



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: July 15, 2008

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2008 Interim Financial Statements For The Eleven Months Ended May 31, 2008

RECOMMENDATION:

That Council accept the Fiscal Year 2008 Interim Financial Statements for the Eleven Months Ended May 31, 2008.

DISCUSSION:

The interim financial statements for the eleven months ended May 31, 2008 (91.7% 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 Eleven Months Ended May 31, 2008

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	106,517,189	95,891,201	-	10,625,988	90.0%
Expenditures	108,523,373	93,431,577	1,595,337	13,496,459	87.6%
<i>Addition to / (use of) reserves</i>	<u>(2,006,184)</u>	<u>2,459,624</u>	<u>(1,595,337)</u>		
WATER OPERATING FUND					
Revenue	31,250,991	30,615,071	-	635,920	98.0%
Expenditures	34,020,463	28,011,288	1,436,138	4,573,037	86.6%
<i>Addition to / (use of) reserves</i>	<u>(2,769,472)</u>	<u>2,603,783</u>	<u>(1,436,138)</u>		
WASTEWATER OPERATING FUND					
Revenue	13,550,500	12,837,754	-	712,746	94.7%
Expenditures	14,823,156	12,347,035	710,637	1,765,484	88.1%
<i>Addition to / (use of) reserves</i>	<u>(1,272,656)</u>	<u>490,718</u>	<u>(710,637)</u>		
DOWNTOWN PARKING					
Revenue	7,276,420	6,459,547	-	816,873	88.8%
Expenditures	10,216,079	5,516,316	1,100,291	3,599,472	64.8%
<i>Addition to / (use of) reserves</i>	<u>(2,939,659)</u>	<u>943,232</u>	<u>(1,100,291)</u>		
AIRPORT OPERATING FUND					
Revenue	13,152,229	12,358,155	-	794,074	94.0%
Expenditures	15,799,362	12,885,904	777,927	2,135,530	86.5%
<i>Addition to / (use of) reserves</i>	<u>(2,647,133)</u>	<u>(527,749)</u>	<u>(777,927)</u>		
GOLF COURSE FUND					
Revenue	2,423,900	2,054,489	-	369,411	84.8%
Expenditures	3,201,062	1,894,285	764,736	542,040	83.1%
<i>Addition to / (use of) reserves</i>	<u>(777,162)</u>	<u>160,203</u>	<u>(764,736)</u>		
INTRA-CITY SERVICE FUND					
Revenue	8,225,226	7,554,061	-	671,165	91.8%
Expenditures	8,433,123	6,653,244	757,816	1,022,062	87.9%
<i>Addition to / (use of) reserves</i>	<u>(207,897)</u>	<u>900,816</u>	<u>(757,816)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
ICS EQUIPMENT REPLACEMENT FUND					
Revenue	2,516,931	2,405,534	-	111,397	95.6%
Expenditures	3,907,256	1,168,679	2,118,046	620,531	84.1%
<i>Addition to / (use of) reserves</i>	<u>(1,390,325)</u>	<u>1,236,855</u>	<u>(2,118,046)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,993,885	5,755,381	-	238,504	96.0%
Expenditures	6,881,233	4,896,791	516,407	1,468,035	78.7%
<i>Addition to / (use of) reserves</i>	<u>(887,348)</u>	<u>858,590</u>	<u>(516,407)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,445,086	2,332,388	-	112,698	95.4%
Expenditures	2,608,470	2,216,332	92,325	299,813	88.5%
<i>Addition to / (use of) reserves</i>	<u>(163,384)</u>	<u>116,056</u>	<u>(92,325)</u>		
WATERFRONT FUND					
Revenue	11,355,775	10,500,372	-	855,403	92.5%
Expenditures	14,022,177	10,693,199	356,322	2,972,657	78.8%
