LIBRARY					
Revenue	1,600,867	1,229,911	-	370,956	76.8%
Expenditures	1,823,036	1,178,192	23,241	621,602	65.9%
Revenue Less Expenditures	(222,169)	51,718	(23,241)	(250,646)	
STREETS FUND					
Revenue	11,338,641	8,004,447	-	3,334,194	70.6%
Expenditures	16,873,990	9,162,841	4,065,517	3,645,631	78.4%
Revenue Less Expenditures	(5,535,349)	(1,158,394)	(4,065,517)	(311,437)	
MEASURE "D"					
Revenue	5,070,000	3,420,053	-	1,649,947	67.5%
Expenditures	8,002,263	3,095,472	1,843,952	3,062,839	61.7%
Revenue Less Expenditures	(2,932,263)	324,581	(1,843,952)	(1,412,891)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 29, 2008 (66.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	27,500,000	19,842,085	-	7,657,915	72.2%	18,955,922
Service Charges	489,600	301,376	-	188,224	61.6%	331,259
Cater JPA Treatment Charges	1,650,000	1,477,026	-	172,974	89.5%	1,408,492
Investment Income	1,095,000	1,099,263	-	(4,263)	100.4%	802,771
Grants	19,125	-	-	19,125	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	479,266	106,275	-	372,991	22.2%	110,189
TOTAL REVENUES	31,250,991	22,826,025	-	8,424,966	73.0%	21,608,632
EXPENSES						
Salaries & Benefits	6,969,059	4,324,166	-	2,644,893	62.0%	3,901,443
Materials, Supplies & Services	7,199,249	3,961,306	1,391,503	1,846,440	74.4%	4,392,920
Special Projects	244,530	49,430	66,685	128,415	47.5%	63,682
Water Purchases	7,604,071	4,460,129	-	3,143,942	58.7%	3,859,252
Debt Service	4,743,896	2,636,925	-	2,106,971	55.6%	2,239,705
Capital Outlay Transfers	6,428,452	4,321,035	-	2,107,417	67.2%	1,796,181
Equipment	174,529	32,166	6,313	136,050	22.0%	50,099
Capitalized Fixed Assets	143,460	23,184	9,544	110,731	22.8%	79,641
Other	-	5,039	-	(5,039)	100.0%	4,751
Appropriated Reserve	113,218	-	-	113,218	0.0%	-
TOTAL EXPENSES	33,620,463	19,813,379	1,474,045	12,333,039	63.3%	16,387,673

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.

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WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	12,500,000	8,621,662	-	3,878,338	69.0%	8,091,731
Fees	500,500	429,600	-	70,900	85.8%	424,362
Investment Income	525,000	402,762	-	122,238	76.7%	369,291
Grants	-	-	-	-	100.0%	27,233
Miscellaneous	25,000	9,305	-	15,695	37.2%	36,359
TOTAL REVENUES	13,550,500	9,463,330	-	4,087,170	69.8%	8,948,976
EXPENSES						
Salaries & Benefits	4,697,383	3,015,738	-	1,681,645	64.2%	2,828,956
Materials, Supplies & Services	5,912,051	3,139,260	1,038,809	1,733,981	70.7%	2,738,216
Special Projects	671,367	457,359	21,095	192,914	71.3%	51,015
Debt Service	1,354,108	359,145	-	994,963	26.5%	368,653
Capital Outlay Transfers	2,045,464	1,386,797	-	658,667	67.8%	801,787
Equipment	47,853	31,881	3,273	12,699	73.5%	21,793
Capitalized Fixed Assets	85,815	14,941	23,369	47,505	44.6%	4,797
Appropriated Reserve	9,116	-	-	9,116	0.0%	-
TOTAL EXPENSES	14,823,156	8,405,121	1,086,545	5,331,490	64.0%	6,815,218

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DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	850,000	648,325	-	201,675	76.3%	627,753
Parking Fees	6,125,000	3,880,374	-	2,244,626	63.4%	3,770,473
Investment Income	250,000	247,863	-	2,137	99.1%	184,087
Miscellaneous	15,000	1,832	-	13,168	12.2%	14,379
Operating Transfers-In	36,420	36,420	-	-	100.0%	-
TOTAL REVENUES	7,276,420	4,814,814	-	2,461,607	66.2%	4,596,692
EXPENSES						
Salaries & Benefits	3,445,876	2,191,513	-	1,254,363	63.6%	2,124,478
Materials, Supplies & Services	1,977,205	1,198,063	135,957	643,185	67.5%	985,641
Special Projects	922,785	518,784	377,001	27,000	97.1%	323,759
Capital Outlay Transfers	9,523	9,523	-	-	100.0%	-
Equipment	41,246	-	2,800	38,446	6.8%	6,894
Capitalized Fixed Assets	3,759,443	225,736	485,605	3,048,103	18.9%	296,839
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	10,216,079	4,143,620	1,001,363	5,071,096	50.4%	3,737,613

