



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: April 13, 2010

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2010 Interim Financial Statements For The Eight Months Ended February 28, 2010

RECOMMENDATION:

That Council accept the Fiscal Year 2010 Interim Financial Statements for the Eight Months Ended February 28, 2010.

DISCUSSION:

The interim financial statements for the eight months ended February 28, 2010 (66.7% of the fiscal year), are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Eight Months Ended February 28, 2010

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 Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	103,213,645	63,129,659	-	40,083,986	61.2%
Expenditures	103,370,523	65,293,854	731,309	37,345,360	63.9%
<i>Addition to / (use of) reserves</i>	<u>(156,878)</u>	<u>(2,164,195)</u>	<u>(731,309)</u>		
WATER OPERATING FUND					
Revenue	34,188,296	23,547,454	-	10,640,842	68.9%
Expenditures	37,418,635	20,846,602	3,013,454	13,558,579	63.8%
<i>Addition to / (use of) reserves</i>	<u>(3,230,339)</u>	<u>2,700,852</u>	<u>(3,013,454)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,828,850	9,966,204	-	4,862,646	67.2%
Expenditures	16,070,288	9,038,853	1,154,598	5,876,836	63.4%
<i>Addition to / (use of) reserves</i>	<u>(1,241,438)</u>	<u>927,351</u>	<u>(1,154,598)</u>		
DOWNTOWN PARKING					
Revenue	6,762,290	4,605,041	-	2,157,249	68.1%
Expenditures	8,195,457	4,819,864	477,530	2,898,064	64.6%
<i>Addition to / (use of) reserves</i>	<u>(1,433,167)</u>	<u>(214,823)</u>	<u>(477,530)</u>		
AIRPORT OPERATING FUND					
Revenue	12,440,678	8,463,684	-	3,976,994	68.0%
Expenditures	12,723,593	7,706,337	496,739	4,520,518	64.5%
<i>Addition to / (use of) reserves</i>	<u>(282,915)</u>	<u>757,348</u>	<u>(496,739)</u>		
GOLF COURSE FUND					
Revenue	2,380,438	1,322,026	-	1,058,412	55.5%
Expenditures	2,785,158	1,767,971	105,103	912,084	67.3%
<i>Addition to / (use of) reserves</i>	<u>(404,720)</u>	<u>(445,945)</u>	<u>(105,103)</u>		
INTRA-CITY SERVICE FUND					
Revenue	6,397,840	4,165,399	-	2,232,441	65.1%
Expenditures	6,659,667	3,299,100	338,398	3,022,169	54.6%
<i>Addition to / (use of) reserves</i>	<u>(261,827)</u>	<u>866,299</u>	<u>(338,398)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	1,779,868	1,267,901	-	511,967	71.2%
Expenditures	3,821,874	825,647	835,492	2,160,735	43.5%
<i>Addition to / (use of) reserves</i>	<u>(2,042,006)</u>	<u>442,254</u>	<u>(835,492)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,530,238	1,653,492	-	876,746	65.3%
Expenditures	2,631,703	1,384,400	130,163	1,117,140	57.6%
<i>Addition to / (use of) reserves</i>	<u>(101,465)</u>	<u>269,092</u>	<u>(130,163)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,073,674	4,021,705	-	2,051,969	66.2%
Expenditures	6,519,840	3,453,345	230,468	2,836,028	56.5%
<i>Addition to / (use of) reserves</i>	<u>(446,166)</u>	<u>568,360</u>	<u>(230,468)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,435,147	1,629,685	-	805,462	66.9%
Expenditures	2,630,280	1,581,098	56,721	992,461	62.3%
<i>Addition to / (use of) reserves</i>	<u>(195,133)</u>	<u>48,588</u>	<u>(56,721)</u>		
WATERFRONT FUND					
Revenue	11,522,348	7,904,307	-	3,618,041	68.6%
Expenditures	12,061,259	7,483,850	468,406	4,109,003	65.9%
<i>Addition to / (use of) reserves</i>	<u>(538,911)</u>	<u>420,457</u>	<u>(468,406)</u>		
