



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: November 25, 2014
TO: Mayor and Councilmembers
FROM: Accounting Division, Finance Department
SUBJECT: Fiscal Year 2015 First Quarter Review

RECOMMENDATION: That Council:

- A. Accept the Fiscal Year 2015 Interim Financial Statements for the Three Months Ended September 30, 2014; and
- B. Approve the proposed first quarter adjustments to Fiscal Year 2015 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. The interim financial statements cover the first three months of the fiscal year. As such, it is premature to make any meaningful projections for the fiscal year. However, it appears that General Fund revenues will end the year over budget, and expenditures are currently in line with expectations at September 30.

In addition to the interim financial statements, 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 2014. A listing and description of each proposed adjustment to the current year budget is provided in Attachment 2.

ATTACHMENTS:

1. Interim Financial Statements for the Three Months Ended September 30, 2014
2. Schedule of Proposed First Quarter Adjustments

PREPARED BY: Julie Nemes, Accounting Manager

SUBMITTED BY: Robert Samario, Acting Assistant City Administrator

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, 2014 (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>
GENERAL FUND					
Revenue	116,920,531	22,489,542	-	94,430,988	19.2%
Expenditures	<u>117,581,780</u>	<u>30,820,149</u>	<u>2,105,283</u>	84,656,347	28.0%
<i>Addition to / (use of) reserves</i>	<u>(661,249)</u>	<u>(8,330,607)</u>	<u>(2,105,283)</u>		
SOLID WASTE FUND					
Revenue	20,645,776	5,059,656	-	15,586,120	24.5%
Expenditures	<u>20,613,368</u>	<u>4,875,308</u>	<u>313,153</u>	15,424,907	25.2%
<i>Addition to / (use of) reserves</i>	<u>32,408</u>	<u>184,348</u>	<u>(313,153)</u>		
WATER OPERATING FUND					
Revenue	39,347,669	10,016,520	-	29,331,149	25.5%
Expenditures	<u>46,044,462</u>	<u>11,350,425</u>	<u>2,674,451</u>	32,019,586	30.5%
<i>Addition to / (use of) reserves</i>	<u>(6,696,793)</u>	<u>(1,333,905)</u>	<u>(2,674,451)</u>		
WASTEWATER OPERATING FUND					
Revenue	18,883,613	4,822,825	-	14,060,788	25.5%
Expenditures	<u>20,092,724</u>	<u>4,261,362</u>	<u>2,097,891</u>	13,733,471	31.6%
<i>Addition to / (use of) reserves</i>	<u>(1,209,111)</u>	<u>561,463</u>	<u>(2,097,891)</u>		
DOWNTOWN PARKING					
Revenue	7,922,546	2,088,389	-	5,834,157	26.4%
Expenditures	<u>8,437,044</u>	<u>2,012,748</u>	<u>538,046</u>	5,886,250	30.2%
<i>Addition to / (use of) reserves</i>	<u>(514,498)</u>	<u>75,641</u>	<u>(538,046)</u>		
AIRPORT OPERATING FUND					
Revenue	15,469,349	4,174,095	-	11,295,254	27.0%
Expenditures	<u>15,786,050</u>	<u>3,530,682</u>	<u>688,310</u>	11,567,058	26.7%
<i>Addition to / (use of) reserves</i>	<u>(316,701)</u>	<u>643,413</u>	<u>(688,310)</u>		
GOLF COURSE FUND					
Revenue	2,091,048	546,444	-	1,544,604	26.1%
Expenditures	<u>2,061,048</u>	<u>626,782</u>	-	1,434,266	30.4%
<i>Addition to / (use of) reserves</i>	<u>30,000</u>	<u>(80,338)</u>	-		
INTRA-CITY SERVICE FUND					
Revenue	5,317,135	1,514,173	-	3,802,962	28.5%
Expenditures	<u>5,722,079</u>	<u>1,374,579</u>	<u>252,986</u>	4,094,514	28.4%
<i>Addition to / (use of) reserves</i>	<u>(404,944)</u>	<u>139,594</u>	<u>(252,986)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Three Months Ended September 30, 2014 (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>
FLEET REPLACEMENT FUND					
Revenue	2,731,151	679,831	-	2,051,320	24.9%
Expenditures	<u>5,916,966</u>	<u>235,666</u>	<u>1,998,458</u>	3,682,842	37.8%
