



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** November 12, 2013  
**TO:** Mayor and Councilmembers  
**FROM:** Accounting Division, Finance Department  
**SUBJECT:** Fiscal Year 2014 First Quarter Interim Financial Statements

**RECOMMENDATION:** That Council:

- A. Hear a report from staff on the status of revenues and expenditures in relation to budget for the three months ended September 30, 2013;
- B. Accept the Fiscal Year 2014 Interim Financial Statements for the Three Months Ended September 30, 2013; and
- C. Approve the proposed first quarter adjustments to Fiscal Year 2014 appropriations and estimated revenues as detailed in the attached Schedule of Proposed First 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.

This report covers the first three months of the fiscal year; however, it is premature to make any solid projections for the year. Revenues were budgeted conservatively and, at this time, it appears that revenues will meet budget by fiscal year-end. Expenditures appear to be within expectations at September 30 and any significant variances are discussed in Attachment 2.

In addition to the analysis of revenues and expenditures, staff brings 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 2013. A listing and description of each proposed adjustment to the current year budget is provided in Attachment 3.

- ATTACHMENTS:**
1. Summary by Fund Statement of Revenues and Expenditures for the Three Months Ended September 30, 2013
  2. Interim Financial Statements for the Three Months Ended September 30, 2013 (Narrative Analysis)
  3. Schedule of Proposed First 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 Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>GENERAL FUND</b>					
Revenue	111,373,351	21,600,282	-	89,773,069	19.4%
Expenditures	111,659,671	29,981,185	1,606,526	80,071,961	28.3%
<i>Addition to / (use of) reserves</i>	<u>(286,320)</u>	<u>(8,380,903)</u>	<u>(1,606,526)</u>		
<b>SOLID WASTE FUND</b>					
Revenue	19,927,443	5,180,362	-	14,747,081	26.0%
Expenditures	20,097,345	4,662,188	429,047	15,006,109	25.3%
<i>Addition to / (use of) reserves</i>	<u>(169,902)</u>	<u>518,174</u>	<u>(429,047)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	36,524,435	10,572,165	-	25,952,270	28.9%
Expenditures	46,173,840	8,509,699	2,494,691	35,169,451	23.8%
<i>Addition to / (use of) reserves</i>	<u>(9,649,405)</u>	<u>2,062,466</u>	<u>(2,494,691)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	17,907,479	4,809,209	-	13,098,270	26.9%
Expenditures	19,274,955	3,622,224	1,898,742	13,753,989	28.6%
<i>Addition to / (use of) reserves</i>	<u>(1,367,476)</u>	<u>1,186,985</u>	<u>(1,898,742)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	7,420,709	1,920,304	-	5,500,405	25.9%
Expenditures	8,595,305	2,015,121	649,374	5,930,810	31.0%
<i>Addition to / (use of) reserves</i>	<u>(1,174,596)</u>	<u>(94,817)</u>	<u>(649,374)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	15,751,093	3,753,655	-	11,997,438	23.8%
Expenditures	16,455,374	3,339,464	850,618	12,265,293	25.5%
<i>Addition to / (use of) reserves</i>	<u>(704,281)</u>	<u>414,191</u>	<u>(850,618)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,081,059	582,088	-	1,498,971	28.0%
Expenditures	2,049,523	636,769	-	1,412,754	31.1%
<i>Addition to / (use of) reserves</i>	<u>31,536</u>	<u>(54,681)</u>	<u>-</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	5,192,663	1,171,194	-	4,021,469	22.6%
Expenditures	5,851,413	1,370,102	878,773	3,602,539	38.4%
<i>Addition to / (use of) reserves</i>	<u>(658,750)</u>	<u>(198,908)</u>	<u>(878,773)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,758,201	672,830	-	2,085,371	24.4%
Expenditures	5,198,010	311,366	725,318	4,161,326	19.9%
<i>Addition to / (use of) reserves</i>	<u>(2,439,809)</u>	<u>361,464</u>	<u>(725,318)</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,576,502	645,061	-	1,931,441	25.0%
Expenditures	2,651,053	596,131	221,587	1,833,336	30.8%
<i>Addition to / (use of) reserves</i>	<u>(74,551)</u>	<u>48,930</u>	<u>(221,587)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,960,947	1,490,149	-	4,470,798	25.0%
Expenditures	6,022,747	1,576,714	357,349	4,088,684	32.1%
<i>Addition to / (use of) reserves</i>	<u>(61,800)</u>	<u>(86,565)</u>	<u>(357,349)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,514,997	628,749	-	1,886,248	25.0%
Expenditures	2,976,306	823,950	155,752	1,996,605	32.9%
<i>Addition to / (use of) reserves</i>	<u>(461,309)</u>	<u>(195,201)</u>	<u>(155,752)</u>		
<b>WATERFRONT FUND</b>					
Revenue	12,445,067	3,762,625	-	8,682,442	30.2%
Expenditures	13,578,796	3,109,225	787,783	9,681,788	28.7%
<i>Addition to / (use of) reserves</i>	<u>(1,133,729)</u>	<u>653,399</u>	<u>(787,783)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	242,433,946	56,788,672	-	185,645,274	23.4%
Expenditures	260,584,339	60,554,137	11,055,559	188,974,643	27.5%
<i>Addition to / (use of) reserves</i>	<u>(18,150,393)</u>	<u>(3,765,465)</u>	<u>(11,055,559)</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 Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>TAXES</b>					
Sales and Use	21,084,894	3,875,853	17,209,041	18.4%	3,939,426
Property Taxes	25,475,500	-	25,475,500	0.0%	301,863
Utility Users Tax	6,975,300	1,772,035	5,203,265	25.4%	1,743,350
Transient Occupancy Tax	16,202,000	5,688,255	10,513,745	35.1%	5,063,819
Business License	2,415,000	471,541	1,943,459	19.5%	449,073
Real Property Transfer Tax	537,900	188,687	349,213	35.1%	172,225
<i>Total</i>	<u>72,690,594</u>	<u>11,996,371</u>	<u>60,694,223</u>	16.5%	<u>11,669,756</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	219,180	40,461	178,719	18.5%	38,308
<i>Total</i>	<u>219,180</u>	<u>40,461</u>	<u>178,719</u>	18.5%	<u>38,308</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,628,967	673,008	1,955,959	25.6%	693,946
Library Fines	135,000	33,775	101,225	25.0%	26,294
Municipal Court Fines	120,000	28,117	91,883	23.4%	26,755
Other Fines & Forfeitures	250,000	89,066	160,934	35.6%	53,818
<i>Total</i>	<u>3,133,967</u>	<u>823,967</u>	<u>2,310,000</u>	26.3%	<u>800,813</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	676,267	153,567	522,700	22.7%	275,168
Rents & Concessions	396,322	98,420	297,902	24.8%	92,921
<i>Total</i>	<u>1,072,589</u>	<u>251,987</u>	<u>820,602</u>	23.5%	<u>368,089</u>
<b>INTERGOVERNMENTAL</b>					
Grants	608,750	213,385	395,365	35.1%	81,181
Vehicle License Fees	-	39,945	(39,945)	100.0%	48,265
Reimbursements	14,320	-	14,320	0.0%	292
<i>Total</i>	<u>623,070</u>	<u>253,330</u>	<u>369,740</u>	40.7%	<u>129,738</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	926,598	225,842	700,756	24.4%	213,759
Community Development	4,632,942	1,082,907	3,550,035	23.4%	1,040,697
Recreation	2,890,383	834,946	2,055,437	28.9%	817,321
Public Safety	617,033	130,325	486,709	21.1%	144,467
Public Works	5,584,761	1,461,565	4,123,196	26.2%	1,387,506
Library	753,839	12,222	741,617	1.6%	8,126
Reimbursements	4,293,383	1,107,179	3,186,204	25.8%	1,075,062
