



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** January 26, 2010

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2010 Interim Financial Statements For The Five Months Ended November 30, 2009

### RECOMMENDATION:

That Council accept the Fiscal Year 2010 Interim Financial Statements for the Five Months Ended November 30, 2009.

### DISCUSSION:

The interim financial statements for the five months ended November 30, 2009 (41.7% 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:** Interim Financial Statements for the Five Months Ended November 30, 2009

**PREPARED BY:** Rudolf J. Livingston, Accounting Manager

**SUBMITTED BY:** Robert Samario, Interim Finance Director

**APPROVED BY:** City Administrator's Office

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>GENERAL FUND</b>					
Revenue	103,069,455	32,209,989	-	70,859,466	31.3%
Expenditures	103,233,974	42,988,374	933,631	59,311,969	42.5%
<i>Addition to / (use of) reserves</i>	<u>(164,519)</u>	<u>(10,778,385)</u>	<u>(933,631)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	34,188,296	15,556,036	-	18,632,260	45.5%
Expenditures	37,418,635	13,300,932	2,832,568	21,285,134	43.1%
<i>Addition to / (use of) reserves</i>	<u>(3,230,339)</u>	<u>2,255,104</u>	<u>(2,832,568)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	14,828,850	6,344,923	-	8,483,927	42.8%
Expenditures	16,070,288	5,712,135	1,473,169	8,884,984	44.7%
<i>Addition to / (use of) reserves</i>	<u>(1,241,438)</u>	<u>632,788</u>	<u>(1,473,169)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	6,762,290	2,850,882	-	3,911,408	42.2%
Expenditures	8,195,457	3,119,099	579,348	4,497,011	45.1%
<i>Addition to / (use of) reserves</i>	<u>(1,433,167)</u>	<u>(268,217)</u>	<u>(579,348)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	12,440,678	5,250,997	-	7,189,681	42.2%
Expenditures	12,723,593	4,718,771	638,470	7,366,352	42.1%
<i>Addition to / (use of) reserves</i>	<u>(282,915)</u>	<u>532,226</u>	<u>(638,470)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,380,438	769,633	-	1,610,805	32.3%
Expenditures	2,785,158	1,394,918	135,955	1,254,285	55.0%
<i>Addition to / (use of) reserves</i>	<u>(404,720)</u>	<u>(625,284)</u>	<u>(135,955)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,397,840	2,976,074	-	3,421,767	46.5%
Expenditures	6,659,667	1,999,717	637,837	4,022,112	39.6%
<i>Addition to / (use of) reserves</i>	<u>(261,827)</u>	<u>976,356</u>	<u>(637,837)</u>		
<b>FLEET REPLACEMENT FUND</b>					

