



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: December 7, 2010

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2011 Interim Financial Statements For The Four Months Ended October 31, 2010

RECOMMENDATION:

That Council accept the Fiscal Year 2011 Interim Financial Statements for the Four Months Ended October 31, 2010.

DISCUSSION:

The interim financial statements for the four months ended October 31, 2010 (33% 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 Four Months Ended October 31, 2010

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Samario, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Four Months Ended October 31, 2010 (33% 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	102,061,117	26,477,798	-	75,583,319	25.9%
Expenditures	102,266,416	34,552,996	856,743	66,856,677	34.6%
<i>Addition to / (use of) reserves</i>	<u>(205,299)</u>	<u>(8,075,198)</u>	<u>(856,743)</u>		
WATER OPERATING FUND					
Revenue	34,632,686	12,774,617	-	21,858,069	36.9%
Expenditures	35,669,711	10,395,126	3,280,939	21,993,646	38.3%
<i>Addition to / (use of) reserves</i>	<u>(1,037,025)</u>	<u>2,379,491</u>	<u>(3,280,939)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,985,411	5,304,440	-	9,680,971	35.4%
Expenditures	18,916,345	5,467,349	1,664,800	11,784,196	37.7%
<i>Addition to / (use of) reserves</i>	<u>(3,930,934)</u>	<u>(162,909)</u>	<u>(1,664,800)</u>		
DOWNTOWN PARKING					
Revenue	6,689,440	2,214,181	-	4,475,259	33.1%
Expenditures	7,391,283	2,067,387	785,092	4,538,803	38.6%
<i>Addition to / (use of) reserves</i>	<u>(701,843)</u>	<u>146,794</u>	<u>(785,092)</u>		
AIRPORT OPERATING FUND					
Revenue	13,065,477	4,611,699	-	8,453,778	35.3%
Expenditures	13,134,132	3,889,246	684,607	8,560,280	34.8%
<i>Addition to / (use of) reserves</i>	<u>(68,655)</u>	<u>722,454</u>	<u>(684,607)</u>		
GOLF COURSE FUND					
Revenue	2,049,194	696,777	-	1,352,417	34.0%
Expenditures	2,060,811	760,784	120,154	1,179,873	42.7%
<i>Addition to / (use of) reserves</i>	<u>(11,617)</u>	<u>(64,007)</u>	<u>(120,154)</u>		
INTRA-CITY SERVICE FUND					
Revenue	6,083,553	1,625,212	-	4,458,341	26.7%
Expenditures	6,781,899	1,482,973	980,742	4,318,185	36.3%
<i>Addition to / (use of) reserves</i>	<u>(698,346)</u>	<u>142,238</u>	<u>(980,742)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Four Months Ended October 31, 2010 (33% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
FLEET REPLACEMENT FUND					
Revenue	2,227,068	754,928	-	1,472,140	33.9%
Expenditures	4,631,542	326,617	1,470,803	2,834,122	38.8%
<i>Addition to / (use of) reserves</i>	<u>(2,404,474)</u>	<u>428,311</u>	<u>(1,470,803)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,429,418	797,326	-	1,632,092	32.8%
Expenditures	2,485,972	752,140	225,557	1,508,275	39.3%
<i>Addition to / (use of) reserves</i>	<u>(56,554)</u>	<u>45,186</u>	<u>(225,557)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,694,553	1,806,252	-	3,888,301	31.7%
Expenditures	6,194,109	2,680,562	483,260	3,030,287	51.1%
<i>Addition to / (use of) reserves</i>	<u>(499,556)</u>	<u>(874,311)</u>	<u>(483,260)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,302,393	762,861	-	1,539,532	33.1%
Expenditures	2,307,501	716,965	280,383	1,310,153	43.2%
<i>Addition to / (use of) reserves</i>	<u>(5,108)</u>	<u>45,896</u>	<u>(280,383)</u>		
WATERFRONT FUND					
Revenue	11,762,974	4,324,183	-	7,438,791	36.8%
Expenditures	11,850,433	4,251,976	843,035	6,755,423	43.0%
<i>Addition to / (use of) reserves</i>	<u>(87,459)</u>	<u>72,207</u>	<u>(843,035)</u>		
TOTAL FOR ALL FUNDS					
Revenue	203,983,284	62,150,273	-	141,833,010	30.5%
Expenditures	213,690,155	67,344,122	11,676,115	134,669,918	37.0%
<i>Addition to / (use of) reserves</i>	<u>(9,706,871)</u>	<u>(5,193,848)</u>	<u>(11,676,115)</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 Four Months Ended October 31, 2010 (33% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	16,714,359	4,182,871	12,531,488	25.0%	4,159,233
Property Taxes	22,790,000	1,018,030	21,771,970	4.5%	1,073,651
Utility Users Tax	7,040,000	2,408,772	4,631,228	34.2%	2,345,641
Transient Occupancy Tax	11,157,000	5,450,402	5,706,598	48.9%	4,987,184
Franchise Fees	3,266,000	1,000,129	2,265,871	30.6%	889,920
Business License	2,168,000	518,677	1,649,323	23.9%	517,399
Real Property Transfer Tax	358,100	133,449	224,651	37.3%	121,627
<i>Total</i>	<u>63,493,459</u>	<u>14,712,330</u>	<u>48,781,129</u>	<u>23.2%</u>	<u>14,094,656</u>
LICENSES & PERMITS					
Licenses & Permits	194,000	51,792	142,208	26.7%	57,443