<i>Total</i>	<u>19,698,939</u>	<u>4,854,985</u>	<u>14,843,954</u>	24.6%	<u>4,686,938</u>
<b>OTHER REVENUES</b>					
Miscellaneous	1,616,251	563,481	1,052,770	34.9%	583,621
Franchise Fees	3,660,300	896,493	2,763,807	24.5%	864,653
Indirect Allocations	6,292,740	1,573,185	4,719,555	25.0%	1,460,463
Operating Transfers-In	2,365,721	346,022	2,019,699	14.6%	421,586
<i>Total</i>	<u>13,935,012</u>	<u>3,379,181</u>	<u>10,555,831</u>	24.2%	<u>3,330,323</u>
<b>TOTAL REVENUES</b>	<u>111,373,351</u>	<u>21,600,282</u>	<u>89,773,069</u>	19.4%	<u>21,023,965</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	741,223	184,518	306	556,399	24.9%	
<i>Total</i>	741,223	184,518	306	556,399	24.9%	191,742
<u>City Attorney</u>						
CITY ATTORNEY	2,104,254	561,787	8,325	1,534,142	27.1%	
<i>Total</i>	2,104,254	561,787	8,325	1,534,142	27.1%	597,059
<u>Administration</u>						
CITY ADMINISTRATOR	1,587,391	478,430	306	1,108,655	30.2%	
CITY TV	528,124	126,784	46,335	355,005	32.8%	
<i>Total</i>	2,115,515	605,214	46,641	1,463,660	30.8%	500,062
<u>Administrative Services</u>						
CITY CLERK	475,090	125,262	20,285	329,543	30.6%	
ADMIN SVCS-ELECTIONS	300,000	24,926	170,290	104,783	65.1%	
HUMAN RESOURCES	1,412,691	303,998	26,767	1,081,926	23.4%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	14,447	2,500	-	11,947	17.3%	
<i>Total</i>	2,202,228	456,686	217,343	1,528,199	30.6%	408,969
<u>Finance</u>						
ADMINISTRATION	221,336	60,420	12,720	148,196	33.0%	
TREASURY	510,731	113,731	14,600	382,400	25.1%	
CASHIERING & COLLECTION	458,460	121,938	-	336,522	26.6%	
LICENSES & PERMITS	469,695	133,453	23,993	312,249	33.5%	
BUDGET MANAGEMENT	430,198	111,593	-	318,605	25.9%	
ACCOUNTING	621,961	131,690	22,110	468,161	24.7%	
PAYROLL	293,974	82,515	-	211,459	28.1%	
ACCOUNTS PAYABLE	226,149	58,833	-	167,316	26.0%	
CITY BILLING & CUSTOMER SERVICE	684,788	107,465	211,557	365,767	46.6%	
PURCHASING	639,289	154,355	979	483,955	24.3%	
CENTRAL STORES	170,978	42,606	439	127,933	25.2%	
MAIL SERVICES	109,740	29,140	440	80,160	27.0%	
<i>Total</i>	4,837,299	1,147,739	286,838	3,402,722	29.7%	1,140,800
<b>TOTAL GENERAL GOVERNMENT</b>	<b>12,000,519</b>	<b>2,955,944</b>	<b>559,453</b>	<b>8,485,122</b>	<b>29.3%</b>	<b>2,838,633</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	1,035,400	277,114	-	758,286	26.8%	
SUPPORT SERVICES	690,977	171,269	3,114	516,594	25.2%	
RECORDS	1,293,046	313,572	28,171	951,303	26.4%	
COMMUNITY SVCS	1,035,807	267,356	8,947	759,503	26.7%	
PROPERTY ROOM	213,001	49,759	594	162,648	23.6%	
TRNG/RECRUITMENT	483,113	128,541	2,114	352,457	27.0%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
RANGE	1,268,968	312,332	57,817	898,819	29.2%	
BEAT COORDINATORS	858,553	235,334	-	623,219	27.4%	
INFORMATION TECHNOLOGY	1,193,300	464,495	12,470	716,335	40.0%	
INVESTIGATIVE DIVISION	4,945,232	1,463,284	-	3,481,948	29.6%	
CRIME LAB	155,092	44,209	-	110,883	28.5%	
PATROL DIVISION	15,849,640	4,168,605	188,181	11,492,854	27.5%	
TRAFFIC	1,415,405	353,975	559	1,060,871	25.0%	
SPECIAL EVENTS	831,095	439,204	-	391,891	52.8%	
TACTICAL PATROL FORCE	1,423,691	348,949	-	1,074,742	24.5%	
STREET SWEEPING ENFORCEMENT	340,916	88,770	-	252,146	26.0%	
NIGHT LIFE ENFORCEMENT	301,944	87,948	-	213,996	29.1%	
PARKING ENFORCEMENT	989,866	253,785	27,800	708,281	28.4%	
CCC	2,462,970	599,877	-	1,863,093	24.4%	
ANIMAL CONTROL	661,248	86,837	-	574,411	13.1%	
<i>Total</i>	<u>37,449,263</u>	<u>10,155,216</u>	<u>329,768</u>	<u>26,964,280</u>	28.0%	<u>9,580,313</u>
<u>Fire</u>						
ADMINISTRATION	816,274	208,157	5,499	602,618	26.2%	
EMERGENCY SERVICES AND PUBLIC ED	294,891	77,002	-	217,889	26.1%	
PREVENTION	1,118,386	331,650	-	786,736	29.7%	
WILDLAND FIRE MITIGATION PROGRAM	199,013	47,489	5,195	146,329	26.5%	
OPERATIONS	18,030,248	5,196,998	68,022	12,765,228	29.2%	
ARFF	1,860,354	519,430	-	1,340,924	27.9%	
<i>Total</i>	<u>22,319,166</u>	<u>6,380,726</u>	<u>78,716</u>	<u>15,859,725</u>	28.9%	<u>6,243,278</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>59,768,430</u>	<u>16,535,942</u>	<u>408,483</u>	<u>42,824,005</u>	28.4%	<u>15,823,591</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	1,049,511	254,619	11,179	783,714	25.3%	
ENGINEERING SVCS	4,871,823	1,266,061	5,433	3,600,330	26.1%	
PUBLIC RT OF WAY MGMT	1,042,862	269,602	843	772,417	25.9%	
ENVIRONMENTAL PROGRAMS	507,253	45,035	276,053	186,165	63.3%	
<i>Total</i>	<u>7,471,449</u>	<u>1,835,317</u>	<u>293,507</u>	<u>5,342,625</u>	28.5%	<u>1,735,413</u>
<b>TOTAL PUBLIC WORKS</b>	<u>7,471,449</u>	<u>1,835,317</u>	<u>293,507</u>	<u>5,342,625</u>	28.5%	<u>1,735,413</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	699,131	192,374	3,911	502,845	28.1%	
FACILITIES	778,579	189,169	17,938	571,472	26.6%	
YOUTH ACTIVITIES	954,403	468,347	13,030	473,026	50.4%	
SR CITIZENS	696,667	195,734	3,124	497,810	28.5%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
AQUATICS	1,251,951	520,644	44,476	686,830	45.1%	
SPORTS	537,090	133,234	17,888	385,968	28.1%	
TENNIS	274,749	85,874	-	188,875	31.3%	
NEIGHBORHOOD & OUTREACH SERV	1,018,681	309,039	-	709,642	30.3%	
ADMINISTRATION	627,767	158,976	2,476	466,314	25.7%	
PROJECT MANAGEMENT TEAM	376,272	78,396	76	297,800	20.9%	
BUSINESS SERVICES	6,082	3,886	-	2,196	63.9%	
FACILITY & PROJECT MGT	968,835	339,399	2,295	627,141	35.3%	
GROUND MANAGEMENT	4,688,543	1,070,197	72,915	3,545,432	24.4%	
FORESTRY	1,225,648	266,256	91,522	867,870	29.2%	
BEACH MAINTENANCE	157,332	31,407	-	125,925	20.0%	
<i>Total</i>	<u>14,261,731</u>	<u>4,042,933</u>	<u>269,651</u>	<u>9,949,147</u>	30.2%	<u>3,827,421</u>
<u>Library</u>						
ADMINISTRATION	460,433	116,159	-	344,274	25.2%	
PUBLIC SERVICES	2,607,620	625,024	-	1,982,597	24.0%	
SUPPORT SERVICES	1,557,846	409,540	18,481	1,129,825	27.5%	
<i>Total</i>	<u>4,625,899</u>	<u>1,150,722</u>	<u>18,481</u>	<u>3,456,696</u>	25.3%	<u>1,036,271</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>18,887,630</u>	<u>5,193,655</u>	<u>288,132</u>	<u>13,405,842</u>	29.0%	<u>4,863,692</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	551,107	162,502	1,084	387,521	29.7%	
ECON DEV	48,420	11,078	-	37,342	22.9%	
CITY ARTS ADVISORY PROGRAM	437,260	-	-	437,260	0.0%	
RENTAL HSG MEDIATION	184,566	51,463	-	133,103	27.9%	
HUMAN SVCS	821,025	10,617	-	810,408	1.3%	
RDA HSG DEV	25,386	6,102	23,590	(4,306)	117.0%	
LR PLANNING/STUDIES	875,269	227,343	616	647,310	26.0%	
DEV & DESIGN REVIEW	1,350,777	339,034	13,333	998,410	26.1%	
ZONING	1,264,867	314,731	1,986	948,150	25.0%	
DESIGN REV & HIST PRESERVATN	1,100,803	268,522	6,676	825,605	25.0%	
BLDG PERMITS	1,147,440	289,107	608	857,725	25.2%	
RECORDS & ARCHIVES	563,562	133,793	8,415	421,354	25.2%	
PLAN CK & COUNTER SRV	1,302,478	374,640	642	927,196	28.8%	
<i>Total</i>	<u>9,672,960</u>	<u>2,188,932</u>	<u>56,950</u>	<u>7,427,078</u>	23.2%	<u>2,476,889</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>9,672,960</u>	<u>2,188,932</u>	<u>56,950</u>	<u>7,427,078</u>	23.2%	<u>2,476,889</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	1,676	-	20,596	7.5%	



**CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
TRANSFERS OUT	43,500	10,875	-	32,625	25.0%	
DEBT SERVICE TRANSFERS	350,746	307,680	-	43,066	87.7%	
CAPITAL OUTLAY TRANSFER	1,000,000	250,000	-	750,000	25.0%	
APPROP. RESERVE	414,158	-	-	414,158	0.0%	
NON-DEPT - COMM PROM	2,028,008	701,164	-	1,326,844	34.6%	
<i>Total</i>	<u>3,858,684</u>	<u>1,271,395</u>	<u>-</u>	<u>2,587,289</u>	32.9%	<u>1,015,622</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>3,858,684</u>	<u>1,271,395</u>	<u>-</u>	<u>2,587,289</u>	32.9%	<u>1,015,622</u>
 <b>TOTAL EXPENDITURES</b>	 <u>111,659,671</u>	 <u>29,981,185</u>	 <u>1,606,526</u>	 <u>80,071,961</u>	 28.3%	 <u>28,753,840</u>

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

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

**CITY OF SANTA BARBARA**  
**Special Revenue Funds**  
**Interim Statement of Revenues and Expenditures**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>TRAFFIC SAFETY FUND</b>					
Revenue	506,204	179,148	-	327,056	35.4%
Expenditures	506,204	176,803	-	329,401	34.9%
<i>Revenue Less Expenditures</i>	-	2,345	-	(2,345)	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	3,367,572	1,165,281	-	2,202,291	34.6%
Expenditures	4,391,406	872,353	615,847	2,903,206	33.9%
<i>Revenue Less Expenditures</i>	(1,023,834)	292,927	(615,847)	(700,915)	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	1,187,989	89,589	-	1,098,400	7.5%
Expenditures	2,246,824	79,119	-	2,167,705	3.5%
<i>Revenue Less Expenditures</i>	(1,058,835)	10,471	-	(1,069,305)	
<b>COUNTY LIBRARY</b>					
Revenue	1,938,012	151,267	-	1,786,745	7.8%
Expenditures	2,150,436	460,844	2,060	1,687,531	21.5%
<i>Revenue Less Expenditures</i>	(212,424)	(309,577)	(2,060)	99,213	
<b>STREETS FUND</b>					
Revenue	10,449,852	2,322,312	-	8,127,540	22.2%
Expenditures	15,036,134	2,362,317	1,648,332	11,025,485	26.7%
<i>Revenue Less Expenditures</i>	(4,586,282)	(40,005)	(1,648,332)	(2,897,945)	
<b>MEASURE A</b>					
Revenue	3,411,416	546,175	-	2,865,241	16.0%
Expenditures	5,031,537	693,022	1,725,487	2,613,028	48.1%
<i>Revenue Less Expenditures</i>	(1,620,121)	(146,847)	(1,725,487)	252,213	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**SOLID WASTE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	19,199,527	4,959,047	-	14,240,480	25.8%	4,536,162
Other Fees & Charges	474,816	-	-	474,816	0.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	233,100	221,315	-	11,785	94.9%	43,671
<b>TOTAL REVENUES</b>	<u>19,927,443</u>	<u>5,180,362</u>	<u>-</u>	<u>14,747,081</u>	<u>26.0%</u>	<u>4,579,833</u>
<b>EXPENSES</b>						
Salaries & Benefits	979,288	230,962	-	748,326	23.6%	218,958
Materials, Supplies & Services	18,258,021	4,409,658	426,852	13,421,510	26.5%	4,127,470
Special Projects	599,100	4,679	2,195	592,226	1.1%	-
Transfers-Out	50,000	12,500	-	37,500	25.0%	12,500
Capital Outlay Transfers	17,556	4,389	-	13,167	25.0%	2,918
Equipment	13,709	-	-	13,709	0.0%	641
Capitalized Fixed Assets	46,565	-	-	46,565	0.0%	-
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	33,106	-	-	33,106	0.0%	-
<b>TOTAL EXPENSES</b>	<u>20,097,345</u>	<u>4,662,188</u>	<u>429,047</u>	<u>15,006,109</u>	<u>25.3%</u>	<u>4,362,487</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 Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**WATER OPERATING FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Water Sales - Metered	32,300,000	9,764,521	-	22,535,479	30.2%	9,466,123
Service Charges	506,500	165,586	-	340,914	32.7%	123,320
Cater JPA Treatment Charges	2,467,510	491,989	-	1,975,521	19.9%	636,610
Investment Income	534,400	128,127	-	406,273	24.0%	154,997
Rents & Concessions	22,872	5,718	-	17,154	25.0%	-
Reimbursements	673,153	7,011	-	666,142	1.0%	420,074
Miscellaneous	20,000	9,213	-	10,787	46.1%	18,659
<b>TOTAL REVENUES</b>	<b>36,524,435</b>	<b>10,572,165</b>	<b>-</b>	<b>25,952,270</b>	<b>28.9%</b>	<b>10,819,783</b>
<b>EXPENSES</b>						
Salaries & Benefits	8,333,163	2,090,954	-	6,242,209	25.1%	2,009,771
Materials, Supplies & Services	10,412,848	1,767,835	2,085,255	6,559,758	37.0%	1,602,878
Special Projects	2,189,649	85,832	195,807	1,908,009	12.9%	80,097
Water Purchases	8,016,230	1,733,024	155,436	6,127,770	23.6%	1,993,841
Debt Service	5,566,589	16,338	-	5,550,251	0.3%	1,546,892
Capital Outlay Transfers	11,189,231	2,797,308	-	8,391,923	25.0%	856,662
Equipment	134,673	9,281	24,248	101,144	24.9%	8,336
Capitalized Fixed Assets	148,683	7,571	33,945	107,167	27.9%	7,541
Other	32,775	1,555	-	31,220	4.7%	4,578
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>46,173,840</b>	<b>8,509,699</b>	<b>2,494,691</b>	<b>35,169,451</b>	<b>23.8%</b>	<b>8,110,596</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**WASTEWATER OPERATING FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Service Charges	16,997,000	4,482,679	-	12,514,321	26.4%	4,293,953
Fees	692,579	281,360	-	411,219	40.6%	224,515
Investment Income	150,900	38,622	-	112,278	25.6%	45,003
Rents & Concessions	32,000	6,956	-	25,044	21.7%	-
Miscellaneous	35,000	(407)	-	35,407	-1.2%	4,500
<b>TOTAL REVENUES</b>	<b>17,907,479</b>	<b>4,809,209</b>	<b>-</b>	<b>13,098,270</b>	<b>26.9%</b>	<b>4,567,970</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,722,999	1,380,816	-	4,342,183	24.1%	1,425,024
Materials, Supplies & Services	6,760,640	1,186,243	1,849,399	3,724,998	44.9%	1,208,403
Special Projects	686,172	11,691	45,245	629,236	8.3%	4,020
Debt Service	1,668,096	471	-	1,667,625	0.0%	-
Capital Outlay Transfers	4,154,727	1,038,682	-	3,116,045	25.0%	750,030
Equipment	97,044	2,835	-	94,209	2.9%	2,798
Capitalized Fixed Assets	32,277	486	4,098	27,693	14.2%	-
Other	3,000	1,000	-	2,000	33.3%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>19,274,955</b>	<b>3,622,224</b>	<b>1,898,742</b>	<b>13,753,989</b>	<b>28.6%</b>	<b>3,391,274</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**  
**DOWNTOWN PARKING**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Improvement Tax	875,000	240,273	-	634,727	27.5%	254,653
Parking Fees	6,313,084	1,619,531	-	4,693,553	25.7%	1,569,571
Other Fees & Charges	1,000	1,024	-	(24)	102.4%	-
Investment Income	98,200	25,699	-	72,501	26.2%	28,330
Rents & Concessions	88,925	22,231	-	66,694	25.0%	10,231
Miscellaneous	1,000	670	-	330	67.0%	(1,146)
Operating Transfers-In	43,500	10,875	-	32,625	25.0%	10,875
<b>TOTAL REVENUES</b>	<u>7,420,709</u>	<u>1,920,304</u>	<u>-</u>	<u>5,500,405</u>	<u>25.9%</u>	<u>1,872,514</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,049,433	1,059,405	-	2,990,028	26.2%	1,023,121
Materials, Supplies & Services	2,108,134	439,410	228,750	1,439,974	31.7%	361,769
Special Projects	551,921	63,602	416,624	71,695	87.0%	75,825
Transfers-Out	303,064	75,766	-	227,298	25.0%	74,280
Capital Outlay Transfers	1,507,753	376,938	-	1,130,815	25.0%	277,986
Equipment	25,000	-	4,000	21,000	16.0%	1,137
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>8,595,305</u>	<u>2,015,121</u>	<u>649,374</u>	<u>5,930,810</u>	<u>31.0%</u>	<u>1,814,119</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**  
**AIRPORT OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial / Industrial	4,472,500	1,085,275	-	3,387,225	24.3%	1,128,379
Leases - Terminal	5,189,964	1,195,161	-	3,994,803	23.0%	1,210,980
Leases - Non-Commerical Aviation	1,895,929	417,254	-	1,478,675	22.0%	392,439
Leases - Commerical Aviation	3,939,000	991,670	-	2,947,330	25.2%	876,656
Investment Income	111,100	30,800	-	80,300	27.7%	29,816
Miscellaneous	142,600	33,494	-	109,106	23.5%	1,077
<b>TOTAL REVENUES</b>	<b>15,751,093</b>	<b>3,753,655</b>	<b>-</b>	<b>11,997,438</b>	<b>23.8%</b>	<b>3,639,346</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,522,998	1,331,595	-	4,191,403	24.1%	1,336,333
Materials, Supplies & Services	7,441,870	1,535,105	850,548	5,056,218	32.1%	1,447,726
Special Projects	1,004,175	57,038	-	947,138	5.7%	105,120
Transfers-Out	19,728	4,932	-	14,796	25.0%	4,574
Debt Service	1,817,106	-	-	1,817,106	0.0%	-
Capital Outlay Transfers	487,300	394,048	-	93,252	80.9%	36,174
Equipment	66,358	16,747	70	49,541	25.3%	3,225
Appropriated Reserve	95,839	-	-	95,839	0.0%	-
<b>TOTAL EXPENSES</b>	<b>16,455,374</b>	<b>3,339,464</b>	<b>850,618</b>	<b>12,265,293</b>	<b>25.5%</b>	<b>2,933,151</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**GOLF COURSE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Fees & Card Sales	1,739,239	478,200	-	1,261,039	27.5%	415,938
Investment Income	8,800	2,835	-	5,965	32.2%	2,720
Rents & Concessions	332,520	101,193	-	231,327	30.4%	64,853
Miscellaneous	500	(140)	-	640	-27.9%	(10)
<b>TOTAL REVENUES</b>	<u>2,081,059</u>	<u>582,088</u>	<u>-</u>	<u>1,498,971</u>	<u>28.0%</u>	<u>483,501</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,022,332	267,338	-	754,994	26.1%	279,556
Materials, Supplies & Services	562,907	149,031	-	413,876	26.5%	133,699
Debt Service	245,698	165,865	-	79,833	67.5%	161,887
Capital Outlay Transfers	214,686	53,671	-	161,015	25.0%	39,593
Equipment	3,000	-	-	3,000	0.0%	18,422
Other	900	864	-	36	96.0%	513
<b>TOTAL EXPENSES</b>	<u>2,049,523</u>	<u>636,769</u>	<u>-</u>	<u>1,412,754</u>	<u>31.1%</u>	<u>633,671</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	242,253	60,563	-	181,690	25.0%	24,896
Work Orders - Bldg Maint.	2,592,140	527,939	-	2,064,201	20.4%	801,650
Grants	-	-	-	-	100.0%	75,062
Service Charges	2,288,520	572,130	-	1,716,390	25.0%	514,283
Miscellaneous	69,750	10,561	-	59,189	15.1%	45,100
<b>TOTAL REVENUES</b>	<u>5,192,663</u>	<u>1,171,194</u>	<u>-</u>	<u>4,021,469</u>	22.6%	<u>1,460,992</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,462,955	873,274	-	2,589,681	25.2%	906,477
Materials, Supplies & Services	1,414,823	330,983	222,137	861,703	39.1%	261,449
Special Projects	847,532	162,197	645,140	40,195	95.3%	137,973
Equipment	15,000	-	-	15,000	0.0%	-
Capitalized Fixed Assets	85,053	3,648	11,496	69,909	17.8%	185,662
Appropriated Reserve	26,050	-	-	26,050	0.0%	-
<b>TOTAL EXPENSES</b>	<u>5,851,413</u>	<u>1,370,102</u>	<u>878,773</u>	<u>3,602,539</u>	38.4%	<u>1,491,560</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**FLEET REPLACEMENT FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Vehicle Rental Charges	2,228,805	557,201	-	1,671,604	25.0%	536,554
Investment Income	122,300	31,191	-	91,109	25.5%	34,706
Rents & Concessions	233,978	58,495	-	175,483	25.0%	56,100
Miscellaneous	173,118	25,943	-	147,175	15.0%	15,410
<b>TOTAL REVENUES</b>	<b>2,758,201</b>	<b>672,830</b>	<b>-</b>	<b>2,085,371</b>	<b>24.4%</b>	<b>642,771</b>
<b>EXPENSES</b>						
Salaries & Benefits	193,629	49,938	-	143,691	25.8%	50,739
Materials, Supplies & Services	3,061	545	-	2,516	17.8%	427
Special Projects	1,161,400	5,528	40,467	1,115,405	4.0%	-
Capitalized Fixed Assets	3,839,920	255,354	684,851	2,899,715	24.5%	1,270
<b>TOTAL EXPENSES</b>	<b>5,198,010</b>	<b>311,366</b>	<b>725,318</b>	<b>4,161,326</b>	<b>19.9%</b>	<b>52,437</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**FLEET MAINTENANCE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,463,432	615,858	-	1,847,574	25.0%	592,979
Reimbursements	10,000	2,500	-	7,500	25.0%	2,500
Miscellaneous	103,070	26,703	-	76,367	25.9%	20,872
<b>TOTAL REVENUES</b>	<u>2,576,502</u>	<u>645,061</u>	<u>-</u>	<u>1,931,441</u>	<u>25.0%</u>	<u>616,352</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,280,067	325,488	-	954,579	25.4%	333,891
Materials, Supplies & Services	1,181,623	246,277	208,534	726,813	38.5%	226,010
Special Projects	113,600	3,610	13,053	96,938	14.7%	2,207
Debt Service	43,070	10,767	-	32,303	25.0%	-
Equipment	15,800	9,990	-	5,810	63.2%	190
Appropriated Reserve	16,893	-	-	16,893	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,651,053</u>	<u>596,131</u>	<u>221,587</u>	<u>1,833,336</u>	<u>30.8%</u>	<u>562,298</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**SELF INSURANCE TRUST FUND**