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	1,779,868	793,368	-	986,500	44.6%
Expenditures	3,821,874	615,689	892,208	2,313,978	39.5%
<i>Addition to / (use of) reserves</i>	<u>(2,042,006)</u>	<u>177,679</u>	<u>(892,208)</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,530,238	1,048,193	-	1,482,045	41.4%
Expenditures	2,631,703	850,716	161,644	1,619,344	38.5%
<i>Addition to / (use of) reserves</i>	<u>(101,465)</u>	<u>197,477</u>	<u>(161,644)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	6,073,674	2,532,033	-	3,541,641	41.7%
Expenditures	6,519,840	2,326,082	217,675	3,976,082	39.0%
<i>Addition to / (use of) reserves</i>	<u>(446,166)</u>	<u>205,951</u>	<u>(217,675)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,435,147	1,017,899	-	1,417,248	41.8%
Expenditures	2,630,280	1,013,503	220,822	1,395,955	46.9%
<i>Addition to / (use of) reserves</i>	<u>(195,133)</u>	<u>4,395</u>	<u>(220,822)</u>		
<b>WATERFRONT FUND</b>					
Revenue	11,522,348	5,293,219	-	6,229,129	45.9%
Expenditures	12,061,259	5,190,500	590,743	6,280,017	47.9%
<i>Addition to / (use of) reserves</i>	<u>(538,911)</u>	<u>102,720</u>	<u>(590,743)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	204,409,122	76,643,246	-	127,765,876	37.5%
Expenditures	214,751,729	83,230,436	9,314,069	122,207,223	43.1%
<i>Addition to / (use of) reserves</i>	<u>(10,342,607)</u>	<u>(6,587,191)</u>	<u>(9,314,069)</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 Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	17,405,682	5,200,333	12,205,349	29.9%	6,211,119
Property Taxes	23,426,345	1,073,651	22,352,694	4.6%	2,588,700
Utility Users Tax	6,916,329	2,927,572	3,988,757	42.3%	2,991,715
Transient Occupancy Tax	11,351,970	5,931,431	5,420,539	52.3%	6,965,485
Franchise Fees	3,335,000	1,440,121	1,894,879	43.2%	1,293,391
Business License	2,273,300	632,577	1,640,723	27.8%	658,739
Real Property Transfer Tax	325,800	170,170	155,630	52.2%	154,296
<i>Total</i>	<u>65,034,426</u>	<u>17,375,856</u>	<u>47,658,570</u>	<u>26.7%</u>	<u>20,863,445</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	179,000	72,759	106,241	40.6%	76,199
<i>Total</i>	<u>179,000</u>	<u>72,759</u>	<u>106,241</u>	<u>40.6%</u>	<u>76,199</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,582,774	1,011,607	1,571,167	39.2%	973,451
Library Fines	117,318	49,439	67,879	42.1%	46,668
Municipal Court Fines	150,000	56,903	93,097	37.9%	76,588
Other Fines & Forfeitures	100,000	72,330	27,670	72.3%	-
<i>Total</i>	<u>2,950,092</u>	<u>1,190,279</u>	<u>1,759,813</u>	<u>40.3%</u>	<u>1,096,707</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	941,951	493,831	448,120	52.4%	670,796
Rents & Concessions	406,436	169,029	237,407	41.6%	166,829
<i>Total</i>	<u>1,348,387</u>	<u>662,859</u>	<u>685,528</u>	<u>49.2%</u>	<u>837,624</u>
<b>INTERGOVERNMENTAL</b>					
Grants	2,195,577	172,813	2,022,764	7.9%	1,232,186
Vehicle License Fees	200,000	134,978	65,022	67.5%	140,864
<i>Total</i>	<u>2,395,577</u>	<u>307,791</u>	<u>2,087,786</u>	<u>12.8%</u>	<u>1,373,051</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	858,930	343,790	515,140	40.0%	334,730
Community Development	4,425,717	1,947,010	2,478,707	44.0%	1,812,402
Recreation	2,448,499	890,459	1,558,040	36.4%	1,014,169
Public Safety	550,543	176,648	373,895	32.1%	133,043
Public Works	4,608,873	2,115,517	2,493,356	45.9%	1,698,164
Library	775,452	368,570	406,882	47.5%	15,281
Reimbursements	5,809,367	2,258,059	3,551,308	38.9%	2,104,178
<i>Total</i>	<u>19,477,381</u>	<u>8,100,052</u>	<u>11,377,329</u>	<u>41.6%</u>	<u>7,111,969</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,640,775	601,282	1,039,493	36.6%	2,068,892
Indirect Allocations	7,238,105	3,078,295	4,159,810	42.5%	2,761,967
Operating Transfers-In	2,805,712	820,817	1,984,895	29.3%	529,114
<i>Total</i>	<u>11,684,592</u>	<u>4,500,394</u>	<u>7,184,198</u>	<u>38.5%</u>	<u>5,359,973</u>
<b>TOTAL REVENUES</b>	<u>103,069,455</u>	<u>32,209,989</u>	<u>70,859,466</u>	<u>31.3%</u>	<u>36,718,966</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	747,750	295,637	2,155	449,959	39.8%	
<i>Total</i>	747,750	295,637	2,155	449,959	39.8%	336,017
<u>City Attorney</u>						
CITY ATTORNEY	2,099,358	870,563	-	1,228,795	41.5%	
<i>Total</i>	2,099,358	870,563	-	1,228,795	41.5%	916,896
<u>Administration</u>						
CITY ADMINISTRATOR	1,324,103	599,594	2,155	722,354	45.4%	
LABOR RELATIONS	187,984	77,525	-	110,459	41.2%	
CITY TV	433,943	171,489	44,104	218,350	49.7%	
<i>Total</i>	1,946,030	848,609	46,259	1,051,163	46.0%	957,174
<u>Administrative Services</u>						
CITY CLERK	773,167	295,962	132,589	344,616	55.4%	
HUMAN RESOURCES	1,190,764	446,245	21,044	723,475	39.2%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	182,921	60,793	-	122,128	33.2%	
<i>Total</i>	2,146,852	803,000	153,633	1,190,219	44.6%	786,478
<u>Finance</u>						
ADMINISTRATION	631,402	321,016	10,995	299,391	52.6%	
TREASURY	380,819	174,103	2,275	204,441	46.3%	
CASHIERING & COLLECTION	425,648	176,070	-	249,578	41.4%	
LICENSES & PERMITS	387,383	158,812	-	228,571	41.0%	
BUDGET MANAGEMENT	330,928	161,918	-	169,010	48.9%	
ACCOUNTING	387,205	174,065	23,547	189,593	51.0%	
PAYROLL	272,626	110,336	-	162,290	40.5%	
ACCOUNTS PAYABLE	210,352	84,984	-	125,368	40.4%	
CITY BILLING & CUSTOMER SERVICE	560,393	196,621	-	363,772	35.1%	
PURCHASING	634,301	265,984	2,769	365,549	42.4%	
CENTRAL STORES	183,684	74,772	-	108,912	40.7%	
MAIL SERVICES	96,326	37,753	-	58,573	39.2%	
<i>Total</i>	4,501,067	1,936,433	39,586	2,525,048	43.9%	2,044,820
<b>TOTAL GENERAL GOVERNMENT</b>	<b>11,441,057</b>	<b>4,754,241</b>	<b>241,632</b>	<b>6,445,184</b>	<b>43.7%</b>	<b>5,041,387</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	1,160,176	492,744	-	667,432	42.5%	
SUPPORT SERVICES	575,931	234,441	3,621	337,869	41.3%	
RECORDS	1,396,802	573,686	7,956	815,160	41.6%	
COMMUNITY SVCS	1,063,530	447,941	4,189	611,400	42.5%	
CRIME ANALYSIS	66,056	9,186	-	56,870	13.9%	
PROPERTY ROOM	125,326	53,033	1,034	71,259	43.1%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
TRNG/RECRUITMENT	381,881	217,882	-	163,999	57.1%	
RANGE	879,439	363,985	29,024	486,431	44.7%	
BEAT COORDINATORS	801,812	194,392	-	607,420	24.2%	
INFORMATION TECHNOLOGY	1,118,502	563,675	12,370	542,458	51.5%	
INVESTIGATIVE DIVISION	4,489,206	1,821,817	3,445	2,663,944	40.7%	
CRIME LAB	222,370	53,461	-	168,909	24.0%	
PATROL DIVISION	12,629,310	5,288,548	132,677	7,208,085	42.9%	
TRAFFIC	1,330,706	468,292	1,580	860,834	35.3%	
SPECIAL EVENTS	986,472	709,417	-	277,055	71.9%	
TACTICAL PATROL FORCE	1,131,685	484,863	-	646,822	42.8%	
STREET SWEEPING ENFORCEMENT	236,362	108,196	-	128,166	45.8%	
NIGHT LIFE ENFORCEMENT	458,400	148,832	-	309,568	32.5%	
PARKING ENFORCEMENT	902,337	360,331	27,800	514,206	43.0%	
CCC	2,383,022	880,222	641	1,502,160	37.0%	
ANIMAL CONTROL	564,640	273,758	1,736	289,147	48.8%	
<i>Total</i>	32,903,965	13,750,128	226,072	18,927,765	42.5%	14,825,622
<u>Fire</u>						
ADMINISTRATION	1,096,276	436,461	3,605	656,210	40.1%	
EMERGENCY SERVICES AND PUBLIC ED	218,086	89,080	2,409	126,598	42.0%	
PREVENTION	1,187,985	482,618	439	704,928	40.7%	
WILDLAND FIRE MITIGATION PROGRAM	191,083	70,543	23,229	97,311	49.1%	
OPERATIONS	17,188,401	6,992,298	50,477	10,145,626	41.0%	
ARFF	1,623,165	687,336	-	935,829	42.3%	
<i>Total</i>	21,504,996	8,758,336	80,159	12,666,502	41.1%	9,653,885
<b>TOTAL PUBLIC SAFETY</b>	<b>54,408,961</b>	<b>22,508,464</b>	<b>306,231</b>	<b>31,594,266</b>	<b>41.9%</b>	<b>24,479,507</b>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	862,361	345,180	8,536	508,645	41.0%	
ENGINEERING SVCS	4,129,675	1,724,928	11,496	2,393,251	42.0%	
PUBLIC RT OF WAY MGMT	1,011,589	384,578	1,678	625,333	38.2%	
ENVIRONMENTAL PROGRAMS	393,673	124,882	49,510	219,281	44.3%	
<i>Total</i>	6,397,298	2,579,579	71,220	3,746,500	41.4%	2,839,884
<b>TOTAL PUBLIC WORKS</b>	<b>6,397,298</b>	<b>2,579,579</b>	<b>71,220</b>	<b>3,746,500</b>	<b>41.4%</b>	<b>2,839,884</b>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	524,868	223,172	-	301,696	42.5%	
FACILITIES	394,356	177,029	8,857	208,470	47.1%	
CULTURAL ARTS	429,832	184,041	24,089	221,702	48.4%	
YOUTH ACTIVITIES	752,636	301,889	6,369	444,378	41.0%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
SR CITIZENS	722,733	304,747	465	417,521	42.2%	
AQUATICS	1,033,575	564,666	33,644	435,264	57.9%	
SPORTS	483,177	185,308	8,483	289,386	40.1%	
TENNIS	275,753	133,789	-	141,964	48.5%	
NEIGHBORHOOD & OUTREACH SERV	1,263,260	518,341	1,290	743,629	41.1%	
ADMINISTRATION	528,293	217,264	-	311,029	41.1%	
PROJECT MANAGEMENT TEAM	242,538	127,588	-	114,950	52.6%	
BUSINESS SERVICES	375,931	136,329	19,153	220,449	41.4%	
FACILITY & PROJECT MGT	1,012,354	488,013	1,438	522,903	48.3%	
GROUND MANAGEMENT	4,051,580	1,743,524	94,168	2,213,888	45.4%	
FORESTRY	1,182,344	417,183	13,655	751,506	36.4%	
BEACH MAINTENANCE	170,234	53,029	8,984	108,221	36.4%	
<i>Total</i>	<u>13,443,464</u>	<u>5,777,416</u>	<u>223,264</u>	<u>7,442,784</u>	44.6%	<u>6,828,600</u>
<u>Library</u>						
ADMINISTRATION	416,148	169,411	-	246,737	40.7%	
PUBLIC SERVICES	2,161,456	932,715	3,816	1,224,926	43.3%	
SUPPORT SERVICES	1,594,389	579,310	5,666	1,009,413	36.7%	
<i>Total</i>	<u>4,171,993</u>	<u>1,686,690</u>	<u>9,481</u>	<u>2,475,822</u>	40.7%	<u>1,962,233</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>17,615,457</u>	<u>7,464,106</u>	<u>232,746</u>	<u>9,918,606</u>	43.7%	<u>8,790,834</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	491,949	193,667	751	297,531	39.5%	
ECON DEV	62,919	23,613	-	39,306	37.5%	
CITY ARTS ADVISORY PROGRAM	540,483	419,500	-	120,984	77.6%	
HUMAN SVCS	818,612	332,910	-	485,702	40.7%	
RDA	730,700	253,813	-	476,887	34.7%	
RDA HSG DEV	677,395	283,222	-	394,173	41.8%	
LR PLANNING/STUDIES	792,833	308,303	639	483,891	39.0%	
DEV & DESIGN REVIEW	1,038,992	407,007	7,806	624,179	39.9%	
ZONING	853,074	332,620	936	519,518	39.1%	
DESIGN REV & HIST PRESERVATN	940,732	357,556	43,313	539,863	42.6%	
SHO/ENVIRON REVIEW/TRAINING	703,239	275,340	7,337	420,562	40.2%	
BLDG PERMITS	1,018,740	398,175	1,262	619,304	39.2%	
RECORDS & ARCHIVES	527,248	201,472	19,454	306,322	41.9%	
PLAN CK & COUNTER SRV	1,268,494	506,001	304	762,188	39.9%	
<i>Total</i>	<u>10,465,410</u>	<u>4,293,198</u>	<u>81,802</u>	<u>6,090,410</u>	41.8%	<u>4,509,668</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>10,465,410</u>	<u>4,293,198</u>	<u>81,802</u>	<u>6,090,410</u>	41.8%	<u>4,509,668</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	2,585	-	19,687	11.6%	
COMMUNITY PROMOTIONS	1,706,580	999,742	-	706,838	58.6%	
SPECIAL PROJECTS	21,000	33,500	-	(12,500)	159.5%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	353,568	288,626	-	64,942	81.6%	
CAPITAL OUTLAY TRANSFER	573,170	20,833	-	552,337	3.6%	
APPROP. RESERVE	185,701	-	-	185,701	0.0%	
<i>Total</i>	2,905,791	1,388,787	-	1,517,004	47.8%	2,334,609
<b>TOTAL NON-DEPARTMENTAL</b>	2,905,791	1,388,787	-	1,517,004	47.8%	2,334,609
<b>TOTAL EXPENDITURES</b>	103,233,974	42,988,374	933,631	59,311,969	42.5%	47,995,888

