



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** January 11, 2011

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2011 Interim Financial Statements For The Five Months Ended November 30, 2010

**RECOMMENDATION:**

That Council accept the Fiscal Year 2011 Interim Financial Statements for the Five Months Ended November 30, 2010.

**DISCUSSION:**

The interim financial statements for the five months ended November 30, 2010 (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, 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 Five Months Ended November 30, 2010 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>GENERAL FUND</b>					
Revenue	102,064,107	33,887,163	-	68,176,943	33.2%
Expenditures	102,269,406	42,390,910	906,534	58,971,962	42.3%
<i>Addition to / (use of) reserves</i>	<u>(205,299)</u>	<u>(8,503,746)</u>	<u>(906,534)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	34,632,686	16,145,010	-	18,487,676	46.6%
Expenditures	35,669,711	12,344,016	3,097,991	20,227,704	43.3%
<i>Addition to / (use of) reserves</i>	<u>(1,037,025)</u>	<u>3,800,994</u>	<u>(3,097,991)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	14,985,411	6,657,960	-	8,327,451	44.4%
Expenditures	18,916,345	7,119,511	1,588,801	10,208,033	46.0%
<i>Addition to / (use of) reserves</i>	<u>(3,930,934)</u>	<u>(461,551)</u>	<u>(1,588,801)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	6,689,440	2,823,022	-	3,866,418	42.2%
Expenditures	7,391,283	2,575,486	743,938	4,071,859	44.9%
<i>Addition to / (use of) reserves</i>	<u>(701,843)</u>	<u>247,535</u>	<u>(743,938)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	13,065,477	5,744,826	-	7,320,651	44.0%
Expenditures	13,134,132	4,744,255	654,750	7,735,127	41.1%
<i>Addition to / (use of) reserves</i>	<u>(68,655)</u>	<u>1,000,571</u>	<u>(654,750)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,049,194	845,710	-	1,203,484	41.3%
Expenditures	2,060,811	898,376	113,546	1,048,889	49.1%
<i>Addition to / (use of) reserves</i>	<u>(11,617)</u>	<u>(52,666)</u>	<u>(113,546)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,083,553	2,029,788	-	4,053,765	33.4%
Expenditures	6,781,899	1,816,707	956,108	4,009,084	40.9%
<i>Addition to / (use of) reserves</i>	<u>(698,346)</u>	<u>213,081</u>	<u>(956,108)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Five Months Ended November 30, 2010 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,227,068	937,426	-	1,289,642	42.1%
Expenditures	4,631,542	510,751	1,298,872	2,821,918	39.1%
<i>Addition to / (use of) reserves</i>	<u>(2,404,474)</u>	<u>426,675</u>	<u>(1,298,872)</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,429,418	994,778	-	1,434,640	40.9%
Expenditures	2,485,972	898,327	214,331	1,373,314	44.8%
<i>Addition to / (use of) reserves</i>	<u>(56,554)</u>	<u>96,451</u>	<u>(214,331)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,694,553	2,259,894	-	3,434,659	39.7%
Expenditures	6,194,109	3,071,514	430,323	2,692,272	56.5%
<i>Addition to / (use of) reserves</i>	<u>(499,556)</u>	<u>(811,620)</u>	<u>(430,323)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,302,393	954,826	-	1,347,567	41.5%
Expenditures	2,307,501	1,018,889	154,138	1,134,474	50.8%
<i>Addition to / (use of) reserves</i>	<u>(5,108)</u>	<u>(64,063)</u>	<u>(154,138)</u>		
<b>WATERFRONT FUND</b>					
Revenue	11,762,974	5,165,378	-	6,597,596	43.9%
Expenditures	11,850,433	5,039,475	775,599	6,035,359	49.1%