	<b>** Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Insurance Premiums	2,756,112	689,028	-	2,067,084	25.0%	649,506
Workers' Compensation Premiums	2,950,702	737,675	-	2,213,027	25.0%	650,000
OSH Charges	193,833	48,458	-	145,375	25.0%	-
Investment Income	60,300	11,415	-	48,885	18.9%	16,815
Miscellaneous	-	3,572	-	(3,572)	100.0%	322
Accel - Return of Premium	-	-	-	-	100.0%	600,000
<b>TOTAL REVENUES</b>	<b>5,960,947</b>	<b>1,490,149</b>	<b>-</b>	<b>4,470,798</b>	<b>25.0%</b>	<b>1,916,644</b>
<b>EXPENSES</b>						
Salaries & Benefits	538,662	134,117	-	404,545	24.9%	134,709
Materials, Supplies & Services	5,483,985	1,442,597	357,349	3,684,039	32.8%	1,178,409
Special Projects	100	-	-	100	0.0%	-
Transfers-Out	-	-	-	-	100.0%	89,002
<b>TOTAL EXPENSES</b>	<b>6,022,747</b>	<b>1,576,714</b>	<b>357,349</b>	<b>4,088,684</b>	<b>32.1%</b>	<b>1,402,120</b>

*\*\* The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.*

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**INFORMATION SYSTEMS ICS FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Service charges	2,514,997	628,749	-	1,886,248	25.0%	589,519
Miscellaneous	-	-	-	-	100.0%	1,138
<b>TOTAL REVENUES</b>	<b>2,514,997</b>	<b>628,749</b>	<b>-</b>	<b>1,886,248</b>	<b>25.0%</b>	<b>590,657</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,701,218	434,444	-	1,266,774	25.5%	424,671
Materials, Supplies & Services	874,806	215,143	126,700	532,964	39.1%	136,164
Special Projects	28,212	-	2,500	25,712	8.9%	914
Capital Outlay Transfers	212,000	53,000	-	159,000	25.0%	-
Equipment	23,484	18,615	8,180	(3,311)	114.1%	5,292
Capitalized Fixed Assets	124,000	102,748	18,372	2,880	97.7%	-
Appropriated Reserve	12,586	-	-	12,586	0.0%	-
<b>TOTAL EXPENSES</b>	<b>2,976,306</b>	<b>823,950</b>	<b>155,752</b>	<b>1,996,605</b>	<b>32.9%</b>	<b>567,040</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Three Months Ended September 30, 2013 (25% of Fiscal Year)**

