



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: August 25, 2009

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2009 Preliminary Year-End Results

RECOMMENDATION: That Council:

- A. Accept the Fiscal Year 2009 Interim Financial Statements for the Year Ended June 30, 2009; and
- B. Hear a report from staff on the General Fund's preliminary year-end results of operations and options for addressing the shortfall of revenues in relation to expenditures.

DISCUSSION:

The accompanying interim financial statements (Attachment 1) present the preliminary year-end revenues and expenditures, with a comparison to budgeted amounts, for the fiscal year ended June 30, 2009. Revenues and expenditures will continue to be analyzed and, as necessary, further adjusted in the next few weeks in preparation for the annual independent financial audit.

Each month staff provides City Council with interim financial statements that provide a status of revenues and expenditures in relation to budget. In those interim reports, the focus is on identifying any material variances and, if appropriate, any adjustments to the budget that may be required. At year-end, however, the focus is more on providing a summary of the final results of operations and their impacts on reserve balances, and to help understand material favorable and unfavorable variances from budget.

Recap of General Fund Mid-Year Balancing Strategy

On March 3, 2009, staff presented the mid-year report detailing the status of revenues and expenditures as of December 31, 2008. At that time, staff had projected a year-end General Fund deficit of \$6.7 million as a result of the following items:

Shortfall in Tax and Other Non-Departmental Revenues	\$ 2,397,232
Shortfall in Departmental Fees and Charges	1,450,000
Unrealized Anticipated Year-End Variances	2,420,494
Unbudgeted Leave Cash-Out – Retirees	<u>400,000</u>
Total	<u><u>\$6,667,726</u></u>

The strategy to close the projected deficit included six components, summarized in the table below.

	<u>Amount</u>
Departmental Savings	\$ 3,500,000
Appropriated Reserves	700,000
Workers' Comp Reserves	1,000,000
Internal Service Fund Rebates	243,373
Street Sweeping Fund Reserves	500,000
Capital Program Deferrals	725,000
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Total	<u>\$ 6,668,373</u>

Preliminary Year-End Expenditure Results

Attachment 2 presents the adjusted budget, actual expenditures, and encumbrances for each department in the General Fund. As shown on the schedule, expenditures are \$4,332,588 under budget (excluding encumbrances) at year end. This includes \$700,000 in unspent appropriated reserves included in "Non-Departmental" that was intended to remain unspent as part of the mid-year balancing strategy. Excluding appropriated reserves, General Fund departments exceeded their targeted savings of \$3.5 million by \$132,588. This is a notable accomplishment given the savings target was calculated half way through the fiscal year.

As shown in Attachment 2, Police Department expenditures exceeded the adjusted budget for the year by more than \$252,000 due to over-hiring sworn staff, as directed by Council, and other unbudgeted costs. However, Police revenues exceeded budget by approximately \$145,000, which will be used to offset a portion of the unbudgeted costs. The additional revenue is due to Special Events permits exceeding budget by approximately \$78,000, animal license fees exceeding budget by approximately \$38,000, and reimbursements from other agencies for services performed.

Preliminary Year-End Revenue Results

At mid-year, non-departmental revenues, consisting primarily of taxes, were lowered by \$2,397,232 based on projections developed in January 2009. In addition, departmental fees and charges were lowered by \$1,450,000, of which \$1 million was attributed to declining building and planning fees, with the balance attributable to declines in parking violations. Since then, revenues have declined even further.

Attachment 3 summarizes total General Fund revenues, showing the adopted budget, mid-year adjustments, other budget adjustments during the year, and the preliminary year-end results. Since January, tax revenues have gotten progressively worse, requiring several adjustments to year-end projections. The key General Fund tax revenues are shown in the table below.

	<u>Adopted Budget</u>	<u>Mid-Year Adjustments</u>	<u>Adjusted Budget</u>	<u>Prelim. Year End Results</u>	<u>Expected Variance</u>
Sales	\$20,434,000	\$(1,552,568)	\$18,881,432	\$17,679,672	\$(1,201,670)
Property	23,306,000	(140,705)	23,165,295	23,237,116	71,821
Trans. Occup.	13,334,000	(548,887)	12,785,113	12,057,575	(727,538)
Utility Users	6,966,000	163,923	7,129,923	6,849,387	(280,536)
TOTAL		<u>\$(2,078,237)</u>			<u>\$(2,137,923)</u>

As shown above, the continued deterioration of key tax revenues resulted in a loss of over \$2.1 million in addition to the reduced estimates in March of almost \$2.1 million. As shown in Attachment 3, General Fund revenues are expected to end the year at just over \$104 million, which represents a \$4.2 million shortfall from the adjusted budget.

Options for Addressing Estimated Year-End Deficit

Based on preliminary year-end revenues and expenditures totals, the General Fund has a remaining deficit of approximately \$2.4 million. All of the fiscal year 2009 options for reducing ongoing costs or increasing revenues have expired with the end of the fiscal year, leaving only one-time measures to close the deficit. The main options are listed below.

1. *Self-Insurance Fund Reserves* – Over the last several years, as a result of favorable experience in workers’ compensation and liability programs, actual claims paid have gone down. In addition, the actuarially required reserves that are calculated by an independent actuary for outstanding claims have been lowered. As a result, actual reserve balances projected as of June 30, 2009 are approximately \$4.8 million. Of this total, approximately 50% is attributable to the General Fund, and the balance to enterprise funds. The General Fund portion of approximately \$2.4 million is available to help close the General Fund gap.
2. *Street Sweeping Fund Reserves* – The Street Sweeping Fund was created approximately five years ago to fund the residential street sweeping program. The program is funded primarily from parking citations for vehicles parked in the marked no-parking areas on sweeping days. Over the years, the revenues from parking citations have exceeded the program costs, especially during the initial years as the program was expanding to more residential neighborhoods. As of June 30, 2009, the Street Sweeping Fund has approximately \$300,000 of reserves available over amounts required as an operating reserve.