TOTAL FOR ALL FUNDS					
Revenue	204,553,312	131,676,556	-	72,876,756	64.4%
Expenditures	214,888,278	127,500,920	8,038,381	79,348,976	63.1%
<i>Addition to / (use of) reserves</i>	<u>(10,334,966)</u>	<u>4,175,636</u>	<u>(8,038,381)</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 Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	17,405,682	10,199,610	7,206,072	58.6%	12,308,003
Property Taxes	23,426,345	12,817,377	10,608,968	54.7%	12,892,638
Utility Users Tax	6,916,329	4,623,440	2,292,889	66.8%	4,630,098
Transient Occupancy Tax	11,351,970	7,888,977	3,462,993	69.5%	9,015,904
Franchise Fees	3,335,000	2,231,683	1,103,317	66.9%	1,998,560
Business License	2,273,300	1,588,176	685,124	69.9%	1,681,778
Real Property Transfer Tax	325,800	248,697	77,103	76.3%	209,652
<i>Total</i>	<u>65,034,426</u>	<u>39,597,961</u>	<u>25,436,465</u>	60.9%	<u>42,736,633</u>
LICENSES & PERMITS					
Licenses & Permits	179,000	117,960	61,040	65.9%	124,858
<i>Total</i>	<u>179,000</u>	<u>117,960</u>	<u>61,040</u>	65.9%	<u>124,858</u>
FINES & FORFEITURES					
Parking Violations	2,582,774	1,588,455	994,319	61.5%	1,605,640
Library Fines	117,318	80,367	36,951	68.5%	71,815
Municipal Court Fines	150,000	84,264	65,736	56.2%	108,874
Other Fines & Forfeitures	100,000	121,061	(21,061)	121.1%	193
<i>Total</i>	<u>2,950,092</u>	<u>1,874,146</u>	<u>1,075,946</u>	63.5%	<u>1,786,523</u>
USE OF MONEY & PROPERTY					
Investment Income	941,951	715,817	226,134	76.0%	963,441
Rents & Concessions	406,436	283,323	123,113	69.7%	275,302
<i>Total</i>	<u>1,348,387</u>	<u>999,140</u>	<u>349,247</u>	74.1%	<u>1,238,743</u>
INTERGOVERNMENTAL					
Grants	2,307,577	359,166	1,948,411	15.6%	2,047,577
Vehicle License Fees	200,000	161,868	38,132	80.9%	195,972
Reimbursements	17,500	4,498	13,002	25.7%	-
<i>Total</i>	<u>2,525,077</u>	<u>525,532</u>	<u>1,999,545</u>	20.8%	<u>2,243,549</u>
FEES & SERVICE CHARGES					
Finance	858,930	547,592	311,338	63.8%	541,140
Community Development	4,425,717	2,957,182	1,468,535	66.8%	2,863,820
Recreation	2,448,499	1,209,825	1,238,674	49.4%	1,426,869
Public Safety	550,543	281,063	269,480	51.1%	242,326
Public Works	4,608,873	3,335,722	1,273,151	72.4%	2,823,601
Library	775,452	736,040	39,412	94.9%	735,545
Reimbursements	5,809,367	3,582,943	2,226,424	61.7%	3,339,519
<i>Total</i>	<u>19,477,381</u>	<u>12,650,367</u>	<u>6,827,014</u>	64.9%	<u>11,972,820</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,655,465	1,432,305	223,160	86.5%	2,566,876
Indirect Allocations	7,238,105	4,861,071	2,377,034	67.2%	4,354,947
Operating Transfers-In	2,805,712	1,071,177	1,734,535	38.2%	824,500
<i>Total</i>	<u>11,699,282</u>	<u>7,364,552</u>	<u>4,334,730</u>	62.9%	<u>7,746,323</u>
TOTAL REVENUES	<u>103,213,645</u>	<u>63,129,659</u>	<u>40,083,986</u>	61.2%	<u>67,849,449</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2010 (66.7% 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	747,750	461,185	1,632	284,933	61.9%	
<i>Total</i>	<u>747,750</u>	<u>461,185</u>	<u>1,632</u>	<u>284,933</u>	61.9%	<u>536,230</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,099,358	1,353,339	-	746,019	64.5%	
<i>Total</i>	<u>2,099,358</u>	<u>1,353,339</u>	<u>-</u>	<u>746,019</u>	64.5%	<u>1,398,209</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,324,103	907,353	2,333	414,417	68.7%	
LABOR RELATIONS	187,984	110,608	-	77,376	58.8%	