<i>Addition to / (use of) reserves</i>	<u>(2,666,402)</u>	<u>(192,827)</u>	<u>(356,322)</u>		
TOTAL FOR ALL FUNDS					
Revenue	204,708,132	188,763,952	-	15,944,180	92.2%
Expenditures	222,435,754	179,714,651	10,225,983	32,495,120	85.4%
<i>Addition to / (use of) reserves</i>	<u>(17,727,622)</u>	<u>9,049,301</u>	<u>(10,225,983)</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 Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	21,189,900	19,708,862	1,481,038	93.0%	18,724,358
Property Taxes	21,985,200	21,677,081	308,119	98.6%	20,305,878
Utility Users Tax	6,846,800	6,224,907	621,893	90.9%	6,035,133
Transient Occupancy Tax	13,581,500	11,801,564	1,779,936	86.9%	11,723,022
Franchise Fees	2,968,600	2,533,206	435,394	85.3%	2,660,240
Business License	2,296,000	2,106,660	189,340	91.8%	2,089,152
Real Property Transfer Tax	500,000	457,223	42,777	91.4%	574,122
<i>Total</i>	<u>69,368,000</u>	<u>64,509,503</u>	<u>4,858,497</u>	<u>93.0%</u>	<u>62,111,905</u>
LICENSES & PERMITS					
Licenses & Permits	128,995	137,155	(8,160)	106.3%	123,581
<i>Total</i>	<u>128,995</u>	<u>137,155</u>	<u>(8,160)</u>	<u>106.3%</u>	<u>123,581</u>
FINES & FORFEITURES					
Parking Violations	2,883,937	2,122,943	760,994	73.6%	1,909,835
Library Fines	145,000	118,790	26,210	81.9%	133,672
Municipal Court Fines	200,000	134,865	65,135	67.4%	116,430
<i>Total</i>	<u>3,228,937</u>	<u>2,376,598</u>	<u>852,339</u>	<u>73.6%</u>	<u>2,159,938</u>
USE OF MONEY & PROPERTY					
Investment Income	1,551,355	1,553,776	(2,421)	100.2%	1,417,850
Rents & Concessions	427,040	384,104	42,936	89.9%	383,616
<i>Total</i>	<u>1,978,395</u>	<u>1,937,879</u>	<u>40,516</u>	<u>98.0%</u>	<u>1,801,466</u>
INTERGOVERNMENTAL					
Grants	1,873,745	2,255,979	(382,234)	120.4%	1,816,121
Vehicle License Fees	633,500	385,508	247,992	60.9%	602,662
<i>Total</i>	<u>2,507,245</u>	<u>2,641,487</u>	<u>(134,242)</u>	<u>105.4%</u>	<u>2,418,783</u>
FEES & SERVICE CHARGES					
Finance	845,358	726,140	119,218	85.9%	758,970
Community Development	5,383,430	4,247,782	1,135,648	78.9%	4,272,084
Recreation	2,284,775	2,109,115	175,660	92.3%	1,927,879
Public Safety	402,231	348,011	54,220	86.5%	335,840
Public Works	4,236,887	4,213,887	23,000	99.5%	3,487,660
Library	703,233	736,356	(33,123)	104.7%	646,363
Reimbursements	4,919,705	4,480,690	439,015	91.1%	4,403,672
<i>Total</i>	<u>18,775,619</u>	<u>16,861,981</u>	<u>1,913,638</u>	<u>89.8%</u>	<u>15,832,468</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,111,747	1,290,958	(179,211)	116.1%	1,203,856
Indirect Allocations	6,204,531	5,696,404	508,127	91.8%	5,801,510
Operating Transfers-In	3,213,720	439,237	2,774,483	13.7%	617,625
<i>Total</i>	<u>10,529,998</u>	<u>7,426,599</u>	<u>3,103,399</u>	<u>70.5%</u>	<u>7,622,991</u>
TOTAL REVENUES	<u>106,517,189</u>	<u>95,891,201</u>	<u>10,625,988</u>	<u>90.0%</u>	<u>92,071,131</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2008 (91.7% 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	862,001	709,499	362	152,140	82.4%	
<i>Total</i>	862,001	709,499	362	152,140	82.4%	703,959