<i>Total</i>	<u>194,000</u>	<u>51,792</u>	<u>142,208</u>	<u>26.7%</u>	<u>57,443</u>
FINES & FORFEITURES					
Parking Violations	2,469,069	835,111	1,633,958	33.8%	866,524
Library Fines	115,000	36,106	78,894	31.4%	40,277
Municipal Court Fines	150,000	70,414	79,586	46.9%	47,024
Other Fines & Forfeitures	175,000	71,022	103,978	40.6%	56,650
<i>Total</i>	<u>2,909,069</u>	<u>1,012,654</u>	<u>1,896,415</u>	<u>34.8%</u>	<u>1,010,474</u>
USE OF MONEY & PROPERTY					
Investment Income	848,615	334,889	513,726	39.5%	405,745
Rents & Concessions	421,535	145,739	275,796	34.6%	138,817
<i>Total</i>	<u>1,270,150</u>	<u>480,628</u>	<u>789,522</u>	<u>37.8%</u>	<u>544,562</u>
INTERGOVERNMENTAL					
Grants	1,420,693	248,160	1,172,533	17.5%	149,544
Vehicle License Fees	150,000	141,075	8,925	94.1%	134,978
Reimbursements	14,040	6,422	7,618	45.7%	-
<i>Total</i>	<u>1,584,733</u>	<u>395,658</u>	<u>1,189,075</u>	<u>25.0%</u>	<u>284,522</u>
FEES & SERVICE CHARGES					
Finance	858,930	279,600	579,330	32.6%	273,687
Community Development	4,452,856	1,423,194	3,029,662	32.0%	1,636,595
Recreation	2,358,031	826,840	1,531,191	35.1%	793,881
Public Safety	476,348	146,620	329,728	30.8%	136,545
Public Works	5,219,373	1,777,083	3,442,290	34.0%	1,761,160
Library	779,643	363,612	416,031	46.6%	366,922
Reimbursements	5,956,688	1,807,402	4,149,286	30.3%	1,846,369
<i>Total</i>	<u>20,101,869</u>	<u>6,624,350</u>	<u>13,477,519</u>	<u>33.0%</u>	<u>6,815,159</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,282,193	670,064	612,129	52.3%	509,728
Indirect Allocations	6,520,510	2,173,503	4,347,007	33.3%	2,484,036
Operating Transfers-In	4,705,134	356,818	4,348,316	7.6%	334,976
<i>Total</i>	<u>12,507,837</u>	<u>3,200,386</u>	<u>9,307,451</u>	<u>25.6%</u>	<u>3,328,740</u>
TOTAL REVENUES	<u>102,061,117</u>	<u>26,477,798</u>	<u>75,583,319</u>	<u>25.9%</u>	<u>26,135,556</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2010 (33% 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	686,819	235,461	1,939	449,419	34.6%	
<i>Total</i>	686,819	235,461	1,939	449,419	34.6%	242,236
<u>City Attorney</u>						
CITY ATTORNEY	1,867,900	688,586	-	1,179,314	36.9%	
<i>Total</i>	1,867,900	688,586	-	1,179,314	36.9%	724,002
<u>Administration</u>						
CITY ADMINISTRATOR	1,289,339	481,792	1,939	805,608	37.5%	
LABOR RELATIONS	110,649	28,263	-	82,386	25.5%	
CITY TV	399,169	122,373	27,982	248,814	37.7%	
<i>Total</i>	1,799,157	632,429	29,921	1,136,807	36.8%	695,137
<u>Administrative Services</u>						
CITY CLERK	433,472	132,184	23,005	278,283	35.8%	
HUMAN RESOURCES	1,072,931	315,796	20,294	736,842	31.3%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	135,367	38,260	-	97,107	28.3%	
<i>Total</i>	1,641,770	486,239	43,299	1,112,232	32.3%	636,182
<u>Finance</u>						
ADMINISTRATION	225,246	68,689	7,495	149,061	33.8%	
TREASURY	442,107	139,883	1,700	300,524	32.0%	
CASHIERING & COLLECTION	419,606	146,613	-	272,993	34.9%	
LICENSES & PERMITS	383,444	131,091	-	252,353	34.2%	
BUDGET MANAGEMENT	376,809	125,960	-	250,849	33.4%	
ACCOUNTING	389,626	128,653	-	260,973	33.0%	
PAYROLL	266,456	88,575	-	177,881	33.2%	
ACCOUNTS PAYABLE	207,691	69,963	-	137,728	33.7%	
CITY BILLING & CUSTOMER SERVICE	575,806	170,324	-	405,482	29.6%	
PURCHASING	657,198	215,932	2,791	438,475	33.3%	
CENTRAL STORES	158,284	51,655	523	106,106	33.0%	
MAIL SERVICES	86,794	29,626	327	56,841	34.5%	
<i>Total</i>	4,189,067	1,366,964	12,837	2,809,266	32.9%	1,600,743
TOTAL GENERAL GOVERNMENT	10,184,713	3,409,679	87,996	6,687,038	34.3%	3,898,299
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,167,171	402,091	-	765,080	34.5%	
SUPPORT SERVICES	568,188	193,201	1,579	373,407	34.3%	
RECORDS	1,298,843	438,673	20,803	839,367	35.4%	
COMMUNITY SVCS	915,200	359,956	4,633	550,611	39.8%	
CRIME ANALYSIS	7,067	2,356	-	4,711	33.3%	
PROPERTY ROOM	128,526	44,286	820	83,420	35.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2010 (33% 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	461,709	151,707	822	309,181	33.0%	
RANGE	1,023,098	359,638	18,512	644,948	37.0%	
BEAT COORDINATORS	490,445	194,885	-	295,560	39.7%	
INFORMATION TECHNOLOGY	1,112,749	467,105	3,984	641,660	42.3%	
INVESTIGATIVE DIVISION	4,437,263	1,486,617	4,550	2,946,096	33.6%	
CRIME LAB	219,231	47,639	589	171,003	22.0%	
PATROL DIVISION	13,480,216	4,534,791	148,104	8,797,321	34.7%	
TRAFFIC	1,320,753	394,583	1,304	924,866	30.0%	
SPECIAL EVENTS	984,500	762,859	-	221,641	77.5%	
TACTICAL PATROL FORCE	1,143,556	396,248	-	747,308	34.7%	
STREET SWEEPING ENFORCEMENT	285,115	97,282	-	187,833	34.1%	
