



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: October 14, 2008

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2009 Interim Financial Statements For The Two Months Ended August 31, 2008

RECOMMENDATION:

That Council accept the Fiscal Year 2009 Interim Financial Statements for the Two Months Ended August 31, 2008.

DISCUSSION:

The interim financial statements for the two months ended August 31, 2008 (16.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT(S): Interim Financial Statements for the Two Months Ended August 31, 2008

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2008 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	109,012,637	14,607,408	-	94,405,229	13.4%
Expenditures	110,233,292	18,870,945	2,425,521	88,936,826	19.3%
<i>Addition to / (use of) reserves</i>	(1,220,655)	(4,263,537)	(2,425,521)		
WATER OPERATING FUND					
Revenue	32,593,646	7,009,588	-	25,584,057	21.5%
Expenditures	37,293,013	6,424,499	3,666,162	27,202,352	27.1%
<i>Addition to / (use of) reserves</i>	(4,699,367)	585,089	(3,666,162)		
WASTEWATER OPERATING FUND					
Revenue	14,625,942	2,789,456	-	11,836,486	19.1%
Expenditures	15,056,773	1,887,748	1,847,835	11,321,190	24.8%
<i>Addition to / (use of) reserves</i>	(430,831)	901,708	(1,847,835)		
DOWNTOWN PARKING					
Revenue	7,464,980	1,228,818	-	6,236,162	16.5%
Expenditures	9,624,437	930,544	1,406,146	7,287,747	24.3%
<i>Addition to / (use of) reserves</i>	(2,159,457)	298,274	(1,406,146)		
AIRPORT OPERATING FUND					
Revenue	12,892,002	2,295,304	-	10,596,698	17.8%
Expenditures	14,936,609	2,438,407	980,469	11,517,733	22.9%
<i>Addition to / (use of) reserves</i>	(2,044,607)	(143,104)	(980,469)		
GOLF COURSE FUND					
Revenue	2,695,570	441,494	-	2,254,076	16.4%
Expenditures	3,349,846	750,878	582,365	2,016,603	39.8%
<i>Addition to / (use of) reserves</i>	(654,276)	(309,384)	(582,365)		
INTRA-CITY SERVICE FUND					
Revenue	8,540,480	1,306,161	-	7,234,319	15.3%
Expenditures	9,063,140	1,102,842	1,365,691	6,594,607	27.2%
<i>Addition to / (use of) reserves</i>	(522,660)	203,319	(1,365,691)		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Two Months Ended August 31, 2008 (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>
ICS EQUIPMENT REPLACEMENT FUND					
Revenue	2,347,673	414,393	-	1,933,280	17.7%
Expenditures	3,941,790	399,532	1,420,199	2,122,059	46.2%
<i>Addition to / (use of) reserves</i>	<u>(1,594,117)</u>	<u>14,861</u>	<u>(1,420,199)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,958,769	812,337	-	5,146,432	13.6%
Expenditures	8,062,830	2,307,288	729,742	5,025,800	37.7%
<i>Addition to / (use of) reserves</i>	<u>(2,104,061)</u>	<u>(1,494,950)</u>	<u>(729,742)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,546,684	376,042	-	2,170,642	14.8%
Expenditures	2,760,082	417,579	131,164	2,211,339	19.9%
<i>Addition to / (use of) reserves</i>	<u>(213,398)</u>	<u>(41,537)</u>	<u>(131,164)</u>		
WATERFRONT FUND					
Revenue	11,548,876	2,170,514	-	9,378,362	18.8%
Expenditures	12,168,847	1,640,961	851,217	9,676,669	20.5%