<u>City Attorney</u>						
CITY ATTORNEY	2,203,476	1,856,628	-	346,848	84.3%	
<i>Total</i>	2,203,476	1,856,628	-	346,848	84.3%	1,774,279
<u>Administration</u>						
CITY ADMINISTRATOR	1,415,020	1,221,358	9,147	184,515	87.0%	
LABOR RELATIONS	280,505	214,447	33,851	32,207	88.5%	
CITY TV	545,835	487,346	14,931	43,558	92.0%	
<i>Total</i>	2,241,360	1,923,151	57,929	260,280	88.4%	1,811,636
<u>Administrative Services</u>						
CITY CLERK	913,107	796,275	26,411	90,421	90.1%	
HUMAN RESOURCES	1,508,353	1,190,061	25,295	292,998	80.6%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	59,345	39,021	-	20,324	65.8%	
<i>Total</i>	2,480,806	2,025,358	51,705	403,743	83.7%	1,664,168
<u>Finance</u>						
ADMINISTRATION	769,392	706,805	34,623	27,964	96.4%	
TREASURY	420,828	243,317	-	177,511	57.8%	
CASHIERING & COLLECTION	429,279	359,395	-	69,884	83.7%	
LICENSES & PERMITS	500,380	383,371	465	116,544	76.7%	
BUDGET MANAGEMENT	431,479	253,106	-	178,373	58.7%	
ACCOUNTING	537,610	393,389	26,684	117,537	78.1%	
PAYROLL	273,379	239,177	5,080	29,122	89.3%	
ACCOUNTS PAYABLE	209,611	186,788	-	22,823	89.1%	
CITY BILLING & CUSTOMER SERVICE	554,488	495,510	11,722	47,256	91.5%	
PURCHASING	653,292	578,541	379	74,372	88.6%	
CENTRAL STORES	193,680	175,466	-	18,213	90.6%	
MAIL SERVICES	98,622	86,396	6,310	5,915	94.0%	
<i>Total</i>	5,072,039	4,101,950	85,263	884,826	82.6%	4,667,280
TOTAL GENERAL GOVERNMENT	12,859,682	10,616,587	195,260	2,047,836	84.1%	10,621,322
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	927,930	904,981	-	22,949	97.5%	
SUPPORT SERVICES	589,376	496,515	920	91,941	84.4%	
RECORDS	1,470,452	1,172,246	6,716	291,490	80.2%	
COMMUNITY SVCS	1,024,052	962,894	9,672	51,485	95.0%	
CRIME ANALYSIS	90,482	76,036	-	14,446	84.0%	
PROPERTY ROOM	153,380	140,171	206	13,003	91.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	444,748	324,926	430	119,392	73.2%	
RANGE	1,133,281	1,081,436	26,855	24,991	97.8%	
BEAT COORDINATORS	944,231	712,680	2,310	229,241	75.7%	
INFORMATION TECHNOLOGY	1,392,312	1,128,819	15,333	248,161	82.2%	
INVESTIGATIVE DIVISION	4,490,777	4,090,974	4,265	395,538	91.2%	
CRIME LAB	212,838	191,425	-	21,412	89.9%	
PATROL DIVISION	12,410,423	10,973,388	48,051	1,388,985	88.8%	
TRAFFIC	1,160,734	1,048,228	1,164	111,342	90.4%	
SPECIAL EVENTS	848,569	966,054	-	(117,485)	113.8%	
TACTICAL PATROL FORCE	949,275	869,754	1,210	78,311	91.8%	
STREET SWEEPING ENFORCEMENT	249,887	227,764	-	22,123	91.1%	
NIGHT LIFE ENFORCEMENT	418,940	358,129	-	60,811	85.5%	
PARKING ENFORCEMENT	987,533	811,704	-	175,829	82.2%	
CCC	2,252,839	1,887,473	10,272	355,094	84.2%	
ANIMAL CONTROL	521,905	430,814	-	91,091	82.5%	
<i>Total</i>	32,673,965	28,857,601	127,404	3,688,960	88.7%	26,927,816
<u>Fire</u>						
ADMINISTRATION	957,903	799,867	43,677	114,359	88.1%	
EMERGENCY SERVICES AND PUBLIC ED	347,198	260,887	14,689	71,622	79.4%	
PREVENTION	1,264,900	939,469	1,798	323,633	74.4%	
WILDLAND FIRE MITIGATION PROGRAM	180,741	147,280	1,009	32,452	82.0%	
OPERATIONS	16,408,339	14,554,619	58,974	1,794,747	89.1%	
