



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: May 14, 2013
TO: Mayor and Councilmembers
FROM: Accounting Division, Finance Department
SUBJECT: Fiscal Year 2013 Third Quarter Review

RECOMMENDATION: That Council:

- A. Hear a report from staff on the status of revenues and expenditures in relation to budget for the nine months ended March 31, 2013;
- B. Accept the Fiscal Year 2013 Interim Financial Statements for the Nine Months Ended March 31, 2013; and
- C. Approve the proposed third quarter adjustments to Fiscal Year 2013 appropriations and estimated revenues as detailed in the schedule of Proposed Third Quarter Adjustments.

DISCUSSION:

Each month, staff presents the interim financial statements (Attachment 1) showing the status of revenues and expenditures in relation to budget for each of the City's Funds. Each quarter, the interim financial statements are expanded to include a detailed narrative analysis of the General Fund and Enterprise Funds. This narrative analysis is included in Attachment 2.

In addition to the third quarter budget analysis, staff is bringing forward recommended adjustments for City Council approval. These adjustments are the result of new information and/or unanticipated events that occurred since the adoption of the budget in June 2012. Attachment 3 includes the proposed adjustments to the current year budget. A discussion of each is presented below.

General Fund

Fire Department

The Fire Department incurred \$46,430 in overtime, tuition and travel costs to send firefighters to off-site training courses during fiscal year 2013. These costs were

reimbursed through a training grant administered by the County of Santa Barbara. Staff is requesting an increase to estimated revenues and appropriations by \$46,430 to cover the costs associated with the off-site training courses.

Public Works Department

The Public Works Department is currently performing a soil remediation project at 101 State Street. During the excavation process, the scope of work was increased due to unanticipated contamination in the street surrounding utilities which are scheduled to be replaced by the La Entrada Project in May 2013. The increase in the scope of work requires additional funding beyond the original project budget. Staff is requesting an increase in appropriations of \$70,000 in the General Fund from a transfer of available reserves in the Utility Undergrounding Fund for the Environmental Compliance Program.

Community Development Department

In Fiscal Year 2006, the City Redevelopment Agency received an in-lieu mitigation fee, hereafter referred to as Overnight Accommodation Mitigation funds, for the loss of previously existing lower cost overnight visitor accommodation services at the California Hotel. The funds are intended to be used to subsidize or encourage the development of new, or the maintenance or preservation of existing, lower cost visitor-serving accommodations. Upon dissolution of the City Redevelopment Agency in Fiscal Year 2012, the Overnight Accommodation Mitigation funds were transferred into the Successor Agency Fund and subsequently transferred to the City Affordable Housing Fund. Staff has determined that these funds are better accounted for in the General Fund and reserved for the aforementioned purpose. Therefore, staff recommends transferring the \$1,224,867 balance in the Overnight Mitigation Fund account, and moving the year-to-date revenues and expenditures related to this account in the amount of \$28,219 and \$58,687, respectively, to the General Fund (Community Development Department).

General Government

The City has received a total of \$3,496,581 in one-time, unbudgeted revenues in the General Fund through April 30, 2013. Of this total, \$1,130,771 represents a reimbursement from the County of Santa Barbara for property tax administration fees overcharged from Fiscal Years 2006 through 2011. The balance of \$2,365,810 is the City's share of property tax increment funds previously held by the former City Redevelopment Agency that were paid to the County and allocated to all taxing agencies within the City.

On February 2012, Council approved the use of \$277,000 of the \$2,365,810 one-time property tax revenues to pay for estimated design costs for the 9-11 Call Center Project, leaving a balance of \$2,088,810.

In the summer, staff will be returning to Council to discuss the potential use, such as for capital, of these and other anticipated one-time revenues. As such, staff recommends transferring the property tax administration fees and the balance of the property tax revenues, totaling \$3,219,581, to the General Fund Capital Outlay Fund.

Utility Undergrounding Fund and Streets Fund

Public Works Department

1. There are \$11,535 in available reserves and \$26,539 in appropriated but unspent capital funds, for a total of \$38,074, in the Utility Undergrounding Fund. Public Works intends to close the Fund at the end of Fiscal Year 2013. Therefore, staff is requesting that these funds be transferred to the Streets Fund for the Zone 6 Pavement Preparation contract.
2. During the third quarter, Staff identified the completed Cabrillo/Anacapa Intersection Improvement Project in the Streets Fund with remaining appropriations totaling \$52,824. Staff recommends these remaining appropriations be transferred to the new HSIP Traffic Signal Safety Project in the Streets Fund to cover design costs and the City's matching portion of the project costs. The project will receive grant funding from the Highway Safety Improvement Program in Fiscal Year 2014.

Streets Grant Capital Fund

The Public Works Department applied for additional grant funding from the Federal Highway Administration (FHWA) to fund several current projects and two new projects. During Fiscal Year 2013, Public Works received notification from FHWA of grant approval in the amount of \$2,302,300. As such, Staff is recommending that the \$2,302,300 in grant funds be appropriated to the following two new projects and four existing projects in the Streets Grants Capital Fund:

1. The New Bridge Preventative Maintenance Project – Phase II - \$82,072
2. The New Anapamu Street Bridge Replacement Project - \$700,000
3. The Cota Street Bridge Replacement Project - \$597,578
4. The Cabrillo at Mission Creek Bridge Project - \$480,000
5. The De La Guerra Street Bridge Replacement Project - \$221,325
6. The Gutierrez Street Bridge Replacement Project - \$221,325

Measure D and Measure A Funds

The Public Works Department will begin a significant project to perform pavement maintenance in the City, referred to as the Zone 6 Pavement Preparation and Maintenance contract. In anticipation of this contract, the department has identified unused capital project funds, additional revenues and reserves in Measure D and Measure A Funds that are available for use. Staff is requesting to appropriate \$124,911, of which \$12,493 would be funded from revenues and \$112,418 from available reserves, to the Zone 6 Pavement Preparation and Maintenance contracts in the Measure D Fund. Staff is also requesting to appropriate \$725,463 from reserves in the Measure A Fund for the Zone 6 Pavement Preparation and Maintenance contracts.

Golf Course Capital and Fleet Replacement Funds

1. The Parks and Recreation Department has identified the need for golf course maintenance equipment, such as mowers and light utility vehicles, in the amount of \$350,000 to replace aging and broken equipment. The replacement of the maintenance equipment will reduce annual maintenance and repair costs and improve staff efficiencies with regard to golf course maintenance.

Due to limited reserves in the Golf Course Operating and Capital Funds, staff has requested a loan from the Fleet Replacement Fund in the amount of \$275,000 to provide the necessary additional funds to purchase the maintenance equipment in the current fiscal year. The Golf loan will have a term of 5 years at 3% interest with repayments scheduled to begin in fiscal year 2014. Staff is requesting approval of the loan and an adjustment to both the Golf Course and Fleet Replacement Funds' budgets for this loan.

2. An existing Parking Enforcement Officer (PEO) scooter that was scheduled and budgeted for replacement in Fiscal Year 2014 has been experiencing technical difficulties requiring costly repairs. Staff recommends an additional appropriation of \$35,000 for the purchase of the Parking Enforcement Office scooter in Fiscal Year 2013 from reserves in the Fleet Replacement Fund.

As the \$35,000 is budgeted in Fiscal Year 2014, staff will recommend adjusting the Fiscal Year 2014 budget prior to adoption for this change.

Water and Wastewater Capital Funds

The Public Works Department has analyzed individual capital project needs in the Water and Wastewater Funds to determine the need for any adjustments. Staff is recommending the transfer of \$741,769 of unspent appropriations in the Rehab Aeration Basin Project in the Water Capital Fund to the same project in the Wastewater Capital Fund. This project was originally budgeted in both funds as it benefits both the

Wastewater and Water utilities; however, the requested transfer will enable staff to better manage and track expenditures out of one fund.

Airport Capital and Airport Grants Funds

The Federal Aviation Authority (FAA) awards Airport Improvement Program (AIP) grant funds based on bid after the completion of the design and permitting process. As a result, the costs to design, permit and bid FAA capital projects are budgeted and spent out of the Airport Capital Fund. Once FAA grant funding is received for construction of the project into the Airport Grants Fund, the Airport Capital Fund is reimbursed for the expended design, permitting and bidding costs. During the current fiscal year, the Airport Grants Fund received FAA funding in the amount of \$109,530 which Staff is requesting be used to reimburse the Airport Capital Fund, resulting in an increase in appropriations and revenues of \$109,530 in the Airport Capital Fund.

Waterfront Harbor Preservation Capital and Waterfront Capital Funds

During the third quarter of Fiscal Year 2013, the Waterfront Department identified three projects in the Waterfront Capital Fund that incurred additional costs due to either an increase in the scope of work for each project or unanticipated needs. Staff is recommending the following increase in appropriations for capital projects in the Waterfront Capital Fund from a transfer in available reserves in the Waterfront Harbor Preservation Capital Fund:

1. \$14,000 for the Stearns Wharf Annual Repair Program to provide for dive inspections of Stearns Wharf piles in support of the CIP Heavy Timber Replacement Project.
2. \$70,000 for the Harbor Restroom Remodel Project for engineering and construction work to address significant structural defects identified during the project that compromise public safety.
3. \$13,000 for the Seawall ADA Handrail and Sidewalk Replacement Project for added sidewalk replacement work and upgraded utility service to Waterfront business tenants.