<i>Addition to / (use of) reserves</i>	<u>(619,971)</u>	<u>529,553</u>	<u>(851,217)</u>		
TOTAL FOR ALL FUNDS					
Revenue	210,227,259	33,451,516	-	176,775,742	15.9%
Expenditures	226,490,659	37,171,223	15,406,511	173,912,924	23.2%
<i>Addition to / (use of) reserves</i>	<u>(16,263,400)</u>	<u>(3,719,707)</u>	<u>(15,406,511)</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, 2008 (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	20,759,000	2,574,166	18,184,834	12.4%	2,426,283
Property Taxes	23,306,000	-	23,306,000	0.0%	-
Utility Users Tax	6,966,000	1,182,214	5,783,786	17.0%	1,103,848
Transient Occupancy Tax	13,334,000	2,896,957	10,437,043	21.7%	2,862,981
Franchise Fees	2,995,400	527,335	2,468,065	17.6%	513,670
Business License	2,258,500	254,866	2,003,634	11.3%	240,061
Real Property Transfer Tax	500,000	61,939	438,061	12.4%	127,753
<i>Total</i>	<u>70,118,900</u>	<u>7,497,477</u>	<u>62,621,423</u>	<u>10.7%</u>	<u>7,274,596</u>
LICENSES & PERMITS					
Licenses & Permits	128,995	29,664	99,331	23.0%	24,560
<i>Total</i>	<u>128,995</u>	<u>29,664</u>	<u>99,331</u>	<u>23.0%</u>	<u>24,560</u>
FINES & FORFEITURES					
Parking Violations	2,733,937	361,026	2,372,911	13.2%	368,090
Library Fines	145,000	20,293	124,707	14.0%	22,298
Municipal Court Fines	148,000	50,538	97,462	34.1%	36,098
<i>Total</i>	<u>3,026,937</u>	<u>431,857</u>	<u>2,595,080</u>	<u>14.3%</u>	<u>426,487</u>
USE OF MONEY & PROPERTY					
Investment Income	1,514,026	380,187	1,133,839	25.1%	409,640
Rents & Concessions	406,666	63,561	343,105	15.6%	75,364
<i>Total</i>	<u>1,920,692</u>	<u>443,748</u>	<u>1,476,944</u>	<u>23.1%</u>	<u>485,004</u>
INTERGOVERNMENTAL					
Grants	969,399	-	969,399	0.0%	140,908
Vehicle License Fees	432,400	56,215	376,185	13.0%	47,963
<i>Total</i>	<u>1,401,799</u>	<u>56,215</u>	<u>1,345,584</u>	<u>4.0%</u>	<u>188,871</u>
FEES & SERVICE CHARGES					
Finance	858,930	139,070	719,860	16.2%	130,818
Community Development	5,545,017	771,130	4,773,887	13.9%	939,102
Recreation	2,442,410	452,217	1,990,193	18.5%	458,055
Public Safety	433,055	67,507	365,548	15.6%	46,531
Public Works	4,220,897	675,006	3,545,891	16.0%	413,403
Library	782,082	6,454	775,628	0.8%	5,064
Reimbursements	5,236,450	790,350	4,446,100	15.1%	779,480
<i>Total</i>	<u>19,518,841</u>	<u>2,901,733</u>	<u>16,617,108</u>	<u>14.9%</u>	<u>2,772,454</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	2,755,903	1,824,749	931,154	66.2%	279,965
Indirect Allocations	6,478,919	1,168,988	5,309,931	18.0%	1,123,257
Operating Transfers-In	3,661,651	252,978	3,408,673	6.9%	41,165
<i>Total</i>	<u>12,896,473</u>	<u>3,246,715</u>	<u>9,649,758</u>	<u>25.2%</u>	<u>1,444,387</u>
TOTAL REVENUES	<u>109,012,637</u>	<u>14,607,408</u>	<u>94,405,229</u>	<u>13.4%</u>	<u>12,616,359</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2008 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	857,792	126,348	1,583	729,861	14.9%	
<i>Total</i>	857,792	126,348	1,583	729,861	14.9%	125,944
<u>City Attorney</u>						
CITY ATTORNEY	2,230,025	343,353	-	1,886,672	15.4%	
<i>Total</i>	2,230,025	343,353	-	1,886,672	15.4%	327,017