**WATERFRONT FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial	1,373,772	444,753	-	929,019	32.4%	473,843
Leases - Food Service	2,641,800	870,937	-	1,770,863	33.0%	820,957
Slip Rental Fees	4,122,293	1,033,074	-	3,089,219	25.1%	1,016,513
Visitors Fees	450,000	115,520	-	334,480	25.7%	132,341
Slip Transfer Fees	525,000	141,950	-	383,050	27.0%	126,650
Parking Revenue	2,009,800	814,076	-	1,195,724	40.5%	709,460
Wharf Parking	250,000	76,465	-	173,535	30.6%	77,394
Other Fees & Charges	236,435	64,926	-	171,509	27.5%	60,450
Investment Income	137,700	55,026	-	82,674	40.0%	59,521
Rents & Concessions	306,267	94,512	-	211,755	30.9%	94,112
Miscellaneous	392,000	51,384	-	340,616	13.1%	77,188
<b>TOTAL REVENUES</b>	<u>12,445,067</u>	<u>3,762,625</u>	<u>-</u>	<u>8,682,442</u>	<u>30.2%</u>	<u>3,648,429</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,866,308	1,530,184	-	4,336,124	26.1%	1,569,076
Materials, Supplies & Services	3,906,708	807,031	751,332	2,348,345	39.9%	801,900
Special Projects	170,245	21,861	2,995	145,389	14.6%	19,821
Debt Service	1,843,880	351,455	-	1,492,425	19.1%	290,462
Capital Outlay Transfers	1,544,155	386,039	-	1,158,116	25.0%	385,244
Equipment	107,500	5,682	429	101,389	5.7%	16,221
Capitalized Fixed Assets	40,000	6,973	33,027	-	100.0%	-
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>13,578,796</u>	<u>3,109,225</u>	<u>787,783</u>	<u>9,681,788</u>	<u>28.7%</u>	<u>3,082,724</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.

*Fiscal Year 2014 Interim Financial Statements  
For the Three Months Ended September 30, 2013 (25% of Year Elapsed)*

### General Fund Revenues

The table below summarizes General Fund revenues for the three months ended September 30, 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 25% (3 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 Three Months Ended September 30, 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	\$ 21,084,894	\$ 4,029,323	\$ 3,875,853	\$ (153,470)	18.38%	19.11%	\$ 3,939,426	-1.6%
Property Tax	25,475,500	91,712	-	(91,712)	0.00%	0.36%	301,863	-100.0%
UUT	6,975,300	1,797,535	1,772,035	(25,499)	25.40%	25.77%	1,743,350	1.6%
TOT	16,202,000	5,633,435	5,688,255	54,819	35.11%	34.77%	5,063,819	12.3%
Bus License	2,415,000	433,734	471,541	37,807	19.53%	17.96%	449,073	5.0%
Prop Trans Tax	537,900	136,465	188,687	52,221	35.08%	25.37%	172,225	9.6%
Total Taxes	72,690,594	12,122,204	11,996,371	(125,834)	16.50%	16.68%	11,669,756	2.8%
License & Permits	219,180	54,795	40,461	(14,334)	18.46%	25.00%	38,308	5.6%
Fines & Forfeitures	3,133,967	783,492	823,967	40,475	26.29%	25.00%	800,813	2.9%
Franchise Fee	3,660,300	880,302	896,493	16,191	24.49%	24.05%	864,653	3.7%
Use of Money & Property	1,072,589	268,147	251,987	(16,160)	23.49%	25.00%	368,089	-31.5%
Intergovernmental	623,070	155,768	253,330	97,562	40.66%	25.00%	129,738	95.3%
Fee & Charges	19,698,939	4,924,735	4,854,985	(69,749)	24.65%	25.00%	4,686,938	3.6%
Miscellaneous	9,074,712	2,268,678	2,482,688	214,010	27.36%	25.00%	2,465,670	0.7%
Total Other	37,482,757	9,335,916	9,603,911	267,995	25.62%	24.91%	9,354,209	2.7%
Total Before Budgeted Variances	110,173,351	21,458,121	21,600,282	142,161			21,023,965	
Anticipated Year-End Var	1,200,000	300,000	-	(300,000)	0.00%	25.00%	-	0.0%
<b>Total Revenues</b>	<b>\$111,373,351</b>	<b>\$ 21,758,121</b>	<b>\$ 21,600,282</b>	<b>\$ (157,839)</b>	19.39%	19.54%	<b>\$ 21,023,965</b>	

\* 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 approximately \$158,000 below the budget through September 30, 2013. Major revenues and significant variances are discussed below.

*Fiscal Year 2014 Interim Financial Statements  
For the Three Months Ended September 30, 2013 (25% of Year Elapsed)*

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**Sales Taxes**

Sales tax revenue through September 30, 2013 was \$153,470 below the YTD budget, though only \$63,000 below last year's returns through three months. While representing the first quarterly sales tax payments on a cash basis, the revenues received through September 30, 2013 provide information for the growth in sales tax revenues *earned* in the last quarter of fiscal year 2013. Sales taxes earned between July 1, 2013 and September 30, 2013 are received between October and December.

**Property Tax**

As of September 30, the City has yet to receive any property tax payments, since the first payment for property tax is received in October. In the prior year, the City received \$301,863 in one-time revenues for 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. Based on property tax estimates provided by the County, revenue growth for Fiscal Year 2014 is trending higher than expected based on information provided by the County of Santa Barbara relative to increases in assessed value.

**Transient Occupancy Tax**

TOT revenue was \$54,819 above the year-to-date budget at September 30, 2013 on a cash basis, as shown on the table on the previous page. A combination of warm, sunny weather and an increase in available beds have led to strong 12.3% growth in the first part of the year.

**Intergovernmental**

Intergovernmental revenue was approximately \$98,000 above the year-to-date 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 has received \$180,000 during the first three months of the year, over \$117,000 more than the first three months last year. In addition, the Library has brought in over \$32,000 in new grant revenue.

**Miscellaneous**

Miscellaneous revenue was \$214,010 above the year-to-date budget. This is largely attributed to both an increase in paid administrative citation payments and one-time revenues that occurred at the start of the year. The table below describes the largest components of miscellaneous revenue, which includes overhead cost recovery, transfers in, donations, administrative citations. Other revenue includes administrative citations, auction revenue, City TV revenue, sale of property, insurance rebates, refunds, and other miscellaneous revenue.



***Fiscal Year 2014 Interim Financial Statements  
For the Three Months Ended September 30, 2013 (25% of Year Elapsed)***

Miscellaneous Revenue General Fund For the Three Months Ended September 30, 2013								
Type of Misc. Revenue	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Percent Received YTD	Prior Year YTD	Prior Year Variance	Percent Variance
Overhead Allocation	6,292,740	\$ 1,573,185	1,573,185	\$ -	25.0%	1,460,463	\$ 112,722	7.7%
Transfers In	1,437,449	359,362	403,353	43,991	28.1%	306,906	96,448	31.4%
Donations	269,500	67,375	9,072	(58,303)	3.4%	16,123	(7,051)	-43.7%
Other Revenue	1,075,023	268,756	497,077	228,321	46.2%	682,178	(185,101)	-27.1%
<b>Total</b>	<b>\$ 9,074,712</b>	<b>\$ 2,268,678</b>	<b>\$ 2,482,688</b>	<b>\$ 214,010</b>	<b>27.4%</b>	<b>\$ 2,465,670</b>	<b>\$ 17,018</b>	<b>0.7%</b>

**Fees & Service Charges**

Overall, fees and service charges are about \$70,000 under the YTD budget. The table below provides more details on fees and service charges by department. The more significant 1<sup>st</sup> quarter variances are also discussed.

Fees and Service Charges General Fund For the Three Months Ended September 30, 2013								
Department	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Percent Received YTD	Prior Year YTD	Prior Year Variance	Percent Variance
Finance	\$ 968,881	\$ 242,220	\$ 236,909	\$ (5,311)	24.5%	\$ 224,083	\$ 12,826	5.7%
Community Development	4,485,375	1,121,344	1,056,285	(65,059)	23.5%	1,020,092	36,193	3.5%
Parks & Recreation	4,186,203	1,046,551	1,143,765	97,215	27.3%	1,117,678	26,088	2.3%
Public Safety	1,155,049	288,762	239,367	(49,396)	20.7%	250,434	(11,068)	-4.4%
Public Works	841,426	210,357	251,464	41,107	29.9%	238,822	12,642	5.3%
Library	767,839	191,960	16,642	(175,318)	2.2%	11,454	5,188	45.3%
Inter-Fund Charges	7,292,738	1,823,185	1,910,128	86,944	26.2%	1,799,362	110,766	6.2%
Other Charges	1,428	357	425	68	29.8%	25,013	(24,588)	-98.3%
<b>Total</b>	<b>\$ 19,698,939</b>	<b>\$ 4,924,735</b>	<b>\$ 4,854,985</b>	<b>\$ (69,749)</b>	<b>24.6%</b>	<b>\$ 4,686,938</b>	<b>\$ 168,048</b>	<b>3.6%</b>

Parks & Recreation fees are approximately \$97,215 above the year-to-date budget. Although charges tend to be seasonal, as parks & recreation programs tend to get higher participation in the summer, revenues are performing well—over \$26,000 better off when compared to the first quarter last year.

Public Safety fees and charges are approximately \$49,000 under the year-to-date budget, and down approximately \$11,000 over the prior year. Several revenues are down slightly relative to the budget, including parking citation revenues and dismissal fees in the Police Department, largely as a result of decreased staffing in the parking citation section.