ARFF	1,507,784	1,357,330	-	150,454	90.0%	
<i>Total</i>	20,666,866	18,062,678	120,147	2,484,040	88.0%	16,849,295
TOTAL PUBLIC SAFETY	53,340,830	46,920,280	247,551	6,173,000	88.4%	43,777,111
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	898,666	810,990	13,182	74,494	91.7%	
ENGINEERING SVCS	4,158,224	3,410,225	47,923	700,076	83.2%	
PUBLIC RT OF WAY MGMT	1,414,900	1,210,068	74,359	130,473	90.8%	
ENVIRONMENTAL PROGRAMS	582,135	418,562	81,914	81,660	86.0%	
<i>Total</i>	7,053,925	5,849,845	217,377	986,704	86.0%	5,394,150
TOTAL PUBLIC WORKS	7,053,925	5,849,845	217,377	986,704	86.0%	5,394,150
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	448,128	421,752	1,234	25,142	94.4%	
FACILITIES	451,134	405,567	501	45,067	90.0%	
CULTURAL ARTS	545,026	487,117	2,404	55,505	89.8%	
YOUTH ACTIVITIES	783,352	714,725	5,506	63,121	91.9%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
TEEN PROGRAMS	385,422	337,498	6,117	41,807	89.2%	
SR CITIZENS	820,095	738,046	598	81,452	90.1%	
AQUATICS	1,182,284	1,032,357	36,136	113,791	90.4%	
SPORTS	425,195	350,371	4,319	70,505	83.4%	
TENNIS	301,166	257,385	24,280	19,501	93.5%	
WESTSIDE CENTER	1,027,843	892,726	1,027	134,089	87.0%	
ADMINISTRATION	531,410	503,755	-	27,655	94.8%	
PROJECT MANAGEMENT TEAM	358,457	342,914	-	15,543	95.7%	
BUSINESS SERVICES	589,656	505,483	24,908	59,266	89.9%	
FACILITY & PROJECT MGT	1,145,648	926,260	8,516	210,872	81.6%	
GROUNDS MANAGEMENT	4,864,241	3,984,740	283,262	596,239	87.7%	
FORESTRY	1,340,589	944,041	182,614	213,934	84.0%	
BEACH MAINTENANCE	168,095	131,517	28,768	7,810	95.4%	
<i>Total</i>	<u>15,367,743</u>	<u>12,977,046</u>	<u>610,190</u>	<u>1,780,506</u>	88.4%	<u>11,838,615</u>
<u>Library</u>						
ADMINISTRATION	471,107	370,254	-	100,853	78.6%	
PUBLIC SERVICES	2,475,467	2,006,266	11,155	458,046	81.5%	
SUPPORT SERVICES	1,703,420	1,373,972	105,606	223,841	86.9%	
<i>Total</i>	<u>4,649,994</u>	<u>3,750,492</u>	<u>116,761</u>	<u>782,741</u>	83.2%	<u>3,699,506</u>
TOTAL COMMUNITY SERVICES	<u>20,017,737</u>	<u>16,727,538</u>	<u>726,951</u>	<u>2,563,248</u>	87.2%	<u>15,538,121</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	495,483	374,896	440	120,147	75.8%	
ECON DEV	90,476	60,422	-	30,054	66.8%	
CITY ARTS ADVISORY PROGRAM	596,647	596,647	-	-	100.0%	
HUMAN SVCS	787,349	743,941	36,869	6,539	99.2%	
RDA	695,095	607,654	-	87,441	87.4%	
RDA HSG DEV	627,697	554,841	-	72,856	88.4%	
LR PLANNING/STUDIES	797,840	681,152	876	115,812	85.5%	
DEV & DESIGN REVIEW	1,479,338	1,189,841	61,040	228,457	84.6%	
ZONING	1,250,924	1,009,955	6,001	234,968	81.2%	
DESIGN REV & HIST PRESERVATN	1,095,463	906,980	41,738	146,746	86.6%	
BLDG PERMITS	1,197,440	1,017,273	5,051	175,116	85.4%	
RECORDS & ARCHIVES	580,873	481,470	4,688	94,715	83.7%	
PLAN CK & COUNTER SRV	1,400,335	1,136,281	6,497	257,557	81.6%	
<i>Total</i>	<u>11,094,960</u>	<u>9,361,352</u>	<u>163,200</u>	<u>1,570,408</u>	85.8%	<u>8,472,788</u>
TOTAL COMMUNITY DEVELOPMENT	<u>11,094,960</u>	<u>9,361,352</u>	<u>163,200</u>	<u>1,570,408</u>	85.8%	<u>8,472,788</u>