<i>Addition to / (use of) reserves</i>	<u>(3,185,815)</u>	<u>444,165</u>	<u>(1,998,458)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,640,697	665,190	-	1,975,507	25.2%
Expenditures	<u>3,328,709</u>	<u>577,965</u>	<u>283,695</u>	2,467,049	25.9%
<i>Addition to / (use of) reserves</i>	<u>(688,012)</u>	<u>87,225</u>	<u>(283,695)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,507,674	1,623,901	-	4,883,773	25.0%
Expenditures	<u>6,178,328</u>	<u>1,782,923</u>	<u>387,301</u>	4,008,105	35.1%
<i>Addition to / (use of) reserves</i>	<u>329,346</u>	<u>(159,023)</u>	<u>(387,301)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	3,120,588	780,147	-	2,340,441	25.0%
Expenditures	<u>3,352,141</u>	<u>824,353</u>	<u>62,042</u>	2,465,745	26.4%
<i>Addition to / (use of) reserves</i>	<u>(231,553)</u>	<u>(44,206)</u>	<u>(62,042)</u>		
WATERFRONT FUND					
Revenue	12,661,137	4,333,328	-	8,327,809	34.2%
Expenditures	<u>13,644,226</u>	<u>3,463,750</u>	<u>887,357</u>	9,293,118	31.9%
<i>Addition to / (use of) reserves</i>	<u>(983,089)</u>	<u>869,578</u>	<u>(887,357)</u>		
TOTAL FOR ALL FUNDS					
Revenue	254,258,914	58,794,041	-	195,464,873	23.1%
Expenditures	<u>268,758,924</u>	<u>65,736,693</u>	<u>12,288,972</u>	190,733,259	29.0%
<i>Addition to / (use of) reserves</i>	<u>(14,500,011)</u>	<u>(6,942,652)</u>	<u>(12,288,972)</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, 2014 (25% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
TAXES					
Sales and Use	21,726,115	4,153,737	17,572,378	19.1%	3,875,853
Property Taxes	27,164,000	-	27,164,000	0.0%	-
Utility Users Tax	7,257,800	1,802,847	5,454,953	24.8%	1,772,035
Transient Occupancy Tax	17,641,400	6,285,752	11,355,648	35.6%	5,688,255
Business License	2,571,200	494,475	2,076,725	19.2%	471,541
Real Property Transfer Tax	678,000	170,632	507,368	25.2%	188,687
<i>Total</i>	<u>77,038,515</u>	<u>12,907,442</u>	<u>64,131,073</u>	16.8%	<u>11,996,371</u>
LICENSES & PERMITS					
Licenses & Permits	233,500	59,642	173,858	25.5%	40,461
<i>Total</i>	<u>233,500</u>	<u>59,642</u>	<u>173,858</u>	25.5%	<u>40,461</u>
FINES & FORFEITURES					
Parking Violations	2,681,987	741,278	1,940,709	27.6%	673,008
Library Fines	105,500	26,405	79,095	25.0%	33,775
Municipal Court Fines	120,000	9,674	110,326	8.1%	28,117
Other Fines & Forfeitures	300,000	91,036	208,964	30.3%	89,067
<i>Total</i>	<u>3,207,487</u>	<u>868,392</u>	<u>2,339,095</u>	27.1%	<u>823,967</u>
USE OF MONEY & PROPERTY					
Investment Income	627,224	142,331	484,893	22.7%	153,567
Rents & Concessions	398,797	91,851	306,946	23.0%	98,420
<i>Total</i>	<u>1,026,021</u>	<u>234,182</u>	<u>791,839</u>	22.8%	<u>251,987</u>
INTERGOVERNMENTAL					
Grants	225,780	61,000	164,780	27.0%	213,385
Vehicle License Fees	-	-	-	0.0%	39,945
Reimbursements	437,654	-	437,654	0.0%	-
<i>Total</i>	<u>663,434</u>	<u>61,000</u>	<u>602,434</u>	9.2%	<u>253,330</u>
FEES & SERVICE CHARGES					
Finance	949,905	239,186	710,719	25.2%	225,842
Community Development	4,587,515	1,128,088	3,459,427	24.6%	1,054,717
Recreation	3,049,474	807,444	2,242,030	26.5%	848,433
Public Safety	653,827	146,597	507,230	22.4%	133,647
Public Works	5,951,301	1,517,962	4,433,339	25.5%	1,472,946
Library	762,398	2,792	759,606	0.4%	12,222
Reimbursements	4,471,212	1,119,048	3,352,164	25.0%	1,107,178
<i>Total</i>	<u>20,425,632</u>	<u>4,961,117</u>	<u>15,464,515</u>	24.3%	<u>4,854,985</u>
OTHER REVENUES					
Miscellaneous	1,660,410	637,700	1,022,710	38.4%	563,481
Franchise Fees	3,771,000	922,694	2,848,306	24.5%	896,493
Indirect Allocations	6,411,155	1,602,789	4,808,366	25.0%	1,573,185
Operating Transfers-In	1,283,377	234,584	1,048,793	18.3%	346,022
Anticipated Year-End Variance	1,200,000	-	1,200,000	0.0%	-
<i>Total</i>	<u>14,325,942</u>	<u>3,397,766</u>	<u>10,928,175</u>	23.7%	<u>3,379,181</u>