- ATTACHMENTS:**
1. Summary by Fund Statement of Revenues and Expenditures for the Nine Months Ended March 31, 2013
 2. Interim Financial Statements for the Nine Months Ended March 31, 2013 (Narrative Analysis)
 3. Schedule of Proposed Third Quarter Adjustments

PREPARED BY: Julie Nemes, 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 Nine Months Ended March 31, 2013 (75% 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	106,560,556	75,208,344	-	31,352,212	70.6%
Expenditures	106,879,618	80,119,103	1,402,520	25,357,995	76.3%
<i>Addition to / (use of) reserves</i>	<u>(319,062)</u>	<u>(4,910,759)</u>	<u>(1,402,520)</u>		
WATER OPERATING FUND					
Revenue	36,392,362	29,542,581	-	6,849,781	81.2%
Expenditures	35,143,747	23,088,489	2,303,575	9,751,683	72.3%
<i>Addition to / (use of) reserves</i>	<u>1,248,615</u>	<u>6,454,092</u>	<u>(2,303,575)</u>		
WASTEWATER OPERATING FUND					
Revenue	20,257,200	15,962,840	-	4,294,360	78.8%
Expenditures	17,369,170	10,865,909	1,254,754	5,248,508	69.8%
<i>Addition to / (use of) reserves</i>	<u>2,888,030</u>	<u>5,096,931</u>	<u>(1,254,754)</u>		
DOWNTOWN PARKING					
Revenue	7,163,539	5,761,966	-	1,401,573	80.4%
Expenditures	7,905,307	5,635,791	256,935	2,012,582	74.5%
<i>Addition to / (use of) reserves</i>	<u>(741,768)</u>	<u>126,175</u>	<u>(256,935)</u>		
AIRPORT OPERATING FUND					
Revenue	14,774,556	11,352,776	-	3,421,780	76.8%
Expenditures	16,334,202	10,508,926	493,804	5,331,472	67.4%
<i>Addition to / (use of) reserves</i>	<u>(1,559,646)</u>	<u>843,849</u>	<u>(493,804)</u>		
GOLF COURSE FUND					
Revenue	1,872,903	1,258,259	-	614,644	67.2%
Expenditures	1,923,510	1,502,405	10,224	410,881	78.6%
<i>Addition to / (use of) reserves</i>	<u>(50,607)</u>	<u>(244,146)</u>	<u>(10,224)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,957,600	4,092,152	-	1,865,448	68.7%
Expenditures	6,634,278	4,262,754	928,236	1,443,288	78.2%
<i>Addition to / (use of) reserves</i>	<u>(676,679)</u>	<u>(170,602)</u>	<u>(928,236)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	2,549,018	1,918,252	-	630,766	75.3%
Expenditures	2,596,624	871,232	1,313,954	411,437	84.2%
<i>Addition to / (use of) reserves</i>	<u>(47,606)</u>	<u>1,047,020</u>	<u>(1,313,954)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,441,918	1,843,369	-	598,549	75.5%
Expenditures	2,586,089	1,849,426	179,793	556,870	78.5%
<i>Addition to / (use of) reserves</i>	<u>(144,171)</u>	<u>(6,057)</u>	<u>(179,793)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,101,986	4,555,444	-	1,546,542	74.7%
Expenditures	5,949,472	4,323,353	154,733	1,471,386	75.3%
<i>Addition to / (use of) reserves</i>	<u>152,514</u>	<u>232,091</u>	<u>(154,733)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,358,079	1,768,696	-	589,383	75.0%
Expenditures	2,933,492	1,960,060	125,310	848,122	71.1%
<i>Addition to / (use of) reserves</i>	<u>(575,413)</u>	<u>(191,364)</u>	<u>(125,310)</u>		
WATERFRONT FUND					
Revenue	12,072,564	9,475,105	-	2,597,459	78.5%
Expenditures	13,162,748	9,379,886	478,901	3,303,961	74.9%
<i>Addition to / (use of) reserves</i>	<u>(1,090,184)</u>	<u>95,218</u>	<u>(478,901)</u>		
TOTAL FOR ALL FUNDS					
Revenue	218,502,281	162,739,784	-	55,762,496	74.5%
Expenditures	219,418,257	154,367,335	8,902,739	56,148,183	74.4%
<i>Addition to / (use of) reserves</i>	<u>(915,977)</u>	<u>8,372,449</u>	<u>(8,902,739)</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 Nine Months Ended March 31, 2013 (75% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	19,933,931	14,152,711	5,781,220	71.0%	13,114,287
Property Taxes	24,904,503	13,910,255	10,994,248	55.9%	12,804,564
Utility Users Tax	7,015,200	5,204,714	1,810,486	74.2%	5,368,565
Transient Occupancy Tax	14,489,200	10,955,881	3,533,319	75.6%	10,268,916
Business License	2,220,780	1,992,075	228,705	89.7%	1,756,821
Real Property Transfer Tax	356,180	493,951	(137,771)	138.7%	273,771
<i>Total</i>	<u>68,919,794</u>	<u>46,709,587</u>	<u>22,210,207</u>	<u>67.8%</u>	<u>43,586,924</u>
LICENSES & PERMITS					
Licenses & Permits	208,988	138,319	70,669	66.2%	162,057
<i>Total</i>	<u>208,988</u>	<u>138,319</u>	<u>70,669</u>	<u>66.2%</u>	<u>162,057</u>
FINES & FORFEITURES					
Parking Violations	2,382,621	1,866,283	516,338	78.3%	1,787,651
Library Fines	120,331	93,936	26,395	78.1%	82,029
Municipal Court Fines	162,352	77,487	84,865	47.7%	83,308
Other Fines & Forfeitures	305,000	201,748	103,252	66.1%	163,548
<i>Total</i>	<u>2,970,304</u>	<u>2,239,454</u>	<u>730,850</u>	<u>75.4%</u>	<u>2,116,536</u>
USE OF MONEY & PROPERTY					
Investment Income	729,077	582,647	146,430	79.9%	564,250
Rents & Concessions	453,827	302,605	151,222	66.7%	284,882
<i>Total</i>	<u>1,182,904</u>	<u>885,252</u>	<u>297,652</u>	<u>74.8%</u>	<u>849,131</u>
INTERGOVERNMENTAL					
Grants	521,134	685,963	(164,829)	131.6%	168,033
Vehicle License Fees	-	48,265	(48,265)	100.0%	-
Reimbursements	14,040	16,536	(2,496)	117.8%	1,323
<i>Total</i>	<u>535,174</u>	<u>750,764</u>	<u>(215,590)</u>	<u>140.3%</u>	<u>169,356</u>
FEES & SERVICE CHARGES					
Finance	848,301	653,751	194,550	77.1%	629,069
Community Development	4,495,945	3,226,742	1,269,203	71.8%	3,062,282
Recreation	2,441,584	1,780,199	661,385	72.9%	1,604,067
Public Safety	555,980	416,367	139,613	74.9%	439,269
Public Works	5,407,003	4,082,840	1,324,163	75.5%	3,832,541
Library	673,140	626,390	46,750	93.1%	641,694
Reimbursements	4,271,753	3,252,784	1,018,969	76.1%	4,398,931
<i>Total</i>	<u>18,693,706</u>	<u>14,039,073</u>	<u>4,654,633</u>	<u>75.1%</u>	<u>14,607,853</u>
OTHER REVENUES					
Miscellaneous	1,688,908	1,966,037	(277,130)	116.4%	1,438,615
Franchise Fees	3,509,700	2,714,122	795,578	77.3%	2,523,299
Indirect Allocations	5,841,852	4,381,389	1,460,463	75.0%	4,583,864
Operating Transfers-In	3,009,226	1,384,347	1,624,879	46.0%	1,350,046
<i>Total</i>	<u>14,049,686</u>	<u>10,445,896</u>	<u>3,603,790</u>	<u>74.3%</u>	<u>9,895,824</u>
TOTAL REVENUES	<u>106,560,556</u>	<u>75,208,344</u>	<u>31,352,212</u>	<u>70.6%</u>	<u>71,387,681</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Nine Months Ended March 31, 2013 (75% 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	737,693	557,640	515	179,538	75.7%	
<i>Total</i>	737,693	557,640	515	179,538	75.7%	536,178
<u>City Attorney</u>						
CITY ATTORNEY	2,011,215	1,573,244	8,325	429,646	78.6%	
<i>Total</i>	2,011,215	1,573,244	8,325	429,646	78.6%	1,473,223
<u>Administration</u>						
CITY ADMINISTRATOR	1,551,018	1,138,691	515	411,812	73.4%	
CITY TV	473,554	353,097	24,600	95,857	79.8%	
<i>Total</i>	2,024,572	1,491,788	25,114	507,669	74.9%	1,455,513
<u>Administrative Services</u>						
CITY CLERK	461,229	328,828	9,169	123,232	73.3%	
HUMAN RESOURCES	1,258,017	903,224	9,321	345,472	72.5%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	5,260	-	9,187	36.4%	
<i>Total</i>	1,733,693	1,237,312	18,490	477,891	72.4%	1,420,882
<u>Finance</u>						
ADMINISTRATION	241,585	218,395	2,871	20,319	91.6%	
TREASURY	530,592	387,957	14,600	128,034	75.9%	
CASHIERING & COLLECTION	438,330	333,886	-	104,444	76.2%	
LICENSES & PERMITS	446,773	333,359	-	113,414	74.6%	
BUDGET MANAGEMENT	434,881	329,059	1,400	104,422	76.0%	
ACCOUNTING	493,940	352,871	45,160	95,909	80.6%	
PAYROLL	286,604	216,253	-	70,351	75.5%	
ACCOUNTS PAYABLE	218,948	164,214	-	54,734	75.0%	
CITY BILLING & CUSTOMER SERVICE	647,851	483,068	-	164,783	74.6%	
PURCHASING	698,481	432,320	2,381	263,779	62.2%	
CENTRAL STORES	160,944	109,596	280	51,069	68.3%	
MAIL SERVICES	108,448	82,751	255	25,442	76.5%	
<i>Total</i>	4,707,377	3,443,729	66,948	1,196,700	74.6%	3,231,501
TOTAL GENERAL GOVERNMENT	11,214,550	8,303,714	119,392	2,791,444	75.1%	8,117,298