3. *City Hall Allocation Fund Reserves* – This Fund is used to centrally account for utility and maintenance costs for City Hall and the Public Works/Community Development Department offices on 630 Garden Street. The fund currently has accumulated approximately \$450,000 to replace the City Hall telephone switch, which is expected to need replacement in close to 5 years. These funds can be used, if necessary.
4. *Capital Reserves* – Per City policy, the General Fund has established and funded a capital reserve set at a fixed amount of \$1 million. The original intent of the reserve was to cover unexpected cost overruns in General Fund capital projects. This reserve has not been used in almost fifteen years.
5. *Budgetary Reserves* – Per City policy, the General Fund is also supposed to have a budgetary reserve totaling 10% of the current operating budget. Over the last several years, this reserve has been used to fund declining revenues during the recession following “9-11” and rising operating costs. The reserve currently has a balance of approximately \$950,000.

Next Steps

After completing the year-end closing of the accounting records and finalizes the year-end revenues and expenditures, staff will return to City Council in late September with a recommended strategy for closing the expected General Fund deficit. Staff will also present recommended adjustments to allocate appropriations to the Police Department, and any other department as appropriate, to cover their expenditures in excess of budget.

- ATTACHMENTS:**
1. Interim Financial Statements for the Year Ended June 30, 2009
 2. Summary of General Fund Expenditures by Department
 3. Summary of General Fund Revenues

PREPARED BY: Robert Samario, Assistant Finance Director

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 Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	108,222,301	104,760,621	-	3,461,681	96.8%
Expenditures	110,829,125	106,496,537	606,010	3,726,578	96.6%
<i>Addition to / (use of) reserves</i>	<u>(2,606,823)</u>	<u>(1,735,916)</u>	<u>(606,010)</u>		
WATER OPERATING FUND					
Revenue	32,643,841	33,615,795	-	(982,149)	103.0%
Expenditures	37,988,207	35,708,491	392,805	1,886,911	95.0%
<i>Addition to / (use of) reserves</i>	<u>(5,344,366)</u>	<u>(2,092,696)</u>	<u>(392,805)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,975,942	14,850,834	-	125,108	99.2%
Expenditures	15,406,773	14,756,882	154,207	495,685	96.8%
<i>Addition to / (use of) reserves</i>	<u>(430,831)</u>	<u>93,952</u>	<u>(154,207)</u>		
DOWNTOWN PARKING					
Revenue	7,484,980	6,901,801	-	583,179	92.2%
Expenditures	9,644,437	9,020,743	167,644	456,049	95.3%
<i>Addition to / (use of) reserves</i>	<u>(2,159,457)</u>	<u>(2,118,942)</u>	<u>(167,644)</u>		
AIRPORT OPERATING FUND					
Revenue	12,892,002	13,531,841	-	(639,839)	105.0%
Expenditures	15,436,092	14,370,096	282,915	783,081	94.9%
<i>Addition to / (use of) reserves</i>	<u>(2,544,090)</u>	<u>(838,255)</u>	<u>(282,915)</u>		
GOLF COURSE FUND					
Revenue	2,695,570	2,616,845	-	78,725	97.1%
Expenditures	3,349,846	2,707,133	497,601	145,112	95.7%
<i>Addition to / (use of) reserves</i>	<u>(654,276)</u>	<u>(90,288)</u>	<u>(497,601)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,704,141	5,592,638	-	111,503	98.0%
Expenditures	6,341,226	5,429,513	236,129	675,584	89.3%
<i>Addition to / (use of) reserves</i>	<u>(637,085)</u>	<u>163,125</u>	<u>(236,129)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Twelve Months Ended June 30, 2009 (100% 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	2,379,428	-	(31,755)	101.4%
Expenditures	4,017,755	2,111,052	371,311	1,535,392	61.8%
<i>Addition to / (use of) reserves</i>	(1,670,082)	268,376	(371,311)		
FLEET MAINTENANCE FUND					
Revenue	2,937,008	2,924,630	-	12,378	99.6%
Expenditures	2,937,008	2,706,172	5,341	225,496	92.3%
<i>Addition to / (use of) reserves</i>	-	218,459	(5,341)		
SELF INSURANCE TRUST FUND					
Revenue	5,958,769	7,263,080	-	(1,304,311)	121.9%
Expenditures	9,062,830	7,728,293	146,166	1,188,371	86.9%
<i>Addition to / (use of) reserves</i>	(3,104,061)	(465,212)	(146,166)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,546,684	2,604,397	-	(57,713)	102.3%
Expenditures	2,868,065	2,466,347	200,133	201,585	93.0%
<i>Addition to / (use of) reserves</i>	(321,381)	138,051	(200,133)		
WATERFRONT FUND					
Revenue	11,548,876	11,156,732	-	392,144	96.6%
Expenditures	12,168,847	11,399,756	87,762	681,328	94.4%
<i>Addition to / (use of) reserves</i>	(619,971)	(243,025)	(87,762)		
TOTAL FOR ALL FUNDS					
Revenue	209,957,788	208,198,641	-	1,748,951	99.2%
Expenditures	230,050,211	214,901,014	3,148,024	12,001,172	94.8%
<i>Addition to / (use of) reserves</i>	(20,092,423)	(6,702,373)	(3,148,024)		