TOTAL REVENUES	<u>116,920,531</u>	<u>22,489,542</u>	<u>94,430,988</u>	19.2%	<u>21,600,282</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2014 (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>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	792,975	192,908	4,208	595,859	24.9%	
ARTS AND COMMUNITY PROMOTIONS	2,615,532	697,413	375,208	1,542,911	41.0%	
<i>Total</i>	<u>3,408,507</u>	<u>890,321</u>	<u>379,416</u>	<u>2,138,770</u>	37.3%	<u>885,682</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,241,695	584,588	14,286	1,642,821	26.7%	
<i>Total</i>	<u>2,241,695</u>	<u>584,588</u>	<u>14,286</u>	<u>1,642,821</u>	26.7%	<u>561,787</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,709,162	389,878	48,730	1,270,554	25.7%	
CITY TV	575,011	131,959	57,881	385,171	33.0%	
<i>Total</i>	<u>2,284,173</u>	<u>521,837</u>	<u>106,611</u>	<u>1,655,725</u>	27.5%	<u>605,214</u>
<u>Administrative Services</u>						
CITY CLERK	501,662	141,399	11,069	349,194	30.4%	
HUMAN RESOURCES	1,486,320	329,917	33,126	1,123,277	24.4%	
EMPLOYEE DEVELOPMENT	49,468	5	3,450	46,013	7.0%	
<i>Total</i>	<u>2,037,450</u>	<u>471,321</u>	<u>47,645</u>	<u>1,518,484</u>	25.5%	<u>456,686</u>
<u>Finance</u>						
ADMINISTRATION	260,409	56,293	45,342	158,775	39.0%	
REVENUE & CASH MANAGEMENT	519,455	126,234	17,600	375,621	27.7%	
CASHIERING & COLLECTION	488,983	125,672	-	363,311	25.7%	
LICENSES & PERMITS	499,751	131,516	10,618	357,616	28.4%	
BUDGET MANAGEMENT	475,712	115,670	31,000	329,042	30.8%	
ACCOUNTING	644,696	149,124	12,557	483,015	25.1%	
PAYROLL	317,283	83,534	-	233,749	26.3%	
ACCOUNTS PAYABLE	239,384	61,133	-	178,251	25.5%	
CITY BILLING & CUSTOMER SERVICE	729,975	133,594	35,547	560,834	23.2%	
PURCHASING	643,166	168,431	4,088	470,646	26.8%	
CENTRAL WAREHOUSE	194,491	50,715	138	143,638	26.1%	
MAIL SERVICES	116,186	27,691	6,149	82,346	29.1%	
<i>Total</i>	<u>5,129,491</u>	<u>1,229,606</u>	<u>163,039</u>	<u>3,736,845</u>	27.1%	<u>1,147,739</u>
TOTAL GENERAL GOVERNMENT	<u>15,101,316</u>	<u>3,697,673</u>	<u>710,997</u>	<u>10,692,646</u>	29.2%	<u>3,657,108</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,114,970	287,942	2,621	824,407	26.1%	
SUPPORT SERVICES	687,279	182,480	3,085	501,713	27.0%	
RECORDS BUREAU	1,424,883	364,673	14,088	1,046,122	26.6%	
ADMIN SERVICES	1,035,459	325,539	9,653	700,267	32.4%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2014 (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>
PUBLIC SAFETY						
<u>Police</u>						
PROPERTY ROOM	213,855	54,047	232	159,577	25.4%	
TRAINING/RECRUITMENT	541,866	133,452	31,935	376,479	30.5%	
RANGE	1,372,724	330,120	57,806	984,798	28.3%	
COMMUNITY & MEDIA RELATIONS	862,784	216,842	-	645,942	25.1%	
INFORMATION TECHNOLOGY	1,261,880	451,680	14,292	795,909	36.9%	
INVESTIGATIVE DIVISION	4,956,320	1,316,938	660	3,638,722	26.6%	
CRIME LAB	159,784	41,700	-	118,084	26.1%	
PATROL DIVISION	15,748,702	4,120,232	204,662	11,423,808	27.5%	
TRAFFIC	1,413,132	340,944	1,100	1,071,088	24.2%	
SPECIAL EVENTS	858,861	401,977	-	456,884	46.8%	
TACTICAL PATROL FORCE	1,640,617	388,519	-	1,252,098	23.7%	
STREET SWEEPING ENFORCEMENT	349,699	90,519	-	259,180	25.9%	
NIGHT LIFE ENFORCEMENT	323,946	55,224	-	268,722	17.0%	
PARKING ENFORCEMENT	996,316	238,303	20,000	738,013	25.9%	
COMBINED COMMAND CENTER	2,563,865	588,664	17,001	1,958,200	23.6%	
ANIMAL CONTROL	690,845	145,227	7,500	538,118	22.1%	
<i>Total</i>	<u>38,217,788</u>	<u>10,075,020</u>	<u>384,634</u>	<u>27,758,133</u>	27.4%	<u>10,155,216</u>
<u>Fire</u>						
ADMINISTRATION	885,869	232,054	5,306	648,509	26.8%	
EMERGENCY SERVICES AND PUBLIC ED PREVENTION	318,743	84,109	-	234,634	26.4%	