<u>Administration</u>						
CITY ADMINISTRATOR	1,506,079	220,595	23,017	1,262,467	16.2%	
LABOR RELATIONS	289,415	32,422	33,851	223,142	22.9%	
CITY TV	528,509	68,878	60,310	399,322	24.4%	
<i>Total</i>	2,324,004	321,895	117,178	1,884,931	18.9%	320,744
<u>Administrative Services</u>						
CITY CLERK	625,160	73,462	27,498	524,200	16.1%	
HUMAN RESOURCES	1,315,794	177,623	38,021	1,100,150	16.4%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	279,334	24,791	-	254,543	8.9%	
<i>Total</i>	2,220,288	275,876	65,519	1,878,893	15.4%	293,867
<u>Finance</u>						
ADMINISTRATION	820,053	142,644	9,390	668,019	18.5%	
TREASURY	443,154	45,895	-	397,259	10.4%	
CASHIERING & COLLECTION	359,549	47,563	-	311,986	13.2%	
LICENSES & PERMITS	545,422	83,848	-	461,574	15.4%	
BUDGET MANAGEMENT	446,158	51,928	15,000	379,230	15.0%	
ACCOUNTING	577,684	60,241	26,684	490,759	15.0%	
PAYROLL	290,216	41,652	9,554	239,010	17.6%	
ACCOUNTS PAYABLE	220,571	32,908	-	187,663	14.9%	
CITY BILLING & CUSTOMER SERVICE	566,683	84,853	11,722	470,108	17.0%	
PURCHASING	665,581	99,953	1,444	564,183	15.2%	
CENTRAL STORES	201,854	32,203	-	169,651	16.0%	
MAIL SERVICES	102,166	16,324	3,424	82,418	19.3%	
<i>Total</i>	5,239,090	740,149	77,218	4,421,723	15.6%	735,854
TOTAL GENERAL GOVERNMENT	12,871,199	1,807,622	261,497	10,802,081	16.1%	1,803,426
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,090,492	172,705	-	917,787	15.8%	
SUPPORT SERVICES	564,190	87,936	7,496	468,758	16.9%	
RECORDS	1,405,560	203,546	18,545	1,183,469	15.8%	
COMMUNITY SVCS	1,064,540	172,426	29,121	862,993	18.9%	
CRIME ANALYSIS	94,472	13,003	-	81,469	13.8%	
PROPERTY ROOM	124,389	19,623	925	103,841	16.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2008 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	448,504	58,555	3,890	386,060	13.9%	
RANGE	976,214	174,271	21,643	780,300	20.1%	
BEAT COORDINATORS	896,729	110,332	-	786,397	12.3%	
INFORMATION TECHNOLOGY	1,157,756	369,519	15,605	772,632	33.3%	
INVESTIGATIVE DIVISION	4,690,801	710,243	7,856	3,972,702	15.3%	
CRIME LAB	215,166	33,100	-	182,066	15.4%	
PATROL DIVISION	12,615,285	1,868,990	174,470	10,571,825	16.2%	
TRAFFIC	1,201,073	185,799	1,500	1,013,774	15.6%	
SPECIAL EVENTS	817,819	489,442	-	328,377	59.8%	
TACTICAL PATROL FORCE	1,038,682	161,738	-	876,944	15.6%	
STREET SWEEPING ENFORCEMENT	258,157	38,696	-	219,461	15.0%	
NIGHT LIFE ENFORCEMENT	440,911	63,263	-	377,648	14.3%	
PARKING ENFORCEMENT	1,044,119	108,809	55,245	880,065	15.7%	
CCC	2,318,346	315,940	91	2,002,315	13.6%	
ANIMAL CONTROL	610,568	64,856	394	545,319	10.7%	
<i>Total</i>	<u>33,073,773</u>	<u>5,422,792</u>	<u>342,133</u>	<u>27,308,848</u>	17.4%	<u>5,089,888</u>
<u>Fire</u>						
ADMINISTRATION	972,912	238,812	8,846	725,254	25.5%	
EMERGENCY SERVICES AND PUBLIC ED	364,075	42,596	7,347	314,132	13.7%	
PREVENTION	1,174,647	180,682	2,870	991,095	15.6%	
WILDLAND FIRE MITIGATION PROGRAM	188,738	27,368	12,159	149,210	20.9%	
OPERATIONS	16,427,039	3,210,110	99,998	13,116,931	20.2%	
ARFF	1,520,279	243,813	-	1,276,466	16.0%	