CITY TV	433,943	266,307	25,006	142,629	67.1%	
<i>Total</i>	<u>1,946,030</u>	<u>1,284,269</u>	<u>27,339</u>	<u>634,422</u>	67.4%	<u>1,447,770</u>
<u>Administrative Services</u>						
CITY CLERK	773,167	541,496	13,054	218,617	71.7%	
HUMAN RESOURCES	1,190,764	713,038	16,997	460,729	61.3%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	182,921	98,078	-	84,843	53.6%	
<i>Total</i>	<u>2,146,852</u>	<u>1,352,613</u>	<u>30,051</u>	<u>764,189</u>	64.4%	<u>1,247,180</u>
<u>Finance</u>						
ADMINISTRATION	631,402	460,507	10,995	159,899	74.7%	
TREASURY	380,819	251,721	1,700	127,398	66.5%	
CASHIERING & COLLECTION	425,648	267,512	-	158,136	62.8%	
LICENSES & PERMITS	387,383	246,395	-	140,988	63.6%	
BUDGET MANAGEMENT	330,928	241,453	-	89,475	73.0%	
ACCOUNTING	387,205	273,938	23,547	89,720	76.8%	
PAYROLL	272,626	171,327	-	101,299	62.8%	
ACCOUNTS PAYABLE	210,352	133,254	-	77,098	63.3%	
CITY BILLING & CUSTOMER SERVICE	560,393	326,152	(2,507)	236,748	57.8%	
PURCHASING	634,301	411,272	1,898	221,131	65.1%	
CENTRAL STORES	183,684	116,548	-	67,136	63.5%	
MAIL SERVICES	96,326	62,655	2,088	31,583	67.2%	
<i>Total</i>	<u>4,501,067</u>	<u>2,964,346</u>	<u>37,721</u>	<u>1,499,000</u>	66.7%	<u>3,202,585</u>
TOTAL GENERAL GOVERNMENT	<u>11,441,057</u>	<u>7,415,750</u>	<u>96,743</u>	<u>3,928,564</u>	65.7%	<u>7,831,973</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,167,225	765,936	-	401,289	65.6%	
SUPPORT SERVICES	575,931	366,922	2,159	206,850	64.1%	
RECORDS	1,396,802	865,553	2,171	529,077	62.1%	
COMMUNITY SVCS	1,063,530	687,341	4,192	371,997	65.0%	
CRIME ANALYSIS	66,056	10,856	-	55,200	16.4%	
PROPERTY ROOM	125,326	81,337	777	43,212	65.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2010 (66.7% 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>
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	381,881	323,895	11,041	46,945	87.7%	
RANGE	879,439	560,194	48,636	270,610	69.2%	
BEAT COORDINATORS	801,812	307,970	-	493,842	38.4%	
INFORMATION TECHNOLOGY	1,118,502	727,039	10,366	381,097	65.9%	
INVESTIGATIVE DIVISION	4,489,206	2,822,304	2,570	1,664,332	62.9%	
CRIME LAB	222,370	81,118	-	141,252	36.5%	
PATROL DIVISION	12,629,310	8,284,082	82,113	4,263,116	66.2%	
TRAFFIC	1,330,706	737,054	1,506	592,146	55.5%	
SPECIAL EVENTS	986,472	965,093	-	21,379	97.8%	
TACTICAL PATROL FORCE	1,131,685	750,803	-	380,882	66.3%	
STREET SWEEPING ENFORCEMENT	236,362	163,954	-	72,408	69.4%	
NIGHT LIFE ENFORCEMENT	458,400	200,200	-	258,200	43.7%	
PARKING ENFORCEMENT	1,031,837	574,836	22,020	434,981	57.8%	
CCC	2,383,022	1,350,571	3,795	1,028,656	56.8%	
ANIMAL CONTROL	564,640	425,697	-	138,944	75.4%	
<i>Total</i>	<u>33,040,514</u>	<u>21,054,626</u>	<u>191,347</u>	<u>11,794,542</u>	64.3%	<u>22,524,295</u>
<u>Fire</u>						
ADMINISTRATION	1,096,276	731,089	2,008	363,178	66.9%	
EMERGENCY SERVICES AND PUBLIC ED	218,086	135,260	866	81,960	62.4%	
PREVENTION	1,187,985	757,270	271	430,443	63.8%	
WILDLAND FIRE MITIGATION PROGRAM	191,083	111,172	18,129	61,782	67.7%	
OPERATIONS	17,188,401	10,598,537	45,672	6,544,192	61.9%	
ARFF	1,623,165	1,084,436	-	538,729	66.8%	
<i>Total</i>	<u>21,504,996</u>	<u>13,417,765</u>	<u>66,946</u>	<u>8,020,285</u>	62.7%	<u>14,170,672</u>
TOTAL PUBLIC SAFETY	<u>54,545,510</u>	<u>34,472,391</u>	<u>258,293</u>	<u>19,814,826</u>	63.7%	<u>36,694,967</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	862,361	519,165	5,348	337,848	60.8%	