WILDLAND FIRE MITIGATION PROGRAM OPERATIONS	1,149,258	304,682	-	844,576	26.5%	
TRAINING AND RECRUITMENT	196,752	51,402	1,800	143,550	27.0%	
ARFF	18,035,119	5,244,442	45,538	12,745,140	29.3%	
	437,757	105,514	-	332,243	24.1%	
	1,965,145	518,246	-	1,446,899	26.4%	
<i>Total</i>	<u>22,988,643</u>	<u>6,540,449</u>	<u>52,643</u>	<u>16,395,551</u>	28.7%	<u>6,380,726</u>
TOTAL PUBLIC SAFETY	<u>61,206,430</u>	<u>16,615,469</u>	<u>437,278</u>	<u>44,153,684</u>	27.9%	<u>16,535,942</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,132,859	249,109	6,628	877,123	22.6%	
ENGINEERING SVCS	5,190,401	1,279,925	10,562	3,899,913	24.9%	
PUBLIC RT OF WAY MGMT	1,097,734	279,134	5,974	812,626	26.0%	
ENVIRONMENTAL PROGRAMS	477,377	54,879	252,955	169,543	64.5%	
<i>Total</i>	<u>7,898,371</u>	<u>1,863,047</u>	<u>276,118</u>	<u>5,759,205</u>	27.1%	<u>1,835,317</u>
TOTAL PUBLIC WORKS	<u>7,898,371</u>	<u>1,863,047</u>	<u>276,118</u>	<u>5,759,205</u>	27.1%	<u>1,835,317</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	759,266	197,793	11,524	549,949	27.6%	

CITY OF SANTA BARBARA
General Fund
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For the Three Months Ended September 30, 2014 (25% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
FACILITIES & SPECIAL EVENTS	776,403	208,089	3,463	564,851	27.2%	
YOUTH ACTIVITIES	1,070,140	439,822	2,313	628,006	41.3%	
ACTIVE ADULTS	717,758	182,860	1,515	533,383	25.7%	
AQUATICS	1,320,503	513,892	33,513	773,099	41.5%	
SPORTS	568,670	140,167	2,232	426,271	25.0%	
TENNIS	289,547	66,225	21,425	201,897	30.3%	
NEIGHBORHOOD & OUTREACH SERV	1,205,643	292,231	-	913,412	24.2%	
ADMINISTRATION	738,630	199,081	2,495	537,054	27.3%	
PROJECT MANAGEMENT TEAM	425,848	108,578	1,209	316,061	25.8%	
PARK OPERATIONS MANAGEMENT	367,305	83,851	3,326	280,129	23.7%	
GROUNDS & FACILITIES MAINTENANCE	4,956,440	1,194,520	143,144	3,618,776	27.0%	
FORESTRY	1,205,841	327,279	55,988	822,574	31.8%	
BEACH MAINTENANCE	160,875	36,135	10,572	114,168	29.0%	
MEDIANS PARKWAYS & CONTRACTS	1,211,051	222,358	35,009	953,685	21.3%	
<i>Total</i>	<u>15,773,921</u>	<u>4,212,880</u>	<u>327,727</u>	<u>11,233,314</u>	28.8%	<u>4,042,933</u>
<u>Library</u>						
ADMINISTRATION	478,261	127,310	-	350,951	26.6%	
PUBLIC SERVICES	2,770,010	687,471	-	2,082,539	24.8%	
SUPPORT SERVICES	1,717,781	440,078	129,193	1,148,510	33.1%	
<i>Total</i>	<u>4,966,052</u>	<u>1,254,859</u>	<u>129,193</u>	<u>3,582,000</u>	27.9%	<u>1,150,722</u>
TOTAL COMMUNITY SERVICES	<u>20,739,973</u>	<u>5,467,739</u>	<u>456,920</u>	<u>14,815,314</u>	28.6%	<u>5,193,655</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	695,290	223,893	1,229	470,169	32.4%	
RENTAL HOUSING MEDIATION	190,415	53,757	-	136,658	28.2%	
HUMAN SERVICES	1,001,899	71,520	146,350	784,029	21.7%	
HOUSING PRESERVATION AND DEV	37,784	2,421	35,364	(1)	100.0%	
LONG RANGE PLAN & SPEC STUDY	888,268	220,260	10,870	657,137	26.0%	
DEVEL & ENVIRONMENTAL REVIEW	1,397,024	352,208	7,422	1,037,394	25.7%	
ZONING INFO & ENFORCEMENT	1,411,287	359,326	4,518	1,047,443	25.8%	
DESIGN REV & HIST PRESERVATION	1,167,654	276,864	3,539	887,251	24.0%	
BLDG INSP & CODE ENFORCEMENT	1,179,595	293,785	604	885,207	25.0%	
RECORDS ARCHIVES & CLER SVCS	585,566	136,340	8,171	441,055	24.7%	
BLDG COUNTER & PLAN REV SVCS	1,433,031	388,525	5,903	1,038,603	27.5%	
<i>Total</i>	<u>9,987,813</u>	<u>2,378,898</u>	<u>223,970</u>	<u>7,384,945</u>	26.1%	<u>2,188,932</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,987,813</u>	<u>2,378,898</u>	<u>223,970</u>	<u>7,384,945</u>	26.1%	<u>2,188,932</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Three Months Ended September 30, 2014 (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>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