PUBLIC SAFETY

Police

CHIEF'S STAFF	994,588	792,612	496	201,480	79.7%	
SUPPORT SERVICES	626,474	480,194	515	145,765	76.7%	
RECORDS	1,173,614	873,039	8,367	292,208	75.1%	
COMMUNITY SVCS	994,713	831,621	1,930	161,163	83.8%	
PROPERTY ROOM	155,893	100,441	-	55,452	64.4%	
TRNG/RECRUITMENT	412,970	463,631	19,112	(69,773)	116.9%	
RANGE	1,157,431	903,026	14,184	240,222	79.2%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
BEAT COORDINATORS	826,160	647,298	-	178,862	78.4%	
INFORMATION TECHNOLOGY	1,320,105	945,912	56,240	317,953	75.9%	
INVESTIGATIVE DIVISION	4,697,571	3,518,002	6,613	1,172,956	75.0%	
CRIME LAB	132,701	101,458	-	31,243	76.5%	
PATROL DIVISION	15,300,604	11,579,078	94,686	3,626,840	76.3%	
TRAFFIC	1,373,035	1,042,120	689	330,226	75.9%	
SPECIAL EVENTS	786,140	785,178	-	962	99.9%	
TACTICAL PATROL FORCE	1,311,426	951,142	7,948	352,335	73.1%	
STREET SWEEPING ENFORCEMENT	306,625	175,410	-	131,215	57.2%	
NIGHT LIFE ENFORCEMENT	287,755	227,687	-	60,068	79.1%	
PARKING ENFORCEMENT	944,849	673,211	27,800	243,838	74.2%	
CCC	2,389,953	1,727,453	4	662,496	72.3%	
ANIMAL CONTROL	629,335	424,916	-	204,419	67.5%	
<i>Total</i>	<u>35,821,942</u>	<u>27,243,427</u>	<u>238,584</u>	<u>8,339,932</u>	76.7%	<u>25,933,426</u>
<u>Fire</u>						
ADMINISTRATION	773,141	609,258	2,114	161,770	79.1%	
EMERGENCY SERVICES AND PUBLIC ED	254,443	197,727	-	56,716	77.7%	
PREVENTION	1,141,192	794,819	-	346,373	69.6%	
WILDLAND FIRE MITIGATION PROGRAM	174,860	131,648	7,092	36,120	79.3%	
OPERATIONS	17,706,629	13,751,798	72,635	3,882,196	78.1%	
ARFF	1,740,953	1,363,146	-	377,807	78.3%	
<i>Total</i>	<u>21,791,218</u>	<u>16,848,495</u>	<u>81,841</u>	<u>4,860,882</u>	77.7%	<u>15,637,136</u>
TOTAL PUBLIC SAFETY	<u>57,613,160</u>	<u>44,091,922</u>	<u>320,424</u>	<u>13,200,814</u>	77.1%	<u>41,570,563</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,005,992	713,790	6,765	285,437	71.6%	
ENGINEERING SVCS	4,650,713	3,472,504	2,216	1,175,993	74.7%	
PUBLIC RT OF WAY MGMT	1,000,166	722,302	454	277,409	72.3%	
ENVIRONMENTAL PROGRAMS	557,906	248,385	253,285	56,237	89.9%	
<i>Total</i>	<u>7,214,777</u>	<u>5,156,981</u>	<u>262,720</u>	<u>1,795,077</u>	75.1%	<u>4,884,076</u>
TOTAL PUBLIC WORKS	<u>7,214,777</u>	<u>5,156,981</u>	<u>262,720</u>	<u>1,795,077</u>	75.1%	<u>4,884,076</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	413,527	314,593	327	98,606	76.2%	
FACILITIES	828,084	584,170	13,094	230,820	72.1%	
YOUTH ACTIVITIES	714,977	601,915	4,816	108,247	84.9%	
SR CITIZENS	723,198	530,754	40	192,404	73.4%	
AQUATICS	1,096,927	862,679	20,564	213,684	80.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
SPORTS	484,909	349,609	3,603	131,697	72.8%	
TENNIS	255,362	179,621	-	75,741	70.3%	
NEIGHBORHOOD & OUTREACH SERV	951,954	758,032	3,124	190,798	80.0%	
ADMINISTRATION	599,031	448,092	990	149,949	75.0%	
PROJECT MANAGEMENT TEAM	223,076	174,696	-	48,380	78.3%	
BUSINESS SERVICES	310,413	218,367	12,132	79,914	74.3%	
FACILITY & PROJECT MGT	973,211	744,132	-	229,080	76.5%	
GROUNDS MANAGEMENT	4,357,754	3,134,422	133,914	1,089,418	75.0%	
FORESTRY	1,182,017	809,502	159,979	212,536	82.0%	
BEACH MAINTENANCE	151,599	115,406	13,781	22,412	85.2%	
<i>Total</i>	13,266,039	9,825,988	366,364	3,073,686	76.8%	9,385,672
<u>Library</u>						
ADMINISTRATION	537,794	408,641	24,900	104,253	80.6%	
PUBLIC SERVICES	2,136,837	1,530,459	700	605,678	71.7%	
SUPPORT SERVICES	2,004,205	1,288,014	133,735	582,456	70.9%	
<i>Total</i>	4,678,836	3,227,114	159,335	1,292,387	72.4%	2,849,640
TOTAL COMMUNITY SERVICES	17,944,875	13,053,102	525,699	4,366,073	75.7%	12,235,312
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	577,992	437,917	4,055	136,020	76.5%	
ECON DEV	47,384	31,080	-	16,304	65.6%	
CITY ARTS ADVISORY PROGRAM	427,260	394,248	-	33,012	92.3%	
HUMAN SVCS	926,170	736,220	145,214	44,736	95.2%	
LR PLANNING/STUDIES	966,481	693,422	245	272,814	71.8%	
DEV & DESIGN REVIEW	1,251,412	873,161	10,230	368,022	70.6%	
ZONING	1,204,968	845,008	2,416	357,545	70.3%	
DESIGN REV & HIST PRESERVATN	1,083,146	764,595	4,506	314,045	71.0%	
BLDG PERMITS	1,097,900	830,383	314	267,203	75.7%	
RECORDS & ARCHIVES	543,242	370,356	6,974	165,912	69.5%	
PLAN CK & COUNTER SRV	1,308,665	853,383	332	454,951	65.2%	
<i>Total</i>	9,434,620	6,829,818	174,285	2,430,517	74.2%	7,068,991
TOTAL COMMUNITY DEVELOPMENT	9,434,620	6,829,818	174,285	2,430,517	74.2%	7,068,991
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	24,057	-	(1,785)	108.0%	
COMMUNITY PROMOTIONS	1,536,799	1,579,694	-	(42,895)	102.8%	
SPECIAL PROJECTS	381,073	315,558	-	65,515	82.8%	
TRANSFERS OUT	43,500	32,625	-	10,875	75.0%	

CITY OF SANTA BARBARA
 General Fund
 Interim Statement of Appropriations, Expenditures and Encumbrances
 For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DEBT SERVICE TRANSFERS	349,125	320,456	-	28,669	91.8%	
CAPITAL OUTLAY TRANSFER	826,176	411,176	-	415,000	49.8%	
APPROP. RESERVE	298,691	-	-	298,691	0.0%	
<i>Total</i>	3,457,636	2,683,566	-	774,070	77.6%	2,429,225
TOTAL NON-DEPARTMENTAL	3,457,636	2,683,566	-	774,070	77.6%	2,429,225
TOTAL EXPENDITURES	106,879,618	80,119,103	1,402,520	25,357,995	76.3%	76,305,464

*** 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 Nine Months Ended March 31, 2013 (75% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	506,204	402,496	-	103,708	79.5%
Expenditures	506,204	402,496	-	103,708	79.5%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,002,872	2,229,482	-	773,390	74.2%
Expenditures	4,119,708	2,492,300	369,619	1,257,790	69.5%
<i>Revenue Less Expenditures</i>	(1,116,836)	(262,818)	(369,619)	(484,399)	
SOLID WASTE PROGRAM					
Revenue	18,509,144	14,152,019	-	4,357,125	76.5%
Expenditures	18,677,350	13,672,646	141,131	4,863,573	74.0%
<i>Revenue Less Expenditures</i>	(168,206)	479,373	(141,131)	(506,448)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,132,621	849,430	-	1,283,191	39.8%
Expenditures	2,132,621	684,416	98,254	1,349,950	36.7%
<i>Revenue Less Expenditures</i>	-	165,014	(98,254)	(66,760)	
COUNTY LIBRARY					
Revenue	1,849,920	1,070,008	-	779,912	57.8%
Expenditures	2,050,848	1,434,926	89,058	526,863	74.3%
<i>Revenue Less Expenditures</i>	(200,928)	(364,918)	(89,058)	253,049	
STREETS FUND					
Revenue	10,214,197	8,092,763	-	2,121,434	79.2%
Expenditures	14,027,197	7,850,685	1,302,639	4,873,874	65.3%
<i>Revenue Less Expenditures</i>	(3,813,000)	242,078	(1,302,639)	(2,752,440)	
MEASURE A					
Revenue	3,021,238	2,464,384	-	556,854	81.6%
Expenditures	3,322,218	1,787,252	838,878	696,088	79.0%
<i>Revenue Less Expenditures</i>	(300,980)	677,132	(838,878)	(139,234)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Water Sales - Metered	29,800,000	23,532,529	-	6,267,471	79.0%	22,872,931
Service Charges	537,000	478,732	-	58,268	89.1%	650,765
Cater JPA Treatment Charges	2,405,482	1,627,231	-	778,251	67.6%	1,564,163
Investment Income	500,000	454,943	-	45,057	91.0%	523,016
Rents & Concessions	-	17,154	-	(17,154)	100.0%	-
Reimbursements	519,880	742,845	-	(222,965)	142.9%	227,133
Miscellaneous	30,000	89,147	-	(59,147)	297.2%	63,729
Operating Transfers-In	2,600,000	2,600,000	-	-	100.0%	379,126
TOTAL REVENUES	<u>36,392,362</u>	<u>29,542,581</u>	<u>-</u>	<u>6,849,781</u>	<u>81.2%</u>	<u>26,280,863</u>
EXPENSES						
Salaries & Benefits	7,830,597	5,769,511	-	2,061,086	73.7%	5,484,165
Materials, Supplies & Services	9,187,970	5,251,999	1,665,257	2,270,715	75.3%	4,936,904
Special Projects	1,282,374	456,179	405,318	420,877	67.2%	264,934
Water Purchases	7,963,366	5,893,928	174,561	1,894,877	76.2%	5,621,198
Debt Service	4,989,408	3,056,385	-	1,933,023	61.3%	3,264,453
Capital Outlay Transfers	3,426,649	2,569,987	-	856,662	75.0%	8,463,312
Equipment	149,093	29,391	27,361	92,341	38.1%	58,564
Capitalized Fixed Assets	129,289	31,912	31,077	66,300	48.7%	49,997
Other	35,000	29,199	-	5,801	83.4%	27,215
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>35,143,747</u>	<u>23,088,489</u>	<u>2,303,575</u>	<u>9,751,683</u>	<u>72.3%</u>	<u>28,170,742</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 Nine Months Ended March 31, 2013 (75% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	16,337,000	12,143,528	-	4,193,472	74.3%	11,138,935
Fees	614,000	570,902	-	43,098	93.0%	617,912
Investment Income	206,200	129,096	-	77,104	62.6%	169,743
Public Works	25,000	34,603	-	(9,603)	138.4%	32,017
Miscellaneous	25,000	34,710	-	(9,710)	138.8%	23,391
Operating Transfers-In	3,050,000	3,050,000	-	-	100.0%	505,572
TOTAL REVENUES	20,257,200	15,962,840	-	4,294,360	78.8%	12,487,571
EXPENSES						
Salaries & Benefits	5,423,604	4,022,122	-	1,401,482	74.2%	3,725,805
Materials, Supplies & Services	6,708,910	4,231,502	1,196,711	1,280,698	80.9%	4,160,619
Special Projects	326,300	5,591	55,000	265,709	18.6%	2,104
Debt Service	1,646,192	314,422	-	1,331,770	19.1%	324,512
Capital Outlay Transfers	3,000,121	2,250,091	-	750,030	75.0%	3,444,419
Equipment	83,044	34,410	44	48,590	41.5%	31,789
Capitalized Fixed Assets	26,000	6,771	3,000	16,229	37.6%	5,605
Other	5,000	1,000	-	4,000	20.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	17,369,170	10,865,909	1,254,754	5,248,508	69.8%	11,695,852