ENGINEERING SVCS	4,129,675	2,669,142	11,241	1,449,291	64.9%	
PUBLIC RT OF WAY MGMT	1,011,589	599,210	3,277	409,102	59.6%	
ENVIRONMENTAL PROGRAMS	393,673	195,297	67,838	130,538	66.8%	
<i>Total</i>	<u>6,397,298</u>	<u>3,982,815</u>	<u>87,704</u>	<u>2,326,779</u>	63.6%	<u>4,373,634</u>
TOTAL PUBLIC WORKS	<u>6,397,298</u>	<u>3,982,815</u>	<u>87,704</u>	<u>2,326,779</u>	63.6%	<u>4,373,634</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	524,868	327,790	-	197,078	62.5%	
FACILITIES	394,356	262,734	6,994	124,628	68.4%	
CULTURAL ARTS	429,832	277,804	17,443	134,584	68.7%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
YOUTH ACTIVITIES	752,636	424,609	6,032	321,996	57.2%	
SR CITIZENS	722,733	464,067	288	258,378	64.2%	
AQUATICS	1,033,575	727,326	27,080	279,168	73.0%	
SPORTS	483,177	273,456	7,454	202,267	58.1%	
TENNIS	275,753	183,763	-	91,990	66.6%	
NEIGHBORHOOD & OUTREACH SERV	1,263,260	800,610	2,730	459,920	63.6%	
ADMINISTRATION	528,293	337,521	-	190,772	63.9%	
PROJECT MANAGEMENT TEAM	242,538	190,708	-	51,830	78.6%	
BUSINESS SERVICES	375,931	218,741	5,269	151,922	59.6%	
FACILITY & PROJECT MGT	1,012,354	684,134	899	327,321	67.7%	
GROUNDS MANAGEMENT	4,051,580	2,599,495	80,296	1,371,789	66.1%	
FORESTRY	1,182,344	630,585	18,387	533,373	54.9%	
BEACH MAINTENANCE	170,234	91,172	24,568	54,494	68.0%	
<i>Total</i>	<u>13,443,464</u>	<u>8,498,725</u>	<u>197,440</u>	<u>4,747,299</u>	64.7%	<u>10,152,613</u>
<u>Library</u>						
ADMINISTRATION	416,148	263,940	-	152,208	63.4%	
PUBLIC SERVICES	2,161,456	1,443,567	6,062	711,828	67.1%	
SUPPORT SERVICES	1,594,389	873,343	2,457	718,589	54.9%	
<i>Total</i>	<u>4,171,993</u>	<u>2,610,665</u>	<u>8,519</u>	<u>1,552,810</u>	62.8%	<u>2,960,453</u>
TOTAL COMMUNITY SERVICES	<u>17,615,457</u>	<u>11,109,390</u>	<u>205,959</u>	<u>6,300,108</u>	64.2%	<u>13,113,066</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	491,949	281,261	632	210,056	57.3%	
ECON DEV	62,919	36,407	-	26,512	57.9%	
CITY ARTS ADVISORY PROGRAM	540,483	452,511	-	87,972	83.7%	
HUMAN SVCS	818,612	565,304	-	253,308	69.1%	
RDA	730,700	391,488	-	339,212	53.6%	
RDA HSG DEV	677,395	435,009	-	242,386	64.2%	
LR PLANNING/STUDIES	792,833	473,008	541	319,284	59.7%	
DEV & DESIGN REVIEW	1,038,992	617,874	6,377	414,742	60.1%	
ZONING	853,074	515,489	767	336,818	60.5%	
DESIGN REV & HIST PRESERVATN	940,732	551,299	42,752	346,682	63.1%	
SHO/ENVIRON REVIEW/TRAINING	703,239	428,746	6,552	267,941	61.9%	
BLDG PERMITS	1,018,740	623,088	7,396	388,256	61.9%	
RECORDS & ARCHIVES	527,248	311,142	17,370	198,736	62.3%	
PLAN CK & COUNTER SRV	1,268,494	767,733	223	500,537	60.5%	
<i>Total</i>	<u>10,465,410</u>	<u>6,450,359</u>	<u>82,611</u>	<u>3,932,441</u>	62.4%	<u>7,231,247</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,465,410</u>	<u>6,450,359</u>	<u>82,611</u>	<u>3,932,441</u>	62.4%	<u>7,231,247</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	24,757	-	(2,485)	111.2%	
COMMUNITY PROMOTIONS	1,706,580	1,399,433	-	307,147	82.0%	
SPECIAL PROJECTS	21,000	37,000	-	(16,000)	176.2%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	353,568	325,127	-	28,441	92.0%	
CAPITAL OUTLAY TRANSFER	573,170	33,333	-	539,837	5.8%	
APPROP. RESERVE	185,701	-	-	185,701	0.0%	
<i>Total</i>	<u>2,905,791</u>	<u>1,863,150</u>	<u>-</u>	<u>1,042,641</u>	64.1%	<u>2,631,152</u>