OTHER	-	1,749	-	(1,749)	100.0%	
TRANSFERS OUT	198,500	49,625	-	148,875	25.0%	
DEBT SERVICE TRANSFERS	351,276	314,699	-	36,577	89.6%	
CAPITAL OUTLAY TRANSFER	1,725,000	431,250	-	1,293,750	25.0%	
APPROP.RESERVE	373,101	-	-	373,101	0.0%	
<i>Total</i>	<u>2,647,877</u>	<u>797,323</u>	<u>-</u>	<u>1,850,554</u>	<u>30.1%</u>	<u>570,231</u>
TOTAL NON-DEPARTMENTAL	<u>2,647,877</u>	<u>797,323</u>	<u>-</u>	<u>1,850,554</u>	<u>30.1%</u>	<u>570,231</u>
 TOTAL EXPENDITURES	 <u>117,581,780</u>	 <u>30,820,149</u>	 <u>2,105,283</u>	 <u>84,656,347</u>	 <u>28.0%</u>	 <u>29,981,185</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 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
Interim Statement of Revenues and Expenditures
Special Revenue Funds
For the Three Months Ended September 30, 2014 (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>
TRAFFIC SAFETY FUND					
Revenue	525,000	65,202	-	459,798	12.4%
Expenditures	<u>525,000</u>	<u>65,342</u>	<u>-</u>	<u>459,658</u>	12.4%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(140)</u>	<u>-</u>	<u>140</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,625,652	1,287,254	-	2,338,398	35.5%
Expenditures	<u>4,072,687</u>	<u>794,204</u>	<u>417,486</u>	<u>2,860,997</u>	29.8%
<i>Revenue Less Expenditures</i>	<u>(447,035)</u>	<u>493,051</u>	<u>(417,486)</u>	<u>(522,600)</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,188,961	57,046	-	1,131,915	4.8%
Expenditures	<u>1,206,854</u>	<u>155,314</u>	<u>17,423</u>	<u>1,034,117</u>	14.3%
<i>Revenue Less Expenditures</i>	<u>(17,893)</u>	<u>(98,268)</u>	<u>(17,423)</u>	<u>97,798</u>	
COUNTY LIBRARY					
Revenue	1,910,415	190,157	-	1,720,258	10.0%
Expenditures	<u>2,080,454</u>	<u>509,617</u>	<u>2,060</u>	<u>1,568,777</u>	24.6%
<i>Revenue Less Expenditures</i>	<u>(170,039)</u>	<u>(319,460)</u>	<u>(2,060)</u>	<u>151,481</u>	
STREETS FUND					
Revenue	10,216,835	2,586,683	-	7,630,152	25.3%
Expenditures	<u>13,401,649</u>	<u>2,400,247</u>	<u>2,776,298</u>	<u>8,225,104</u>	38.6%
<i>Revenue Less Expenditures</i>	<u>(3,184,814)</u>	<u>186,435</u>	<u>(2,776,298)</u>	<u>(594,951)</u>	
MEASURE A					
Revenue	3,376,976	570,021	-	2,806,955	16.9%
Expenditures	<u>5,037,484</u>	<u>921,664</u>	<u>1,618,762</u>	<u>2,497,058</u>	50.4%
<i>Revenue Less Expenditures</i>	<u>(1,660,508)</u>	<u>(351,643)</u>	<u>(1,618,762)</u>	<u>309,897</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2014 (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>
REVENUES						
Service charges	20,092,765	5,057,373	-	15,035,392	25.2%	4,959,047
Other Fees & Charges	297,342	-	-	297,342	0.0%	-
Investment Income	-	1,215	-	(1,215)	100.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	235,669	1,067	-	234,602	0.5%	221,315
TOTAL REVENUES	<u>20,645,776</u>	<u>5,059,656</u>	<u>-</u>	<u>15,586,120</u>	24.5%	<u>5,180,362</u>
EXPENSES						
Salaries & Benefits	1,021,244	241,805	-	779,439	23.7%	230,962
Materials, Supplies & Services	18,711,809	4,611,029	310,803	13,789,977	26.3%	4,409,658
Special Projects	555,532	8,909	44	546,579	1.6%	4,679
Transfers-Out	50,000	12,500	-	37,500	25.0%	12,500
Capital Outlay Transfers	-	-	-	-	0.0%	4,389
Equipment	149,783	1,065	2,306	146,412	2.3%	-
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	25,000	-	-	25,000	0.0%	-
TOTAL EXPENSES	<u>20,613,368</u>	<u>4,875,308</u>	<u>313,153</u>	<u>15,424,907</u>	25.2%	<u>4,662,188</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2014 (25% 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	34,869,458	9,631,129	-	25,238,329	27.6%	9,764,521
Service Charges	606,500	232,254	-	374,246	38.3%	165,586
Cater JPA Treatment Charges	2,516,860	-	-	2,516,860	0.0%	491,989