<i>Addition to / (use of) reserves</i>	<u>(87,459)</u>	<u>125,903</u>	<u>(775,599)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	203,986,274	78,445,780	-	125,540,493	38.5%
Expenditures	213,693,145	82,428,218	10,934,932	120,329,995	43.7%
<i>Addition to / (use of) reserves</i>	<u>(9,706,871)</u>	<u>(3,982,437)</u>	<u>(10,934,932)</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, 2010 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	16,714,359	5,367,017	11,347,342	32.1%	5,200,333
Property Taxes	22,790,000	2,508,489	20,281,511	11.0%	1,073,651
Utility Users Tax	7,040,000	2,982,433	4,057,568	42.4%	2,927,572
Transient Occupancy Tax	11,157,000	6,508,807	4,648,193	58.3%	5,931,431
Franchise Fees	3,266,000	1,454,391	1,811,609	44.5%	1,440,121
Business License	2,168,000	679,577	1,488,423	31.3%	632,577
Real Property Transfer Tax	358,100	169,323	188,777	47.3%	170,170
<i>Total</i>	<u>63,493,459</u>	<u>19,670,036</u>	<u>43,823,422</u>	31.0%	<u>17,375,856</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	194,000	67,036	126,964	34.6%	72,759
<i>Total</i>	<u>194,000</u>	<u>67,036</u>	<u>126,964</u>	34.6%	<u>72,759</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,469,069	1,044,225	1,424,844	42.3%	1,011,607
Library Fines	115,000	47,351	67,649	41.2%	49,439
Municipal Court Fines	150,000	80,035	69,965	53.4%	56,903
Other Fines & Forfeitures	175,000	93,102	81,898	53.2%	72,330
<i>Total</i>	<u>2,909,069</u>	<u>1,264,712</u>	<u>1,644,357</u>	43.5%	<u>1,190,279</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	848,615	378,525	470,090	44.6%	493,831
Rents & Concessions	421,535	189,612	231,923	45.0%	169,029
<i>Total</i>	<u>1,270,150</u>	<u>568,138</u>	<u>702,012</u>	44.7%	<u>662,859</u>
<b>INTERGOVERNMENTAL</b>					
Grants	1,420,693	252,631	1,168,062	17.8%	172,813
Vehicle License Fees	150,000	146,295	3,705	97.5%	134,978
Reimbursements	14,040	6,422	7,618	45.7%	-
<i>Total</i>	<u>1,584,733</u>	<u>405,348</u>	<u>1,179,385</u>	25.6%	<u>307,791</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	858,930	354,577	504,353	41.3%	343,790
Community Development	4,452,856	1,712,142	2,740,714	38.5%	1,947,010
Recreation	2,358,031	930,419	1,427,612	39.5%	890,459
Public Safety	476,348	171,557	304,791	36.0%	176,648
Public Works	5,219,373	2,159,624	3,059,749	41.4%	2,120,207
Library	779,643	365,507	414,136	46.9%	368,570
Reimbursements	5,956,688	2,241,910	3,714,779	37.6%	2,258,059
<i>Total</i>	<u>20,101,869</u>	<u>7,935,736</u>	<u>12,166,133</u>	39.5%	<u>8,104,742</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,285,183	804,059	481,124	62.6%	596,592
Indirect Allocations	6,520,510	2,716,879	3,803,631	41.7%	3,078,295
Operating Transfers-In	4,705,134	455,220	4,249,914	9.7%	820,817
<i>Total</i>	<u>12,510,827</u>	<u>3,976,158</u>	<u>8,534,669</u>	31.8%	<u>4,495,704</u>
<b>TOTAL REVENUES</b>	<u>102,064,107</u>	<u>33,887,163</u>	<u>68,176,943</u>	33.2%	<u>32,209,989</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2010 (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>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	686,819	292,068	1,939	392,812	42.8%	
<i>Total</i>	<u>686,819</u>	<u>292,068</u>	<u>1,939</u>	<u>392,812</u>	42.8%	<u>295,637</u>
<u>City Attorney</u>						
CITY ATTORNEY	1,867,900	834,264	-	1,033,636	44.7%	
<i>Total</i>	<u>1,867,900</u>	<u>834,264</u>	<u>-</u>	<u>1,033,636</u>	44.7%	<u>870,563</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,289,339	572,131	1,939	715,269	44.5%	