**** 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 Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	19,206,432	18,748,466	457,966	97.6%	20,866,791
Property Taxes	23,165,295	23,237,116	(71,821)	100.3%	22,438,713
Utility Users Tax	7,129,923	6,857,992	271,931	96.2%	6,844,081
Transient Occupancy Tax	12,785,113	12,315,248	469,865	96.3%	12,935,553
Franchise Fees	2,937,139	2,945,234	(8,095)	100.3%	2,829,559
Business License	2,258,500	2,296,647	(38,147)	101.7%	2,252,134
Real Property Transfer Tax	333,592	284,367	49,225	85.2%	451,640
<i>Total</i>	<u>67,815,994</u>	<u>66,685,071</u>	<u>1,130,923</u>	<u>98.3%</u>	<u>68,618,471</u>
LICENSES & PERMITS					
Licenses & Permits	128,995	188,550	(59,555)	146.2%	165,451
<i>Total</i>	<u>128,995</u>	<u>188,550</u>	<u>(59,555)</u>	<u>146.2%</u>	<u>165,451</u>
FINES & FORFEITURES					
Parking Violations	2,353,937	2,317,518	36,419	98.5%	2,264,686
Library Fines	145,000	103,567	41,433	71.4%	131,089
Municipal Court Fines	148,000	182,517	(34,517)	123.3%	148,056
<i>Total</i>	<u>2,646,937</u>	<u>2,603,602</u>	<u>43,335</u>	<u>98.4%</u>	<u>2,543,832</u>
USE OF MONEY & PROPERTY					
Investment Income	1,514,026	1,395,746	118,280	92.2%	2,181,958
Rents & Concessions	406,666	409,138	(2,472)	100.6%	418,576
<i>Total</i>	<u>1,920,692</u>	<u>1,804,884</u>	<u>115,808</u>	<u>94.0%</u>	<u>2,600,534</u>
INTERGOVERNMENTAL					
Grants	1,974,758	2,190,631	(215,873)	110.9%	2,260,656
Vehicle License Fees	338,074	270,849	67,225	80.1%	417,569
<i>Total</i>	<u>2,312,832</u>	<u>2,461,479</u>	<u>(148,647)</u>	<u>106.4%</u>	<u>2,678,225</u>
FEES & SERVICE CHARGES					
Finance	858,930	821,108	37,822	95.6%	795,763
Community Development	4,475,017	4,553,385	(78,368)	101.8%	4,663,763
Recreation	2,555,665	2,539,936	15,729	99.4%	2,351,153
Public Safety	433,055	384,691	48,364	88.8%	372,487
Public Works	4,220,897	4,481,168	(260,271)	106.2%	4,565,668
Library	782,082	785,561	(3,479)	100.4%	773,916
Reimbursements	5,236,450	5,171,758	64,692	98.8%	5,106,119
<i>Total</i>	<u>18,562,096</u>	<u>18,737,607</u>	<u>(175,511)</u>	<u>100.9%</u>	<u>18,628,868</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	3,178,185	3,074,677	103,509	96.7%	1,254,581
Indirect Allocations	6,478,919	6,478,919	-	100.0%	6,204,531
Operating Transfers-In	5,177,651	2,725,831	2,451,820	52.6%	499,546
<i>Total</i>	<u>14,834,755</u>	<u>12,279,427</u>	<u>2,555,329</u>	<u>82.8%</u>	<u>7,958,658</u>
TOTAL REVENUES	<u>108,222,301</u>	<u>104,760,621</u>	<u>3,461,681</u>	<u>96.8%</u>	<u>103,194,038</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2009 (100% 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	808,082	-	49,710	94.2%	
<i>Total</i>	857,792	808,082	-	49,710	94.2%	800,738
<u>City Attorney</u>						
CITY ATTORNEY	2,230,025	2,130,534	-	99,491	95.5%	
<i>Total</i>	2,230,025	2,130,534	-	99,491	95.5%	2,109,104
<u>Administration</u>						
CITY ADMINISTRATOR	1,506,079	1,423,994	9,365	72,720	95.2%	
LABOR RELATIONS	289,415	224,723	33,851	30,841	89.3%	
CITY TV	528,509	498,328	-	30,181	94.3%	
<i>Total</i>	2,324,004	2,147,045	43,216	133,743	94.2%	2,163,842
<u>Administrative Services</u>						
CITY CLERK	625,160	522,760	10,067	92,334	85.2%	
HUMAN RESOURCES	1,315,794	1,192,125	9,454	114,215	91.3%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	279,334	221,618	-	57,716	79.3%	
<i>Total</i>	2,220,288	1,936,503	19,521	264,264	88.1%	2,272,640
<u>Finance</u>						
ADMINISTRATION	820,053	753,586	11,070	55,397	93.2%	
TREASURY	443,154	459,920	-	(16,766)	103.8%	
CASHIERING & COLLECTION	359,549	308,836	-	50,713	85.9%	
LICENSES & PERMITS	545,422	536,048	-	9,374	98.3%	
BUDGET MANAGEMENT	446,158	354,152	6,000	86,006	80.7%	
ACCOUNTING	577,684	455,198	32,187	90,299	84.4%	
PAYROLL	290,216	282,051	54	8,111	97.2%	
ACCOUNTS PAYABLE	220,571	220,381	-	190	99.9%	
CITY BILLING & CUSTOMER SERVICE	566,683	578,856	-	(12,173)	102.1%	
PURCHASING	665,581	658,431	99	7,051	98.9%	
CENTRAL STORES	201,854	204,936	-	(3,082)	101.5%	
MAIL SERVICES	102,166	100,941	3,424	(2,199)	102.2%	
<i>Total</i>	5,239,090	4,913,911	52,834	272,346	94.8%	4,660,727
TOTAL GENERAL GOVERNMENT	12,871,199	11,936,074	115,571	819,554	93.6%	12,007,051
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,490,492	1,345,679	-	144,813	90.3%	
SUPPORT SERVICES	564,190	594,223	(195)	(29,838)	105.3%	
RECORDS	1,405,560	1,341,848	2,844	60,868	95.7%	
COMMUNITY SVCS	1,064,540	1,152,617	-	(88,077)	108.3%	
CRIME ANALYSIS	94,472	89,089	-	5,383	94.3%	
PROPERTY ROOM	124,389	143,179	-	(18,790)	115.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2009 (100% 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	386,623	-	61,881	86.2%	
RANGE	976,214	1,025,992	9,713	(59,490)	106.1%	
BEAT COORDINATORS	896,729	837,925	-	58,804	93.4%	
INFORMATION TECHNOLOGY	1,146,901	1,129,157	1,400	16,344	98.6%	
INVESTIGATIVE DIVISION	4,690,801	4,781,423	-	(90,622)	101.9%	
CRIME LAB	215,166	224,815	-	(9,649)	104.5%	
PATROL DIVISION	12,615,285	12,867,235	-	(251,950)	102.0%	
TRAFFIC	1,201,073	1,263,503	-	(62,430)	105.2%	
SPECIAL EVENTS	817,819	1,137,260	-	(319,441)	139.1%	
TACTICAL PATROL FORCE	1,038,682	1,114,603	-	(75,921)	107.3%	
STREET SWEEPING ENFORCEMENT	258,157	247,962	-	10,195	96.1%	
NIGHT LIFE ENFORCEMENT	440,911	448,701	-	(7,790)	101.8%	
PARKING ENFORCEMENT	1,044,119	915,479	-	128,640	87.7%	
CCC	2,318,346	2,061,942	1	256,403	88.9%	
ANIMAL CONTROL	610,568	592,149	-	18,419	97.0%	
<i>Total</i>	33,462,918	33,701,405	13,763	(252,250)	100.8%	32,859,337
<u>Fire</u>						
ADMINISTRATION	1,144,283	1,094,798	37,225	12,260	98.9%	
EMERGENCY SERVICES AND PUBLIC ED	364,075	299,799	3,716	60,560	83.4%	
PREVENTION	1,188,379	1,145,672	1,436	41,271	96.5%	
WILDLAND FIRE MITIGATION PROGRAM	188,738	170,850	24,783	(6,896)	103.7%	
OPERATIONS	16,865,459	16,379,239	18,826	467,394	97.2%	
ARFF	1,520,279	1,572,881	-	(52,602)	103.5%	
<i>Total</i>	21,271,213	20,663,823	85,987	521,404	97.5%	20,819,665
TOTAL PUBLIC SAFETY	54,734,131	54,365,228	99,749	269,154	99.5%	53,679,002
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	885,393	854,662	1,102	29,629	96.7%	
ENGINEERING SVCS	4,265,505	4,154,845	20,034	90,626	97.9%	
PUBLIC RT OF WAY MGMT	1,449,021	1,305,237	-	143,784	90.1%	
ENVIRONMENTAL PROGRAMS	634,286	430,936	27,882	175,468	72.3%	
<i>Total</i>	7,234,204	6,745,728	49,018	439,458	93.9%	6,626,405
TOTAL PUBLIC WORKS	7,234,204	6,745,728	49,018	439,458	93.9%	6,626,405
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	483,494	487,928	-	(4,434)	100.9%	
FACILITIES	467,880	427,549	415	39,916	91.5%	
CULTURAL ARTS	574,265	575,896	-	(1,631)	100.3%	
YOUTH ACTIVITIES	1,190,773	1,137,024	(756)	54,505	95.4%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2009 (100% 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	373,701	64	21,375	94.6%	
SR CITIZENS	828,181	794,132	43	34,007	95.9%	
AQUATICS	1,178,393	1,161,147	19,190	(1,944)	100.2%	
SPORTS	468,991	473,028	2,162	(6,200)	101.3%	
TENNIS	316,401	302,520	-	13,881	95.6%	
WESTSIDE CENTER	1,050,645	990,892	447	59,306	94.4%	
ADMINISTRATION	580,032	580,073	-	(41)	100.0%	
PROJECT MANAGEMENT TEAM	356,737	368,927	-	(12,190)	103.4%	
BUSINESS SERVICES	523,482	507,433	8,150	7,899	98.5%	
FACILITY & PROJECT MGT	1,152,688	1,088,664	4,786	59,237	94.9%	
GROUNDS MANAGEMENT	5,003,317	4,593,577	85,199	324,540	93.5%	
FORESTRY	1,293,497	1,156,331	62,717	74,449	94.2%	
BEACH MAINTENANCE	192,023	160,921	12,063	19,039	90.1%	
<i>Total</i>	<u>16,055,940</u>	<u>15,180,909</u>	<u>194,480</u>	<u>680,551</u>	95.8%	<u>14,827,629</u>
<u>Library</u>						
ADMINISTRATION	455,273	461,990	-	(6,717)	101.5%	
PUBLIC SERVICES	2,495,297	2,332,051	12,610	150,636	94.0%	
SUPPORT SERVICES	1,666,715	1,620,418	17,866	28,431	98.3%	
<i>Total</i>	<u>4,617,285</u>	<u>4,414,459</u>	<u>30,475</u>	<u>172,350</u>	96.3%	<u>4,325,912</u>
TOTAL COMMUNITY SERVICES	<u>20,673,224</u>	<u>19,595,368</u>	<u>224,955</u>	<u>852,901</u>	95.9%	<u>19,153,541</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	493,605	481,566	-	12,039	97.6%	
ECON DEV	95,801	93,525	-	2,276	97.6%	
CITY ARTS ADVISORY PROGRAM	590,047	590,047	-	-	100.0%	
HUMAN SVCS	817,930	805,494	8,883	3,553	99.6%	
RDA	817,712	710,602	-	107,110	86.9%	
RDA HSG DEV	698,768	687,253	-	11,515	98.4%	
LR PLANNING/STUDIES	775,787	732,336	5,220	38,231	95.1%	
DEV & DESIGN REVIEW	1,222,228	1,137,853	25,755	58,620	95.2%	
ZONING	915,314	880,020	-	35,294	96.1%	
DESIGN REV & HIST PRESERVATN	1,071,992	993,954	38,603	39,435	96.3%	
SHO/ENVIRON REVIEW/TRAINING	781,891	758,855	3,930	19,106	97.6%	
BLDG PERMITS	1,171,075	1,117,903	1,659	51,513	95.6%	
RECORDS & ARCHIVES	622,223	572,585	16,194	33,444	94.6%	
PLAN CK & COUNTER SRV	1,422,127	1,203,639	16,471	202,017	85.8%	
<i>Total</i>	<u>11,496,500</u>	<u>10,765,630</u>	<u>116,716</u>	<u>614,154</u>	94.7%	<u>10,510,905</u>
TOTAL COMMUNITY DEVELOPMENT	<u>11,496,500</u>	<u>10,765,630</u>	<u>116,716</u>	<u>614,154</u>	94.7%	<u>10,510,905</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Twelve Months Ended June 30, 2009 (100% 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	1,785,852	-	(2,781)	100.2%	
SPECIAL PROJECTS	42,220	38,137	-	4,083	90.3%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	355,945	326,667	-	29,278	91.8%	
CAPITAL OUTLAY TRANSFER	894,352	894,352	-	-	100.0%	
APPROP. RESERVE	700,777	-	-	700,777	0.0%	
<i>Total</i>	3,819,865	3,088,508	-	731,357	80.9%	4,154,321
TOTAL NON-DEPARTMENTAL	3,819,865	3,088,508	-	731,357	80.9%	4,154,321
TOTAL EXPENDITURES	110,829,125	106,496,537	606,010	3,726,578	96.6%	106,131,224