*\*\* 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 Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>TRAFFIC SAFETY FUND</b>					
Revenue	515,000	202,586	-	312,414	39.3%
Expenditures	515,000	202,586	-	312,414	39.3%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,610,100	1,302,715	-	1,307,385	49.9%
Expenditures	3,386,420	1,094,944	366,176	1,925,300	43.1%
<i>Revenue Less Expenditures</i>	(776,320)	207,771	(366,176)	(617,915)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	18,614,209	7,204,757	-	11,409,452	38.7%
Expenditures	18,713,657	7,415,340	131,385	11,166,932	40.3%
<i>Revenue Less Expenditures</i>	(99,448)	(210,583)	(131,385)	242,520	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	3,244,916	768,495	-	2,476,421	23.7%
Expenditures	3,121,049	314,776	48,770	2,757,504	11.6%
<i>Revenue Less Expenditures</i>	123,867	453,719	(48,770)	(281,083)	
<b>COUNTY LIBRARY</b>					
Revenue	1,703,932	581,691	-	1,122,241	34.1%
Expenditures	1,765,938	727,489	18,944	1,019,506	42.3%
<i>Revenue Less Expenditures</i>	(62,006)	(145,798)	(18,944)	102,736	
<b>STREETS FUND</b>					
Revenue	9,570,982	3,677,524	-	5,893,458	38.4%
Expenditures	14,093,195	4,862,009	409,867	8,821,320	37.4%
<i>Revenue Less Expenditures</i>	(4,522,213)	(1,184,484)	(409,867)	(2,927,862)	
<b>MEASURE "D"</b>					
Revenue	4,884,000	1,587,084	-	3,296,916	32.5%
Expenditures	9,067,069	1,142,071	2,676,024	5,248,974	42.1%
<i>Revenue Less Expenditures</i>	(4,183,069)	445,013	(2,676,024)	(1,952,058)	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

**WATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Water Sales - Metered	29,850,000	13,611,191	-	16,238,809	45.6%	14,166,403
Service Charges	385,000	167,562	-	217,438	43.5%	177,656
Cater JPA Treatment Charges	2,200,000	1,000,014	-	1,199,986	45.5%	1,393,580
Licenses & Permits	(2,500)	-	-	(2,500)	0.0%	-
Investment Income	1,008,000	499,430	-	508,570	49.5%	675,542
Grants	36,098	24,243	-	11,855	67.2%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	693,698	253,595	-	440,103	36.6%	188,384
<b>TOTAL REVENUES</b>	<b>34,188,296</b>	<b>15,556,036</b>	<b>-</b>	<b>18,632,260</b>	<b>45.5%</b>	<b>16,601,566</b>
<b>EXPENSES</b>						
Salaries & Benefits	7,599,922	2,977,786	-	4,622,136	39.2%	2,906,983
Materials, Supplies & Services	10,540,950	3,282,340	2,706,557	4,552,053	56.8%	3,515,200
Special Projects	646,774	43,829	70,458	532,488	17.7%	53,755
Water Purchases	7,776,465	2,876,077	43,702	4,856,686	37.5%	2,908,871
Debt Service	5,094,672	1,854,971	-	3,239,701	36.4%	1,829,498
Capital Outlay Transfers	5,302,492	2,209,372	-	3,093,120	41.7%	3,362,530
Equipment	197,459	34,398	10,200	152,862	22.6%	4,291
Capitalized Fixed Assets	109,900	861	1,652	107,388	2.3%	7,516
Other	-	21,299	-	(21,299)	100.0%	20,328
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>37,418,635</b>	<b>13,300,932</b>	<b>2,832,568</b>	<b>21,285,134</b>	<b>43.1%</b>	<b>14,608,971</b>