LABOR RELATIONS	110,649	34,934	-	75,715	31.6%	
CITY TV	399,169	148,420	27,110	223,639	44.0%	
<i>Total</i>	<u>1,799,157</u>	<u>755,485</u>	<u>29,049</u>	<u>1,014,623</u>	43.6%	<u>848,609</u>
<u>Administrative Services</u>						
CITY CLERK	433,472	158,526	22,575	252,371	41.8%	
HUMAN RESOURCES	1,072,931	400,470	14,927	657,534	38.7%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	135,367	47,428	-	87,939	35.0%	
<i>Total</i>	<u>1,641,770</u>	<u>606,424</u>	<u>37,502</u>	<u>997,843</u>	39.2%	<u>803,000</u>
<u>Finance</u>						
ADMINISTRATION	225,246	90,722	7,495	127,028	43.6%	
TREASURY	442,107	169,735	1,700	270,672	38.8%	
CASHIERING & COLLECTION	419,606	179,337	-	240,269	42.7%	
LICENSES & PERMITS	383,444	157,598	-	225,846	41.1%	
BUDGET MANAGEMENT	376,809	154,385	-	222,424	41.0%	
ACCOUNTING	389,626	157,481	39,543	192,602	50.6%	
PAYROLL	266,456	108,584	-	157,872	40.8%	
ACCOUNTS PAYABLE	207,691	85,966	-	121,725	41.4%	
CITY BILLING & CUSTOMER SERVICE	575,806	199,213	-	376,593	34.6%	
PURCHASING	657,198	260,891	2,481	393,826	40.1%	
CENTRAL STORES	158,284	64,235	480	93,569	40.9%	
MAIL SERVICES	86,794	36,359	284	50,151	42.2%	
<i>Total</i>	<u>4,189,067</u>	<u>1,664,505</u>	<u>51,984</u>	<u>2,472,578</u>	41.0%	<u>1,936,433</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>10,184,713</u>	<u>4,152,747</u>	<u>120,474</u>	<u>5,911,492</u>	42.0%	<u>4,754,241</u>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	1,167,171	491,450	-	675,721	42.1%	
SUPPORT SERVICES	568,188	234,454	1,321	332,414	41.5%	
RECORDS	1,298,843	532,675	18,300	747,869	42.4%	
COMMUNITY SVCS	915,200	444,788	3,902	466,510	49.0%	
CRIME ANALYSIS	7,067	2,945	-	4,122	41.7%	
PROPERTY ROOM	128,526	53,182	820	74,524	42.0%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2010 (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	461,709	195,475	8,388	257,846	44.2%	
RANGE	1,023,098	449,446	13,551	560,101	45.3%	
BEAT COORDINATORS	490,445	239,816	-	250,629	48.9%	
INFORMATION TECHNOLOGY	1,112,749	522,199	3,384	587,166	47.2%	
INVESTIGATIVE DIVISION	4,437,263	1,814,717	4,550	2,617,996	41.0%	
CRIME LAB	219,231	57,221	589	161,421	26.4%	
PATROL DIVISION	13,480,216	5,594,861	132,215	7,753,140	42.5%	
TRAFFIC	1,320,753	478,763	1,304	840,686	36.3%	
SPECIAL EVENTS	984,500	832,495	-	152,005	84.6%	
TACTICAL PATROL FORCE	1,143,556	488,107	-	655,449	42.7%	
STREET SWEEPING ENFORCEMENT	285,115	120,132	-	164,983	42.1%	
NIGHT LIFE ENFORCEMENT	333,926	77,661	-	256,265	23.3%	
PARKING ENFORCEMENT	1,024,125	372,551	27,800	623,774	39.1%	
CCC	2,346,794	822,380	2,539	1,521,875	35.2%	
ANIMAL CONTROL	542,378	267,174	2,557	272,647	49.7%	
<i>Total</i>	<u>33,290,852</u>	<u>14,092,489</u>	<u>221,219</u>	<u>18,977,145</u>	43.0%	<u>13,750,128</u>
<u>Fire</u>						
ADMINISTRATION	816,405	332,783	4,564	479,059	41.3%	
EMERGENCY SERVICES AND PUBLIC ED	210,178	75,410	-	134,768	35.9%	
PREVENTION	1,201,381	443,717	951	756,713	37.0%	
WILDLAND FIRE MITIGATION PROGRAM	180,935	67,218	22,412	91,305	49.5%	
OPERATIONS	17,331,070	7,201,585	62,105	10,067,380	41.9%	
ARFF	1,701,697	780,886	-	920,811	45.9%	
<i>Total</i>	<u>21,441,666</u>	<u>8,901,599</u>	<u>90,032</u>	<u>12,450,036</u>	41.9%	<u>8,758,336</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>54,732,518</u>	<u>22,994,087</u>	<u>311,250</u>	<u>31,427,180</u>	42.6%	<u>22,508,464</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	872,992	314,840	15,216	542,936	37.8%	