TOTAL NON-DEPARTMENTAL	<u>2,905,791</u>	<u>1,863,150</u>	<u>-</u>	<u>1,042,641</u>	64.1%	<u>2,631,152</u>
TOTAL EXPENDITURES	<u>103,370,523</u>	<u>65,293,854</u>	<u>731,309</u>	<u>37,345,360</u>	63.9%	<u>71,876,039</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	515,000	319,934	-	195,066	62.1%
Expenditures	515,000	319,934	-	195,066	62.1%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,615,100	1,762,086	-	853,014	67.4%
Expenditures	3,391,420	1,735,777	313,217	1,342,425	60.4%
<i>Revenue Less Expenditures</i>	(776,320)	26,309	(313,217)	(489,411)	
SOLID WASTE PROGRAM					
Revenue	18,614,209	12,032,653	-	6,581,556	64.6%
Expenditures	18,800,657	12,008,026	151,942	6,640,690	64.7%
<i>Revenue Less Expenditures</i>	(186,448)	24,628	(151,942)	(59,134)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,244,916	1,049,105	-	2,195,811	32.3%
Expenditures	3,121,049	1,029,290	349,192	1,742,567	44.2%
<i>Revenue Less Expenditures</i>	123,867	19,815	(349,192)	453,243	
COUNTY LIBRARY					
Revenue	1,703,932	1,093,725	-	610,207	64.2%
Expenditures	1,765,938	1,110,626	40,144	615,168	65.2%
<i>Revenue Less Expenditures</i>	(62,006)	(16,901)	(40,144)	(4,961)	
STREETS FUND					
Revenue	9,571,682	5,513,602	-	4,058,080	57.6%
Expenditures	14,093,895	6,754,379	1,021,551	6,317,965	55.2%
<i>Revenue Less Expenditures</i>	(4,522,213)	(1,240,778)	(1,021,551)	(2,259,884)	
MEASURE "D"					
Revenue	4,884,000	2,256,671	-	2,627,329	46.2%
Expenditures	9,067,069	2,124,863	2,213,456	4,728,750	47.8%
<i>Revenue Less Expenditures</i>	(4,183,069)	131,809	(2,213,456)	(2,101,421)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2010 (66.7% 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>
REVENUES						
Water Sales - Metered	29,850,000	19,447,485	-	10,402,515	65.2%	20,110,782
Service Charges	385,000	363,300	-	21,700	94.4%	249,293
Cater JPA Treatment Charges	2,200,000	2,545,114	-	(345,114)	115.7%	1,904,940
Licenses & Permits	(2,500)	-	-	(2,500)	0.0%	-
Investment Income	1,008,000	794,725	-	213,275	78.8%	1,075,392
Grants	36,098	24,243	-	11,855	67.2%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	693,698	372,587	-	321,111	53.7%	203,665
TOTAL REVENUES	<u>34,188,296</u>	<u>23,547,454</u>	<u>-</u>	<u>10,640,842</u>	<u>68.9%</u>	<u>23,554,266</u>
EXPENSES						
Salaries & Benefits	7,599,922	4,607,233	-	2,992,689	60.6%	4,465,625
Materials, Supplies & Services	10,540,950	5,058,614	2,394,965	3,087,372	70.7%	4,628,360
Special Projects	646,774	79,834	164,719	402,221	37.8%	46,871
Water Purchases	7,776,465	4,360,742	420,627	2,995,096	61.5%	4,531,359
Debt Service	5,094,672	3,122,620	-	1,972,052	61.3%	3,117,593
Capital Outlay Transfers	5,302,492	3,534,995	-	1,767,497	66.7%	5,172,236
Equipment	197,459	60,405	31,491	105,563	46.5%	6,316
Capitalized Fixed Assets	109,900	861	1,652	107,388	2.3%	7,674
Other	-	21,299	-	(21,299)	100.0%	20,328
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>37,418,635</u>	<u>20,846,602</u>	<u>3,013,454</u>	<u>13,558,579</u>	<u>63.8%</u>	<u>21,996,362</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 Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	14,010,000	9,154,965	-	4,855,035	65.3%	9,100,440
Fees	410,000	518,210	-	(108,210)	126.4%	398,437
Investment Income	325,000	273,629	-	51,371	84.2%	363,775
Miscellaneous	83,850	19,400	-	64,450	23.1%	108,940