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 Five Months Ended November 30, 2009 (41.7% 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>
<b>REVENUES</b>						
Service Charges	14,010,000	5,923,764	-	8,086,236	42.3%	5,883,642
Fees	410,000	234,072	-	175,928	57.1%	212,774
Investment Income	325,000	174,687	-	150,313	53.7%	235,168
Miscellaneous	83,850	12,400	-	71,450	14.8%	103,640
<b>TOTAL REVENUES</b>	<u>14,828,850</u>	<u>6,344,923</u>	<u>-</u>	<u>8,483,927</u>	<u>42.8%</u>	<u>6,435,224</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,125,324	2,000,868	-	3,124,456	39.0%	2,034,003
Materials, Supplies & Services	5,733,089	1,858,136	1,463,525	2,411,429	57.9%	1,772,238
Special Projects	711,367	299,186	-	412,181	42.1%	449,752
Transfers-Out	65,000	27,083	-	37,917	41.7%	-
Debt Service	1,354,888	346,613	-	1,008,275	25.6%	390,277
Capital Outlay Transfers	2,827,188	1,177,995	-	1,649,193	41.7%	990,857
Equipment	50,167	1,393	7,993	40,781	18.7%	7,511
Capitalized Fixed Assets	53,265	861	1,651	50,752	4.7%	9,582
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>16,070,288</u>	<u>5,712,135</u>	<u>1,473,169</u>	<u>8,884,984</u>	<u>44.7%</u>	<u>5,654,219</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 Five Months Ended November 30, 2009 (41.7% 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>
<b>REVENUES</b>						
Improvement Tax	875,000	406,128	-	468,872	46.4%	413,528
Parking Fees	5,552,550	2,278,180	-	3,274,370	41.0%	2,194,645
Investment Income	202,500	92,942	-	109,558	45.9%	154,834
Rents & Concessions	23,740	23,740	-	-	100.0%	-
Reimbursements	50,000	5,323	-	44,677	10.6%	-
Miscellaneous	15,000	1,068	-	13,932	7.1%	56,959
Operating Transfers-In	43,500	43,500	-	-	100.0%	43,500
<b>TOTAL REVENUES</b>	<u>6,762,290</u>	<u>2,850,882</u>	<u>-</u>	<u>3,911,408</u>	<u>42.2%</u>	<u>2,863,467</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,724,389	1,488,788	-	2,235,601	40.0%	1,516,671
Materials, Supplies & Services	1,978,278	650,850	151,286	1,176,142	40.5%	706,157
Special Projects	846,410	324,719	421,761	99,929	88.2%	284,835
Transfers-Out	312,621	130,259	-	182,362	41.7%	-
Capital Outlay Transfers	1,258,760	524,483	-	734,277	41.7%	34,078
Equipment	25,000	-	2,800	22,200	11.2%	332
Capitalized Fixed Assets	-	-	3,500	(3,500)	100.0%	461,632
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>8,195,457</u>	<u>3,119,099</u>	<u>579,348</u>	<u>4,497,011</u>	<u>45.1%</u>	<u>3,003,704</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