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 Nine Months Ended March 31, 2013 (75% of Fiscal Year)
DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	840,000	737,845	-	102,155	87.8%	689,567
Parking Fees	5,757,166	4,509,830	-	1,247,336	78.3%	4,594,652
Investment Income	112,800	84,301	-	28,499	74.7%	89,467
Rents & Concessions	40,925	30,694	-	10,231	75.0%	40,925
Miscellaneous	1,500	(976)	-	2,476	-65.1%	12
Operating Transfers-In	411,148	400,273	-	10,875	97.4%	265,394
TOTAL REVENUES	7,163,539	5,761,966	-	1,401,573	80.4%	5,680,015
EXPENSES						
Salaries & Benefits	4,024,353	2,920,704	-	1,103,649	72.6%	2,840,414
Materials, Supplies & Services	1,915,082	1,284,295	120,628	510,159	73.4%	1,216,025
Special Projects	531,806	372,071	131,242	28,493	94.6%	406,251
Transfers-Out	297,121	222,841	-	74,280	75.0%	222,841
Capital Outlay Transfers	1,111,945	833,959	-	277,986	75.0%	782,452
Equipment	25,000	1,921	5,065	18,014	27.9%	3,437
TOTAL EXPENSES	7,905,307	5,635,791	256,935	2,012,582	74.5%	5,471,420

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	4,345,075	3,329,406	-	1,015,669	76.6%	3,263,753
Leases - Terminal	5,043,600	3,643,481	-	1,400,119	72.2%	3,506,671
Leases - Non-Commerical Aviation	1,498,800	1,227,265	-	271,535	81.9%	1,120,835
Leases - Commerical Aviation	3,549,000	2,971,169	-	577,831	83.7%	2,264,210
Investment Income	171,700	96,696	-	75,004	56.3%	134,122
Miscellaneous	166,381	84,759	-	81,622	50.9%	235,011
Operating Transfers-In	-	-	-	-	100.0%	225,124
TOTAL REVENUES	14,774,556	11,352,776	-	3,421,780	76.8%	10,749,726
EXPENSES						
Salaries & Benefits	5,101,719	3,743,071	-	1,358,648	73.4%	3,735,152
Materials, Supplies & Services	7,079,052	4,648,080	491,035	1,939,937	72.6%	4,448,831
Special Projects	736,200	385,024	-	351,176	52.3%	511,757
Transfers-Out	18,295	13,721	-	4,574	75.0%	33,159
Debt Service	1,780,853	571,869	-	1,208,984	32.1%	-
Capital Outlay Transfers	1,469,012	1,129,003	-	340,009	76.9%	1,159,537
Equipment	63,569	16,998	2,769	43,802	31.1%	57,643
Other	-	1,161	-	(1,161)	100.0%	-
Appropriated Reserve	85,502	-	-	85,502	0.0%	-
TOTAL EXPENSES	16,334,202	10,508,926	493,804	5,331,472	67.4%	9,946,080

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 Nine Months Ended March 31, 2013 (75% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,559,903	1,029,856	-	530,047	66.0%	1,093,668
Investment Income	6,300	7,421	-	(1,121)	117.8%	7,658
Rents & Concessions	306,000	220,683	-	85,317	72.1%	212,817
Miscellaneous	700	300	-	400	42.8%	400
Operating Transfers-In	-	-	-	-	100.0%	77,717
TOTAL REVENUES	1,872,903	1,258,259	-	614,644	67.2%	1,392,260
EXPENSES						
Salaries & Benefits	989,689	792,005	-	197,684	80.0%	832,414
Materials, Supplies & Services	560,984	384,378	10,224	166,382	70.3%	345,833
Special Projects	300	363	-	(63)	120.9%	-
Debt Service	185,650	179,852	-	5,798	96.9%	180,294
Capital Outlay Transfers	158,373	118,780	-	39,593	75.0%	69,027
Equipment	27,500	26,180	-	1,320	95.2%	1,013
Other	1,014	847	-	167	83.5%	847
TOTAL EXPENSES	1,923,510	1,502,405	10,224	410,881	78.6%	1,429,428

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Nine Months Ended March 31, 2013 (75% 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						
Service charges	99,584	74,688	-	24,896	75.0%	74,688
Work Orders - Bldg Maint.	3,085,446	2,262,766	-	822,680	73.3%	2,377,251
Grants	321,388	128,095	-	193,293	39.9%	542,409
Service Charges	2,057,130	1,542,849	-	514,281	75.0%	1,525,402
Reimbursements	-	-	-	-	100.0%	792
Miscellaneous	394,052	83,754	-	310,298	21.3%	6,388
Operating Transfers-In	-	-	-	-	100.0%	251,177
TOTAL REVENUES	<u>5,957,600</u>	<u>4,092,152</u>	<u>-</u>	<u>1,865,448</u>	<u>68.7%</u>	<u>4,778,107</u>
EXPENSES						
Salaries & Benefits	3,290,726	2,473,343	-	817,383	75.2%	2,254,170
Materials, Supplies & Services	1,158,398	847,407	80,480	230,511	80.1%	800,949
Special Projects	1,884,447	729,171	845,551	309,726	83.6%	1,111,080
Equipment	15,000	4,260	-	10,740	28.4%	1,755
Capitalized Fixed Assets	285,708	208,574	2,206	74,928	73.8%	468,218
TOTAL EXPENSES	<u>6,634,278</u>	<u>4,262,754</u>	<u>928,236</u>	<u>1,443,288</u>	<u>78.2%</u>	<u>4,636,171</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	2,146,217	1,609,663	-	536,554	75.0%	1,350,896
Investment Income	128,400	105,534	-	22,866	82.2%	103,102
Rents & Concessions	224,401	168,301	-	56,100	75.0%	168,301
Miscellaneous	50,000	34,755	-	15,245	69.5%	68,843
TOTAL REVENUES	2,549,018	1,918,252	-	630,766	75.3%	1,691,141
EXPENSES						
Salaries & Benefits	185,579	143,427	-	42,152	77.3%	122,901
Materials, Supplies & Services	3,059	2,004	-	1,055	65.5%	1,501
Special Projects	300,000	-	-	300,000	0.0%	-
Capitalized Fixed Assets	2,107,986	725,801	1,313,954	68,231	96.8%	261,270
TOTAL EXPENSES	2,596,624	871,232	1,313,954	411,437	84.2%	385,673

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Nine Months Ended March 31, 2013 (75% 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	2,371,918	1,778,938	-	592,980	75.0%	1,778,938
Reimbursements	10,000	7,500	-	2,500	75.0%	-
Miscellaneous	60,000	56,931	-	3,069	94.9%	28,702
Operating Transfers-In	-	-	-	-	100.0%	74,104
TOTAL REVENUES	<u>2,441,918</u>	<u>1,843,369</u>	<u>-</u>	<u>598,549</u>	<u>75.5%</u>	<u>1,881,744</u>
EXPENSES						
Salaries & Benefits	1,220,922	944,695	-	276,227	77.4%	877,828
Materials, Supplies & Services	1,250,057	872,861	158,141	219,055	82.5%	740,779
Special Projects	105,110	31,680	21,652	51,778	50.7%	22,325
Equipment	10,000	190	-	9,810	1.9%	-
TOTAL EXPENSES	<u>2,586,089</u>	<u>1,849,426</u>	<u>179,793</u>	<u>556,870</u>	<u>78.5%</u>	<u>1,640,932</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,598,025	1,948,518	-	649,507	75.0%	1,910,313
Workers' Compensation Premiums	2,600,000	1,950,000	-	650,000	75.0%	1,875,000
OSH Charges	187,961	-	-	187,961	0.0%	-
Investment Income	116,000	52,727	-	63,273	45.5%	89,201
Reimbursements	-	-	-	-	100.0%	967
Miscellaneous	-	4,198	-	(4,198)	100.0%	2,933
Accel - Return of Premium	600,000	600,000	-	-	100.0%	-
TOTAL REVENUES	6,101,986	4,555,444	-	1,546,542	74.7%	3,878,413
EXPENSES						
Salaries & Benefits	517,317	376,467	-	140,850	72.8%	330,167
Materials, Supplies & Services	5,076,048	3,679,761	154,733	1,241,555	75.5%	3,609,345
Special Projects	100	121	-	(21)	120.9%	-
Transfers-Out	356,007	267,005	-	89,002	75.0%	2,770,463
TOTAL EXPENSES	5,949,472	4,323,353	154,733	1,471,386	75.3%	6,709,974