TOTAL REVENUES	14,828,850	9,966,204	-	4,862,646	67.2%	9,971,593
EXPENSES						
Salaries & Benefits	5,125,324	3,091,018	-	2,034,306	60.3%	3,104,212
Materials, Supplies & Services	5,733,089	3,157,352	1,148,663	1,427,074	75.1%	3,161,903
Special Projects	711,367	498,123	-	213,244	70.0%	713,800
Transfers-Out	65,000	43,333	-	21,667	66.7%	-
Debt Service	1,354,888	346,613	-	1,008,275	25.6%	390,277
Capital Outlay Transfers	2,827,188	1,884,792	-	942,396	66.7%	1,459,923
Equipment	50,167	16,761	4,284	29,122	41.9%	8,479
Capitalized Fixed Assets	53,265	861	1,651	50,752	4.7%	15,394
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	16,070,288	9,038,853	1,154,598	5,876,836	63.4%	8,853,989

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 Eight Months Ended February 28, 2010 (66.7% 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	875,000	616,146	-	258,854	70.4%	639,136
Parking Fees	5,552,550	3,767,948	-	1,784,602	67.9%	3,593,096
Investment Income	202,500	143,200	-	59,300	70.7%	232,585
Rents & Concessions	23,740	23,740	-	-	100.0%	-
Reimbursements	50,000	9,068	-	40,932	18.1%	-
Miscellaneous	15,000	1,437	-	13,563	9.6%	57,293
Operating Transfers-In	43,500	43,500	-	-	100.0%	43,500
TOTAL REVENUES	<u>6,762,290</u>	<u>4,605,041</u>	<u>-</u>	<u>2,157,249</u>	<u>68.1%</u>	<u>4,585,610</u>
EXPENSES						
Salaries & Benefits	3,764,389	2,324,365	-	1,440,024	61.7%	2,343,279
Materials, Supplies & Services	1,978,278	1,034,113	138,470	805,695	59.3%	1,122,078
Special Projects	806,410	411,831	334,650	59,929	92.6%	441,330
Transfers-Out	312,621	208,414	-	104,207	66.7%	-
Capital Outlay Transfers	1,258,760	839,173	-	419,587	66.7%	2,672
Equipment	25,000	78	2,800	22,123	11.5%	332
Capitalized Fixed Assets	-	1,890	1,610	(3,500)	100.0%	944,938
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,195,457</u>	<u>4,819,864</u>	<u>477,530</u>	<u>2,898,064</u>	<u>64.6%</u>	<u>4,854,628</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2010 (66.7% 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>
REVENUES						
Leases - Commercial / Industrial	3,893,750	2,774,331	-	1,119,419	71.3%	2,866,980
Leases - Terminal	4,853,050	3,137,361	-	1,715,689	64.6%	3,174,111
Leases - Non-Commerical Aviation	1,075,875	750,939	-	324,936	69.8%	809,539
Leases - Commerical Aviation	2,113,451	1,447,745	-	665,706	68.5%	1,496,335
Investment Income	310,000	214,210	-	95,790	69.1%	356,746
Miscellaneous	194,552	139,098	-	55,454	71.5%	192,009
TOTAL REVENUES	<u>12,440,678</u>	<u>8,463,684</u>	<u>-</u>	<u>3,976,994</u>	<u>68.0%</u>	<u>8,895,720</u>
EXPENSES						
Salaries & Benefits	4,780,946	3,017,208	-	1,763,738	63.1%	3,022,334
Materials, Supplies & Services	6,291,961	3,884,848	496,739	1,910,374	69.6%	4,217,268
Special Projects	742,838	354,409	-	388,429	47.7%	287,870
Transfers-Out	7,351	-	-	7,351	0.0%	-
Capital Outlay Transfers	675,240	434,046	-	241,194	64.3%	1,813,090
Equipment	34,212	20,880	-	13,331	61.0%	35,715
Capitalized Fixed Assets	-	(5,055)	-	5,055	100.0%	38,909
Appropriated Reserve	191,045	-	-	191,045	0.0%	-
TOTAL EXPENSES	<u>12,723,593</u>	<u>7,706,337</u>	<u>496,739</u>	<u>4,520,518</u>	<u>64.5%</u>	<u>9,415,186</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 Eight Months Ended February 28, 2010 (66.7% 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>
REVENUES						