***Fiscal Year 2014 Interim Financial Statements  
For the Three Months Ended September 30, 2013 (25% of Year Elapsed)***

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Library fees and charges are approximately \$175,318 under the year-to-date budget. As expected, each year the County of Santa Barbara makes biannual payments for the operation of the county libraries, of which the City records an administrative fee. These payments do not typically occur until the 3<sup>rd</sup> or 4<sup>th</sup> quarters of the year.

Inter-Fund charges are \$86,944 above the budget. These charges represent reimbursements from other City funds to the General Fund for direct departmental services provided. One example is reimbursement revenue provided to the Fire Department from the Airport for required fire coverage at the Airport.

**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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*Fiscal Year 2014 Interim Financial Statements  
For the Three Months Ended September 30, 2013 (25% of Year Elapsed)*

**General Fund Expenditures**

The table below summarizes the General Fund budget and year-to-date expenditures through September 30, 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 Three Months Ended September 30, 2013							
Department	Adjusted Annual Budget	YTD Budget	YTD Actual	YTD Variance Without Encumbrance	Encum- brance	YTD Variance With Encumb Favorable (Unfavorable)	
						\$	%
Mayor & Council	\$ 741,223	\$ 193,533	\$ 184,518	\$ 9,015	\$ 306	\$ 8,709	1.2%
City Attorney	2,104,254	596,766	561,787	34,979	8,325	26,654	1.3%
City Administrator	2,115,515	566,112	605,214	(39,102)	46,641	(85,743)	-4.1%
Administrative Svcs.	2,202,228	536,463	456,686	79,777	217,343	(137,566)	-6.2%
Finance	4,837,299	1,228,190	1,147,739	80,451	286,838	(206,387)	-4.3%
Police	37,449,263	10,122,536	10,155,216	(32,680)	329,768	(362,448)	-1.0%
Fire	22,319,166	6,070,813	6,380,726	(309,913)	78,716	(388,629)	-1.7%
Public Works	7,471,449	1,910,450	1,835,317	75,133	293,507	(218,374)	-2.9%
Parks & Recreation	14,261,731	4,077,429	4,042,933	34,496	269,651	(235,155)	-1.6%
Library	4,625,899	1,119,468	1,150,722	(31,254)	18,481	(49,735)	-1.1%
Community Development	9,672,960	2,716,167	2,188,932	527,235	56,950	470,285	4.9%
Community Promotion	3,858,684	1,370,990	1,271,395	99,595	-	99,595	2.6%
Total	<u>\$ 111,659,671</u>	<u>\$ 30,508,917</u>	<u>\$ 29,981,185</u>	<u>\$ 527,732</u>	<u>\$ 1,606,526</u>	<u>\$ (1,078,794)</u>	-1.0%
<b>% of annual budget</b>		<b>27.3%</b>	<b>26.9%</b>	<b>0.5%</b>	<b>1.4%</b>	<b>-1.0%</b>	

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 used throughout the year. The following discussion and analysis does not include the impact of encumbrances.

The year-to-date budget of \$30.5 million at September 30, compared to actual expenditures of \$30 million, resulted in a variance of approximately \$528,000. Significant variances in departments are discussed below.

**City Administrator** expenditures are slightly over the YTD budget by approximately \$39,000. This variance is due to 98% of the non-contractual services budget being expended by

*Fiscal Year 2014 Interim Financial Statements  
For the Three Months Ended September 30, 2013 (25% of Year Elapsed)*

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September 30 to fund the South Coast Task Force on Youth Gangs Memorandum of Understanding for Fiscal Year 2014.

**Fire Department** expenditures are above the YTD budget by approximately \$310,000. This variance is due to higher than anticipated mutual aid expenditures during the high fire season in July through September 2013. Mutual aid expenditures relate to the cost of providing assistance to other locations throughout the state. As of September 30, mutual aid expenditures amounted to \$529,000 in comparison to budgeted mutual aid expenditures of \$350,000. However, the Fire Department receives mutual aid reimbursement revenues, originally budgeted at \$400,000 and currently projected at \$703,000. Mutual aid revenues are projected to exceed expenditures by \$175,000 for all mutual aid activities through September 30, 2013. As 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 2014 mutual aid activities.

**Community Development** expenditures are below YTD budget by approximately \$527,000. This variance is largely attributed to a timing difference in payments of over \$335,000 for the City Arts Advisory Program. In prior years, the first quarter payment for the Santa Barbara County Arts Commission was made in September; however, for Fiscal Year 2014, this payment was made in October 2013.

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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 September 30, 2013, with a comparison to the current year budget and prior year expenses through the first three months. Note that the "YTD Budget" column has been calculated based on a 3-year average collection rate through September 30<sup>th</sup>. 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

SUMMARY OF REVENUES & EXPENSES For The Three Months Ended September 30, 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
<b>Water Fund</b>								
Revenues	\$ 36,524,435	\$ 10,493,470	\$ 10,572,165	\$ 78,695	28.9%	28.7%	\$ 10,819,783	-2.3%
Expenses	46,175,840	12,541,358	8,509,699	4,031,659	18.4%	27.2%	8,110,596	4.9%
<b>Wastewater Fund</b>								
Revenues	17,907,479	4,770,552	4,809,209	38,657	26.9%	26.6%	4,567,970	5.3%
Expenses	19,274,955	4,250,128	3,622,224	627,904	18.8%	22.1%	3,391,274	6.8%
<b>Downtown Parking Fund</b>								
Revenues	7,420,709	1,773,549	1,920,304	146,755	25.9%	23.9%	1,872,514	2.6%
Expenses	8,595,305	2,059,435	2,015,121	44,314	23.4%	24.0%	1,814,119	11.1%
<b>Airport Fund</b>								
Revenues	15,751,093	3,797,589	3,753,655	(43,934)	23.8%	24.1%	3,639,346	3.1%
Expenses	16,455,374	3,323,986	3,339,464	(15,478)	20.3%	20.2%	2,933,151	13.9%
<b>Golf Fund</b>								
Revenues	2,081,059	573,540	582,088	8,548	28.0%	27.6%	483,501	20.4%
Expenses	2,049,523	656,257	636,769	19,488	31.1%	32.0%	633,671	0.5%
<b>Waterfront Fund</b>								
Revenues	12,445,067	3,553,067	3,762,265	209,198	30.2%	28.6%	3,648,429	3.1%
Expenses	13,578,796	3,203,238	3,109,225	94,013	22.9%	23.6%	3,082,724	0.9%
* The YTD Budget column has been calculated based on a 3-year average of collections for revenues, and of payments made for expenses through September 30, which has been applied to the annual budget.								

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throughout the year.

The expenses shown in the preceding table do not include outstanding encumbrances at September 30, 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 slightly above the year-to-date budget as of September 30. Expenses for the Water Fund are below the YTD budget by approximately \$4,031,000. The variance is largely due almost \$1 million in temporary appropriations carryovers that were subsequently reversed in October 2014 and a timing difference in debt service transfers in Fiscal Year 2014. In the prior year two years, approximately 80% of the debt service transfers occurred in the first quarter amounting to over \$1,400,000 of the \$1,800,000 budget each year. In Fiscal Year 2014, only 1% of the debt service transfers occurred in the first quarter amounting to only \$16,000 of the \$1,800,000 budget.

**Wastewater Fund**

Wastewater Fund revenues are slightly above the YTD budget at September 30. Wastewater Fund expenses are approximately \$628,000 below the YTD budget largely due to no principal and interest debt payments occurring in the first quarter.

**Airport Fund**

Airport Fund revenues are below the YTD budget at September 30 by approximately \$44,000 due to two property vacancies and reduced parking revenue resulting from decreased passenger traffic during the first quarter. Expenses for the Airport Fund are slightly above the YTD budget at September 30.