Investment Income	529,200	122,889	-	406,311	23.2%	128,127
Rents & Concessions	22,872	5,718	-	17,154	25.0%	5,718
Reimbursements	782,779	10,460	-	772,319	1.3%	7,011
Miscellaneous	20,000	14,070	-	5,930	70.3%	9,213
TOTAL REVENUES	<u>39,347,669</u>	<u>10,016,520</u>	<u>-</u>	<u>29,331,149</u>	25.5%	<u>10,572,165</u>
EXPENSES						
Salaries & Benefits	8,724,787	2,198,868	-	6,525,919	25.2%	2,090,954
Materials, Supplies & Services	10,816,686	1,727,413	2,440,675	6,648,599	38.5%	1,767,836
Special Projects	794,959	53,309	68,402	673,248	15.3%	85,832
Water Purchases	8,716,165	2,093,633	111,462	6,511,070	25.3%	1,733,024
Debt Service	5,087,163	1,714,917	-	3,372,246	33.7%	16,338
Transfer-Out	911,346	911,346	-	-	100.0%	-
Capital Outlay Transfers	10,469,228	2,617,307	-	7,851,921	25.0%	2,797,308
Equipment	206,953	25,288	17,566	164,098	20.7%	9,281
Capitalized Fixed Assets	132,175	7,795	36,346	88,035	33.4%	7,571
Other	35,000	550	-	34,450	1.6%	1,555
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>46,044,462</u>	<u>11,350,425</u>	<u>2,674,451</u>	<u>32,019,586</u>	30.5%	<u>8,509,699</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 Expenditures
For the Three Months Ended September 30, 2014 (25% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	17,928,555	4,419,178	-	13,509,377	24.6%	4,482,679
Fees	775,071	355,106	-	419,965	45.8%	281,360
Investment Income	158,100	39,725	-	118,375	25.1%	38,622
Rents & Concessions	20,887	-	-	20,887	0.0%	6,955
Miscellaneous	1,000	8,816	-	(7,816)	881.6%	(407)
TOTAL REVENUES	<u>18,883,613</u>	<u>4,822,825</u>	<u>-</u>	<u>14,060,788</u>	25.5%	<u>4,809,209</u>
EXPENSES						
Salaries & Benefits	5,893,242	1,437,423	-	4,455,819	24.4%	1,380,816
Materials, Supplies & Services	7,401,610	1,462,028	1,951,782	3,987,800	46.1%	1,186,243
Special Projects	745,482	31,648	143,041	570,793	23.4%	11,691
Debt Service	1,848,322	342,452	-	1,505,870	18.5%	471
Capital Outlay Transfers	3,928,500	982,125	-	2,946,375	25.0%	1,038,682
Equipment	96,568	2,936	1,568	92,064	4.7%	2,835
Capitalized Fixed Assets	26,000	-	1,500	24,500	5.8%	486
Other	3,000	2,750	-	250	91.7%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>20,092,724</u>	<u>4,261,362</u>	<u>2,097,891</u>	<u>13,733,471</u>	31.6%	<u>3,622,224</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 Expenditures
For the Three Months Ended September 30, 2014 (25% of Fiscal Year)

DOWNTOWN PARKING 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						
Improvement Tax	980,000	266,021	-	713,979	27.1%	240,273
Parking Fees	6,535,946	1,717,240	-	4,818,706	26.3%	1,619,531
Other Fees & Charges	3,000	1,024	-	1,976	34.1%	1,024
Investment Income	102,100	24,854	-	77,246	24.3%	25,699
Rents & Concessions	104,000	27,348	-	76,652	26.3%	22,231
Miscellaneous	4,000	3,526	-	474	88.2%	671
Operating Transfers-In	193,500	48,375	-	145,125	25.0%	10,875
TOTAL REVENUES	<u>7,922,546</u>	<u>2,088,389</u>	<u>-</u>	<u>5,834,157</u>	26.4%	<u>1,920,304</u>
EXPENSES						
Salaries & Benefits	4,183,765	1,106,521	-	3,077,244	26.4%	1,059,405
Materials, Supplies & Services	2,338,253	481,703	162,190	1,694,361	27.5%	439,410
Special Projects	558,431	103,354	369,118	85,958	84.6%	63,602
Transfer-Out	309,125	77,281	-	231,844	25.0%	75,766
Capital Outlay Transfers	970,000	242,500	-	727,500	25.0%	376,938
Equipment	27,470	1,388	6,738	19,344	29.6%	-
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,437,044</u>	<u>2,012,748</u>	<u>538,046</u>	<u>5,886,250</u>	30.2%	<u>2,015,121</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 Expenditures
For the Three Months Ended September 30, 2014 (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>
REVENUES						