ENGINEERING SVCS	4,353,334	1,793,801	5,385	2,554,148	41.3%	
PUBLIC RT OF WAY MGMT	983,568	406,200	3,517	573,851	41.7%	
ENVIRONMENTAL PROGRAMS	361,153	89,546	80,085	191,522	47.0%	
<i>Total</i>	<u>6,571,047</u>	<u>2,604,387</u>	<u>104,203</u>	<u>3,862,458</u>	41.2%	<u>2,579,579</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,571,047</u>	<u>2,604,387</u>	<u>104,203</u>	<u>3,862,458</u>	41.2%	<u>2,579,579</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	476,287	209,311	-	266,976	43.9%	
FACILITIES	354,519	157,680	14,620	182,220	48.6%	
CULTURAL ARTS	420,422	176,255	6,398	237,769	43.4%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2010 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
YOUTH ACTIVITIES	733,831	327,473	7,413	398,945	45.6%	
SR CITIZENS	653,938	245,320	460	408,158	37.6%	
AQUATICS	1,042,852	563,872	35,381	443,599	57.5%	
SPORTS	495,345	176,236	15,236	303,873	38.7%	
TENNIS	258,175	90,471	-	167,704	35.0%	
NEIGHBORHOOD & OUTREACH SERV	989,941	420,237	5,244	564,460	43.0%	
ADMINISTRATION	520,544	216,552	-	303,992	41.6%	
PROJECT MANAGEMENT TEAM	223,659	92,185	-	131,474	41.2%	
BUSINESS SERVICES	302,136	101,047	899	200,190	33.7%	
FACILITY & PROJECT MGT	951,580	463,218	1,434	486,929	48.8%	
GROUNDS MANAGEMENT	4,134,610	1,645,738	59,702	2,429,170	41.2%	
FORESTRY	1,163,333	388,988	126,576	647,769	44.3%	
BEACH MAINTENANCE	164,643	59,588	13,934	91,121	44.7%	
<i>Total</i>	<u>12,885,815</u>	<u>5,334,170</u>	<u>287,297</u>	<u>7,264,348</u>	43.6%	<u>5,777,416</u>
<u>Library</u>						
ADMINISTRATION	399,732	153,040	-	246,693	38.3%	
PUBLIC SERVICES	1,997,383	781,844	3,950	1,211,589	39.3%	
SUPPORT SERVICES	1,773,265	600,782	10,206	1,162,277	34.5%	
<i>Total</i>	<u>4,170,380</u>	<u>1,535,666</u>	<u>14,156</u>	<u>2,620,558</u>	37.2%	<u>1,686,690</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>17,056,195</u>	<u>6,869,836</u>	<u>301,453</u>	<u>9,884,906</u>	42.0%	<u>7,464,106</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	427,609	189,402	732	237,475	44.5%	
ECON DEV	52,296	19,116	-	33,180	36.6%	
CITY ARTS ADVISORY PROGRAM	427,260	361,237	-	66,024	84.5%	
HUMAN SVCS	819,851	391,560	-	428,291	47.8%	
RDA	685,691	287,890	-	397,801	42.0%	
RDA HSG DEV	642,855	242,345	-	400,510	37.7%	
LR PLANNING/STUDIES	716,236	326,712	632	388,892	45.7%	
DEV & DESIGN REVIEW	952,017	364,606	10,503	576,909	39.4%	
ZONING	809,341	323,967	1,020	484,354	40.2%	
DESIGN REV & HIST PRESERVATN	886,555	291,347	19,471	575,738	35.1%	
SHO/ENVIRON REVIEW/TRAINING	737,535	305,353	3,867	428,315	41.9%	
BLDG PERMITS	1,027,134	432,315	7,144	587,675	42.8%	
RECORDS & ARCHIVES	523,630	199,200	17,912	306,517	41.5%	
PLAN CK & COUNTER SRV	1,252,403	485,022	7,873	759,509	39.4%	
<i>Total</i>	<u>9,960,413</u>	<u>4,220,075</u>	<u>69,153</u>	<u>5,671,184</u>	43.1%	<u>4,293,198</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>9,960,413</u>	<u>4,220,075</u>	<u>69,153</u>	<u>5,671,184</u>	43.1%	<u>4,293,198</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Five Months Ended November 30, 2010 (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>NON-DEPARTMENTAL</b>						
<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	138,650	-	220,614	38.6%	
TRANSFERS OUT	43,500	18,125	-	25,375	41.7%	
DEBT SERVICE TRANSFERS	350,445	290,081	-	60,364	82.8%	
CAPITAL OUTLAY TRANSFER	508,170	211,738	-	296,433	41.7%	