<i>Total</i>	<u>20,647,690</u>	<u>3,943,498</u>	<u>131,221</u>	<u>16,572,972</u>	19.7%	<u>3,451,033</u>
TOTAL PUBLIC SAFETY	<u>53,721,463</u>	<u>9,366,290</u>	<u>473,354</u>	<u>43,881,820</u>	18.3%	<u>8,540,921</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	885,393	129,355	17,990	738,047	16.6%	
ENGINEERING SVCS	4,265,505	617,968	29,446	3,618,090	15.2%	
PUBLIC RT OF WAY MGMT	1,449,021	182,828	39,499	1,226,694	15.3%	
ENVIRONMENTAL PROGRAMS	634,286	47,709	105,779	480,798	24.2%	
<i>Total</i>	<u>7,234,204</u>	<u>977,860</u>	<u>192,715</u>	<u>6,063,630</u>	16.2%	<u>896,198</u>
TOTAL PUBLIC WORKS	<u>7,234,204</u>	<u>977,860</u>	<u>192,715</u>	<u>6,063,630</u>	16.2%	<u>896,198</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	483,494	96,423	-	387,071	19.9%	
FACILITIES	467,880	70,077	11,486	386,316	17.4%	
CULTURAL ARTS	574,265	113,186	38,416	422,664	26.4%	
YOUTH ACTIVITIES	906,795	254,055	9,380	643,361	29.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2008 (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>						
TEEN PROGRAMS	395,140	67,461	3,600	324,080	18.0%	
SR CITIZENS	828,181	132,540	1,376	694,265	16.2%	
AQUATICS	1,178,393	350,211	54,017	774,166	34.3%	
SPORTS	468,991	61,241	11,766	395,984	15.6%	
TENNIS	316,401	44,840	23,723	247,838	21.7%	
WESTSIDE CENTER	1,050,645	171,672	5,257	873,716	16.8%	
ADMINISTRATION	580,032	102,699	2,500	474,833	18.1%	
PROJECT MANAGEMENT TEAM	356,737	52,182	-	304,555	14.6%	
BUSINESS SERVICES	523,482	114,586	46,305	362,591	30.7%	
FACILITY & PROJECT MGT	1,152,688	264,810	8,130	879,748	23.7%	
GROUNDS MANAGEMENT	5,001,093	710,424	293,138	3,997,531	20.1%	
FORESTRY	1,287,535	196,132	106,726	984,677	23.5%	
BEACH MAINTENANCE	192,023	23,037	24,490	144,496	24.8%	
<i>Total</i>	15,763,775	2,825,629	640,310	12,297,836	22.0%	2,872,485
<u>Library</u>						
ADMINISTRATION	455,273	66,410	-	388,863	14.6%	
PUBLIC SERVICES	2,495,297	381,515	15,766	2,098,016	15.9%	
SUPPORT SERVICES	1,666,715	220,994	93,363	1,352,358	18.9%	
<i>Total</i>	4,617,285	668,918	109,129	3,839,238	16.9%	679,866
TOTAL COMMUNITY SERVICES	20,381,060	3,494,547	749,440	16,137,073	20.8%	3,552,352
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	493,605	71,862	743	421,000	14.7%	
ECON DEV	95,801	12,206	5,761	77,834	18.8%	
CITY ARTS ADVISORY PROGRAM	590,047	60,000	-	530,047	10.2%	
HUMAN SVCS	817,930	103,768	605,102	109,060	86.7%	
RDA	817,712	107,679	-	710,033	13.2%	
RDA HSG DEV	698,768	105,411	-	593,357	15.1%	
LR PLANNING/STUDIES	775,787	110,160	816	664,811	14.3%	
DEV & DESIGN REVIEW	1,222,228	171,417	56,518	994,293	18.6%	
ZONING	915,314	135,679	1,327	778,308	15.0%	
DESIGN REV & HIST PRESERVATN	1,071,992	145,168	50,263	876,560	18.2%	
SHO/ENVIRON REVIEW/TRAINING	781,891	108,974	7,043	665,874	14.8%	
BLDG PERMITS	1,171,075	174,542	5,401	991,132	15.4%	
RECORDS & ARCHIVES	606,223	91,827	8,284	506,112	16.5%	
PLAN CK & COUNTER SRV	1,422,127	234,232	7,258	1,180,638	17.0%	
<i>Total</i>	11,480,500	1,632,925	748,517	9,099,058	20.7%	1,560,742
TOTAL COMMUNITY DEVELOPMENT	11,480,500	1,632,925	748,517	9,099,058	20.7%	1,560,742