NIGHT LIFE ENFORCEMENT	333,926	57,491	-	276,435	17.2%	
PARKING ENFORCEMENT	1,024,125	305,105	27,800	691,220	32.5%	
CCC	2,346,794	669,108	2,539	1,675,147	28.6%	
ANIMAL CONTROL	539,388	171,098	-	368,290	31.7%	
<i>Total</i>	<u>33,287,862</u>	<u>11,536,718</u>	<u>236,038</u>	<u>21,515,106</u>	35.4%	<u>11,090,602</u>
<u>Fire</u>						
ADMINISTRATION	816,405	270,030	4,796	541,578	33.7%	
EMERGENCY SERVICES AND PUBLIC ED	210,178	62,866	-	147,312	29.9%	
PREVENTION	1,201,381	361,800	1,275	838,306	30.2%	
WILDLAND FIRE MITIGATION PROGRAM	180,935	54,547	23,412	102,977	43.1%	
OPERATIONS	17,331,070	5,917,098	50,185	11,363,787	34.4%	
ARFF	1,701,697	653,701	-	1,047,996	38.4%	
<i>Total</i>	<u>21,441,666</u>	<u>7,320,042</u>	<u>79,669</u>	<u>14,041,955</u>	34.5%	<u>7,233,468</u>
TOTAL PUBLIC SAFETY	<u>54,729,528</u>	<u>18,856,760</u>	<u>315,707</u>	<u>35,557,062</u>	35.0%	<u>18,324,070</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	872,992	256,806	16,240	599,946	31.3%	
ENGINEERING SVCS	4,353,334	1,457,127	5,563	2,890,644	33.6%	
PUBLIC RT OF WAY MGMT	983,568	331,465	4,061	648,041	34.1%	
ENVIRONMENTAL PROGRAMS	361,153	68,692	84,276	208,185	42.4%	
<i>Total</i>	<u>6,571,047</u>	<u>2,114,315</u>	<u>110,140</u>	<u>4,346,591</u>	33.9%	<u>2,081,566</u>
TOTAL PUBLIC WORKS	<u>6,571,047</u>	<u>2,114,315</u>	<u>110,140</u>	<u>4,346,591</u>	33.9%	<u>2,081,566</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	476,287	175,257	-	301,030	36.8%	
FACILITIES	354,519	130,907	15,302	208,310	41.2%	
CULTURAL ARTS	420,422	144,676	6,552	269,194	36.0%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2010 (33% 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	733,831	297,456	7,538	428,837	41.6%	
SR CITIZENS	653,938	202,425	460	451,053	31.0%	
AQUATICS	1,042,852	514,599	36,378	491,875	52.8%	
SPORTS	495,345	135,007	15,461	344,877	30.4%	
TENNIS	258,175	75,473	-	182,702	29.2%	
NEIGHBORHOOD & OUTREACH SERV	989,941	345,372	5,784	638,785	35.5%	
ADMINISTRATION	520,544	176,142	-	344,402	33.8%	
PROJECT MANAGEMENT TEAM	223,659	74,581	-	149,078	33.3%	
BUSINESS SERVICES	302,136	82,109	4,922	215,105	28.8%	
FACILITY & PROJECT MGT	951,580	400,169	1,671	549,740	42.2%	
GROUNDS MANAGEMENT	4,134,610	1,326,759	63,254	2,744,598	33.6%	
FORESTRY	1,163,333	315,792	82,682	764,859	34.3%	
BEACH MAINTENANCE	164,643	48,987	14,053	101,603	38.3%	
<i>Total</i>	<u>12,885,815</u>	<u>4,445,712</u>	<u>254,056</u>	<u>8,186,047</u>	36.5%	<u>4,821,008</u>
<u>Library</u>						
ADMINISTRATION	399,732	124,778	-	274,954	31.2%	
PUBLIC SERVICES	1,997,383	609,605	7,395	1,380,382	30.9%	
SUPPORT SERVICES	1,773,265	485,944	11,571	1,275,750	28.1%	
<i>Total</i>	<u>4,170,380</u>	<u>1,220,327</u>	<u>18,966</u>	<u>2,931,087</u>	29.7%	<u>1,324,071</u>
TOTAL COMMUNITY SERVICES	<u>17,056,195</u>	<u>5,666,039</u>	<u>273,022</u>	<u>11,117,134</u>	34.8%	<u>6,145,079</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	427,609	159,583	732	267,294	37.5%	
ECON DEV	52,296	15,589	-	36,707	29.8%	
CITY ARTS ADVISORY PROGRAM	427,260	-	-	427,260	0.0%	
HUMAN SVCS	819,851	172,987	-	646,864	21.1%	
RDA	685,691	234,770	-	450,921	34.2%	
RDA HSG DEV	642,855	200,437	-	442,418	31.2%	
LR PLANNING/STUDIES	716,236	266,280	632	449,324	37.3%	
DEV & DESIGN REVIEW	952,017	295,883	10,503	645,631	32.2%	
ZONING	809,341	259,344	1,020	548,977	32.2%	
DESIGN REV & HIST PRESERVATN	886,555	237,943	19,471	629,142	29.0%	
SHO/ENVIRON REVIEW/TRAINING	737,535	247,651	3,935	485,949	34.1%	
BLDG PERMITS	1,027,134	352,857	7,144	667,133	35.0%	
RECORDS & ARCHIVES	523,630	160,830	18,569	344,231	34.3%	
PLAN CK & COUNTER SRV	1,252,403	398,591	7,873	845,940	32.5%	
<i>Total</i>	<u>9,960,413</u>	<u>3,002,747</u>	<u>69,878</u>	<u>6,887,787</u>	30.8%	<u>3,066,577</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,960,413</u>	<u>3,002,747</u>	<u>69,878</u>	<u>6,887,787</u>	30.8%	<u>3,066,577</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Four Months Ended October 31, 2010 (33% 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	1,693	-	20,579	7.6%	
COMMUNITY PROMOTIONS	1,537,890	889,491	-	648,399	57.8%	
SPECIAL PROJECTS	359,264	138,300	-	220,964	38.5%	
TRANSFERS OUT	43,500	14,500	-	29,000	33.3%	
DEBT SERVICE TRANSFERS	350,445	290,081	-	60,364	82.8%	
CAPITAL OUTLAY TRANSFER	508,170	169,390	-	338,780	33.3%	
APPROP. RESERVE	942,979	-	-	942,979	0.0%	
<i>Total</i>	3,764,520	1,503,456	-	2,261,064	39.9%	1,304,784
TOTAL NON-DEPARTMENTAL	3,764,520	1,503,456	-	2,261,064	39.9%	1,304,784
TOTAL EXPENDITURES	102,266,416	34,552,996	856,743	66,856,677	34.6%	34,820,374