APPROP. RESERVE	942,979	-	-	942,979	0.0%	
<i>Total</i>	<u>3,764,520</u>	<u>1,549,778</u>	<u>-</u>	<u>2,214,742</u>	41.2%	<u>1,388,787</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>3,764,520</u>	<u>1,549,778</u>	<u>-</u>	<u>2,214,742</u>	41.2%	<u>1,388,787</u>
<b>TOTAL EXPENDITURES</b>	<u>102,269,406</u>	<u>42,390,910</u>	<u>906,534</u>	<u>58,971,962</u>	42.3%	<u>42,988,374</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 Five Months Ended November 30, 2010 (41.7% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>TRAFFIC SAFETY FUND</b>					
Revenue	470,000	212,998	-	257,002	45.3%
Expenditures	470,000	212,998	-	257,002	45.3%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,407,300	1,383,860	-	1,023,440	57.5%
Expenditures	4,163,728	1,399,169	425,906	2,338,653	43.8%
<i>Revenue Less Expenditures</i>	(1,756,428)	(15,309)	(425,906)	(1,315,213)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	17,512,032	7,068,528	-	10,443,504	40.4%
Expenditures	18,397,408	7,203,845	162,661	11,030,902	40.0%
<i>Revenue Less Expenditures</i>	(885,376)	(135,318)	(162,661)	(587,398)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,003,480	801,379	-	1,202,101	40.0%
Expenditures	2,003,480	378,841	45,067	1,579,572	21.2%
<i>Revenue Less Expenditures</i>	-	422,538	(45,067)	(377,471)	
<b>COUNTY LIBRARY</b>					
Revenue	1,748,519	532,912	-	1,215,607	30.5%
Expenditures	1,782,819	736,575	51,269	994,975	44.2%
<i>Revenue Less Expenditures</i>	(34,300)	(203,663)	(51,269)	220,632	
<b>STREETS FUND</b>					
Revenue	9,926,670	3,754,569	-	6,172,101	37.8%
Expenditures	13,933,618	3,937,853	1,735,165	8,260,600	40.7%
<i>Revenue Less Expenditures</i>	(4,006,948)	(183,284)	(1,735,165)	(2,088,499)	
<b>MEASURE A</b>					
Revenue	2,882,759	822,558	-	2,060,201	28.5%
Expenditures	2,882,759	844,333	666,940	1,371,486	52.4%
<i>Revenue Less Expenditures</i>	-	(21,774)	(666,940)	688,714	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2010 (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	30,350,000	13,309,354	-	17,040,646	43.9%	13,611,191
Service Charges	395,000	441,762	-	(46,762)	111.8%	167,562
Cater JPA Treatment Charges	2,272,520	1,699,736	-	572,784	74.8%	1,000,014
Licenses & Permits	-	-	-	-	100.0%	-
Investment Income	860,900	455,337	-	405,563	52.9%	499,430
Grants	-	-	-	-	100.0%	24,243
Reimbursements	-	-	-	-	100.0%	-
Miscellaneous	754,266	238,821	-	515,445	31.7%	253,595
<b>TOTAL REVENUES</b>	<u>34,632,686</u>	<u>16,145,010</u>	<u>-</u>	<u>18,487,676</u>	<u>46.6%</u>	<u>15,556,036</u>
<b>EXPENSES</b>						
Salaries & Benefits	7,606,945	2,949,545	-	4,657,400	38.8%	2,977,786
Materials, Supplies & Services	10,173,513	3,136,068	2,575,331	4,462,114	56.1%	3,287,995
Special Projects	737,378	131,395	86,205	519,777	29.5%	43,829
Water Purchases	8,177,644	2,785,642	414,238	4,977,764	39.1%	2,876,077
Debt Service	5,088,853	1,867,642	-	3,221,211	36.7%	1,849,316
Capital Outlay Transfers	3,349,702	1,395,709	-	1,953,993	41.7%	2,209,372
Equipment	177,227	50,979	-	126,248	28.8%	34,398
Capitalized Fixed Assets	191,932	6,285	22,216	163,431	14.8%	861
Other	43,000	20,750	-	22,250	48.3%	21,299
Appropriated Reserve	123,517	-	-	123,517	0.0%	-
<b>TOTAL EXPENSES</b>	<u>35,669,711</u>	<u>12,344,016</u>	<u>3,097,991</u>	<u>20,227,704</u>	<u>43.3%</u>	<u>13,300,932</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, 2010 (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	14,200,000	5,994,371	-	8,205,629	42.2%	5,921,745