CITY OF SANTA BARBARA
 General Fund
 Interim Statement of Appropriations, Expenditures and Encumbrances
 For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
COMMUNITY PROMOTIONS	1,749,330	1,752,409	45,000	(48,079)	102.7%	
SPECIAL PROJECTS	105,747	102,780	-	2,967	97.2%	
TRANSFERS OUT	48,420	36,420	-	12,000	75.2%	
DEBT SERVICE TRANSFERS	355,945	324,058	-	31,887	91.0%	
CAPITAL OUTLAY TRANSFER	1,873,458	1,740,308	-	133,150	92.9%	
APPROP. RESERVE	23,340	-	-	23,340	0.0%	
<i>Total</i>	4,156,240	3,955,976	45,000	155,264	96.3%	4,451,753
TOTAL NON-DEPARTMENTAL	4,156,240	3,955,976	45,000	155,264	96.3%	4,451,753
TOTAL EXPENDITURES	108,523,373	93,431,577	1,595,337	13,496,459	87.6%	88,255,245

*** 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 Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	580,000	466,222	-	113,778	80.4%
Expenditures	580,000	466,222	-	113,778	80.4%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,917,387	2,677,807	-	239,580	91.8%
Expenditures	2,942,939	1,975,230	361,218	606,491	79.4%
<i>Revenue Less Expenditures</i>	(25,552)	702,577	(361,218)	(366,911)	
SOLID WASTE PROGRAM					
Revenue	16,874,282	15,343,907	-	1,530,375	90.9%
Expenditures	17,037,418	15,321,369	94,012	1,622,037	90.5%
<i>Revenue Less Expenditures</i>	(163,136)	22,538	(94,012)	(91,662)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,042,611	1,174,997	-	1,867,614	38.6%
Expenditures	3,042,611	1,503,633	106,185	1,432,794	52.9%
<i>Revenue Less Expenditures</i>	-	(328,635)	(106,185)	434,820	
COUNTY LIBRARY					
Revenue	1,600,867	1,360,178	-	240,689	85.0%
Expenditures	1,833,557	1,539,840	21,414	272,303	85.1%
<i>Revenue Less Expenditures</i>	(232,690)	(179,663)	(21,414)	(31,614)	
STREETS FUND					
Revenue	11,338,641	10,242,757	-	1,095,883	90.3%
Expenditures	16,873,990	10,742,906	2,382,193	3,748,891	77.8%
<i>Revenue Less Expenditures</i>	(5,535,349)	(500,148)	(2,382,193)	(2,653,008)	
MEASURE "D"					
Revenue	5,070,000	4,453,035	-	616,965	87.8%
Expenditures	8,002,263	4,188,756	1,306,863	2,506,645	68.7%
<i>Revenue Less Expenditures</i>	(2,932,263)	264,279	(1,306,863)	(1,889,680)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Water Sales - Metered	27,500,000	26,503,240	-	996,760	96.4%	25,161,758
Service Charges	489,600	538,017	-	(48,417)	109.9%	435,806
Cater JPA Treatment Charges	1,650,000	1,836,045	-	(186,045)	111.3%	1,897,820
Investment Income	1,095,000	1,505,328	-	(410,328)	137.5%	1,183,348
Grants	19,125	23,500	-	(4,375)	122.9%	14,548
Reimbursements	18,000	-	-	18,000	0.0%	6,023
Miscellaneous	479,266	208,942	-	270,324	43.6%	183,393
TOTAL REVENUES	31,250,991	30,615,071	-	635,920	98.0%	28,882,696
EXPENSES						
Salaries & Benefits	6,969,059	5,826,283	-	1,142,776	83.6%	5,265,447
Materials, Supplies & Services	7,712,467	5,963,706	1,252,969	495,792	93.6%	5,976,805
Special Projects	244,530	97,743	86,005	60,782	75.1%	135,522
Water Purchases	7,604,071	6,845,995	-	758,076	90.0%	6,002,582
Debt Service	4,743,896	3,237,758	-	1,506,138	68.3%	3,490,959
Capital Outlay Transfers	6,428,452	5,901,598	-	526,854	91.8%	2,469,748
Equipment	174,529	65,032	50,195	59,302	66.0%	69,569
Capitalized Fixed Assets	143,460	68,134	46,970	28,356	80.2%	94,360
Other	-	5,039	-	(5,039)	100.0%	4,751
Appropriated Reserve	-	-	-	-	100.0%	-
Fixed Assets Capitalized Offset	-	-	-	-	100.0%	2,138,519
TOTAL EXPENSES	34,020,463	28,011,288	1,436,138	4,573,037	86.6%	25,648,262