**City of Santa Barbara**  
**Interim Financial Statements for the Three Months Ended September 30, 2013**  
**Proposed Budget Adjustments**

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
<b>GENERAL FUND</b>			
<b>Library</b>			
Grant - Santa Barbara Foundation	\$ -	\$ 2,528	\$ 2,528
Scanning Equipment for Visually Impaired	2,528	-	(2,528)
Subsequent to the development of the current year budget, the Library Department received a grant in the amount of \$2,528 from the Santa Barbara Foundation to purchase equipment to enable those who are visually impaired to scan and read materials at the Central Library. These recommended entries increase estimated revenues and appropriations for the grant and purchase of equipment.			
<b>Total General Fund</b>	<u>\$ 2,528</u>	<u>\$ -</u>	<u>\$ (2,528)</u>
<b>CITY ALLOCATION FUND</b>			
Transfer Fund Balance to Facilities Capital Fund	280,449	-	(280,449)
The City Allocation Fund has been used to account for central costs, such as utilities and facilities maintenance, of departments in both City Hall and 630 Garden Street. Beginning with Fiscal Year 2014, Council approved the elimination of the use of this fund. Therefore, this recommended entry will transfer the remaining fund balance in the City Allocation Fund to the Facilities Capital Fund to be in line with the original purpose of the fund.			
<b>Total City Allocation Fund</b>	<u>\$ 280,449</u>	<u>\$ -</u>	<u>\$ (280,449)</u>
<b>SPECIAL REVENUE FUNDS</b>			
<b>County Library Fund (181)</b>			
City of Solvang Additional Funding	\$ -	\$ 14,000	\$ 14,000
Staffing - Solvang Library	14,000	-	(14,000)
In June 2013, the City of Solvang approved a contribution of \$88,000 to the Solvang Library for Fiscal Year 2014 rather than the \$74,000 budgeted. This additional City of Solvang funding will be used to increase hourly staffing at the Solvang Library. These recommended entries will increase estimated revenues and appropriations for the City of Solvang increased contribution and staffing costs.			
<b>Total County Library Fund</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>
<b>Streets Fund (331)</b>			
Adjust Capital Project Budgets:			
Increase Revenues for Highway 225 (Cliff Drive) Project - Caltrans Contract	\$ -	\$ 819,000	\$ 819,000
Increase Appropriations for Highway 225 Project - Maintenance & Operation	819,000	-	(819,000)

The City of Santa Barbara entered into a contractual agreement with Caltrans for \$819,000 at the time of relinquishment of Highway 225 to the City of Santa Barbara. The funds will be used for various maintenance and operational needs on the former State Route 225, including drainage maintenance. These recommended entries increase estimated revenues and appropriations for the Caltrans contract and expenditures of the project.

<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
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**SPECIAL REVENUE FUNDS (cont.)**

**Streets Fund (331) - cont.**

Adjust Capital Project Budgets:

Transfer Available Appropriations from Drainage Improvement Project	(50,000)	-	50,000
Transfer Appropriations to Mission Creek Flood Control Project	50,000	-	(50,000)

Additional unanticipated costs of \$50,000 have been identified for the Mission Creek Flood Control Project. Appropriations are available in the Drainage Improvements project which is used for general drainage improvement project needs. Therefore, these recommended entries with transfer available appropriations from the Drainage Improvements project to the Mission Creek Flood Control project.

Adjust Capital Project Budgets:

Increase Appropriations for Chapala Bridge Replacement Project	150,000	-	(150,000)
Increase Appropriations for Mason Street Bridge Replacement Project	50,000	-	(50,000)
Increase Appropriations for Hayley/De La Vina at Mission Creek Project	107,427	-	(107,427)

During Fiscal Year 2013, the City of Santa Barbara sold property at 136 W. Haley Street for \$334,636. The proceeds from this sale were intended to be used to fund future projects for the Streets Fund and were placed in a special reserve. These recommended entries will use \$307,427 of the funds in the sale of surplus property reserve to cover the City's matching grant costs for these projects that are currently in various phases of design and construction.

**Total Streets Fund**

<u>\$ 1,126,427</u>	<u>\$ 819,000</u>	<u>\$ (307,427)</u>
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**Streets Grant Capital Fund (333)**

New Quinientos Street Bridge Replacement Project - Caltrans Grant	\$ 812,500	\$ 812,500	\$ -
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Subsequent to the adoption of the Fiscal Year 2014 budget, the Federal Highway Administration approved reimbursable design work for the Quinientos Street Bridge Replacement project. The participating costs for this project are reimbursable at 100%. These recommended entries increase estimated revenues and appropriations for this new project.

**Total Streets Grant Capital Fund**

<u>\$ 812,500</u>	<u>\$ 812,500</u>	<u>\$ -</u>
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**INTERNAL SERVICE FUNDS**

**Facilities Capital Fund (515)**

Transfer Fund Balance from City Hall Allocation Fund	\$ -	\$ 280,449	\$ 280,449
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The City Allocation Fund has been used to account for central costs, such as utilities and facilities maintenance, of departments in both City Hall and 630 Garden Street. Beginning with Fiscal Year 2014, Council approved the elimination of the use of this fund. Therefore, this recommended entry will transfer the remaining fund balance in the City Allocation Fund to the Facilities Capital Fund to be in line with the original purpose of the fund.



	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
<b>INTERNAL SERVICE FUNDS (cont.)</b>			
<b>Facilities Capital Fund (515) - cont.</b>			
Adjust Capital Project Budgets:			
Decrease Appropriations for County Library Improvements Project	\$ (40,000)	\$ -	\$ 40,000
Decrease Appropriations for City Hall Improvements	(65,000)	-	65,000
Increase Appropriations for Community Development Carpet & Paint Project	171,000	-	(171,000)
Increase Appropriations for Miscellaneous Facilities Renewal Project	53,000	-	(53,000)
Increase Appropriations for Miscellaneous Staff Projects	43,000	-	(43,000)
Decrease Appropriations for Police Building Improvements Project	(149,000)	-	149,000
Decrease Appropriations for Repave Parking Lots Project	(13,000)	-	13,000
<p>Since Council's adoption of the detailed project plan for the Facilities Capital Fund in June 2013, staff has identified changes to various projects needs for Fiscal Year 2014. These recommended entries adjust appropriation budgets for seven identified projects for the following reasons:</p> <p>a) County Library Improvements decrease - The sliding door will be repaired rather than replaced</p> <p>b) City Hall Improvements decrease - Project to replace cast iron waste lines below second floor restrooms at City Hall will be delayed to address other project needs</p> <p>c) Community Development Carpet &amp; Paint increase - Project scope will include replacement of old modular furniture in poor condition. There are significant cost savings in replacing the furniture at the same time as replacing the carpeting</p> <p>d) Misc. Facilities Renewal increase - Provides more flexibility with small projects completed using contractors</p> <p>e) Misc. Staff Projects increase - Provides more flexibility with small projects completed by Facilities staff</p> <p>f) Police Building Improvements decrease - Project scope will include design of the replacement of all main HVAC systems; however, the replacement of the boiler system will be delayed until the larger HVAC construction project</p> <p>g) Repave Parking Lots decrease - Spot repairs to asphalt areas near the refueling station will be delayed until the refueling station relocation to the Annex Yard project</p>			
<b>Total Facilities Capital Fund</b>	<u>\$ -</u>	<u>\$ 280,449</u>	<u>\$ 280,449</u>

# CITY OF SANTA BARBARA



## FIRST QUARTER FINANCIAL REVIEW

**Fiscal Year 2014**

November 12, 2013

# **FY 2014 – First Quarter Financial Review PRESENTATION OUTLINE**

**I. GENERAL FUND REVENUES**

**II. GENERAL FUND EXPENDITURES**

**III. ENTERPRISE FUNDS**

**IV. PROPOSED BUDGET ADJUSTMENTS**

# FY 2014 – First Quarter Financial Review

## GENERAL FUND REVENUES

# FY 2014 – First Quarter Financial Review

## GENERAL FUND REVENUES

### TAX REVENUES

#### General Fund

For the Three Months Ended September 30, 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	\$ 21,084,894	\$ 4,029,323	\$ 3,875,853	\$ (153,470)	18%	19%	-1.6%
Property Tax	25,475,500	91,712	-	(91,712)	0%	0%	-100.0%
UUT	6,975,300	1,797,535	1,772,035	(25,499)	25%	26%	1.6%
TOT	16,202,000	5,633,435	5,688,255	54,819	35%	35%	12.3%
Bus License	2,415,000	433,734	471,541	37,807	20%	18%	5.0%
Prop Trans Tax	537,900	136,465	188,687	52,221	35%	25%	9.6%
<b>Total Taxes</b>	<b>\$72,690,594</b>	<b>\$12,122,204</b>	<b>\$11,996,371</b>	<b>\$ (125,834)</b>	<b>17%</b>	<b>17%</b>	<b>2.8%</b>

# FY 2014 – First Quarter Financial Review

## GENERAL FUND REVENUES

### OTHER REVENUES

#### General Fund

For the Three Months Ended September 30, 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
License & Permits	\$ 219,180	\$ 54,795	\$ 40,461	\$ (14,334)	18%	25%	6%
Fines/Forfeitures	3,133,967	783,492	823,967	40,475	26%	25%	3%
Franchise Fee	3,660,300	880,302	896,493	16,191	24%	24%	4%
Use of Money/Prop	1,072,589	268,147	251,987	(16,160)	23%	25%	-32%
Intergovernmental	623,070	155,768	253,330	97,562	41%	25%	95%
Miscellaneous	9,074,712	2,268,678	2,482,688	214,010	27%	25%	1%
<b>Total Other</b>	<b>\$17,783,818</b>	<b>\$ 4,411,182</b>	<b>\$ 4,748,926</b>	<b>\$ 337,744</b>	<b>27%</b>	<b>25%</b>	<b>2%</b>

\* 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.