**AIRPORT OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial / Industrial	3,893,750	1,768,328	-	2,125,422	45.4%	1,809,298
Leases - Terminal	4,853,050	1,951,272	-	2,901,778	40.2%	2,033,696
Leases - Non-Commerical Aviation	1,075,875	473,763	-	602,112	44.0%	511,530
Leases - Commerical Aviation	2,113,451	839,730	-	1,273,721	39.7%	957,348
Investment Income	310,000	141,970	-	168,030	45.8%	241,003
Miscellaneous	194,552	75,934	-	118,618	39.0%	164,056
<b>TOTAL REVENUES</b>	<b>12,440,678</b>	<b>5,250,997</b>	<b>-</b>	<b>7,189,681</b>	<b>42.2%</b>	<b>5,716,930</b>
<b>EXPENSES</b>						
Salaries & Benefits	4,780,946	1,942,218	-	2,838,728	40.6%	1,949,113
Materials, Supplies & Services	6,291,961	2,317,462	638,470	3,336,029	47.0%	2,626,907
Special Projects	742,838	165,999	-	576,839	22.3%	141,856
Transfers-Out	7,351	-	-	7,351	0.0%	-
Capital Outlay Transfers	675,240	271,279	-	403,961	40.2%	1,156,502
Equipment	34,212	17,687	-	16,525	51.7%	24,285
Capitalized Fixed Assets	-	4,126	-	(4,126)	100.0%	38,214
Appropriated Reserve	191,045	-	-	191,045	0.0%	-
<b>TOTAL EXPENSES</b>	<b>12,723,593</b>	<b>4,718,771</b>	<b>638,470</b>	<b>7,366,352</b>	<b>42.1%</b>	<b>5,936,877</b>