Fees	452,911	453,519	-	(608)	100.1%	234,072
Investment Income	296,100	128,604	-	167,496	43.4%	174,687
Public Works	11,400	16,902	-	(5,502)	148.3%	2,019
Miscellaneous	25,000	64,564	-	(39,564)	258.3%	12,400
<b>TOTAL REVENUES</b>	<u>14,985,411</u>	<u>6,657,960</u>	<u>-</u>	<u>8,327,451</u>	<u>44.4%</u>	<u>6,344,923</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,178,153	2,060,860	-	3,117,293	39.8%	2,000,868
Materials, Supplies & Services	5,812,865	1,904,510	1,558,735	2,349,621	59.6%	1,860,766
Special Projects	5,000	146,380	-	(141,380)	2927.6%	299,186
Transfers-Out	-	-	-	-	100.0%	27,083
Debt Service	1,352,038	334,388	-	1,017,650	24.7%	343,983
Capital Outlay Transfers	6,295,500	2,623,125	-	3,672,375	41.7%	1,177,995
Equipment	54,428	16,343	4,340	33,745	38.0%	1,393
Capitalized Fixed Assets	97,261	33,907	25,726	37,628	61.3%	861
Appropriated Reserve	121,100	-	-	121,100	0.0%	-
<b>TOTAL EXPENSES</b>	<u>18,916,345</u>	<u>7,119,511</u>	<u>1,588,801</u>	<u>10,208,033</u>	<u>46.0%</u>	<u>5,712,135</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, 2010 (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	840,000	421,868	-	418,132	50.2%	406,128
Parking Fees	5,606,000	2,299,933	-	3,306,067	41.0%	2,278,180
Investment Income	154,700	66,842	-	87,858	43.2%	92,942
Rents & Concessions	23,740	-	-	23,740	0.0%	23,740
Reimbursements	20,000	4,598	-	15,402	23.0%	5,323
Miscellaneous	1,500	11,655	-	(10,155)	777.0%	1,068
Operating Transfers-In	43,500	18,125	-	25,375	41.7%	43,500
<b>TOTAL REVENUES</b>	<u>6,689,440</u>	<u>2,823,022</u>	<u>-</u>	<u>3,866,418</u>	<u>42.2%</u>	<u>2,850,882</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,847,242	1,528,841	-	2,318,401	39.7%	1,488,788
Materials, Supplies & Services	1,807,229	565,903	134,796	1,106,530	38.8%	650,850
Special Projects	730,482	84,140	602,842	43,500	94.0%	324,719
Transfers-Out	312,621	117,342	-	195,279	37.5%	130,259
Capital Outlay Transfers	660,000	275,000	-	385,000	41.7%	524,483
Equipment	25,000	4,260	6,300	14,440	42.2%	-
Appropriated Reserve	8,709	-	-	8,709	0.0%	-
<b>TOTAL EXPENSES</b>	<u>7,391,283</u>	<u>2,575,486</u>	<u>743,938</u>	<u>4,071,859</u>	<u>44.9%</u>	<u>3,119,099</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2010 (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	3,977,000	1,785,110	-	2,191,890	44.9%	1,768,328
Leases - Terminal	4,927,950	2,150,106	-	2,777,844	43.6%	1,951,272
Leases - Non-Commerical Aviation	1,095,875	675,555	-	420,320	61.6%	473,763
Leases - Commerical Aviation	2,637,000	945,839	-	1,691,161	35.9%	839,730
Investment Income	231,100	106,010	-	125,090	45.9%	141,970
Miscellaneous	196,552	82,206	-	114,346	41.8%	75,934
<b>TOTAL REVENUES</b>	<u>13,065,477</u>	<u>5,744,826</u>	<u>-</u>	<u>7,320,651</u>	<u>44.0%</u>	<u>5,250,997</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,913,183	1,967,659	-	2,945,524	40.0%	1,942,218
Materials, Supplies & Services	6,432,710	2,349,104	651,547	3,432,059	46.6%	2,317,462
Special Projects	912,307	175,178	-	737,129	19.2%	165,999
Transfers-Out	31,049	12,937	-	18,112	41.7%	-
Capital Outlay Transfers	550,000	229,167	-	320,833	41.7%	271,279
Equipment	24,610	10,210	3,204	11,197	54.5%	17,687
Capitalized Fixed Assets	-	-	-	-	100.0%	4,126
Appropriated Reserve	270,273	-	-	270,273	0.0%	-