*** 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 Nine Months Ended March 31, 2013 (75% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,358,079	1,767,558	-	590,521	75.0%	1,714,795
Miscellaneous	-	1,138	-	(1,138)	100.0%	1,209
Operating Transfers-In	-	-	-	-	100.0%	14,805
TOTAL REVENUES	2,358,079	1,768,696	-	589,383	75.0%	1,730,809
EXPENSES						
Salaries & Benefits	1,672,999	1,249,235	-	423,764	74.7%	1,141,185
Materials, Supplies & Services	795,547	569,363	79,373	146,811	81.5%	435,370
Special Projects	14,500	4,341	3,245	6,914	52.3%	4,444
Transfers-Out	43,000	43,000	-	-	100.0%	-
Equipment	402,853	94,121	42,693	266,040	34.0%	112,773
Capitalized Fixed Assets	1,000	-	-	1,000	0.0%	-
Appropriated Reserve	3,593	-	-	3,593	0.0%	-
TOTAL EXPENSES	2,933,492	1,960,060	125,310	848,122	71.1%	1,693,772

CITY OF SANTA BARBARA
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For the Nine Months Ended March 31, 2013 (75% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,657,000	1,161,863	-	495,137	70.1%	1,103,616
Leases - Food Service	2,423,000	2,070,903	-	352,097	85.5%	1,875,905
Slip Rental Fees	4,041,464	3,051,308	-	990,156	75.5%	2,979,257
Visitors Fees	383,000	309,175	-	73,825	80.7%	299,685
Slip Transfer Fees	450,000	410,850	-	39,150	91.3%	409,500
Parking Revenue	1,886,360	1,513,230	-	373,130	80.2%	1,499,118
Wharf Parking	248,880	188,654	-	60,227	75.8%	181,782
Other Fees & Charges	235,008	176,105	-	58,903	74.9%	277,320
Investment Income	150,900	135,548	-	15,352	89.8%	142,277
Rents & Concessions	310,952	272,487	-	38,465	87.6%	241,234
Reimbursements	-	10,830	-	(10,830)	100.0%	-
Miscellaneous	286,000	174,150	-	111,850	60.9%	123,711
Operating Transfers-In	-	-	-	-	100.0%	340,111
TOTAL REVENUES	12,072,564	9,475,105	-	2,597,459	78.5%	9,473,515
EXPENSES						
Salaries & Benefits	5,741,416	4,314,701	-	1,426,715	75.2%	4,172,823
Materials, Supplies & Services	3,621,195	2,516,188	464,313	640,694	82.3%	2,386,485
Special Projects	140,685	101,057	-	39,628	71.8%	98,051
Debt Service	1,849,105	1,226,865	-	622,240	66.3%	1,051,353
Capital Outlay Transfers	1,540,978	1,155,733	-	385,245	75.0%	700,862
Equipment	129,369	64,343	14,588	50,438	61.0%	56,471
Capitalized Fixed Assets	40,000	-	-	40,000	0.0%	-
Other	-	1,000	-	(1,000)	100.0%	2,540
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	13,162,748	9,379,886	478,901	3,303,961	74.9%	8,468,585

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.

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General Fund Revenues

The table below summarizes General Fund revenues for the nine months ended March 31, 2013. For interim financial statement purposes, revenues are reported on a cash basis (i.e. when the funds are received). The table below includes the budgeted totals as well as the year-to-date (YTD) budget, which for tax revenues and franchise fees have been seasonally adjusted based on a 3-year average of collections through the same period. Because tax revenues are not collected evenly throughout the year, adjusting the year-to-date budget to reflect the unique collection pattern for each type of tax allows for a more meaningful comparison to year-to-date results. For all other revenues, the Year-to-Date Budget column represents 75% (9 months out of the 12 elapsed) of the annual budget column. Unlike tax revenues, these revenues tend to be collected more evenly throughout the year.

Summary of Revenues For the Nine Months Ended March 31, 2013 GENERAL FUND								
	Current Year Analysis					Prior Year Analysis		
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent Rec'd	3-Year Average Bench- mark	Prior Year YTD Actual	Variance Prior Yr To Current Yr
Sales & Use Tax	\$ 19,933,931	\$13,495,584	\$14,152,711	\$ 657,127	71.00%	67.70%	\$13,114,287	7.9%
Property Tax	24,904,503	13,738,494	13,910,255	171,761	55.85%	55.16%	12,804,564	8.6%
UUT	7,015,200	5,298,211	5,204,714	(93,497)	74.19%	75.52%	5,368,565	-3.1%
TOT	14,489,200	10,860,452	10,955,881	95,429	75.61%	74.96%	10,268,916	6.7%
Bus License	2,220,780	1,751,255	1,992,075	240,820	89.70%	78.86%	1,756,821	13.4%
Prop Trans Tax	356,180	248,007	493,951	245,944	138.68%	69.63%	273,771	80.4%
Total Taxes	<u>68,919,794</u>	<u>45,392,002</u>	<u>46,709,587</u>	<u>1,317,584</u>	<u>67.77%</u>	<u>65.86%</u>	<u>43,586,924</u>	<u>7.2%</u>
License & Permits	208,988	156,741	138,319	(18,422)	66.19%	75.00%	162,057	-14.6%
Fines & Forfeitures	2,970,304	2,227,728	2,239,454	11,726	75.39%	75.00%	2,116,536	5.8%
Franchise Fee	3,509,700	2,619,687	2,714,122	94,435	77.33%	74.64%	2,523,299	7.6%
Use of Money & Property	1,182,904	887,178	885,252	(1,926)	74.84%	75.00%	849,131	4.3%
Intergovernmental	535,174	401,381	750,764	349,383	140.28%	75.00%	169,356	343.3%
Fee & Charges	18,693,706	14,020,280	14,039,073	18,793	75.10%	75.00%	14,607,853	-3.9%
Miscellaneous	9,339,986	7,004,989	7,731,774	726,784	82.78%	75.00%	7,372,525	4.9%
Total Other	<u>36,440,762</u>	<u>27,317,983</u>	<u>28,498,757</u>	<u>1,180,774</u>	<u>78.21%</u>		<u>27,800,758</u>	<u>2.5%</u>
Total Before Budgeted Variances	<u>105,360,556</u>	<u>72,709,986</u>	<u>75,208,344</u>	<u>2,498,358</u>			<u>71,387,681</u>	
Anticipated Year-End Var	1,200,000	900,000	-	(900,000)	0.00%	75.00%	-	0.0%
Total Revenues	<u>\$106,560,556</u>	<u>\$73,609,986</u>	<u>\$75,208,344</u>	<u>\$ 1,598,358</u>	<u>70.58%</u>	<u>69.08%</u>	<u>\$71,387,681</u>	

* YTD Budget for Taxes is calculated based on a 3-year average of collections for each revenue source; for all other revenues, YTD Budget is calculated on a straight-line basis based on the number of months elapsed.

As seen in the table above, total revenues are \$2,498,358 above the YTD budget through March 31, 2013.

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Sales Taxes

Sales tax revenue for the first quarter was \$657,127 above the YTD budget. While representing three quarterly sales tax payments year-to-date on a cash basis, the revenues received through March 31, 2012 provide information for the growth in sales tax revenues earned only for the quarter ended December 31, 2012. These revenues were 4.6% over those from the prior December. Sales tax revenues continue to show recovery from growth lost during the recession; however, December 2012 quarter receipts are still at the same level as sales tax receipts in the December quarter of fiscal year 2008. Staff projects sales tax revenues to exceed budget by approximately \$429,000 at year-end based on a continuation of strong growth for the remaining three quarters.

Property Tax

Property tax revenue was \$171,761 above the YTD budget at March 31, 2013. The Airplane property tax payment of approximately \$389,000 is normally received in January but was delayed and will be received with the April property tax payment. During the first nine months of the year, the actual secured and unsecured property taxes exceeded staff's budgeted growth estimates based on information received by the County after the start of the fiscal year and the City received a payment of \$685,213 of one-time funds, representing the General Fund's portion of the RDA and RDA Housing Funds that the City sent back to the County. The General Fund will receive an additional redistribution of former RDA assets of approximately \$1,788,000, bringing the total of one-time distributions from former RDA assets to over \$2.2 million in the current year. Property tax revenues are projected to exceed the adopted budget by \$2,672,000 at year-end.

Transient Occupancy Tax

TOT revenue was \$95,429 above the YTD budget at March 31, 2013, as shown on the table on the previous page, and 6.6% higher than the same nine-month period in the prior year. Based on current projections, revenues are expected to be \$171,275 above the adopted budget at year-end.

Business License Tax

Business License revenue is \$240,820 above the YTD budget through the first nine months of the fiscal year. The budget assumed 1% earned revenue growth in Fiscal Year 2013. However, due to a slight increase in business license renewals and large increases in revenue resulting from the business license audit program, the City has seen over 11% growth in current year revenues.

Property Transfer Tax

Property Transfer Tax revenues is \$245,944 above the YTD budget at March 31, 2013. As a result of greater than expected home sale growth through the first three quarters, property transfer tax revenues are projected to be over \$215,000 above budget. A large payment related to increased property sales activity was received in January which has pushed revenues above the norm.

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Intergovernmental

Intergovernmental revenue was approximately \$349,000 above the YTD Budget. The largest component of intergovernmental revenue is mutual aid reimbursements received by the Fire Department for providing assistance to other agencies. The City is reimbursed for the actual costs of providing assistance plus an overhead factor. The Fire Department budgeted \$400,000 in reimbursements and has received \$585,000 in reimbursements as of March 31, 2012. Fire Department staff are projecting \$723,000 of mutual aid reimbursements for Fiscal Year 2013, amounting to \$323,000 above the adopted budget at year-end.

Fees & Service Charges

Overall, fees and service charges are about \$18,793 over the YTD budget. The table below provides more details on fees and service charges by department. The more significant mid-year variances are also discussed.