*** 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 Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	513,000	482,124	-	30,876	94.0%
Expenditures	513,000	484,714	-	28,286	94.5%
<i>Revenue Less Expenditures</i>	-	(2,590)	-	2,590	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,960,169	2,842,066	-	118,103	96.0%
Expenditures	4,552,545	3,990,145	78,457	483,943	89.4%
<i>Revenue Less Expenditures</i>	(1,592,376)	(1,148,079)	(78,457)	(365,840)	
SOLID WASTE PROGRAM					
Revenue	17,522,051	17,879,463	-	(357,412)	102.0%
Expenditures	17,679,913	17,449,182	52,798	177,933	99.0%
<i>Revenue Less Expenditures</i>	(157,862)	430,281	(52,798)	(535,345)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,555,943	1,152,183	-	1,403,760	45.1%
Expenditures	2,555,943	995,601	141,924	1,418,418	44.5%
<i>Revenue Less Expenditures</i>	-	156,582	(141,924)	(14,658)	
COUNTY LIBRARY					
Revenue	1,877,220	1,686,826	-	190,394	89.9%
Expenditures	1,893,738	1,789,497	11,566	92,674	95.1%
<i>Revenue Less Expenditures</i>	(16,518)	(102,671)	(11,566)	97,719	
STREETS FUND					
Revenue	9,994,205	9,929,308	-	64,897	99.4%
Expenditures	14,667,871	9,914,831	1,463,807	3,289,232	77.6%
<i>Revenue Less Expenditures</i>	(4,673,666)	14,477	(1,463,807)	(3,224,335)	
MEASURE "D"					
Revenue	5,186,919	4,416,056	-	770,863	85.1%
Expenditures	8,270,484	3,845,013	1,111,897	3,313,574	59.9%
<i>Revenue Less Expenditures</i>	(3,083,565)	571,042	(1,111,897)	(2,542,710)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2009 (100% 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	29,010,771	-	(548,271)	101.9%	29,448,079
Service Charges	499,392	383,925	-	115,467	76.9%	577,139
Cater JPA Treatment Charges	1,700,000	2,307,074	-	(607,074)	135.7%	2,087,139
Investment Income	1,285,000	1,622,034	-	(337,034)	126.2%	2,151,331
Grants	56,098	20,000	-	36,098	35.7%	23,500
Reimbursements	18,000	-	-	18,000	0.0%	6,473
Miscellaneous	622,851	271,991	-	340,665	43.7%	514,122
TOTAL REVENUES	32,643,841	33,615,795	-	(982,149)	103.0%	34,807,782
EXPENSES						
Salaries & Benefits	7,264,664	6,883,294	-	381,370	94.8%	6,602,876
Materials, Supplies & Services	8,258,491	7,355,587	270,464	632,441	92.3%	6,868,323
Special Projects	287,651	150,126	24,413	113,112	60.7%	128,034
Water Purchases	7,518,586	7,114,293	65,918	338,375	95.5%	7,180,786
Debt Service	4,759,271	4,664,321	-	94,950	98.0%	2,703,132
Capital Outlay Transfers	9,500,039	9,384,384	-	115,655	98.8%	6,428,452
Equipment	163,824	64,536	31,509	67,779	58.6%	115,281
Capitalized Fixed Assets	114,980	71,212	500	43,268	62.4%	114,636
Other	5,700	20,739	-	(15,039)	363.8%	91,889
Appropriated Reserve	115,000	-	-	115,000	0.0%	-
Depreciation	-	-	-	-	100.0%	6,126,607
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	(4,223,741)
TOTAL EXPENSES	37,988,207	35,708,491	392,805	1,886,911	95.0%	32,136,276