<b>TOTAL EXPENSES</b>	<u>13,134,132</u>	<u>4,744,255</u>	<u>654,750</u>	<u>7,735,127</u>	<u>41.1%</u>	<u>4,718,771</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, 2010 (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	1,725,172	706,046	-	1,019,126	40.9%	613,470
Investment Income	20,200	6,241	-	13,959	30.9%	15,989
Rents & Concessions	300,322	130,192	-	170,130	43.4%	136,965
Miscellaneous	3,500	3,232	-	268	92.3%	3,209
<b>TOTAL REVENUES</b>	<u>2,049,194</u>	<u>845,710</u>	<u>-</u>	<u>1,203,484</u>	<u>41.3%</u>	<u>769,633</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,095,646	460,503	-	635,143	42.0%	472,002
Materials, Supplies & Services	611,462	251,031	102,075	258,355	57.7%	255,064
Special Projects	14,524	-	9,524	5,000	65.6%	976
Transfers-Out	-	-	-	-	100.0%	507,767
Debt Service	213,407	157,025	-	56,382	73.6%	156,016
Capital Outlay Transfers	70,000	29,167	-	40,833	41.7%	230
Equipment	3,500	650	1,947	903	74.2%	-
Capitalized Fixed Assets	-	-	-	-	100.0%	2,862
Appropriated Reserve	52,272	-	-	52,272	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,060,811</u>	<u>898,376</u>	<u>113,546</u>	<u>1,048,889</u>	<u>49.1%</u>	<u>1,394,918</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2010 (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>						
Work Orders - Bldg Maint.	3,598,018	1,307,817	-	2,290,201	36.3%	1,410,443
Grants	742,970	-	-	742,970	0.0%	818,200
Service Charges	1,742,565	721,902	-	1,020,663	41.4%	720,300
Miscellaneous	-	68	-	(68)	100.0%	47
Operating Transfers-In	-	-	-	-	100.0%	27,083
<b>TOTAL REVENUES</b>	<u>6,083,553</u>	<u>2,029,788</u>	<u>-</u>	<u>4,053,765</u>	<u>33.4%</u>	<u>2,976,074</u>
<b>EXPENSES</b>						
Salaries & Benefits	2,858,723	1,171,583	-	1,687,140	41.0%	1,214,405
Materials, Supplies & Services	1,109,096	359,047	150,121	599,928	45.9%	372,440
Special Projects	2,010,520	276,059	589,967	1,144,494	43.1%	346,991
Capital Outlay Transfers	-	-	-	-	100.0%	65,345
Equipment	23,000	6,290	-	16,710	27.3%	-
Capitalized Fixed Assets	780,560	3,728	216,020	560,812	28.2%	536
<b>TOTAL EXPENSES</b>	<u>6,781,899</u>	<u>1,816,707</u>	<u>956,108</u>	<u>4,009,084</u>	<u>40.9%</u>	<u>1,999,717</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2010 (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	1,791,427	746,428	-	1,044,999	41.7%	559,592
Investment Income	153,300	74,577	-	78,723	48.6%	90,089
Rents & Concessions	232,341	96,809	-	135,532	41.7%	101,187
Miscellaneous	50,000	19,613	-	30,388	39.2%	42,501
<b>TOTAL REVENUES</b>	<u>2,227,068</u>	<u>937,426</u>	<u>-</u>	<u>1,289,642</u>	<u>42.1%</u>	<u>793,368</u>
<b>EXPENSES</b>						
Salaries & Benefits	150,983	63,260	-	87,723	41.9%	62,722
Materials, Supplies & Services	993	414	-	579	41.7%	467
Capitalized Fixed Assets	4,479,566	447,077	1,298,872	2,733,616	39.0%	552,500
<b>TOTAL EXPENSES</b>	<u>4,631,542</u>	<u>510,751</u>	<u>1,298,872</u>	<u>2,821,918</u>	<u>39.1%</u>	<u>615,689</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2010 (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	2,369,418	987,257	-	1,382,161	41.7%	1,048,193
Miscellaneous	60,000	7,520	-	52,480	12.5%	-
<b>TOTAL REVENUES</b>	<u>2,429,418</u>	<u>994,778</u>	<u>-</u>	<u>1,434,640</u>	<u>40.9%</u>	<u>1,048,193</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,141,256	475,256	-	666,000	41.6%	473,196
Materials, Supplies & Services	1,255,238	411,099	207,090	637,048	49.2%	367,812
Special Projects	87,279	10,319	6,694	70,266	19.5%	9,707
Equipment	2,200	1,653	547	-	100.0%	-