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Two Months Ended August 31, 2008 (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	1,783,071	548,865	-	1,234,206	30.8%	
SPECIAL PROJECTS	42,220	3,150	-	39,070	7.5%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	355,945	286,058	-	69,887	80.4%	
CAPITAL OUTLAY TRANSFER	1,619,352	710,127	-	909,225	43.9%	
APPROP. RESERVE	700,777	-	-	700,777	0.0%	
<i>Total</i>	4,544,865	1,591,701	-	2,953,164	35.0%	1,407,611
TOTAL NON-DEPARTMENTAL	4,544,865	1,591,701	-	2,953,164	35.0%	1,407,611
TOTAL EXPENDITURES	110,233,292	18,870,945	2,425,521	88,936,826	19.3%	17,761,250

*** 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, 2008 (16.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	513,000	132,568	-	380,432	25.8%
Expenditures	513,000	128,718	-	384,282	25.1%
<i>Revenue Less Expenditures</i>	-	3,850	-	(3,850)	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,953,769	645,820	-	2,307,949	21.9%
Expenditures	3,125,118	347,179	375,326	2,402,613	23.1%
<i>Revenue Less Expenditures</i>	(171,349)	298,641	(375,326)	(94,664)	
SOLID WASTE PROGRAM					
Revenue	17,522,051	2,953,636	-	14,568,415	16.9%
Expenditures	17,679,913	2,831,371	136,141	14,712,402	16.8%
<i>Revenue Less Expenditures</i>	(157,862)	122,265	(136,141)	(143,987)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	1,317,755	528,694	-	789,061	40.1%
Expenditures	2,572,776	116,454	316,944	2,139,378	16.8%
<i>Revenue Less Expenditures</i>	(1,255,021)	412,239	(316,944)	(1,350,317)	
COUNTY LIBRARY					
Revenue	1,877,220	77,089	-	1,800,131	4.1%
Expenditures	1,893,738	271,912	26,689	1,595,137	15.8%
<i>Revenue Less Expenditures</i>	(16,518)	(194,823)	(26,689)	204,994	
STREETS FUND					
Revenue	9,475,251	1,324,638	-	8,150,612	14.0%
Expenditures	14,209,916	1,886,116	1,760,389	10,563,412	25.7%
<i>Revenue Less Expenditures</i>	(4,734,666)	(561,478)	(1,760,389)	(2,412,799)	
MEASURE "D"					
Revenue	5,186,919	810,454	-	4,376,465	15.6%
Expenditures	8,270,484	307,454	2,970,718	4,992,311	39.6%
<i>Revenue Less Expenditures</i>	(3,083,565)	503,000	(2,970,718)	(615,846)	

CITY OF SANTA BARBARA
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For the Two Months Ended August 31, 2008 (16.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	28,462,500	5,840,827	-	22,621,673	20.5%	5,881,330
Service Charges	499,392	74,751	-	424,641	15.0%	98,912
Cater JPA Treatment Charges	1,700,000	688,118	-	1,011,882	40.5%	620,243
Investment Income	1,285,000	266,250	-	1,018,750	20.7%	255,824
Grants	16,098	-	-	16,098	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	612,656	139,643	-	473,013	22.8%	9,801
TOTAL REVENUES	32,593,646	7,009,588	-	25,584,057	21.5%	6,866,111
EXPENSES						
Salaries & Benefits	7,244,664	1,048,681	-	6,195,983	14.5%	969,506
Materials, Supplies & Services	9,243,491	1,213,155	3,476,908	4,553,428	50.7%	860,539
Special Projects	247,651	2,681	56,554	188,417	23.9%	14,175
Water Purchases	7,518,586	1,177,260	122,000	6,219,326	17.3%	1,143,561
Debt Service	4,759,271	1,537,881	-	3,221,390	32.3%	1,397,260