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 Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	13,452,500	13,426,067	-	26,433	99.8%	12,908,159
Fees	519,515	411,490	-	108,025	79.2%	548,874
Investment Income	480,000	543,156	-	(63,156)	113.2%	773,438
Miscellaneous	173,927	120,120	-	53,807	69.1%	13,758
Operating Transfers-In	350,000	350,000	-	-	100.0%	-
TOTAL REVENUES	14,975,942	14,850,834	-	125,108	99.2%	14,244,229
EXPENSES						
Salaries & Benefits	5,002,852	4,744,140	-	258,712	94.8%	4,718,743
Materials, Supplies & Services	5,651,183	5,248,542	141,986	260,655	95.4%	5,133,752
Special Projects	915,217	1,232,213	11,367	(328,363)	135.9%	715,956
Debt Service	1,355,548	1,322,315	-	33,233	97.5%	1,284,198
Capital Outlay Transfers	2,242,107	2,174,923	-	67,184	97.0%	2,045,464
Equipment	31,432	13,907	489	17,036	45.8%	35,220
Capitalized Fixed Assets	58,435	20,843	365	37,227	36.3%	37,669
Other	-	-	-	-	100.0%	32,950
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
Depreciation	-	-	-	-	100.0%	3,514,001
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	(3,717,457)
TOTAL EXPENSES	15,406,773	14,756,882	154,207	495,685	96.8%	13,800,495