<b>TOTAL EXPENSES</b>	<u>2,485,972</u>	<u>898,327</u>	<u>214,331</u>	<u>1,373,314</u>	<u>44.8%</u>	<u>850,716</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2010 (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	2,583,750	1,076,563	-	1,507,187	41.7%	1,229,422
Workers' Compensation Premiums	2,643,581	1,101,492	-	1,542,089	41.7%	1,034,553
OSH Charges	277,322	-	-	277,322	0.0%	126,049
Investment Income	189,900	77,330	-	112,570	40.7%	139,606
Community Development	-	316	-	(316)	100.0%	-
Miscellaneous	-	4,192	-	(4,192)	100.0%	2,403
<b>TOTAL REVENUES</b>	<b>5,694,553</b>	<b>2,259,894</b>	<b>-</b>	<b>3,434,659</b>	<b>39.7%</b>	<b>2,532,033</b>
<b>EXPENSES</b>						
Salaries & Benefits	523,458	165,988	-	357,470	31.7%	220,464
Materials, Supplies & Services	4,928,992	2,187,538	430,323	2,311,131	53.1%	1,805,158
Transfers-Out	717,988	717,988	-	-	100.0%	300,000
Capital Outlay Transfers	-	-	-	-	100.0%	460
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
<b>TOTAL EXPENSES</b>	<b>6,194,109</b>	<b>3,071,514</b>	<b>430,323</b>	<b>2,692,272</b>	<b>56.5%</b>	<b>2,326,082</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, 2010 (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	2,302,393	953,826	-	1,348,567	41.4%	1,017,672
Parking Revenue	-	1,000	-	(1,000)	100.0%	-
Miscellaneous	-	-	-	-	100.0%	226
<b>TOTAL REVENUES</b>	<u>2,302,393</u>	<u>954,826</u>	<u>-</u>	<u>1,347,567</u>	<u>41.5%</u>	<u>1,017,899</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,487,770	621,367	-	866,403	41.8%	611,801
Materials, Supplies & Services	511,979	318,113	43,442	150,424	70.6%	193,300
Special Projects	1,700	3,423	10,245	(11,968)	804.0%	1,168
Equipment	249,213	75,985	100,451	72,777	70.8%	207,234
Appropriated Reserve	56,839	-	-	56,839	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,307,501</u>	<u>1,018,889</u>	<u>154,138</u>	<u>1,134,474</u>	<u>50.8%</u>	<u>1,013,503</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Five Months Ended November 30, 2010 (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	1,372,773	647,507	-	725,266	47.2%	681,190
Leases - Food Service	2,173,351	1,136,910	-	1,036,441	52.3%	1,099,217
Slip Rental Fees	3,864,398	1,602,463	-	2,261,935	41.5%	1,526,211
Visitors Fees	555,894	224,132	-	331,762	40.3%	269,603
Slip Transfer Fees	621,957	168,525	-	453,432	27.1%	231,875
Parking Revenue	1,912,769	822,628	-	1,090,141	43.0%	874,121
Wharf Parking	244,477	101,552	-	142,925	41.5%	107,175
Other Fees & Charges	361,252	169,493	-	191,759	46.9%	156,053
Investment Income	215,759	92,188	-	123,571	42.7%	120,811
Rents & Concessions	299,504	150,088	-	149,416	50.1%	128,204
Grants	12,190	4,256	-	7,934	34.9%	-
Miscellaneous	128,650	45,637	-	83,013	35.5%	98,758
<b>TOTAL REVENUES</b>	<b>11,762,974</b>	<b>5,165,378</b>	<b>-</b>	<b>6,597,596</b>	<b>43.9%</b>	<b>5,293,219</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,480,825	2,293,173	-	3,187,652	41.8%	2,295,786
Materials, Supplies & Services	3,405,267	1,254,411	730,599	1,420,258	58.3%	1,269,264
Special Projects	147,074	31,261	45,000	70,813	51.9%	37,247
Debt Service	1,665,997	1,042,388	-	623,609	62.6%	1,109,556
Capital Outlay Transfers	969,361	403,900	-	565,461	41.7%	471,409
Equipment	81,909	14,342	-	67,567	17.5%	7,237
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>11,850,433</b>	<b>5,039,475</b>	<b>775,599</b>	<b>6,035,359</b>	<b>49.1%</b>	<b>5,190,500</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.