Fees & Card Sales	1,802,397	862,573	-	939,824	47.9%	1,190,670
Investment Income	28,300	22,986	-	5,314	81.2%	29,207
Rents & Concessions	299,741	183,541	-	116,200	61.2%	193,522
Miscellaneous	250,000	252,926	-	(2,926)	101.2%	25,058
TOTAL REVENUES	<u>2,380,438</u>	<u>1,322,026</u>	<u>-</u>	<u>1,058,412</u>	<u>55.5%</u>	<u>1,438,457</u>
EXPENSES						
Salaries & Benefits	1,137,368	730,285	-	407,083	64.2%	778,117
Materials, Supplies & Services	577,822	345,586	93,078	139,158	75.9%	467,425
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	182,988	-	36,070	83.5%	184,212
Capital Outlay Transfers	303,553	369	-	303,184	0.1%	1,069
Equipment	8,400	-	2,501	5,899	29.8%	600
Capitalized Fixed Assets	-	-	-	-	100.0%	579,028
TOTAL EXPENSES	<u>2,785,158</u>	<u>1,767,971</u>	<u>105,103</u>	<u>912,084</u>	<u>67.3%</u>	<u>2,045,369</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2010 (66.7% 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>
REVENUES						
Vehicle Maintenance Charges	-	-	-	-	100.0%	1,822,799
Work Orders - Bldg Maint.	3,808,159	2,208,834	-	1,599,325	58.0%	2,341,991
Rents & Concessions	65,000	-	-	65,000	0.0%	-
Grants	818,200	818,200	-	-	100.0%	-
Service Charges	1,641,481	1,094,321	-	547,160	66.7%	1,179,679
Miscellaneous	-	711	-	(711)	100.0%	94,441
Operating Transfers-In	65,000	43,333	-	21,667	66.7%	-
TOTAL REVENUES	<u>6,397,840</u>	<u>4,165,399</u>	<u>-</u>	<u>2,232,441</u>	<u>65.1%</u>	<u>5,438,909</u>
EXPENSES						
Salaries & Benefits	3,071,012	1,917,350	-	1,153,662	62.4%	2,798,190
Materials, Supplies & Services	969,270	588,812	54,354	326,104	66.4%	1,512,868
Special Projects	1,686,832	688,691	242,820	755,321	55.2%	835,384
Capital Outlay Transfers	65,829	65,553	-	276	99.6%	1,603
Equipment	23,000	155	-	22,845	0.7%	13,750
Capitalized Fixed Assets	843,724	38,539	41,224	763,961	9.5%	65,691
TOTAL EXPENSES	<u>6,659,667</u>	<u>3,299,100</u>	<u>338,398</u>	<u>3,022,169</u>	<u>54.6%</u>	<u>5,227,485</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2010 (66.7% 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>
REVENUES						
Vehicle Rental Charges	1,343,020	895,346	-	447,674	66.7%	1,234,866
Investment Income	194,000	141,608	-	52,392	73.0%	195,070
Rents & Concessions	242,848	161,899	-	80,949	66.7%	178,827
Miscellaneous	-	69,048	-	(69,048)	100.0%	64,914
TOTAL REVENUES	<u>1,779,868</u>	<u>1,267,901</u>	<u>-</u>	<u>511,967</u>	<u>71.2%</u>	<u>1,673,676</u>
EXPENSES						
Salaries & Benefits	162,092	97,432	-	64,660	60.1%	76,251
Materials, Supplies & Services	1,120	1,497	-	(377)	133.6%	1,481
Capitalized Fixed Assets	3,658,662	726,718	835,492	2,096,452	42.7%	982,437
TOTAL EXPENSES	<u>3,821,874</u>	<u>825,647</u>	<u>835,492</u>	<u>2,160,735</u>	<u>43.5%</u>	<u>1,060,169</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2010 (66.7% 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>
REVENUES						
Vehicle Maintenance Charges	2,480,238	1,653,492	-	826,746	66.7%	-
Miscellaneous	50,000	-	-	50,000	0.0%	-
TOTAL REVENUES	<u>2,530,238</u>	<u>1,653,492</u>	<u>-</u>	<u>876,746</u>	<u>65.3%</u>	<u>-</u>
EXPENSES						
Salaries & Benefits	1,189,312	735,178	-	454,134	61.8%	-
Materials, Supplies & Services	1,367,766	632,765	108,924	626,077	54.2%	-
Special Projects	60,625	16,458	12,239	31,928	47.3%	-
Equipment	14,000	-	9,000	5,000	64.3%	-