Fees and Service Charges General Fund For the Nine Months Ended March 31, 2013								
Department	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Percent Received YTD	Prior Year YTD	Prior Year Variance	Percent Variance
Finance	\$ 880,301	\$ 660,226	\$ 685,565	\$ 25,339	77.9%	\$ 656,407	\$ 29,158	4.4%
Community Development	4,347,916	3,260,937	3,137,058	(123,879)	72.2%	2,928,088	208,970	7.1%
Parks & Recreation	2,702,253	2,026,690	1,994,286	(32,403)	73.8%	1,819,895	174,391	9.6%
Public Safety	1,120,320	840,240	745,951	(94,289)	66.6%	772,694	(26,743)	-3.5%
Public Works	5,494,682	4,121,012	4,128,630	7,618	75.1%	3,907,708	220,922	5.7%
Library	681,140	510,855	637,701	126,846	93.6%	641,694	(3,993)	-0.6%
Inter-Fund Charges	3,368,423	2,526,317	2,635,373	109,055	78.2%	3,773,213	(1,137,840)	-30.2%
Other Charges	98,671	74,003	74,508	505	75.5%	108,154	(33,646)	-31.1%
Total	\$ 18,693,706	\$ 14,020,280	\$ 14,039,073	\$ 18,793	75.1%	\$ 14,607,853	\$ (568,781)	-3.9%

Library fees and charges were \$126,846 above the YTD budget. This variance is due to a timing difference in receipt of the County per capita funding. All 100% of budget has been received by of March 31, 2013.

Community Development fees and charges are approximately \$124,000 below the YTD budget. This variance is largely due to slow growth in building-related activity charges, such as planning work orders fees, building permit fees, and development/site plan review fees. It is important to note that there are also types of building-related revenue that are performing well above budget—including zoning info report fees, modification review fees, and architectural board of review fees.

Public Safety fees and charges are down approximately \$94,000 over YTD budget, and down approximately \$27,000 over the prior year. Several revenues are down slightly this year, including DUI response cost recovery in the Police Department, and certain plan check fees in the Fire Department.

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Inter-Fund charges were \$109,055 above the YTD budget at mid-year. These charges represent reimbursements from other City funds and departments and from other governments for various services. The majority of this variance is related to cost reimbursements for attorney's fees from the Redevelopment Successor Agency and SB90 reimbursements. Attorney fee reimbursements from the RDA Successor Agency have exceeded the YTD budget at March 31 by \$65,000. In addition, the City received over \$36,000 in unbudgeted SB90 reimbursements in the first three quarters of the fiscal year.

Anticipated Year-End Variances and Budgeted Savings from Concessions

It is important to note that the table on page 1 includes \$1,200,000 for anticipated year-end budget variances. The \$1.2 million is roughly equal to 1.1% of budgeted operating expenditures in the General Fund and, although budgeted as a revenue, represents staff's estimate of the favorable expenditure variances (i.e. expenditures *under* budget) for the year. As is the case each year, the Anticipated Year-End Variance budgeted will not reflect any actual revenues, but rather favorable variances in expenditures by year-end.

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General Fund Expenditures

The table below summarizes the General Fund budget and year-to-date expenditures through March 31, 2013. The “Adjusted Annual Budget” column represents the adopted budget, appropriation carryovers from the prior year, and any supplemental appropriations approved by Council in the current year.

SUMMARY OF EXPENDITURES GENERAL FUND For the Nine Months Ended March 31, 2013							
Department	Adjusted Annual Budget	YTD Budget	YTD Actual	YTD Variance Without Encumbrance	Encum- brance	YTD Variance With Encumb Favorable (Unfavorable)	
						\$	%
Mayor & Council	\$ 737,693	\$ 557,696	\$ 557,640	\$ 56	\$ 515	\$ (459)	-0.1%
City Attorney	2,011,215	1,523,294	1,573,244	(49,950)	8,325	(58,275)	-2.9%
City Administrator	2,024,572	1,517,619	1,491,788	25,831	25,114	717	0.0%
Administrative Svcs.	1,733,693	1,349,853	1,237,312	112,541	18,490	94,051	5.4%
Finance	4,707,377	3,534,769	3,443,729	91,040	66,948	24,092	0.5%
Police	35,821,942	27,239,005	27,243,427	(4,422)	238,584	(243,006)	-0.7%
Fire	21,791,218	16,389,175	16,848,495	(459,320)	81,841	(541,161)	-2.5%
Public Works	7,214,777	5,408,918	5,156,981	251,937	262,720	(10,783)	-0.1%
Parks & Recreation	13,266,039	9,811,562	9,825,988	(14,426)	366,364	(380,790)	-2.9%
Library	4,678,836	3,484,797	3,227,114	257,683	159,335	98,348	2.1%
Community Development	9,434,620	7,223,145	6,829,818	393,327	174,285	219,042	2.3%
Community Promotion	3,457,636	2,634,719	2,683,566	(48,847)	-	(48,847)	-1.4%
Total	<u>\$ 106,879,618</u>	<u>\$ 80,674,553</u>	<u>\$ 80,119,102</u>	<u>\$ 555,451</u>	<u>\$ 1,402,521</u>	<u>\$ (847,070)</u>	-0.8%
% of annual budget		75.5%	75.0%	0.5%	1.3%	-0.8%	

As shown above, a year-to-date budget (labeled “YTD Budget”) column is included. This column has been developed based on a 3-year average of expenditures in order to adjust for the seasonal nature of certain expenditures, such as debt service and summer recreation programs. The table includes actual expenditures without encumbrances, and separate column for the variance after considering encumbrances. Inclusion of encumbrances can significantly distort the analysis of budgeted and actual expenditures during the year. Outstanding encumbrances include certain appropriations that were carried forward from prior year and contracts or blanket purchase orders that have been executed in the current year but are expected to be throughout the year. The following discussion and analysis does not include the impact of encumbrances.

The year-to-date budget of \$80.7 million at March 31, compared to actual expenditures of \$80.1 million, resulted in a variance of approximately \$555,000. Significant variances in departments are discussed below.

Effective during the first half of fiscal year 2013, City Council approved a one-time vacation cash out of up to 40 hours per eligible employee. This resulted in unbudgeted expenditures totaling

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approximately \$500,000 for the majority of City Departments as of March 31. At this time staff believes that departmental budgets have sufficient appropriations to cover these one-time vacation cash outs; however, staff will closely monitor the budgets over the next several months to determine whether any appropriation requests to City Council may be needed.

City Attorney expenditures are slightly over the YTD budget by approximately \$50,000. This variance was largely due to an unbudgeted vacation cash-out of \$27,000 and office supplies exceeding YTD budget as a result of the City Attorney's Office improvement remodel project. However, City Attorney revenues are exceeding budget at March 31 by approximately \$96,000 due to additional Successor Agency Oversight Board reimbursements for attorney fees and additional civil penalties for litigation settlements. Staff will closely monitor expenditures to determine the need for increased appropriations from these additional revenues by year-end.

Administrative Services expenditures are below the YTD budget by approximately \$113,000. This variance is attributed to across the board expenditure savings in supplies and services. Staff is projecting expenditures to be below budget at year-end.

Police Department expenditures are slightly above the YTD budget by at March 31. While the Police Department anticipated meeting budget at year-end, a small variance in the department's budget during the fourth quarter will have a significant dollar impact. Staff will be closely monitoring expenditures during the fourth quarter to determine the need for increased appropriations.

Fire Department expenditures are above the YTD budget by approximately \$459,000. This variance is primarily due to a one-time vacation and comp time cash out of \$54,000 and additional mutual aid expenditures. Mutual aid expenditures relate to the cost of providing assistance to other locations throughout the state. As of March 31, mutual aid expenditures amounted to \$569,000 in comparison to budgeted mutual aid expenditures of \$173,000. However, the Fire Department projects mutual aid reimbursement revenues, originally budgeted at \$400,000, to exceed mutual aid expenditures by approximately \$154,000. As the high fire season was declared on May 1, there is the possibility of additional mutual aid activities by year-end. Staff will be closely monitoring mutual aid revenues and expenditures and will request an adjustment at year-end to record the total revenues and appropriations for all fiscal year 2013 mutual aid activities. In addition, staff is requesting an additional \$46,000 increase in appropriations from additional revenues for training expenditures. Staff will be closely monitoring all expenditures during the fourth quarter to determine the need for any other additional appropriations by year-end.

Library expenditures are below the YTD budget by approximately \$258,000. This variance is primarily due to several hourly vacancies, the retirement of a full time position that remains unfilled and reduced professional services needs. Staff anticipates expenditures savings of approximately \$150,000 at year-end.

Community Development expenditures are below YTD budget by approximately \$393,000. This variance is largely attributed to salary savings from medical leaves of absence, two vacancies and a voluntary reduction from full-time to part-time hours for one employee. In addition, commission stipends and special project expenditures are below budget at March 31. Staff is projecting a revenue shortfall at year-end of approximately \$160,000; however, it is anticipated that expenditure savings will cover this shortfall at June 30.

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Enterprise Fund Revenues and Expenses

Unlike the General Fund, which relies primarily on taxes to subsidize programs and services, Enterprise Fund operations are financed primarily from user fees and other non-tax revenues. The table below summarizes Enterprise Fund revenues and expenses through March 31, 2013, with a comparison to the current year budget and prior year expenses through the first six months. Note that the "YTD Budget" column has been calculated based on a 3-year average collection rate through March 31st. This rate, which is shown as a percentage in the "3 Year Average" column, has been applied to the annual budget amount to arrive at the Year-to-Date Budget. This approach is used in recognition that enterprise fund revenues and certain expenses are seasonally affected and are not necessarily received or incurred evenly throughout the year.