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 Twelve Months Ended June 30, 2009 (100% 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	843,248	-	36,752	95.8%	864,671
Parking Fees	6,145,000	5,596,908	-	548,092	91.1%	5,797,933
Investment Income	325,000	337,862	-	(12,862)	104.0%	486,199
Miscellaneous	91,480	80,282	-	11,198	87.8%	6,610
Operating Transfers-In	43,500	43,500	-	-	100.0%	36,420
TOTAL REVENUES	<u>7,484,980</u>	<u>6,901,801</u>	<u>-</u>	<u>583,179</u>	<u>92.2%</u>	<u>7,191,832</u>
EXPENSES						
Salaries & Benefits	3,624,380	3,618,490	-	5,890	99.8%	3,380,216
Materials, Supplies & Services	2,031,789	1,776,537	23,713	231,539	88.6%	1,831,968
Special Projects	886,504	638,839	143,932	103,733	88.3%	565,976
Transfers-Out	2,967,685	2,967,685	-	-	100.0%	-
Capital Outlay Transfers	34,078	2,672	-	31,406	7.8%	9,523
Equipment	40,000	1,950	-	38,050	4.9%	4,499
Capitalized Fixed Assets	-	14,570	-	(14,570)	100.0%	612,253
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
Depreciation	-	-	-	-	100.0%	348,238
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	(316,262)
TOTAL EXPENSES	<u>9,644,437</u>	<u>9,020,743</u>	<u>167,644</u>	<u>456,049</u>	<u>95.3%</u>	<u>6,436,411</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2009 (100% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	4,071,450	4,225,643	-	(154,193)	103.8%	4,171,557
Leases - Terminal	5,029,702	4,748,794	-	280,908	94.4%	5,113,722
Leases - Non-Commerical Aviation	1,168,600	1,180,533	-	(11,933)	101.0%	1,214,562
Leases - Commerical Aviation	1,955,000	2,172,218	-	(217,218)	111.1%	2,305,101
Investment Income	413,000	515,313	-	(102,313)	124.8%	710,949
Reimbursements	-	382,747	-	(382,747)	100.0%	-
Miscellaneous	254,250	306,594	-	(52,344)	120.6%	292,988
TOTAL REVENUES	12,892,002	13,531,841	-	(639,839)	105.0%	13,808,878
EXPENSES						
Salaries & Benefits	4,880,629	4,654,810	-	225,819	95.4%	4,485,030
Materials, Supplies & Services	6,996,243	6,528,153	264,063	204,027	97.1%	6,466,482
Special Projects	770,150	582,234	-	187,916	75.6%	547,028
Transfers-Out	-	-	-	-	100.0%	94,081
Capital Outlay Transfers	2,572,612	2,502,062	-	70,550	97.3%	2,698,842
Equipment	128,728	63,305	18,852	46,571	63.8%	81,698
Capitalized Fixed Assets	38,900	39,532	-	(632)	101.6%	113,213
Other	-	-	-	-	100.0%	5,092
Appropriated Reserve	48,831	-	-	48,831	0.0%	-
Depreciation	-	-	-	-	100.0%	4,294,191
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	(22,293,774)
TOTAL EXPENSES	15,436,092	14,370,096	282,915	783,081	94.9%	(3,508,118)