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AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,979,900	2,724,770	-	1,255,130	68.5%	2,517,247
Leases - Terminal	5,159,650	3,390,576	-	1,769,074	65.7%	3,275,716
Leases - Non-Commerical Aviation	1,251,941	813,102	-	438,839	64.9%	885,529
Leases - Commerical Aviation	2,080,209	1,494,635	-	585,574	71.9%	1,360,526
Investment Income	580,318	350,881	-	229,437	60.5%	407,285
Miscellaneous	100,211	120,708	-	(20,497)	120.5%	173,278
TOTAL REVENUES	13,152,229	8,894,673	-	4,257,556	67.6%	8,619,580
EXPENSES						
Salaries & Benefits	4,587,401	2,924,296	-	1,663,105	63.7%	2,809,191
Materials, Supplies & Services	7,389,273	4,021,808	826,819	2,540,645	65.6%	3,795,512
Special Projects	676,123	289,851	-	386,272	42.9%	258,865
Transfers-Out	94,081	62,721	-	31,360	66.7%	-
Capital Outlay Transfers	2,698,842	2,188,842	-	510,000	81.1%	774,016
Equipment	137,577	64,902	511	72,164	47.5%	54,950
Capitalized Fixed Assets	152,895	112,895	-	40,000	73.8%	13,862
Appropriated Reserve	23,870	-	-	23,870	0.0%	-
TOTAL EXPENSES	15,760,062	9,665,314	827,331	5,267,417	66.6%	7,706,397

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GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	2,026,900	1,213,744	-	813,156	59.9%	1,232,439
Investment Income	20,000	37,920	-	(17,920)	189.6%	26,575
Rents & Concessions	277,000	193,100	-	83,900	69.7%	184,168
Miscellaneous	100,000	1,977	-	98,023	2.0%	1,294
TOTAL REVENUES	2,423,900	1,446,741	-	977,159	59.7%	1,444,476
EXPENSES						
Salaries & Benefits	1,146,853	745,671	-	401,182	65.0%	720,152
Materials, Supplies & Services	712,357	453,034	138,337	120,986	83.0%	418,085
Special Projects	71,231	6,345	54,887	9,999	86.0%	28,720
Debt Service	183,477	183,309	-	168	99.9%	182,048
Capital Outlay Transfers	4,416	4,416	-	-	100.0%	-
Equipment	1,800	1,364	-	436	75.8%	4,367
Capitalized Fixed Assets	1,080,927	48,395	588,711	443,822	58.9%	161,905
TOTAL EXPENSES	3,201,062	1,442,534	781,936	976,593	69.5%	1,515,276

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INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,674,634	1,783,089	-	891,545	66.7%	1,656,485
Work Orders - Bldg Maint.	3,452,195	2,541,154	-	911,041	73.6%	2,179,572
Service Charges	1,748,397	1,165,598	-	582,799	66.7%	1,116,687
Miscellaneous	50,000	20,036	-	29,964	40.1%	12,788
TOTAL REVENUES	7,925,226	5,509,877	-	2,415,349	69.5%	4,965,533
EXPENSES						
Salaries & Benefits	4,336,163	2,634,069	-	1,702,094	60.7%	2,599,889
Materials, Supplies & Services	2,204,611	1,278,098	249,596	676,917	69.3%	1,141,296
Special Projects	1,210,123	787,265	326,152	96,705	92.0%	995,006
Capital Outlay Transfers	2,389	2,389	-	-	100.0%	-
Equipment	51,837	44,407	3,603	3,827	92.6%	9,379
Capitalized Fixed Assets	318,000	126,432	31,802	159,766	49.8%	7,203
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	8,133,123	4,872,661	611,154	2,649,308	67.4%	4,752,772