*** 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 Four Months Ended October 31, 2010 (33% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	470,000	162,662	-	307,338	34.6%
Expenditures	470,000	160,492	-	309,508	34.1%
<i>Revenue Less Expenditures</i>	-	2,170	-	(2,170)	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,407,300	1,157,761	-	1,249,539	48.1%
Expenditures	4,163,728	1,108,997	450,509	2,604,222	37.5%
<i>Revenue Less Expenditures</i>	(1,756,428)	48,764	(450,509)	(1,354,683)	
SOLID WASTE PROGRAM					
Revenue	17,512,032	5,676,779	-	11,835,253	32.4%
Expenditures	18,387,408	5,763,152	169,389	12,454,867	32.3%
<i>Revenue Less Expenditures</i>	(875,376)	(86,373)	(169,389)	(619,614)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,572,514	792,270	-	1,780,243	30.8%
Expenditures	2,003,480	310,710	45,067	1,647,703	17.8%
<i>Revenue Less Expenditures</i>	569,034	481,561	(45,067)	132,540	
COUNTY LIBRARY					
Revenue	1,748,519	492,659	-	1,255,860	28.2%
Expenditures	1,782,819	555,393	55,433	1,171,993	34.3%
<i>Revenue Less Expenditures</i>	(34,300)	(62,735)	(55,433)	83,867	
STREETS FUND					
Revenue	9,926,670	2,792,169	-	7,134,501	28.1%
Expenditures	13,933,618	2,722,804	2,384,038	8,826,776	36.7%
<i>Revenue Less Expenditures</i>	(4,006,948)	69,365	(2,384,038)	(1,692,275)	
MEASURE A					
Revenue	2,882,759	822,474	-	2,060,285	28.5%
Expenditures	2,882,759	703,809	730,581	1,448,369	49.8%
<i>Revenue Less Expenditures</i>	-	118,665	(730,581)	611,917	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2010 (33% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	30,350,000	11,392,135	-	18,957,865	37.5%	11,383,295
Service Charges	395,000	162,682	-	232,318	41.2%	138,727
Cater JPA Treatment Charges	2,272,520	832,400	-	1,440,120	36.6%	1,000,014
Licenses & Permits	-	-	-	-	100.0%	-
Investment Income	860,900	382,874	-	478,026	44.5%	398,643
Grants	-	-	-	-	100.0%	24,243
Reimbursements	-	-	-	-	100.0%	-
Miscellaneous	754,266	4,525	-	749,741	0.6%	235,501
TOTAL REVENUES	34,632,686	12,774,617	-	21,858,069	36.9%	13,180,422
EXPENSES						
Salaries & Benefits	7,606,945	2,423,176	-	5,183,769	31.9%	2,426,953
Materials, Supplies & Services	10,173,513	2,509,114	2,758,187	4,906,212	51.8%	2,413,196
Special Projects	737,378	101,097	86,298	549,983	25.4%	28,670
Water Purchases	8,177,644	2,415,813	414,238	5,347,593	34.6%	2,527,261
Debt Service	5,088,853	1,772,289	-	3,316,564	34.8%	1,753,962
Capital Outlay Transfers	3,349,702	1,116,567	-	2,233,135	33.3%	1,767,497
Equipment	177,227	50,730	-	126,497	28.6%	32,612
Capitalized Fixed Assets	191,932	6,285	22,216	163,431	14.8%	639
Other	43,000	55	-	42,945	0.1%	54
Appropriated Reserve	123,517	-	-	123,517	0.0%	-
TOTAL EXPENSES	35,669,711	10,395,126	3,280,939	21,993,646	38.3%	10,950,844