Capital Outlay Transfers	7,855,039	1,437,169	-	6,417,870	18.3%	1,159,910
Equipment	163,824	450	7,700	155,674	5.0%	4,011
Capitalized Fixed Assets	104,786	7,223	3,000	94,563	9.8%	2,250
Other	5,700	-	-	5,700	0.0%	184
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	37,293,013	6,424,499	3,666,162	27,202,352	27.1%	5,551,398

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, 2008 (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	13,452,500	2,415,318	-	11,037,182	18.0%	2,279,789
Fees	519,515	188,134	-	331,381	36.2%	196,834
Investment Income	480,000	93,349	-	386,651	19.4%	99,717
Miscellaneous	173,927	92,656	-	81,271	53.3%	2,226
TOTAL REVENUES	<u>14,625,942</u>	<u>2,789,456</u>	<u>-</u>	<u>11,836,486</u>	<u>19.1%</u>	<u>2,578,565</u>
EXPENSES						
Salaries & Benefits	5,002,852	717,773	-	4,285,079	14.3%	692,403
Materials, Supplies & Services	5,651,183	481,126	1,780,377	3,389,679	40.0%	642,587
Special Projects	565,217	232,622	48,437	284,158	49.7%	73,433
Debt Service	1,355,548	1,000	-	1,354,548	0.1%	-
Capital Outlay Transfers	2,242,107	454,607	-	1,787,500	20.3%	398,797
Equipment	31,432	-	8,489	22,943	27.0%	18,530
Capitalized Fixed Assets	58,435	619	10,532	47,284	19.1%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>15,056,773</u>	<u>1,887,748</u>	<u>1,847,835</u>	<u>11,321,190</u>	<u>24.8%</u>	<u>1,825,751</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, 2008 (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	880,000	208,829	-	671,171	23.7%	198,193
Parking Fees	6,145,000	855,880	-	5,289,120	13.9%	958,521
Investment Income	325,000	63,991	-	261,009	19.7%	61,589
Miscellaneous	71,480	56,618	-	14,862	79.2%	725
Operating Transfers-In	43,500	43,500	-	-	100.0%	36,420
TOTAL REVENUES	<u>7,464,980</u>	<u>1,228,818</u>	<u>-</u>	<u>6,236,162</u>	<u>16.5%</u>	<u>1,255,448</u>
EXPENSES						
Salaries & Benefits	3,624,380	529,588	-	3,094,792	14.6%	503,439
Materials, Supplies & Services	2,031,789	258,831	128,340	1,644,618	19.1%	257,926
Special Projects	886,504	52,727	742,450	91,327	89.7%	51,225
Capital Outlay Transfers	34,078	34,078	-	-	100.0%	9,523
Equipment	40,000	84	2,800	37,116	7.2%	-
Capitalized Fixed Assets	2,947,685	55,237	532,555	2,359,893	19.9%	50,786
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	<u>9,624,437</u>	<u>930,544</u>	<u>1,406,146</u>	<u>7,287,747</u>	<u>24.3%</u>	<u>872,899</u>

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AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial / Industrial	4,071,450	715,439	-	3,356,011	17.6%	689,336
Leases - Terminal	5,029,702	820,839	-	4,208,863	16.3%	864,958
Leases - Non-Commerical Aviation	1,168,600	209,826	-	958,774	18.0%	213,970
Leases - Commerical Aviation	1,955,000	386,888	-	1,568,112	19.8%	347,220
Investment Income	413,000	99,645	-	313,355	24.1%	87,711
Miscellaneous	254,250	62,667	-	191,583	24.6%	38,709
TOTAL REVENUES	<u>12,892,002</u>	<u>2,295,304</u>	<u>-</u>	<u>10,596,698</u>	<u>17.8%</u>	<u>2,241,902</u>
EXPENSES						
Salaries & Benefits	4,880,629	688,793	-	4,191,836	14.1%	664,400
Materials, Supplies & Services	6,996,243	911,039	977,195	5,108,009	27.0%	900,740