# FY 2014 – First Quarter Financial Review

## GENERAL FUND REVENUES

### FEES & SERVICES CHARGES

#### General Fund

For the Three Months Ended September 30, 2013

	Current Year Analysis					Prior Yr
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD % Rec'd	Variance to Prior YTD
Finance	\$ 968,881	\$ 242,220	\$ 236,909	\$ (5,311)	24.5%	5.7%
Community Dev	4,485,375	1,121,344	1,056,285	(65,059)	23.5%	3.5%
Parks & Rec	4,186,203	1,046,551	1,143,765	97,215	27.3%	2.3%
Public Safety	1,155,049	288,762	239,367	(49,396)	20.7%	-4.4%
Public Works	841,426	210,357	251,464	41,107	29.9%	5.3%
Library	767,839	191,960	16,642	(175,318)	2.2%	45.3%
Inter-Fund Chgs	7,292,738	1,823,185	1,910,128	86,944	26.2%	6.2%
Other Chgs	1,428	357	425	68	29.8%	-98.3%
<b>Total</b>	<b>\$ 19,698,938</b>	<b>\$ 4,924,735</b>	<b>\$ 4,854,984</b>	<b>\$ (69,750)</b>	<b>24.6%</b>	<b>3.6%</b>



# GENERAL FUND EXPENDITURES



# GENERAL FUND EXPENDITURES

## For the Three Months Ended September 30, 2013

Department	Adjusted Annual Budget	YTD Budget	YTD Actual	Variance Without Encumbr.	Encum- brance	Variance with Encumbrance	
						\$	%
Mayor & Council	\$ 741,223	\$ 193,533	\$ 184,518	\$ 9,015	\$ 306	\$ 8,709	1.2%
City Attorney	2,104,254	596,766	561,787	34,979	8,325	26,654	1.3%
City Administrator	2,115,515	566,112	605,214	(39,102)	46,641	(85,743)	-4.1%
Administrative Svs.	2,202,228	536,463	456,686	79,777	217,343	(137,566)	-6.2%
Finance	4,837,299	1,228,190	1,147,739	80,451	286,838	(206,387)	-4.3%
Police	37,449,263	10,122,536	10,155,216	(32,680)	329,768	(362,448)	-1.0%
Fire	22,319,166	6,070,813	6,380,726	(309,913)	78,716	(388,629)	-1.7%
Public Works	7,471,449	1,910,450	1,835,317	75,133	293,507	(218,374)	-2.9%
Parks & Recreation	14,261,731	4,077,429	4,042,933	34,496	269,651	(235,155)	-1.6%
Library	4,625,899	1,119,468	1,150,722	(31,254)	18,481	(49,735)	-1.1%
Community Development	9,672,960	2,716,167	2,188,932	527,235	56,950	470,285	4.9%
Community Promotion	3,858,684	1,370,990	1,271,395	99,595	-	99,595	2.6%
<b>Total</b>	<b>\$ 111,659,671</b>	<b>\$ 30,508,917</b>	<b>\$ 29,981,185</b>	<b>\$ 527,732</b>	<b>\$ 1,606,526</b>	<b>\$ (1,078,794)</b>	<b>-1.0%</b>



# ENTERPRISE FUNDS

# ENTERPRISE FUNDS REVENUES & EXPENSES

## For The Three Months Ended September 30, 2013

	Current Year Analysis						Prior Year Analysis	
	Annual Budget	YTD Budget *	YTD Actual	YTD Variance	YTD %	3 Year Avg	YTD Actual	% Var.
<b>Water Fund</b>								
Revenues	\$ 36,524,435	\$ 10,493,470	\$10,572,165	\$ 78,695	28.9%	28.7%	\$ 10,819,783	-2.3%
Expenses	46,175,840	12,541,358	8,509,699	4,031,659	18.4%	27.2%	8,110,596	4.9%
<b>Wastewater Fund</b>								
Revenues	17,907,479	4,770,552	4,809,209	38,657	26.9%	26.6%	4,567,970	5.3%
Expenses	19,274,955	4,250,128	3,622,224	627,904	18.8%	22.1%	3,391,274	6.8%
<b>Downtown Parking Fund</b>								
Revenues	7,420,709	1,773,549	1,920,304	146,755	25.9%	23.9%	1,872,514	2.6%
Expenses	8,595,305	2,059,435	2,015,121	44,314	23.4%	24.0%	1,814,119	11.1%
<b>Airport Fund</b>								
Revenues	15,751,093	3,797,589	3,753,655	(43,934)	23.8%	24.1%	3,639,346	3.1%
Expenses	16,455,374	3,323,986	3,339,464	(15,478)	20.3%	20.2%	2,933,151	13.9%
<b>Golf Fund</b>								
Revenues	2,081,059	573,540	582,088	8,548	28.0%	27.6%	483,501	20.4%
Expenses	2,049,523	656,257	636,769	19,488	31.1%	32.0%	633,671	0.5%
<b>Waterfront Fund</b>								
Revenues	12,445,067	3,553,067	3,762,265	209,198	30.2%	28.6%	3,648,429	3.1%
Expenses	13,578,796	3,203,238	3,109,225	94,013	22.9%	23.6%	3,082,724	0.9%

**PROPOSED  
BUDGET ADJUSTMENTS**

# FY 2014 – First Quarter Financial Review Proposed Budget Adjustments

	Increase (Decrease) in Appropriations	Increase (Decrease) in Estimated Revenues	Addition to (Use of) Reserves
<b>GENERAL FUND</b>			
<b>Library</b>			
Grant - Santa Barbara Foundation	\$ -	\$ 2,528	\$ 2,528
Scanning Equipment for Visually Impaired	2,528	-	(2,528)
<b>Total General Fund</b>	<u>\$ 2,528</u>	<u>\$ -</u>	<u>\$ (2,528)</u>
<b>CITY ALLOCATION FUND</b>			
Transfer Fund Balance to Facilities Capital Fund	\$ 280,449	-	\$ (280,449)
<b>Total City Allocation Fund</b>	<u>\$ 280,449</u>	<u>\$ -</u>	<u>\$ (280,449)</u>
<b>SPECIAL REVENUE FUNDS</b>			
<b>County Library Fund (181)</b>			
City of Solvang Additional Funding	\$ -	\$ 14,000	\$ 14,000
Staffing - Solvang Library	14,000	-	(14,000)
<b>Total County Library Fund</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>

# FY 2014 – First Quarter Financial Review Proposed Budget Adjustments (cont.)

	Increase (Decrease) in Appropriations	Increase (Decrease) in Estimated Revenues	Addition to (Use of) Reserves
<b>SPECIAL REVENUE FUNDS (cont.)</b>			
<b>Streets Fund (331)</b>			
Adjust Capital Project Budgets:			
Increase Revenues for Highway 225 Project - Caltrans Contract	\$ -	\$ 819,000	\$ 819,000
Increase Apprpr. for Highway 225 Project - Maint. & Operation	819,000	-	(819,000)
Transfer Available Apprpr. from Drainage Improvement Project	(50,000)	-	50,000
Transfer Apprpr. to Mission Creek Flood Control Project	50,000	-	(50,000)
Increase Apprpr. for Chapala Bridge Replacement Project	150,000	-	(150,000)
Increase Apprpr. for Mason Street Bridge Replacement Project	50,000	-	(50,000)
Increase Apprpr. for Hayley/De La Vina at Mission Creek Project	107,427	-	(107,427)
<b>Total Streets Fund</b>	<u>\$ 1,126,427</u>	<u>\$ 819,000</u>	<u>\$ (307,427)</u>
<b>Streets Grant Capital Fund (333)</b>			
New Quinientos St. Bridge Replacement Project - Caltrans Grant	\$ 812,500	\$ 812,500	\$ -
<b>Total Streets Grant Capital Fund</b>	<u>\$ 812,500</u>	<u>\$ 812,500</u>	<u>\$ -</u>

# FY 2014 – First Quarter Financial Review Proposed Budget Adjustments (cont.)

	Increase (Decrease) in Appropriations	Increase (Decrease) in Estimated Revenues	Addition to (Use of) Reserves
<b>INTERNAL SERVICE FUNDS</b>			
<b>Facilities Capital Fund (515)</b>			
Transfer Fund Balance from City Hall Allocation Fund	\$ -	\$ 280,449	\$ 280,449
Adjust Capital Project Budgets:			
Decrease Appropri. for County Library Improvements Project	(40,000)	-	40,000
Decrease Appropri. for City Hall Improvements	(65,000)	-	65,000
Increase Appropri. for Community Develop. Carpet/Paint Project	171,000	-	(171,000)
Increase Appropri. for Miscellaneous Facilities Renewal Project	53,000	-	(53,000)
Increase Appropri. for Miscellaneous Staff Projects	43,000	-	(43,000)
Decrease Appropri. for Police Building Improvements Project	(149,000)	-	149,000
Decrease Appropri. for Repave Parking Lots Project	(13,000)	-	13,000
<b>Total Facilities Capital Fund</b>	<b>\$ -</b>	<b>\$ 280,449</b>	<b>\$ 280,449</b>

# FY 2014 – First Quarter Financial Review

Questions?