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 Four Months Ended October 31, 2010 (33% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	14,200,000	4,921,423	-	9,278,577	34.7%	4,808,946
Fees	452,911	261,188	-	191,723	57.7%	231,971
Investment Income	296,100	104,301	-	191,799	35.2%	140,641
Public Works	11,400	7,965	-	3,435	69.9%	781
Miscellaneous	25,000	9,564	-	15,436	38.3%	9,800
TOTAL REVENUES	14,985,411	5,304,440	-	9,680,971	35.4%	5,192,140
EXPENSES						
Salaries & Benefits	5,178,153	1,668,375	-	3,509,778	32.2%	1,648,364
Materials, Supplies & Services	5,812,865	1,517,053	1,633,397	2,662,415	54.2%	1,488,032
Special Projects	5,000	136,976	-	(131,976)	2739.5%	246,541
Transfers-Out	-	-	-	-	100.0%	21,667
Debt Service	1,352,038	-	-	1,352,038	0.0%	-
Capital Outlay Transfers	6,295,500	2,098,500	-	4,197,000	33.3%	942,396
Equipment	54,428	13,898	4,340	36,190	33.5%	470
Capitalized Fixed Assets	97,261	32,548	27,063	37,650	61.3%	639
Appropriated Reserve	121,100	-	-	121,100	0.0%	-
TOTAL EXPENSES	18,916,345	5,467,349	1,664,800	11,784,196	37.7%	4,348,110