Special Projects	700,150	49,746	-	650,404	7.1%	41,033
Transfers-Out	-	-	-	-	100.0%	15,680
Capital Outlay Transfers	2,143,129	733,662	-	1,409,467	34.2%	1,423,842
Equipment	115,622	16,953	2,617	96,052	16.9%	37,902
Capitalized Fixed Assets	38,900	38,214	657	28	99.9%	-
Appropriated Reserve	61,937	-	-	61,937	0.0%	-
TOTAL EXPENSES	<u>14,936,609</u>	<u>2,438,407</u>	<u>980,469</u>	<u>11,517,733</u>	<u>22.9%</u>	<u>3,083,597</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	2,003,600	376,326	-	1,627,274	18.8%	382,928
Investment Income	35,000	9,834	-	25,166	28.1%	9,954
Rents & Concessions	285,000	30,945	-	254,055	10.9%	64,145
Miscellaneous	371,970	24,389	-	347,581	6.6%	364
TOTAL REVENUES	<u>2,695,570</u>	<u>441,494</u>	<u>-</u>	<u>2,254,076</u>	<u>16.4%</u>	<u>457,392</u>
EXPENSES						
Salaries & Benefits	1,204,819	181,910	-	1,022,909	15.1%	169,112
Materials, Supplies & Services	704,468	125,505	193,684	385,278	45.3%	104,798
Special Projects	69,117	5,310	63,807	-	100.0%	1,245
Debt Service	184,379	154,850	-	29,529	84.0%	151,713
Capital Outlay Transfers	17,070	17,070	-	-	100.0%	4,416
Equipment	8,400	-	-	8,400	0.0%	240
Capitalized Fixed Assets	1,161,594	266,234	324,874	570,486	50.9%	688
TOTAL EXPENSES	<u>3,349,846</u>	<u>750,878</u>	<u>582,365</u>	<u>2,016,603</u>	<u>39.8%</u>	<u>432,212</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	2,758,111	419,830	-	2,338,281	15.2%	445,772
Work Orders - Bldg Maint.	3,840,056	542,859	-	3,297,197	14.1%	652,035
Service Charges	1,799,291	250,260	-	1,549,031	13.9%	291,399
Miscellaneous	143,022	93,212	-	49,810	65.2%	4,343
TOTAL REVENUES	<u>8,540,480</u>	<u>1,306,161</u>	<u>-</u>	<u>7,234,319</u>	<u>15.3%</u>	<u>1,393,550</u>
EXPENSES						
Salaries & Benefits	4,596,987	625,907	-	3,971,080	13.6%	598,134
Materials, Supplies & Services	2,358,662	286,024	563,324	1,509,314	36.0%	298,881
Special Projects	1,924,894	172,659	726,806	1,025,428	46.7%	120,741
Capital Outlay Transfers	1,603	1,603	-	-	100.0%	2,389
Equipment	35,500	1,469	-	34,031	4.1%	33,010
Capitalized Fixed Assets	135,494	15,181	75,561	44,753	67.0%	-
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	<u>9,063,140</u>	<u>1,102,842</u>	<u>1,365,691</u>	<u>6,594,607</u>	<u>27.2%</u>	<u>1,053,155</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
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ICS EQUIPMENT REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	1,852,299	308,716	-	1,543,583	16.7%	347,282
Investment Income	225,000	51,120	-	173,880	22.7%	46,057
Rents & Concessions	268,241	44,707	-	223,534	16.7%	44,707
Miscellaneous	2,133	9,851	-	(7,718)	461.8%	6,981
TOTAL REVENUES	<u>2,347,673</u>	<u>414,393</u>	<u>-</u>	<u>1,933,280</u>	<u>17.7%</u>	<u>445,026</u>
EXPENSES						
Salaries & Benefits	123,004	16,730	-	106,274	13.6%	15,586
Materials, Supplies & Services	1,097	183	-	914	16.7%	174
Capitalized Fixed Assets	3,817,689	382,619	1,420,199	2,014,871	47.2%	2,085