SUMMARY OF REVENUES & EXPENSES								
Six Months Ended March 31, 2013								
ENTERPRISE FUNDS								
	Current Year Analysis						Prior Year Analysis	
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD Percent	3 Year Average	YTD Actual	% Variance
Water Fund								
Revenues	\$ 36,392,362	\$ 27,163,259	\$ 29,542,581	\$ 2,379,322	81.2%	74.6%	\$ 26,280,863	12.4%
Expenses	35,143,747	26,238,322	23,088,489	3,149,833	65.7%	74.7%	28,170,742	-18.0%
Wastewater Fund								
Revenues	20,257,200	15,389,395	15,962,840	573,445	78.8%	76.0%	12,487,571	27.8%
Expenses	17,369,170	12,139,313	10,865,909	1,273,404	62.6%	69.9%	11,695,852	-7.1%
Downtown Parking Fund								
Revenues	7,163,539	5,328,240	5,761,966	433,726	80.4%	74.4%	5,680,015	1.4%
Expenses	7,905,307	5,863,366	5,635,791	227,575	71.3%	74.2%	5,471,420	3.0%
Airport Fund								
Revenues	14,774,556	10,868,163	11,352,776	484,613	76.8%	73.6%	10,749,726	5.6%
Expenses	16,334,202	10,520,860	10,508,926	11,934	64.3%	64.4%	9,946,080	5.7%
Golf Fund								
Revenues	1,872,903	1,307,848	1,258,259	(49,589)	67.2%	69.8%	1,392,260	-9.6%
Expenses	1,923,510	1,465,522	1,502,405	(36,883)	78.1%	76.2%	1,429,428	5.1%
Waterfront Fund								
Revenues	12,203,518	9,184,368	9,473,515	289,147	77.6%	75.3%	9,475,105	0.0%
Expenses	11,981,963	8,721,671	8,468,585	253,086	70.7%	72.8%	9,379,886	-9.7%

* The YTD Budget column has been calculated based on a 3-year average of collections for revenues, and of payments made for expenses through March 31, which has been applied to the annual budget.

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The expenses shown in the preceding table do not include outstanding encumbrances at March 31, 2013. Inclusion of encumbrances can significantly distort the analysis of budgeted and actual expenditures after nine months. Outstanding encumbrances include appropriations that were carried forward from prior year as part of the appropriation carryovers and contracts or blanket purchase orders that have been added in the current year but are expected to be spent over the coming months.

The following discussion highlights some of the more significant revenue and expense variances of the enterprise funds, in relation to budget or prior year.

Water Fund

Water Fund revenues are approximately \$2,379,000 above the year-to-date budget as of March 31. The variance is primarily due to water sales revenue being higher than projected as a result of increased demand during the dry season. In addition, the Water Fund received the entire budgeted \$2.6 million operating transfer from the Water Capital Fund during the third quarter. Staff anticipates revenues to exceed budget by \$1,500,000 by year-end.

Expenses for the Water Fund are below the YTD budget by approximately \$3,150,000. The variance is largely due to salary savings from vacancies and reduced overtime and lower than anticipated water treatment chemical and supplies costs, utility expenses and water purchases. Staff is anticipating expenses to be under budget at year-end by \$3,000,000.

Wastewater Fund

Wastewater Fund revenues exceed the YTD budget by approximately \$573,000, primarily due to the Wastewater Fund received the entire budgeted \$3,100,000 operating transfer from the Wastewater Capital Fund during the third quarter. Staff projects revenues meeting budget at year-end.

Wastewater Fund expenses are approximately \$1,273,000 below the YTD budget largely due to reduced facilities maintenance needs, lower than anticipated utility costs and various special projects being postponed to fiscal year 2014. Staff anticipates expenses being under budget by \$1,300,000 at year-end.

Downtown Parking

Downtown Parking Fund revenues are reporting a positive variance of \$434,000. Hourly parking revenues have exceeded expectations due to fewer retail vacancies in the downtown corridor, no lot closures during the nine months of the year and the acceptance of credit cards. Monthly parking is also exceeding budget at March 31, primarily due to increased usage at the Granada Garage and City Lot 2. Staff anticipates total revenues to exceed budget by \$300,000 at year-end.

Downtown Parking Fund expenses are below the YTD budget by approximately \$228,000. This variance is primarily related to vacancies in hourly positions, one permanent vacancy and reduced maintenance expenses. Staff projects expenses to be under budget at year-end by \$300,000.

*Fiscal Year 2013 Interim Financial Statements
For the Nine Months Ended March 31, 2013 (75% of Year Elapsed)*

Airport Fund

Airport Fund revenues are above the YTD budget at March 31 by approximately \$485,000 and expenses are slightly below the YTD budget. Airport revenues are exceeding budget primarily due to an increase in passenger traffic, an increase in corporate aircraft traffic, higher than anticipated concession sales and a higher occupancy rate for commercial/industrial leases. Staff anticipates revenues to exceed budget by \$340,000 and expenses to be under budget by \$500,000 at year-end.

Golf Fund

Golf Fund revenues are \$50,000 below the YTD budget for the first nine months of the fiscal year. Over the last several years, the Golf Course has seen a decline in revenue and rounds due to a national downtrend in the sport of golf. Golf rounds and greens fee revenues are tracking below budget; however, the closure of a local golf course in March 2013 is expected to result in additional revenues during the fourth quarter. Staff is projecting a revenue shortfall of approximately \$32,000 at year-end.

Golf Fund expenses are \$37,000 above the YTD budget at March 31. This variance was primarily due to a one-time vacation cash out of \$13,000, higher than anticipated water costs during the dry season and all equipment purchases occurring in the first nine months. Staff is anticipating savings during the fourth quarter due to a vacancy in one permanent position and a reduction in hours for hourly staff. At year-end, staff is projecting savings of approximately \$32,000 which will offset the anticipated revenue shortfall.

Waterfront Fund

Waterfront Fund revenues are \$289,000 above the YTD budget. This variance is primarily due to higher than anticipated parking revenues resulting from the warm weather during the first half of the fiscal year and an increase in visitor fees and slip transfers. Additional Property Management program revenues are anticipated in the fourth quarter due to cruise ship activity scheduled prior to year-end. Staff anticipates total revenues to exceed budget at year-end by \$272,000.

Waterfront Fund expenses are \$253,000 below the YTD budget for the first nine months of the fiscal year. This variance is primarily due to salary savings resulting from the implementation of the parking payment stations and lower than anticipated professional audit services costs. Staff projects expenses to be under budget by approximately \$200,000 at year-end.

City of Santa Barbara
Interim Financial Statements for the Nine Months Ended March 31, 2013
Proposed Third Quarter Adjustments

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
GENERAL FUND			
Fire Department			
County of Santa Barbara training Grant	\$ -	\$ 46,430	\$ 46,430
Off-site Training Courses	46,430	-	(46,430)
Public Works			
Transfer from Utility Undergrounding for Environmental Compliance	-	70,000	70,000
Increase Budget for Environmental Compliance Program at 101 State St.	70,000	-	(70,000)
Community Development			
Transfer Overnight Accommodation Cash from Affordable Housing	-	1,224,867	1,224,867
Transfer Overnight Accom. Rev/Exp Budget from Affordable Housing	58,687	28,219	(30,468)
Non-Departmental			
Transfer of One-Time Funds to Capital Outlay Fund:			
Distribution of RDA Assets (City Share)	2,088,810	-	(2,088,810)
Reimbursement of Property Tax Admin Fees from County of SB	1,130,771	-	(1,130,771)
Total General Fund	<u>\$ 3,219,581</u>	<u>\$ -</u>	<u>\$ (3,219,581)</u>
CAPITAL OUTLAY FUND			
Transfer Redistribution of RDA Asset Revenues from General Fund	\$ -	\$ 3,219,581	\$ 3,219,581
Total Capital Outlay Fund	<u>\$ -</u>	<u>\$ 3,219,581</u>	<u>\$ 3,219,581</u>
SPECIAL REVENUE FUNDS			
City Affordable Housing Fund (122)			
Transfer Overnight Accommodation Cash Balance to General Fund	\$ 1,224,867	\$ -	\$ (1,224,867)
Transfer Overnight Accommodation Rev/Exp Budget to General Fund	(58,687)	(28,219)	30,468
Total City Affordable Housing Fund	<u>\$ 1,166,181</u>	<u>\$ (28,219)</u>	<u>\$ (1,194,399)</u>
Utility Undergrounding Fund (148)			
Transfer Funds to General Fd. for Environmental Compliance Program	\$ 70,000	\$ -	\$ (70,000)
Adjust Capital Project Budget - Cliff Drive Engineering Services	(26,539)	-	26,539
Transfer funds to Streets Operating for Zone 6 Pavement Preparation	38,074	-	(38,074)
Total Utility Undergrounding Fund	<u>\$ 81,535</u>	<u>\$ -</u>	<u>\$ (81,535)</u>
Streets Fund (331)			
Transfer Funds from Utility Undergrounding for Zone 6 Pavement Prep.	\$ -	\$ 38,074	\$ 38,074
Increase Budget for Zone 6 Pavement Preparation	38,074	-	(38,074)
Close Cabrillo / Anacapa Intersection Improvement Project	(52,824)	-	52,824
New HSIP Traffic Signal Safety Project	52,824	-	(52,824)
Total Streets Fund	<u>\$ 38,074</u>	<u>\$ 38,074</u>	<u>\$ -</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
SPECIAL REVENUE FUNDS (cont.)			
Streets Grant Capital Fund (333)			
Increase Revenues for New Federal Highway Administration Grant Funds	\$ -	\$ 2,302,300	\$ 2,302,300
Adjust Capital Project Budgets:			
New Bridge Preventative Maintenance Project - Phase 2	82,072	-	(82,072)
New Anapamu Street Bridge Replacement Project	700,000	-	(700,000)
Increase Budget for Cota Street Bridge Replacement Project	597,578	-	(597,578)
Increase Budget for Cabrillo at Mission Creek Bridge Project	480,000	-	(480,000)
Increase Budget for De La Guerra St. Bridge Replacement Project	221,325	-	(221,325)
Increase Budget for Gutierrez Bridge Replacement Project	221,325	-	(221,325)
Total Streets Grant Capital Fund	<u>\$ 2,302,300</u>	<u>\$ 2,302,300</u>	<u>\$ -</u>
Measure D Fund (341)			
Interest Revenue Received	\$ -	\$ 12,493	\$ 12,493
Zone 6 Pavement Preparation Contract	124,911	-	(124,911)
Total Measure D Fund	<u>\$ 124,911</u>	<u>\$ 12,493</u>	<u>\$ (112,418)</u>
Measure A Fund (342)			
Zone 6 Pavement Preparation Contract	\$ 725,463	\$ -	\$ (725,463)
Total Measure a Fund	<u>\$ 725,463</u>	<u>\$ -</u>	<u>\$ (725,463)</u>
ENTERPRISE FUNDS			
Golf Course Capital Fund (452)			
Transfer from Fleet Replacement for Maintenance Equipment Loan	\$ -	\$ 275,000	\$ 275,000
Golf Maintenance Equipment	275,000	-	(275,000)
Total Golf Course Capital Fund	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ -</u>
Water Capital Fund (412)			
Reduce Budget for Rehab Aeration Basin Project	(741,769)	-	741,769
Transfer to Wastewater Capital for Rehab Aeration Basin Project	741,769	-	(741,769)
Total Wastewater Operating Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Wastewater Capital Fund (422)			
Transfer from Water Capital for Rehab Aeration Basin Project	\$ -	\$ 741,769	\$ 741,769
Adjust Capital Project Budgets:			
Increase Budget for Rehab Aeration Basin Project	741,769	-	(741,769)
Total Wastewater Capital Fund	<u>\$ 741,769</u>	<u>\$ 741,769</u>	<u>\$ -</u>
Airport Capital Fund (442)			
Transfer from Airport Grants for Reimbursement of Design Services	\$ -	\$ 109,530	\$ 109,530
Professional services - FAA Design Development	109,530	-	(109,530)
Total Airport Capital Fund	<u>\$ 109,530</u>	<u>\$ 109,530</u>	<u>\$ -</u>
Airport Grants Fund (443)			
Non-Building Improvements - FAA Design Development	\$ (109,530)	\$ -	\$ 109,530
Transfer to Airport Capital for Reimbursement of Design Services	109,530	-	(109,530)
Total Airport Grants Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
ENTERPRISE FUNDS (cont.)			
Waterfront Harbor Preservation Capital Res. Fund (622)			
Transfer Funds to Capital Fund for Stearns Wharf Repair Program	\$ 14,000	\$ -	\$ (14,000)
Transfer Funds to Capital Fund for Harbor Restroom Remodel	70,000	-	(70,000)
Transfer Funds to Capital Fund for Seawall ADA Handrail/Sidewalk	13,000	-	(13,000)
Total Waterfront Preservation Capital Res. Fund	<u>\$ 97,000</u>	<u>\$ -</u>	<u>\$ (97,000)</u>
Waterfront Capital Fund (623)			
Transfer from Harbor Pres. Fund for Stearns Wharf Repair Program	\$ -	\$ 14,000	\$ 14,000
Increase Budget for Stearns Wharf Annual Repair Program	14,000	-	(14,000)
Transfer from Harbor Pres. Fund for Harbor Restroom Remodel	-	70,000	70,000
Increase Budget for Harbor Restroom Remodel	70,000	-	(70,000)
Transfer from Harbor Pres. Fund for Seawall ADA Handrail/Sidewalk	-	13,000	13,000
Increase Budget for Seawall ADA Handrail & Sidewalk Replacement	13,000	-	(13,000)
Total Waterfront Capital Fund	<u>\$ 97,000</u>	<u>\$ 97,000</u>	<u>\$ -</u>
INTERNAL SERVICE FUNDS			
Fleet Replacement Fund (512)			
Transfer to Golf Capital Fund for Maintenance Equipment Loan	\$ 275,000	\$ -	\$ (275,000)
Parking Enforcement Officer Scooter	35,000	-	(35,000)
Total Fleet Replacement Fund	<u>\$ 310,000</u>	<u>\$ -</u>	<u>\$ (310,000)</u>