TOTAL EXPENSES	<u>2,631,703</u>	<u>1,384,400</u>	<u>130,163</u>	<u>1,117,140</u>	<u>57.6%</u>	<u>-</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2010 (66.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,950,613	1,967,075	-	983,538	66.7%	2,131,627
Workers' Compensation Premiums	2,482,928	1,655,285	-	827,643	66.7%	1,321,668
OSH Charges	302,518	201,679	-	100,839	66.7%	194,653
Investment Income	337,615	185,030	-	152,585	54.8%	322,249
Miscellaneous	-	12,636	-	(12,636)	100.0%	354,276
Accel - Return of Premium	-	-	-	-	100.0%	750,000
TOTAL REVENUES	6,073,674	4,021,705	-	2,051,969	66.2%	5,074,473
EXPENSES						
Salaries & Benefits	600,672	330,513	-	270,159	55.0%	344,629
Materials, Supplies & Services	5,590,392	2,822,095	230,468	2,537,829	54.6%	2,751,624
Transfers-Out	300,000	300,000	-	-	100.0%	1,589,853
Capital Outlay Transfers	1,105	737	-	368	66.7%	2,137
Equipment	4,000	-	-	4,000	0.0%	-
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
TOTAL EXPENSES	6,519,840	3,453,345	230,468	2,836,028	56.5%	4,688,243

*** 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 Eight Months Ended February 28, 2010 (66.7% 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	2,435,147	1,629,459	-	805,688	66.9%	1,721,322
Miscellaneous	-	226	-	(226)	100.0%	10,526
TOTAL REVENUES	<u>2,435,147</u>	<u>1,629,685</u>	<u>-</u>	<u>805,462</u>	<u>66.9%</u>	<u>1,731,847</u>
EXPENSES						
Salaries & Benefits	1,537,067	948,390	-	588,677	61.7%	1,079,198
Materials, Supplies & Services	598,350	411,005	44,744	142,600	76.2%	325,174
Special Projects	1,700	1,578	2,675	(2,554)	250.2%	(8,792)
Capital Outlay Transfers	-	-	-	-	100.0%	56,667
Equipment	408,269	220,125	9,301	178,842	56.2%	74,651
Capitalized Fixed Assets	-	-	-	-	100.0%	488
Appropriated Reserve	84,895	-	-	84,895	0.0%	-
TOTAL EXPENSES	<u>2,630,280</u>	<u>1,581,098</u>	<u>56,721</u>	<u>992,461</u>	<u>62.3%</u>	<u>1,527,386</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eight Months Ended February 28, 2010 (66.7% 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	1,482,056	962,310	-	519,746	64.9%	1,012,108
Leases - Food Service	2,393,380	1,597,565	-	795,815	66.7%	1,665,280
Slip Rental Fees	3,676,785	2,443,754	-	1,233,031	66.5%	2,353,621
Visitors Fees	700,000	377,084	-	322,916	53.9%	344,417
Slip Transfer Fees	250,000	349,025	-	(99,025)	139.6%	192,075
Parking Revenue	1,885,098	1,305,985	-	579,113	69.3%	1,069,303
Wharf Parking	268,749	157,932	-	110,817	58.8%	142,394
Other Fees & Charges	364,909	243,657	-	121,252	66.8%	247,523
Investment Income	125,000	165,845	-	(40,845)	132.7%	231,588
Rents & Concessions	279,322	193,099	-	86,223	69.1%	186,962
Miscellaneous	97,049	108,051	-	(11,002)	111.3%	158,920
TOTAL REVENUES	<u>11,522,348</u>	<u>7,904,307</u>	<u>-</u>	<u>3,618,041</u>	<u>68.6%</u>	<u>7,604,190</u>
EXPENSES						
Salaries & Benefits	5,530,336	3,494,374	-	2,035,962	63.2%	3,511,665
Materials, Supplies & Services	3,416,967	2,057,485	461,581	897,901	73.7%	2,125,967
Special Projects	122,559	53,964	3,000	65,594	46.5%	20,337
Debt Service	1,673,572	1,112,096	-	561,476	66.5%	1,198,749
Capital Outlay Transfers	1,131,381	754,254	-	377,127	66.7%	578,004
Equipment	86,445	11,677	3,826	70,943	17.9%	64,770
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>12,061,259</u>	<u>7,483,850</u>	<u>468,406</u>	<u>4,109,003</u>	<u>65.9%</u>	<u>7,499,493</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.