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 Twelve Months Ended June 30, 2009 (100% 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	2,003,600	1,882,515	-	121,085	94.0%	1,932,255
Investment Income	35,000	45,344	-	(10,344)	129.6%	74,162
Rents & Concessions	285,000	304,790	-	(19,790)	106.9%	310,213
Miscellaneous	371,970	384,196	-	(12,226)	103.3%	2,921
TOTAL REVENUES	<u>2,695,570</u>	<u>2,616,845</u>	<u>-</u>	<u>78,725</u>	<u>97.1%</u>	<u>2,319,550</u>
EXPENSES						
Salaries & Benefits	1,204,819	1,191,776	-	13,043	98.9%	1,154,082
Materials, Supplies & Services	704,468	650,336	1,050	53,082	92.5%	677,160
Special Projects	69,117	54,335	11,190	3,592	94.8%	12,115
Debt Service	184,379	197,441	-	(13,062)	107.1%	65,887
Capital Outlay Transfers	17,070	1,069	-	16,001	6.3%	4,416
Equipment	8,400	600	-	7,800	7.1%	1,364
Capitalized Fixed Assets	1,161,594	611,576	485,361	64,656	94.4%	102,436
Other	-	-	-	-	100.0%	10,664
Depreciation	-	-	-	-	100.0%	213,695
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	(90,094)
TOTAL EXPENSES	<u>3,349,846</u>	<u>2,707,133</u>	<u>497,601</u>	<u>145,112</u>	<u>95.7%</u>	<u>2,151,726</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	-	-	-	-	100.0%	2,674,634
Work Orders - Bldg Maint.	3,840,056	3,727,134	-	112,923	97.1%	3,791,972
Service Charges	1,799,291	1,799,291	-	-	100.0%	1,748,397
Miscellaneous	64,794	66,213	-	(1,419)	102.2%	71,387
TOTAL REVENUES	5,704,141	5,592,638	-	111,503	98.0%	8,286,389
EXPENSES						
Salaries & Benefits	3,293,273	3,067,849	-	225,424	93.2%	4,153,591
Materials, Supplies & Services	869,712	860,396	1,062	8,254	99.1%	2,068,277
Special Projects	1,847,550	1,245,105	234,043	368,402	80.1%	1,285,554
Transfers-Out	215,094	215,094	-	-	100.0%	24,324
Capital Outlay Transfers	1,603	1,603	-	-	100.0%	2,389
Equipment	8,000	4,857	-	3,143	60.7%	48,903
Capitalized Fixed Assets	95,994	34,609	1,024	60,361	37.1%	151,570
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
Depreciation	-	-	-	-	100.0%	32,292
TOTAL EXPENSES	6,341,226	5,429,513	236,129	675,584	89.3%	7,766,900

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

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	1,720,463	-	131,836	92.9%	2,083,691
Investment Income	225,000	289,795	-	(64,795)	128.8%	381,469
Rents & Concessions	268,241	268,241	-	-	100.0%	211,216
Miscellaneous	2,133	100,930	-	(98,797)	4731.8%	40,916
Operating Transfers-In	-	-	-	-	100.0%	24,324
TOTAL REVENUES	<u>2,347,673</u>	<u>2,379,428</u>	<u>-</u>	<u>(31,755)</u>	<u>101.4%</u>	<u>2,741,616</u>
EXPENSES						
Salaries & Benefits	123,004	117,684	-	5,320	95.7%	111,867
Materials, Supplies & Services	1,097	1,847	-	(750)	168.4%	1,916
Transfers-Out	75,965	75,965	-	-	100.0%	-
Equipment	-	-	-	-	100.0%	309,780
Capitalized Fixed Assets	3,817,689	1,915,556	371,311	1,530,822	59.9%	1,139,023
Depreciation	-	-	-	-	100.0%	1,178,602
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	(1,409,602)
TOTAL EXPENSES	<u>4,017,755</u>	<u>2,111,052</u>	<u>371,311</u>	<u>1,535,392</u>	<u>61.8%</u>	<u>1,331,586</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2009 (100% 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	3,197,440	-	-	100.0%	3,140,159
Workers' Compensation Premiums	2,107,502	2,107,502	-	-	100.0%	2,241,057
OSH Charges	291,620	291,860	-	(240)	100.1%	253,849
Investment Income	361,434	490,307	-	(128,873)	135.7%	707,603
Miscellaneous	773	425,451	-	(424,678)	55039.0%	99,366
Accel - Return of Premium	-	750,520	-	(750,520)	100.0%	-
TOTAL REVENUES	5,958,769	7,263,080	-	(1,304,311)	121.9%	6,442,035
EXPENSES						
Salaries & Benefits	633,005	520,364	-	112,641	82.2%	495,715
Materials, Supplies & Services	5,831,537	4,611,302	146,166	1,074,069	81.6%	1,889,375
Transfers-Out	2,589,851	2,589,853	-	(2)	100.0%	-
Capital Outlay Transfers	2,137	2,137	-	-	100.0%	3,185
Equipment	6,300	4,638	-	1,662	73.6%	240
TOTAL EXPENSES	9,062,830	7,728,293	146,166	1,188,371	86.9%	2,388,515

*** 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 Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES			-			
Service charges	2,542,887	2,593,872	-	(50,985)	102.0%	2,485,534
Miscellaneous	3,797	10,526	-	(6,729)	277.2%	50,611
TOTAL REVENUES	2,546,684	2,604,397	-	(57,713)	102.3%	2,536,145
EXPENSES						
Salaries & Benefits	1,734,048	1,613,497	-	120,551	93.0%	1,600,176
Materials, Supplies & Services	654,342	618,307	32,175	3,861	99.4%	563,853
Special Projects	4,979	(38,265)	-	43,244	-768.5%	14,468
Transfers-Out	107,983	107,983	-	-	100.0%	-
Capital Outlay Transfers	85,000	85,000	-	-	100.0%	-
Equipment	268,279	79,220	167,959	21,101	92.1%	296,556
Capitalized Fixed Assets	-	606	-	(606)	100.0%	511
Appropriated Reserve	13,433	-	-	13,433	0.0%	-
TOTAL EXPENSES	2,868,065	2,466,347	200,133	201,585	93.0%	2,475,563