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ICS EQUIPMENT REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,083,691	1,389,127	-	694,564	66.7%	1,329,197
Investment Income	165,000	192,158	-	(27,158)	116.5%	119,910
Rents & Concessions	268,240	140,811	-	127,429	52.5%	-
Miscellaneous	-	20,331	-	(20,331)	100.0%	39,523
TOTAL REVENUES	2,516,931	1,742,427	-	774,504	69.2%	1,488,630
EXPENSES						
Salaries & Benefits	120,441	68,790	-	51,651	57.1%	74,726
Materials, Supplies & Services	1,041	1,569	2,500	(3,028)	390.9%	1,627
Equipment	309,500	309,780	1,875	(2,156)	100.7%	-
Capitalized Fixed Assets	3,126,274	394,582	1,433,306	1,298,386	58.5%	385,413
TOTAL EXPENSES	3,557,256	774,721	1,437,682	1,344,854	62.2%	461,766

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SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,140,159	2,093,440	-	1,046,719	66.7%	1,756,702
Workers' Compensation Premiums	2,241,057	1,494,038	-	747,019	66.7%	2,249,804
OSH Charges	256,804	169,233	-	87,571	65.9%	193,595
Investment Income	355,865	353,519	-	2,346	99.3%	277,153
Miscellaneous	-	97,792	-	(97,792)	100.0%	29,176
Accel - Return of Premium	-	-	-	-	100.0%	165,000
TOTAL REVENUES	5,993,885	4,208,021	-	1,785,864	70.2%	4,671,429
EXPENSES						
Salaries & Benefits	594,906	325,495	-	269,411	54.7%	322,902
Materials, Supplies & Services	6,277,517	3,413,067	348,532	2,515,918	59.9%	4,302,842
Capital Outlay Transfers	3,185	3,185	-	-	100.0%	-
Equipment	5,625	240	-	5,385	4.3%	1,584
TOTAL EXPENSES	6,881,233	3,741,987	348,532	2,790,714	59.4%	4,627,329

*** 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.*

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INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,445,086	1,630,058	-	815,028	66.7%	1,524,911
TOTAL REVENUES	2,445,086	1,630,058	-	815,028	66.7%	1,524,911
EXPENSES						
Salaries & Benefits	1,588,658	1,013,703	-	574,955	63.8%	915,697
Materials, Supplies & Services	671,414	439,191	94,288	137,935	79.5%	448,725
Special Projects	17,494	3,578	779	13,137	24.9%	1,632
Equipment	318,018	259,691	29,279	29,048	90.9%	85,130
Capitalized Fixed Assets	-	511	-	(511)	100.0%	3,529
Appropriated Reserve	12,886	-	1,426	11,460	11.1%	-
TOTAL EXPENSES	2,608,470	1,716,673	125,772	766,025	70.6%	1,454,713

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WATERFRONT FUND

	Annual Budget	YTD Actual	Encum-brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,402,510	1,013,656	-	388,854	72.3%	959,915
Leases - Food Service	2,368,171	1,719,482	-	648,689	72.6%	1,681,017
Slip Rental Fees	3,466,049	2,309,742	-	1,156,307	66.6%	2,258,663
Visitors Fees	485,434	344,016	-	141,418	70.9%	333,479
Slip Transfer Fees	650,000	392,975	-	257,025	60.5%	388,250
Parking Revenue	1,557,489	1,096,574	-	460,915	70.4%	1,035,036
Wharf Parking	275,000	154,811	-	120,189	56.3%	163,793
Other Fees & Charges	360,819	238,288	-	122,531	66.0%	254,413
Investment Income	291,648	260,090	-	31,558	89.2%	246,365
Rents & Concessions	259,470	182,184	-	77,286	70.2%	170,694
Miscellaneous	239,185	70,126	-	169,059	29.3%	66,124
TOTAL REVENUES	11,355,775	7,781,944	-	3,573,831	68.5%	7,557,751
EXPENSES						
Salaries & Benefits	5,191,879	3,268,762	-	1,923,117	63.0%	3,245,681
Materials, Supplies & Services	3,773,917	2,215,535	523,103	1,035,278	72.6%	1,880,763
Special Projects	38,830	22,576	16,254	-	100.0%	17,063
Debt Service	1,599,916	1,194,749	-	405,167	74.7%	1,118,498
Capital Outlay Transfers	3,039,803	1,439,803	-	1,600,000	47.4%	1,038,249
Equipment	227,833	107,921	5,222	114,689	49.7%	50,957
Capitalized Fixed Assets	-	-	-	-	100.0%	13,462
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	14,022,177	8,249,346	544,580	5,228,251	62.7%	7,364,673

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