Leases-Commercial/Industrial	4,545,175	1,066,418	-	3,478,757	23.5%	1,085,275
Leases-Terminal	4,607,134	1,303,704	-	3,303,430	28.3%	1,195,161
Leases-Non-Commercial Aviation	1,819,730	486,237	-	1,333,493	26.7%	417,254
Leases-Commercial Aviation	4,218,655	1,171,185	-	3,047,470	27.8%	991,670
Investment Income	121,300	25,762	-	95,538	21.2%	30,800
Miscellaneous	157,355	120,788	-	36,567	76.8%	33,495
TOTAL REVENUES	<u>15,469,349</u>	<u>4,174,095</u>	<u>-</u>	<u>11,295,254</u>	<u>27.0%</u>	<u>3,753,655</u>
EXPENSES						
Salaries & Benefits	5,723,701	1,417,388	-	4,306,313	24.8%	1,331,595
Materials, Supplies & Services	7,946,701	1,638,608	685,425	5,622,668	29.2%	1,535,104
Special Projects	94,926	-	-	94,926	0.0%	57,038
Transfer-Out	20,354	5,089	-	15,265	25.0%	4,932
Debt Service	1,815,718	453,930	-	1,361,789	25.0%	-
Capital Outlay Transfers	-	-	-	-	0.0%	394,048
Equipment	80,794	15,668	2,885	62,241	23.0%	16,747
Appropriated Reserve	103,856	-	-	103,856	0.0%	-
TOTAL EXPENSES	<u>15,786,050</u>	<u>3,530,682</u>	<u>688,310</u>	<u>11,567,058</u>	<u>26.7%</u>	<u>3,339,464</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 Expenditures
For the Three Months Ended September 30, 2014 (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>
REVENUES						
Fees & Card Sales	1,766,876	459,201	-	1,307,675	26.0%	478,200
Investment Income	10,100	2,007	-	8,093	19.9%	2,835
Rents & Concessions	313,572	84,923	-	228,649	27.1%	101,193
Miscellaneous	500	313	-	187	62.5%	(140)
TOTAL REVENUES	<u>2,091,048</u>	<u>546,444</u>	<u>-</u>	<u>1,544,604</u>	<u>26.1%</u>	<u>582,088</u>
EXPENSES						
Salaries & Benefits	1,108,919	296,553	-	812,366	26.7%	267,338
Materials, Supplies & Services	621,441	139,623	-	481,818	22.5%	149,031
Special Projects	363	-	-	363	0.0%	-
Debt Service	245,698	169,522	-	76,176	69.0%	165,865
Capital Outlay Transfers	80,727	20,182	-	60,545	25.0%	53,671
Equipment	3,000	-	-	3,000	0.0%	-
Other	900	901	-	(1)	100.1%	864
TOTAL EXPENSES	<u>2,061,048</u>	<u>626,782</u>	<u>-</u>	<u>1,434,266</u>	<u>30.4%</u>	<u>636,769</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 Expenditures
For the Three Months Ended September 30, 2014 (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>
REVENUES						
Service Charges	2,638,369	659,592	-	1,978,777	25.0%	632,694
Work Orders - Bldg Maint.	2,604,016	629,273	-	1,974,743	24.2%	527,939
Miscellaneous	69,750	224,058	-	(154,308)	321.2%	10,561
Operating Transfers-In	5,000	1,250	-	3,750	25.0%	-
TOTAL REVENUES	<u>5,317,135</u>	<u>1,514,173</u>	<u>-</u>	<u>3,802,962</u>	28.5%	<u>1,171,194</u>
EXPENSES						
Salaries & Benefits	3,618,855	933,510	-	2,685,345	25.8%	873,274
Materials, Supplies & Services	1,566,678	319,819	50,810	1,196,049	23.7%	330,983
Special Projects	481,712	117,729	199,263	164,720	65.8%	162,197
Equipment	15,000	1,235	-	13,765	8.2%	-
Capitalized Fixed Assets	13,349	2,286	2,913	8,150	38.9%	3,648
Appropriated Reserve	26,485	-	-	26,485	0.0%	-
TOTAL EXPENSES	<u>5,722,079</u>	<u>1,374,579</u>	<u>252,986</u>	<u>4,094,514</u>	28.4%	<u>1,370,102</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2014 (25% of Fiscal Year)

FLEET REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	2,244,137	561,034	-	1,683,103	25.0%	557,201
Investment Income	123,000	28,656	-	94,344	23.3%	31,191
Rents & Concessions	233,966	58,492	-	175,474	25.0%	58,495
Miscellaneous	130,048	31,649	-	98,399	24.3%	25,943
TOTAL REVENUES	<u>2,731,151</u>	<u>679,831</u>	<u>-</u>	<u>2,051,320</u>	24.9%	<u>672,830</u>
EXPENSES						
Salaries & Benefits	200,432	47,558	-	152,874	23.7%	49,938
Materials, Supplies & Services	2,725	456	-	2,269	16.7%	545
Special Projects	-	612	-	(612)	100.0%	5,528