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 Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	12,500,000	11,735,954	-	764,046	93.9%	11,038,698
Fees	500,500	545,063	-	(44,563)	108.9%	437,138
Investment Income	525,000	544,092	-	(19,092)	103.6%	520,668
Grants	-	-	-	-	100.0%	27,233
Miscellaneous	25,000	12,645	-	12,355	50.6%	39,698
TOTAL REVENUES	13,550,500	12,837,754	-	712,746	94.7%	12,063,436
EXPENSES						
Salaries & Benefits	4,697,383	4,118,259	-	579,124	87.7%	3,868,215
Materials, Supplies & Services	5,912,051	4,303,880	690,826	917,345	84.5%	3,815,395
Special Projects	671,367	691,546	14,220	(34,398)	105.1%	211,683
Debt Service	1,354,108	1,282,493	-	71,615	94.7%	1,281,663
Capital Outlay Transfers	2,045,464	1,880,797	-	164,667	91.9%	1,102,458
Equipment	47,853	33,771	1,383	12,699	73.5%	33,006
Capitalized Fixed Assets	85,815	36,290	4,208	45,317	47.2%	32,836
Appropriated Reserve	9,116	-	-	9,116	0.0%	-
TOTAL EXPENSES	14,823,156	12,347,035	710,637	1,765,484	88.1%	10,345,256