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 Four Months Ended October 31, 2010 (33% 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	840,000	347,231	-	492,769	41.3%	334,607
Parking Fees	5,606,000	1,792,068	-	3,813,932	32.0%	1,901,027
Investment Income	154,700	54,675	-	100,025	35.3%	75,920
Rents & Concessions	23,740	-	-	23,740	0.0%	23,740
Reimbursements	20,000	4,598	-	15,402	23.0%	-
Miscellaneous	1,500	1,109	-	392	73.9%	1,000
Operating Transfers-In	43,500	14,500	-	29,000	33.3%	43,500
TOTAL REVENUES	<u>6,689,440</u>	<u>2,214,181</u>	<u>-</u>	<u>4,475,259</u>	<u>33.1%</u>	<u>2,379,794</u>
EXPENSES						
Salaries & Benefits	3,847,242	1,247,096	-	2,600,146	32.4%	1,218,998
Materials, Supplies & Services	1,807,229	452,963	141,006	1,213,261	32.9%	482,775
Special Projects	730,482	49,195	637,787	43,500	94.0%	307,701
Transfers-Out	312,621	93,874	-	218,747	30.0%	104,207
Capital Outlay Transfers	660,000	220,000	-	440,000	33.3%	419,587
Equipment	25,000	4,260	6,300	14,440	42.2%	-
Appropriated Reserve	8,709	-	-	8,709	0.0%	-
TOTAL EXPENSES	<u>7,391,283</u>	<u>2,067,387</u>	<u>785,092</u>	<u>4,538,803</u>	<u>38.6%</u>	<u>2,533,268</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2010 (33% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,977,000	1,427,102	-	2,549,898	35.9%	1,392,494
Leases - Terminal	4,927,950	1,711,238	-	3,216,712	34.7%	1,609,144
Leases - Non-Commerical Aviation	1,095,875	562,052	-	533,823	51.3%	376,836
Leases - Commerical Aviation	2,637,000	757,492	-	1,879,508	28.7%	702,730
Investment Income	231,100	87,293	-	143,807	37.8%	117,552
Miscellaneous	196,552	66,522	-	130,030	33.8%	31,851
TOTAL REVENUES	13,065,477	4,611,699	-	8,453,778	35.3%	4,230,609
EXPENSES						
Salaries & Benefits	4,913,183	1,608,220	-	3,304,963	32.7%	1,575,525
Materials, Supplies & Services	6,432,710	1,903,314	680,044	3,849,351	40.2%	1,837,675
Special Projects	912,307	175,178	-	737,129	19.2%	165,999
Transfers-Out	31,049	10,350	-	20,699	33.3%	-
Capital Outlay Transfers	550,000	183,333	-	366,667	33.3%	217,023
Equipment	24,610	8,851	4,562	11,197	54.5%	17,687
Appropriated Reserve	270,273	-	-	270,273	0.0%	-
TOTAL EXPENSES	13,134,132	3,889,246	684,607	8,560,280	34.8%	3,813,909