TOTAL EXPENSES	<u>3,941,790</u>	<u>399,532</u>	<u>1,420,199</u>	<u>2,122,059</u>	<u>46.2%</u>	<u>17,844</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2008 (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	3,197,440	532,907	-	2,664,533	16.7%	523,360
Workers' Compensation Premiums	2,107,502	142,917	-	1,964,585	6.8%	373,510
OSH Charges	291,620	48,843	-	242,777	16.7%	42,308
Investment Income	361,434	80,065	-	281,369	22.2%	83,381
Miscellaneous	773	7,606	-	(6,833)	983.9%	24,802
TOTAL REVENUES	5,958,769	812,337	-	5,146,432	13.6%	1,047,360
EXPENSES						
Salaries & Benefits	633,005	75,960	-	557,045	12.0%	73,811
Materials, Supplies & Services	5,836,337	639,338	729,742	4,467,256	23.5%	848,315
Transfers-Out	1,589,851	1,589,853	-	(2)	100.0%	-
Capital Outlay Transfers	2,137	2,137	-	-	100.0%	3,185
Equipment	1,500	-	-	1,500	0.0%	240
TOTAL EXPENSES	8,062,830	2,307,288	729,742	5,025,800	37.7%	925,551

*** 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, 2008 (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	2,542,887	365,517	-	2,177,370	14.4%	407,514
Miscellaneous	3,797	10,526	-	(6,729)	277.2%	-
TOTAL REVENUES	<u>2,546,684</u>	<u>376,042</u>	<u>-</u>	<u>2,170,642</u>	<u>14.8%</u>	<u>407,514</u>
EXPENSES						
Salaries & Benefits	1,734,048	252,181	-	1,481,867	14.5%	221,742
Materials, Supplies & Services	654,342	150,616	123,039	380,687	41.8%	95,492
Special Projects	4,979	210	779	3,990	19.9%	(10,007)
Capital Outlay Transfers	85,000	14,167	-	70,833	16.7%	-
Equipment	268,279	406	7,345	260,528	2.9%	134,591
Capitalized Fixed Assets	-	-	-	-	100.0%	321
Appropriated Reserve	13,433	-	-	13,433	0.0%	-
TOTAL EXPENSES	<u>2,760,082</u>	<u>417,579</u>	<u>131,164</u>	<u>2,211,339</u>	<u>19.9%</u>	<u>442,139</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Two Months Ended August 31, 2008 (16.7% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,428,020	277,339	-	1,150,681	19.4%	254,807
Leases - Food Service	2,410,338	412,242	-	1,998,096	17.1%	407,970
Slip Rental Fees	3,535,370	587,407	-	2,947,963	16.6%	579,374
Visitors Fees	442,690	98,457	-	344,233	22.2%	94,741
Slip Transfer Fees	688,500	67,625	-	620,875	9.8%	104,750
Parking Revenue	1,588,639	388,609	-	1,200,030	24.5%	433,034
Wharf Parking	280,500	47,043	-	233,457	16.8%	52,419
Other Fees & Charges	361,786	62,607	-	299,180	17.3%	60,672
Investment Income	276,019	51,281	-	224,738	18.6%	57,185
Rents & Concessions	277,134	50,305	-	226,829	18.2%	45,652
Miscellaneous	259,880	127,598	-	132,282	49.1%	12,554
TOTAL REVENUES	11,548,876	2,170,514	-	9,378,362	18.8%	2,103,159
EXPENSES						
Salaries & Benefits	5,495,871	816,746	-	4,679,125	14.9%	776,309
Materials, Supplies & Services	3,748,738	487,610	781,771	2,479,357	33.9%	511,971
Special Projects	30,393	5,084	26,121	(812)	102.7%	1,245
Debt Service	1,592,262	123,503	-	1,468,759	7.8%	123,503
Capital Outlay Transfers	926,999	207,832	-	719,167	22.4%	518,970
Equipment	209,584	185	43,326	166,073	20.8%	33,079
Capitalized Fixed Assets	15,000	-	-	15,000	0.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	12,168,847	1,640,961	851,217	9,676,669	20.5%	1,965,077

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.