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 Five Months Ended November 30, 2009 (41.7% 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>
<b>REVENUES</b>						
Fees & Card Sales	1,802,397	613,470	-	1,188,927	34.0%	811,594
Investment Income	28,300	15,989	-	12,311	56.5%	20,691
Rents & Concessions	299,741	136,965	-	162,776	45.7%	118,398
Miscellaneous	250,000	3,209	-	246,791	1.3%	24,998
<b>TOTAL REVENUES</b>	<u>2,380,438</u>	<u>769,633</u>	<u>-</u>	<u>1,610,805</u>	<u>32.3%</u>	<u>975,682</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,137,368	472,002	-	665,366	41.5%	508,340
Materials, Supplies & Services	577,822	254,218	119,521	204,083	64.7%	353,804
Special Projects	31,190	976	9,524	20,690	33.7%	34,918
Transfers-Out	507,767	507,767	-	-	100.0%	-
Debt Service	219,058	156,862	-	62,196	71.6%	155,696
Capital Outlay Transfers	303,553	230	-	303,323	0.1%	17,070
Equipment	8,400	-	-	8,400	0.0%	-
Capitalized Fixed Assets	-	2,862	6,910	(9,772)	100.0%	483,332
<b>TOTAL EXPENSES</b>	<u>2,785,158</u>	<u>1,394,918</u>	<u>135,955</u>	<u>1,254,285</u>	<u>55.0%</u>	<u>1,553,160</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Maintenance Charges	-	-	-	-	100.0%	1,121,315
Work Orders - Bldg Maint.	3,808,159	1,410,443	-	2,397,716	37.0%	1,568,013
Rents & Concessions	65,000	-	-	65,000	0.0%	-
Grants	818,200	818,200	-	-	100.0%	-
Service Charges	1,641,481	720,300	-	921,182	43.9%	714,969
Miscellaneous	-	47	-	(47)	100.0%	94,441
Operating Transfers-In	65,000	27,083	-	37,917	41.7%	-
<b>TOTAL REVENUES</b>	<u>6,397,840</u>	<u>2,976,074</u>	<u>-</u>	<u>3,421,767</u>	<u>46.5%</u>	<u>3,498,738</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,121,012	1,214,405	-	1,906,607	38.9%	1,803,092
Materials, Supplies & Services	919,270	372,440	71,516	475,313	48.3%	991,791
Special Projects	1,686,832	346,991	489,383	850,458	49.6%	568,524
Capital Outlay Transfers	65,829	65,345	-	484	99.3%	1,603
Equipment	23,000	-	-	23,000	0.0%	13,750
Capitalized Fixed Assets	843,724	536	76,938	766,250	9.2%	38,170
<b>TOTAL EXPENSES</b>	<u>6,659,667</u>	<u>1,999,717</u>	<u>637,837</u>	<u>4,022,112</u>	<u>39.6%</u>	<u>3,416,929</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

**FLEET 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>
<b>REVENUES</b>						
Vehicle Rental Charges	1,343,020	559,592	-	783,428	41.7%	771,791
Investment Income	194,000	90,089	-	103,911	46.4%	125,883
Rents & Concessions	242,848	101,187	-	141,661	41.7%	111,767
Miscellaneous	-	42,501	-	(42,501)	100.0%	27,816
<b>TOTAL REVENUES</b>	<u>1,779,868</u>	<u>793,368</u>	<u>-</u>	<u>986,500</u>	<u>44.6%</u>	<u>1,037,257</u>
<b>EXPENSES</b>						
Salaries & Benefits	162,092	62,722	-	99,370	38.7%	49,149
Materials, Supplies & Services	1,120	467	-	653	41.7%	457
Capitalized Fixed Assets	3,658,662	552,500	892,208	2,213,955	39.5%	826,151
<b>TOTAL EXPENSES</b>	<u>3,821,874</u>	<u>615,689</u>	<u>892,208</u>	<u>2,313,978</u>	<u>39.5%</u>	<u>875,757</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

**FLEET MAINTENANCE 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>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,480,238	1,048,193	-	1,432,045	42.3%	-
Miscellaneous	50,000	-	-	50,000	0.0%	-
<b>TOTAL REVENUES</b>	<u>2,530,238</u>	<u>1,048,193</u>	<u>-</u>	<u>1,482,045</u>	<u>41.4%</u>	<u>-</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,189,312	473,196	-	716,116	39.8%	-
Materials, Supplies & Services	1,367,766	367,812	145,817	854,137	37.6%	-
Special Projects	60,625	9,707	15,827	35,091	42.1%	-
Equipment	14,000	-	-	14,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,631,703</u>	<u>850,716</u>	<u>161,644</u>	<u>1,619,344</u>	<u>38.5%</u>	<u>-</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2009 (41.7% of Fiscal Year)**