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CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	850,000	855,372	-	(5,372)	100.6%	841,494
Parking Fees	6,125,000	5,226,336	-	898,664	85.3%	5,183,879
Investment Income	250,000	339,093	-	(89,093)	135.6%	266,416
Miscellaneous	15,000	2,326	-	12,674	15.5%	14,929
Operating Transfers-In	36,420	36,420	-	-	100.0%	-
TOTAL REVENUES	7,276,420	6,459,547	-	816,873	88.8%	6,306,718
EXPENSES						
Salaries & Benefits	3,445,876	2,962,321	-	483,555	86.0%	2,883,562
Materials, Supplies & Services	1,977,205	1,598,696	100,290	278,220	85.9%	1,340,374
Special Projects	922,785	553,053	324,511	45,222	95.1%	450,206
Capital Outlay Transfers	9,523	9,523	-	-	100.0%	-
Equipment	41,246	4,499	2,407	34,340	16.7%	8,423
Capitalized Fixed Assets	3,759,443	388,225	673,084	2,698,135	28.2%	507,049
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	10,216,079	5,516,316	1,100,291	3,599,472	64.8%	5,189,614

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,979,900	3,815,684	-	164,216	95.9%	3,527,796
Leases - Terminal	5,159,650	4,653,987	-	505,663	90.2%	4,535,325
Leases - Non-Commerical Aviation	1,251,941	1,113,060	-	138,881	88.9%	1,198,266
Leases - Commerical Aviation	2,080,209	2,108,177	-	(27,968)	101.3%	1,884,904
Investment Income	580,318	492,428	-	87,890	84.9%	587,301
Miscellaneous	100,211	174,818	-	(74,607)	174.5%	278,816
TOTAL REVENUES	13,152,229	12,358,155	-	794,074	94.0%	12,012,409
EXPENSES						
Salaries & Benefits	4,587,401	3,945,418	-	641,983	86.0%	3,788,438
Materials, Supplies & Services	7,428,573	5,635,885	731,253	1,061,435	85.7%	5,219,814
Special Projects	676,123	462,021	399	213,703	68.4%	339,143
Transfers-Out	94,081	86,241	-	7,840	91.7%	505,193
Capital Outlay Transfers	2,698,842	2,571,342	-	127,500	95.3%	1,064,272
Equipment	137,577	72,102	19,227	46,247	66.4%	68,640
Capitalized Fixed Assets	152,895	112,895	27,047	12,953	91.5%	18,369
Appropriated Reserve	23,870	-	-	23,870	0.0%	-
TOTAL EXPENSES	15,799,362	12,885,904	777,927	2,135,530	86.5%	11,003,870

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 Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	2,026,900	1,719,582	-	307,318	84.8%	1,708,849
Investment Income	20,000	51,528	-	(31,528)	257.6%	37,754
Rents & Concessions	277,000	280,880	-	(3,880)	101.4%	270,478
Miscellaneous	100,000	2,499	-	97,501	2.5%	1,899
TOTAL REVENUES	2,423,900	2,054,489	-	369,411	84.8%	2,018,979
EXPENSES						
Salaries & Benefits	1,146,853	1,011,219	-	135,634	88.2%	975,904
Materials, Supplies & Services	712,357	595,272	114,155	2,931	99.6%	556,002
Special Projects	71,231	10,291	50,941	9,999	86.0%	30,639
Debt Service	183,477	183,309	-	168	99.9%	182,048
Capital Outlay Transfers	4,416	4,416	-	-	100.0%	-
Equipment	1,800	1,364	-	436	75.8%	5,440
Capitalized Fixed Assets	1,080,927	88,414	599,641	392,873	63.7%	182,253
TOTAL EXPENSES	3,201,062	1,894,285	764,736	542,040	83.1%	1,932,285

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,674,634	2,451,747	-	222,887	91.7%	2,277,667
Work Orders - Bldg Maint.	3,752,195	3,480,013	-	272,182	92.7%	3,066,171
Service Charges	1,748,397	1,602,697	-	145,700	91.7%	1,535,445
Miscellaneous	50,000	19,603	-	30,397	39.2%	15,142
TOTAL REVENUES	8,225,226	7,554,061	-	671,165	91.8%	6,894,426
EXPENSES						
Salaries & Benefits	4,336,163	3,595,983	-	740,180	82.9%	3,532,705
Materials, Supplies & Services	2,204,611	1,800,226	257,418	146,967	93.3%	1,663,870
Special Projects	1,555,123	1,038,270	441,554	75,299	95.2%	1,249,975
Capital Outlay Transfers	2,389	2,389	-	-	100.0%	-
Equipment	51,837	48,903	-	2,934	94.3%	18,516
Capitalized Fixed Assets	273,000	167,474	58,844	46,682	82.9%	9,100
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	8,433,123	6,653,244	757,816	1,022,062	87.9%	6,474,166

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

ICS EQUIPMENT REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,083,691	1,910,050	-	173,641	91.7%	1,827,646
Investment Income	165,000	265,492	-	(100,492)	160.9%	178,640
Rents & Concessions	268,240	193,615	-	74,625	72.2%	-
Miscellaneous	-	36,378	-	(36,378)	100.0%	55,284
TOTAL REVENUES	2,516,931	2,405,534	-	111,397	95.6%	2,061,571
EXPENSES						
Salaries & Benefits	120,441	96,342	-	24,099	80.0%	99,466
Materials, Supplies & Services	1,041	1,829	2,500	(3,288)	415.9%	1,955
Equipment	309,500	309,780	-	(280)	100.1%	-
Capitalized Fixed Assets	3,476,274	760,728	2,115,546	600,001	82.7%	553,454
TOTAL EXPENSES	3,907,256	1,168,679	2,118,046	620,531	84.1%	654,875