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 Four Months Ended October 31, 2010 (33% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,725,172	571,594	-	1,153,578	33.1%	517,078
Investment Income	20,200	5,281	-	14,919	26.1%	13,431
Rents & Concessions	300,322	117,076	-	183,246	39.0%	111,733
Miscellaneous	3,500	2,826	-	674	80.7%	3,134
TOTAL REVENUES	2,049,194	696,777	-	1,352,417	34.0%	645,376
EXPENSES						
Salaries & Benefits	1,095,646	375,419	-	720,227	34.3%	384,799
Materials, Supplies & Services	611,462	205,006	108,684	297,772	51.3%	196,844
Special Projects	14,524	-	9,524	5,000	65.6%	976
Debt Service	213,407	157,025	-	56,382	73.6%	156,016
Capital Outlay Transfers	70,000	23,333	-	46,667	33.3%	184
Equipment	3,500	-	1,947	1,553	55.6%	-
Capitalized Fixed Assets	-	-	-	-	100.0%	217,776
Appropriated Reserve	52,272	-	-	52,272	0.0%	-
TOTAL EXPENSES	2,060,811	760,784	120,154	1,179,873	42.7%	956,595

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2010 (33% 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						
Work Orders - Bldg Maint.	3,598,018	1,047,622	-	2,550,396	29.1%	1,135,518
Grants	742,970	-	-	742,970	0.0%	818,200
Service Charges	1,742,565	577,522	-	1,165,043	33.1%	576,240
Miscellaneous	-	68	-	(68)	100.0%	41
Operating Transfers-In	-	-	-	-	100.0%	21,667
TOTAL REVENUES	<u>6,083,553</u>	<u>1,625,212</u>	<u>-</u>	<u>4,458,341</u>	<u>26.7%</u>	<u>2,551,665</u>
EXPENSES						
Salaries & Benefits	2,858,723	955,334	-	1,903,389	33.4%	985,921
Materials, Supplies & Services	1,109,096	280,881	169,566	658,649	40.6%	285,394
Special Projects	2,010,520	236,941	594,954	1,178,625	41.4%	304,902
Capital Outlay Transfers	-	-	-	-	100.0%	276
Equipment	23,000	6,290	-	16,710	27.3%	-
Capitalized Fixed Assets	780,560	3,526	216,222	560,812	28.2%	383
TOTAL EXPENSES	<u>6,781,899</u>	<u>1,482,973</u>	<u>980,742</u>	<u>4,318,185</u>	<u>36.3%</u>	<u>1,576,876</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2010 (33% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,791,427	597,142	-	1,194,285	33.3%	447,673
Investment Income	153,300	60,726	-	92,574	39.6%	72,415
Rents & Concessions	232,341	77,447	-	154,894	33.3%	80,949
Miscellaneous	50,000	19,613	-	30,388	39.2%	33,885
TOTAL REVENUES	2,227,068	754,928	-	1,472,140	33.9%	634,923
EXPENSES						
Salaries & Benefits	150,983	51,865	-	99,118	34.4%	51,285
Materials, Supplies & Services	993	331	-	662	33.3%	373
Capitalized Fixed Assets	4,479,566	274,421	1,470,803	2,734,342	39.0%	308,308
TOTAL EXPENSES	4,631,542	326,617	1,470,803	2,834,122	38.8%	359,966