**SELF INSURANCE TRUST FUND**

	<b>** Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Insurance Premiums	2,950,613	1,229,422	-	1,721,191	41.7%	1,332,267
Workers' Compensation Premiums	2,482,928	1,034,553	-	1,448,375	41.7%	732,292
OSH Charges	302,518	126,049	-	176,469	41.7%	121,748
Investment Income	337,615	139,606	-	198,009	41.4%	201,415
Miscellaneous	-	2,403	-	(2,403)	100.0%	328,567
Accel - Return of Premium	-	-	-	-	100.0%	750,000
<b>TOTAL REVENUES</b>	<b>6,073,674</b>	<b>2,532,033</b>	<b>-</b>	<b>3,541,641</b>	<b>41.7%</b>	<b>3,466,289</b>
<b>EXPENSES</b>						
Salaries & Benefits	600,672	220,464	-	380,208	36.7%	218,894
Materials, Supplies & Services	5,590,392	1,805,158	217,675	3,567,559	36.2%	1,588,214
Transfers-Out	300,000	300,000	-	-	100.0%	1,589,853
Capital Outlay Transfers	1,105	460	-	645	41.7%	2,137
Equipment	4,000	-	-	4,000	0.0%	-
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
<b>TOTAL EXPENSES</b>	<b>6,519,840</b>	<b>2,326,082</b>	<b>217,675</b>	<b>3,976,082</b>	<b>39.0%</b>	<b>3,399,098</b>

*\*\* 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 Five Months Ended November 30, 2009 (41.7% 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>
<b>REVENUES</b>						
Service charges	2,435,147	1,017,672	-	1,417,475	41.8%	1,067,762
Miscellaneous	-	226	-	(226)	100.0%	10,526
<b>TOTAL REVENUES</b>	<u>2,435,147</u>	<u>1,017,899</u>	<u>-</u>	<u>1,417,248</u>	<u>41.8%</u>	<u>1,078,288</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,537,067	611,801	-	925,266	39.8%	707,288
Materials, Supplies & Services	598,350	193,300	202,162	202,887	66.1%	232,321
Special Projects	1,700	1,168	3,043	(2,512)	247.7%	368
Capital Outlay Transfers	-	-	-	-	100.0%	35,417
Equipment	408,269	207,234	15,616	185,419	54.6%	1,164
Capitalized Fixed Assets	-	-	-	-	100.0%	488
Appropriated Reserve	84,895	-	-	84,895	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,630,280</u>	<u>1,013,503</u>	<u>220,822</u>	<u>1,395,955</u>	<u>46.9%</u>	<u>977,046</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2009 (41.7% 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>
<b>REVENUES</b>						
Leases - Commercial	1,482,056	681,190	-	800,866	46.0%	722,720
Leases - Food Service	2,393,380	1,099,217	-	1,294,163	45.9%	1,170,405
Slip Rental Fees	3,676,785	1,526,211	-	2,150,574	41.5%	1,473,248
Visitors Fees	700,000	269,603	-	430,397	38.5%	232,086
Slip Transfer Fees	250,000	231,875	-	18,125	92.8%	144,175
Parking Revenue	1,885,098	874,121	-	1,010,977	46.4%	687,403
Wharf Parking	268,749	107,175	-	161,574	39.9%	97,933
Other Fees & Charges	364,909	156,053	-	208,856	42.8%	160,793
Investment Income	125,000	120,811	-	4,189	96.6%	165,477
Rents & Concessions	279,322	128,204	-	151,118	45.9%	118,454
Miscellaneous	97,049	98,758	-	(1,709)	101.8%	140,322
<b>TOTAL REVENUES</b>	<u>11,522,348</u>	<u>5,293,219</u>	<u>-</u>	<u>6,229,129</u>	<u>45.9%</u>	<u>5,113,016</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,530,336	2,295,786	-	3,234,550	41.5%	2,295,899
Materials, Supplies & Services	3,416,967	1,267,724	583,306	1,565,936	54.2%	1,278,189
Special Projects	122,559	37,247	3,000	82,312	32.8%	12,711
Debt Service	1,673,572	1,111,096	-	562,476	66.4%	1,098,749
Capital Outlay Transfers	1,131,381	471,409	-	659,972	41.7%	423,582
Equipment	86,445	7,237	4,437	74,771	13.5%	31,916
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>12,061,259</u>	<u>5,190,500</u>	<u>590,743</u>	<u>6,280,017</u>	<u>47.9%</u>	<u>5,141,046</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.