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Twelve Months Ended June 30, 2009 (100% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,428,020	1,452,546	-	(24,526)	101.7%	1,468,842
Leases - Food Service	2,410,338	2,348,584	-	61,754	97.4%	2,473,332
Slip Rental Fees	3,535,370	3,521,717	-	13,653	99.6%	3,457,237
Visitors Fees	442,690	507,158	-	(64,468)	114.6%	524,271
Slip Transfer Fees	688,500	338,100	-	350,400	49.1%	606,375
Parking Revenue	1,588,639	1,556,885	-	31,754	98.0%	1,604,358
Wharf Parking	280,500	233,296	-	47,204	83.2%	252,505
Other Fees & Charges	361,786	368,106	-	(6,320)	101.7%	363,049
Investment Income	276,019	355,733	-	(79,714)	128.9%	490,554
Rents & Concessions	277,134	269,275	-	7,859	97.2%	372,029
Miscellaneous	259,880	205,332	-	54,548	79.0%	117,292
TOTAL REVENUES	11,548,876	11,156,732	-	392,144	96.6%	11,729,843
EXPENSES						
Salaries & Benefits	5,495,871	5,412,768	-	83,103	98.5%	5,095,321
Materials, Supplies & Services	3,748,738	3,381,597	84,128	283,013	92.5%	3,444,134
Special Projects	30,393	41,643	690	(11,940)	139.3%	38,131
Debt Service	1,592,262	1,594,803	-	(2,541)	100.2%	944,400
Capital Outlay Transfers	926,999	865,671	-	61,328	93.4%	1,439,803
Equipment	209,584	103,274	2,945	103,365	50.7%	129,117
Capitalized Fixed Assets	15,000	-	-	15,000	0.0%	-
Other	-	-	-	-	100.0%	39,903
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
Depreciation	-	-	-	-	100.0%	1,579,956
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	(1,369,516)
TOTAL EXPENSES	12,168,847	11,399,756	87,762	681,328	94.4%	11,341,251

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
Summary of General Fund Expenditures by Department
General Fund
Fiscal Year Ended June 30, 2009

Department	Adjusted Budget	Actual Expenditures	Actual (Over)/Under Budget	Encumbrance Balance	Actual & Encumb (Over)/Under Budget	Supplemental Budget Adjustment	Actual & Encumb (over)/Under Adjusted Budget
NO DEPARTMENT - DO NOT DELETE	\$ 3,819,865	\$ 3,088,508	\$ 731,357	\$ -	\$ 731,357	\$ (155,000)	\$ 576,357
MAYOR & CITY COUNCIL	857,792	808,082	49,710	-	49,710	-	49,710
CITY ATTORNEY DEPARTMENT	2,230,025	2,130,534	99,491	-	99,491	-	99,491
CITY ADMINISTRATOR DEPARTMENT	2,324,004	2,147,045	176,958	43,216	133,743	-	133,743
FINANCE DEPARTMENT	5,239,090	4,913,911	325,180	52,834	272,346	-	272,346
ADMINISTRATIVE SERVICES	2,220,288	1,936,503	283,786	19,521	264,264	-	264,264
COMMUNITY DEVELOPMENT DEPARTMENT	11,496,500	10,765,630	730,870	116,716	614,154	-	614,154
FIRE DEPARTMENT	21,271,213	20,663,823	607,391	85,987	521,404	-	521,404
POLICE DEPARTMENT	33,462,918	33,701,405	(238,487)	13,763	(252,250)	300,000	47,750
PUBLIC WORKS DEPARTMENT	7,234,204	6,745,728	488,476	49,018	439,458	-	439,458
LIBRARY DEPARTMENT	4,617,285	4,414,459	202,826	30,475	172,350	-	172,350
PARKS AND RECREATION DEPARTMENT	16,055,940	15,180,909	875,031	194,480	680,551	-	680,551
TOTAL GENERAL FUND	\$ 110,829,125	\$ 106,496,537	\$ 4,332,588	\$ 606,010	\$ 3,726,578	\$ 145,000	\$ 3,871,578

CITY OF SANTA BARBARA
Summary of General Fund Revenues
Fiscal Year Ended June 30, 2009

	Approved Budget	March 3, 2009 Mid-Year Adjustments	Amended Budget	Preliminary Year End Results	Projected Variance
Non-Departmental Revenues					
Sales Taxes	\$ 20,434,000	\$ (1,552,568)	\$ 18,881,432	\$ 17,679,762	\$ (1,201,670)
Property Taxes	23,306,000	(140,705)	23,165,295	23,237,116	71,821
TOT	13,334,000	(548,887)	12,785,113	12,057,575	(727,538)
UUT	6,966,000	163,923	7,129,923	6,849,387	(280,536)
Business Licenses	2,258,500	-	2,258,500	2,301,492	42,992
Franchise Fees	2,995,400	(58,261)	2,937,139	2,938,725	1,586
Property Transfer Tax	500,000	(166,408)	333,592	278,412	(55,180)
Vehicle License Fees	432,400	(94,326)	338,074	320,189	(17,885)
Use of Money & Property	1,550,776	-	1,550,776	1,445,122	(105,654)
Overhead	6,478,919	-	6,478,919	6,478,919	-
Other Revenues	159,477	-	159,477	196,121	36,644
Transfers from Self-Insurance Fund	1,179,458	1,000,000	2,179,458	2,179,458	-
Transfers from Streets Sweeping Fund	500,000	500,000	1,000,000	1,000,000	-
ICS Fund Rebates	252,557	243,373	495,930	495,930	-
Anticipated Year-End Variance	2,420,494	-	2,420,494	-	(2,420,494)
Total Non-Departmental Revenues	82,767,981	(653,859)	82,114,122	77,458,208	(4,655,914)
Departmental Revenues	26,552,820	(444,641)	26,108,179	26,573,743	465,564
	<u>\$ 109,320,801</u>	<u>\$ (1,098,500)</u>	<u>\$108,222,301</u>	<u>\$ 104,031,951</u>	<u>\$ (4,190,350)</u>