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2010 (33% 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	2,369,418	789,806	-	1,579,612	33.3%	838,554
Miscellaneous	60,000	7,520	-	52,480	12.5%	-
TOTAL REVENUES	<u>2,429,418</u>	<u>797,326</u>	<u>-</u>	<u>1,632,092</u>	<u>32.8%</u>	<u>838,554</u>
EXPENSES						
Salaries & Benefits	1,141,256	389,614	-	751,642	34.1%	387,463
Materials, Supplies & Services	1,255,238	350,554	218,316	686,367	45.3%	303,102
Special Projects	87,279	10,319	6,694	70,266	19.5%	4,781
Equipment	2,200	1,653	547	-	100.0%	-
TOTAL EXPENSES	<u>2,485,972</u>	<u>752,140</u>	<u>225,557</u>	<u>1,508,275</u>	<u>39.3%</u>	<u>695,346</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2010 (33% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,583,750	861,250	-	1,722,500	33.3%	983,538
Workers' Compensation Premiums	2,643,581	881,194	-	1,762,387	33.3%	827,643
OSH Charges	277,322	-	-	277,322	0.0%	100,839
Investment Income	189,900	63,262	-	126,638	33.3%	116,339
Community Development	-	316	-	(316)	100.0%	-
Miscellaneous	-	230	-	(230)	100.0%	2,403
TOTAL REVENUES	5,694,553	1,806,252	-	3,888,301	31.7%	2,030,761
EXPENSES						
Salaries & Benefits	523,458	135,929	-	387,529	26.0%	182,403
Materials, Supplies & Services	4,928,992	1,826,646	483,260	2,619,087	46.9%	1,416,526
Transfers-Out	717,988	717,988	-	-	100.0%	-
Capital Outlay Transfers	-	-	-	-	100.0%	368
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
TOTAL EXPENSES	6,194,109	2,680,562	483,260	3,030,287	51.1%	1,599,298

*** 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 Four Months Ended October 31, 2010 (33% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,302,393	762,861	-	1,539,532	33.1%	814,743
Miscellaneous	-	-	-	-	100.0%	226
TOTAL REVENUES	2,302,393	762,861	-	1,539,532	33.1%	814,970
EXPENSES						
Salaries & Benefits	1,487,770	505,968	-	981,802	34.0%	497,753
Materials, Supplies & Services	511,979	170,020	171,545	170,414	66.7%	179,307
Special Projects	1,700	1,605	11,019	(10,924)	742.6%	834
Equipment	249,213	39,372	97,820	112,022	55.0%	20,558
Appropriated Reserve	56,839	-	-	56,839	0.0%	-
TOTAL EXPENSES	2,307,501	716,965	280,383	1,310,153	43.2%	698,452

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Four Months Ended October 31, 2010 (33% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,372,773	543,956	-	828,817	39.6%	567,948
Leases - Food Service	2,173,351	942,936	-	1,230,415	43.4%	883,946
Slip Rental Fees	3,864,398	1,279,554	-	2,584,844	33.1%	1,218,927
Visitors Fees	555,894	185,310	-	370,584	33.3%	224,097
Slip Transfer Fees	621,957	150,375	-	471,582	24.2%	204,875
Parking Revenue	1,912,769	749,349	-	1,163,420	39.2%	805,893
Wharf Parking	244,477	85,602	-	158,875	35.0%	93,162
Other Fees & Charges	361,252	137,890	-	223,362	38.2%	125,077
Investment Income	215,759	82,750	-	133,009	38.4%	105,643
Rents & Concessions	299,504	123,980	-	175,524	41.4%	106,568
Grants	12,190	4,256	-	7,934	34.9%	-
Miscellaneous	128,650	38,225	-	90,425	29.7%	96,510
TOTAL REVENUES	11,762,974	4,324,183	-	7,438,791	36.8%	4,432,646
EXPENSES						
Salaries & Benefits	5,480,825	1,874,517	-	3,606,308	34.2%	1,868,504
Materials, Supplies & Services	3,405,267	973,564	798,035	1,633,669	52.0%	971,513
Special Projects	147,074	25,021	45,000	77,053	47.6%	31,675
Debt Service	1,665,997	1,042,388	-	623,609	62.6%	1,109,556
Capital Outlay Transfers	969,361	323,120	-	646,241	33.3%	377,127
Equipment	81,909	13,366	-	68,543	16.3%	4,918
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	11,850,433	4,251,976	843,035	6,755,423	43.0%	4,363,293

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.