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,140,159	2,878,479	-	261,680	91.7%	2,415,465
Workers' Compensation Premiums	2,241,057	2,054,302	-	186,755	91.7%	3,088,911
OSH Charges	256,804	232,695	-	24,109	90.6%	266,193
Investment Income	355,865	490,538	-	(134,673)	137.8%	401,865
Miscellaneous	-	99,366	-	(99,366)	100.0%	77,666
Accel - Return of Premium	-	-	-	-	100.0%	165,000
TOTAL REVENUES	5,993,885	5,755,381	-	238,504	96.0%	6,415,100
EXPENSES						
Salaries & Benefits	594,906	438,455	-	156,451	73.7%	432,959
Materials, Supplies & Services	6,277,517	4,454,911	516,407	1,306,199	79.2%	5,629,815
Capital Outlay Transfers	3,185	3,185	-	-	100.0%	-
Equipment	5,625	240	-	5,385	4.3%	2,262
TOTAL EXPENSES	6,881,233	4,896,791	516,407	1,468,035	78.7%	6,065,036

** 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 Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,445,086	2,281,777	-	163,309	93.3%	2,096,752
Miscellaneous	-	50,611	-	(50,611)	100.0%	-
TOTAL REVENUES	2,445,086	2,332,388	-	112,698	95.4%	2,096,752
EXPENSES						
Salaries & Benefits	1,588,658	1,389,099	-	199,559	87.4%	1,259,351
Materials, Supplies & Services	684,300	536,198	72,401	75,701	88.9%	545,562
Special Projects	17,494	6,479	8,779	2,236	87.2%	9,282
Equipment	318,018	284,045	11,145	22,828	92.8%	96,785
Capitalized Fixed Assets	-	511	-	(511)	100.0%	3,529
Appropriated Reserve	-	-	-	-	100.0%	745
TOTAL EXPENSES	2,608,470	2,216,332	92,325	299,813	88.5%	1,915,254

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2008 (91.7% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,402,510	1,345,805	-	56,705	96.0%	1,263,523
Leases - Food Service	2,368,171	2,242,982	-	125,189	94.7%	2,208,232
Slip Rental Fees	3,466,049	3,169,923	-	296,126	91.5%	3,107,581
Visitors Fees	485,434	469,135	-	16,299	96.6%	434,941
Slip Transfer Fees	650,000	547,775	-	102,225	84.3%	553,625
Parking Revenue	1,557,489	1,436,402	-	121,087	92.2%	1,352,369
Wharf Parking	275,000	227,703	-	47,297	82.8%	225,066
Other Fees & Charges	360,819	333,606	-	27,213	92.5%	349,503
Investment Income	291,648	369,034	-	(77,386)	126.5%	365,621
Rents & Concessions	259,470	247,309	-	12,161	95.3%	232,371
Miscellaneous	239,185	110,698	-	128,487	46.3%	128,736
TOTAL REVENUES	11,355,775	10,500,372	-	855,403	92.5%	10,221,569
EXPENSES						
Salaries & Benefits	5,193,762	4,444,142	-	749,620	85.6%	4,346,264
Materials, Supplies & Services	3,801,425	3,056,345	342,790	402,290	89.4%	2,684,772
Special Projects	38,830	33,860	4,970	-	100.0%	28,463
Debt Service	1,599,916	1,602,456	-	(2,540)	100.2%	1,537,204
Capital Outlay Transfers	3,039,803	1,439,803	-	1,600,000	47.4%	1,427,593
Equipment	227,833	116,594	8,563	102,677	54.9%	77,608
Capitalized Fixed Assets	-	-	-	-	100.0%	15,141
Appropriated Reserve	120,609	-	-	120,609	0.0%	-
TOTAL EXPENSES	14,022,177	10,693,199	356,322	2,972,657	78.8%	10,117,045

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