CITY OF SANTA BARBARA



THIRD QUARTER FINANCIAL REVIEW Fiscal Year 2013

May 14, 2013



GENERAL FUND REVENUES

FY 2013 - Third Quarter Financial Review

GENERAL FUND REVENUES

TAX REVENUES

General Fund

For the Nine Months Ended March 31, 2013

	Current Year Analysis						Prior Yr
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD % Rec'd	3-Yr Avg Bench-mark	Variance to Prior YTD
Sales Tax	\$ 19,933,931	\$ 13,495,584	\$ 14,152,711	\$ 657,127	71%	68%	7.9%
Property Tax	24,904,503	13,738,494	13,910,255	171,761	56%	55%	8.6%
UUT	7,015,200	5,298,211	5,204,714	(93,497)	74%	76%	-3.1%
TOT	14,489,200	10,860,452	10,955,881	95,429	76%	75%	6.7%
Bus License	2,220,780	1,751,255	1,992,075	240,820	90%	79%	13.4%
Prop Trans Tax	356,180	248,007	493,951	245,944	139%	70%	80.4%
Total Taxes	\$68,919,794	\$45,392,002	\$46,709,587	\$ 1,317,585	68%	66%	7.2%

FY 2013 - Third Quarter Financial Review

GENERAL FUND REVENUES

OTHER REVENUES

General Fund

For the Nine Months Ended March 31, 2013

	Current Year Analysis						Prior Yr
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD % Rec'd	3-Yr Avg Benchmark	Variance to Prior YTD
License & Permits	208,988	156,741	138,319	(18,422)	66%	75%	-14.6%
Fines/Forfeitures	2,970,304	2,227,728	2,239,454	11,726	75%	75%	5.8%
Franchise Fee	3,509,700	2,619,687	2,714,122	94,435	77%	75%	7.6%
Use of Money/Prop	1,182,904	887,178	885,252	(1,926)	75%	75%	4.3%
Intergovernmental	535,174	401,381	750,764	349,383	140%	75%	343.3%
Miscellaneous	9,339,986	7,004,989	7,731,774	726,784	83%	75%	2.6%
Total Other	\$17,747,056	\$13,297,704	\$14,459,684	\$ 1,161,981	81%		9.6%

FY 2013 - Third Quarter Financial Review

GENERAL FUND REVENUES

FEES & SERVICES CHARGES

General Fund

For the Nine Months Ended March 31, 2013

	Current Year Analysis					Prior Yr
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD % Rec'd	Variance to Prior YTD
Finance	\$ 880,301	\$ 660,226	\$ 685,565	\$ 25,339	78%	4.4%
Community Dev	4,347,916	3,260,937	3,137,058	(123,879)	72%	7.1%
Parks & Rec	2,702,253	2,026,690	1,994,286	(32,403)	74%	9.6%
Public Safety	1,120,320	840,240	745,951	(94,289)	67%	-3.5%
Public Works	5,494,682	4,121,012	4,128,630	7,618	75%	5.7%
Library	681,140	510,855	637,701	126,846	94%	-0.6%
Inter-Fund Chgs	3,368,423	2,526,317	2,635,373	109,055	78%	-30.2%
Other Chgs	98,671	74,003	74,508	505	76%	-31.1%
Total	\$ 18,693,705	\$ 14,020,279	\$ 14,039,072	\$ 18,792	75.1%	-3.9%



GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES

For the Nine Months Ended March 31, 2013

Department	Adjusted Annual Budget	YTD Budget	YTD Actual	YTD Var. Without Encumbr.	Encumbr.	Var. With Encumbrance	
						\$	%
Mayor & Council	\$ 737,693	\$ 557,696	\$ 557,640	\$ 56	\$ 515	\$ (459)	-0.1%
City Attorney	2,011,215	1,523,294	1,573,244	(49,950)	8,325	(58,275)	-2.9%
City Administrator	2,024,572	1,517,619	1,491,788	25,831	25,114	717	0.0%
Administrative Svcs	1,733,693	1,349,853	1,237,312	112,541	18,490	94,051	5.4%
Finance	4,707,377	3,534,769	3,443,729	91,040	66,948	24,092	0.5%
Police	35,821,942	27,239,005	27,243,427	(4,422)	238,584	(243,006)	-0.7%
Fire	21,791,218	16,389,175	16,848,495	(459,320)	81,841	(541,161)	-2.5%
Public Works	7,214,777	5,408,918	5,156,981	251,937	262,720	(10,783)	-0.1%
Parks & Recreation	13,266,039	9,811,562	9,825,988	(14,426)	366,364	(380,790)	-2.9%
Library	4,678,836	3,484,797	3,227,114	257,683	159,335	98,348	2.1%
Community Dev	9,434,620	7,223,145	6,829,818	393,327	174,285	219,042	2.3%
Comm Promotion	3,457,636	2,634,719	2,683,566	(48,847)	-	(48,847)	-1.4%
Total	\$ 106,879,618	\$ 80,674,553	\$ 80,119,102	\$ 555,451	\$ 1,402,521	\$ (847,070)	-0.8%



ENTERPRISE FUNDS

FY 2013 – Third Quarter Financial Review
ENTERPRISE FUNDS REVENUES & EXPENSES
For The Nine Months Ended March 31, 2013

	Current Year Analysis						Prior Year Analysis	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance	YTD %	3 Year Avg	YTD Actual	% Variance
Water Fund								
Revenues	\$ 36,392,362	\$ 27,163,259	\$ 29,542,581	\$ 2,379,322	81.2%	74.6%	\$ 26,280,863	12.4%
Expenses	35,143,747	26,238,322	23,088,489	3,149,833	65.7%	74.7%	28,170,742	-18.0%
Wastewater Fund								
Revenues	20,257,200	15,389,395	15,962,840	573,445	78.8%	76.0%	12,487,571	27.8%
Expenses	17,369,170	12,139,313	10,865,909	1,273,404	62.6%	69.9%	11,695,852	-7.1%
Downtown Parking Fund								
Revenues	7,163,539	5,328,240	5,761,966	433,726	80.4%	74.4%	5,680,015	1.4%
Expenses	7,905,307	5,863,366	5,635,791	277,575	71.3%	74.2%	5,471,420	3.0%
Airport Fund								
Revenues	14,774,556	10,868,163	11,352,776	484,613	76.8%	73.6%	10,749,726	5.6%
Expenses	16,334,202	10,520,860	10,508,926	11,934	64.3%	64.4%	9,946,080	5.7%
Golf Fund								
Revenues	1,872,903	1,307,848	1,258,259	(49,589)	67.2%	69.8%	1,392,260	-9.6%
Expenses	1,923,510	1,465,522	1,502,405	(36,883)	78.1%	76.2%	1,429,428	5.1%
Waterfront Fund								
Revenues	12,203,518	9,184,368	9,473,515	289,147	77.6%	75.3%	9,475,105	0.0%
Expenses	11,981,963	8,721,671	8,468,585	253,086	70.7%	72.8%	9,379,886	-9.7%

FY 2013 – Third Quarter Financial Review

Questions?