Capitalized Fixed Assets	5,713,809	187,040	1,998,458	3,528,312	38.2%	255,355
TOTAL EXPENSES	<u>5,916,966</u>	<u>235,666</u>	<u>1,998,458</u>	<u>3,682,842</u>	37.8%	<u>311,366</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2014 (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>
REVENUES						
Vehicle Maintenance Charges	2,527,627	631,907	-	1,895,720	25.0%	615,858
Reimbursements	10,000	2,500	-	7,500	25.0%	2,500
Miscellaneous	103,070	30,783	-	72,287	29.9%	26,703
TOTAL REVENUES	<u>2,640,697</u>	<u>665,190</u>	<u>-</u>	<u>1,975,507</u>	25.2%	<u>645,061</u>
EXPENSES						
Salaries & Benefits	1,331,631	299,862	-	1,031,769	22.5%	325,488
Materials, Supplies & Services	1,221,460	258,521	268,518	694,422	43.1%	246,276
Special Projects	61,300	2,169	12,142	46,989	23.3%	3,610
Debt Service	43,070	10,768	-	32,303	25.0%	10,767
Equipment	9,000	-	-	9,000	0.0%	9,990
Capitalized Fixed Assets	646,181	6,646	3,035	636,500	1.5%	-
Appropriated Reserve	16,067	-	-	16,067	0.0%	-
TOTAL EXPENSES	<u>3,328,709</u>	<u>577,965</u>	<u>283,695</u>	<u>2,467,049</u>	25.9%	<u>596,131</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2014 (25% of Fiscal Year)

SELF INSURANCE TRUST 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						
Insurance Premiums	2,785,022	696,256	-	2,088,766	25.0%	689,028
Workers' Compensation Premiums	3,388,165	847,041	-	2,541,124	25.0%	737,675
OSH Charges	203,462	50,866	-	152,596	25.0%	48,458
Investment Income	55,200	9,782	-	45,418	17.7%	11,415
Miscellaneous	-	1,000	-	(1,000)	100.0%	3,573
Operating Transfers-In	75,825	18,956	-	56,869	25.0%	-
TOTAL REVENUES	<u>6,507,674</u>	<u>1,623,901</u>	<u>-</u>	<u>4,883,773</u>	25.0%	<u>1,490,149</u>
EXPENSES						
Salaries & Benefits	571,460	127,057	-	444,403	22.2%	134,117
Materials, Supplies & Services	5,606,502	1,655,621	387,301	3,563,580	36.4%	1,442,597
Special Projects	121	-	-	121	0.0%	-
Equipment	245	245	-	-	100.0%	-
TOTAL EXPENSES	<u>6,178,328</u>	<u>1,782,923</u>	<u>387,301</u>	<u>4,008,105</u>	35.1%	<u>1,576,714</u>

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 Expenditures
For the Three Months Ended September 30, 2014 (25% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	3,120,588	780,147	-	2,340,441	25.0%	628,749
TOTAL REVENUES	<u>3,120,588</u>	<u>780,147</u>	<u>-</u>	<u>2,340,441</u>	25.0%	<u>628,749</u>
EXPENSES						
Salaries & Benefits	1,950,182	453,660	-	1,496,522	23.3%	434,444
Materials, Supplies & Services	1,017,256	284,100	62,042	671,113	34.0%	215,143
Special Projects	18,400	-	-	18,400	0.0%	-
Capital Outlay Transfers	344,000	86,000	-	258,000	25.0%	53,000
Equipment	8,250	593	-	7,657	7.2%	18,615
Capital Fixed Assets	1,000	-	-	1,000	0.0%	102,748
Appropriated Reserve	13,053	-	-	13,053	0.0%	-
TOTAL EXPENSES	<u>3,352,141</u>	<u>824,353</u>	<u>62,042</u>	<u>2,465,745</u>	26.4%	<u>823,950</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 Expenditures
For the Three Months Ended September 30, 2014 (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>
REVENUES						
Leases - Commercial	1,401,007	499,058	-	901,949	35.6%	444,753
Leases - Food Service	2,694,636	988,034	-	1,706,602	36.7%	870,937
Slip Rental Fees	4,204,739	1,063,938	-	3,140,801	25.3%	1,033,074
Visitors Fees	455,000	154,248	-	300,752	33.9%	115,520
Slip Transfer Fees	575,000	483,850	-	91,150	84.1%	141,950
Parking Revenue	2,069,466	857,422	-	1,212,044	41.4%	814,076
Wharf Parking	255,000	78,982	-	176,019	31.0%	76,465
Grants	25,600	-	-	25,600	0.0%	-
Other Fees & Charges	236,723	62,124	-	174,599	26.2%	64,926
Investment Income	117,000	22,074	-	94,926	18.9%	55,026
Rents & Concessions	304,966	77,879	-	227,087	25.5%	94,512
Miscellaneous	322,000	45,719	-	276,281	14.2%	51,386
TOTAL REVENUES	<u>12,661,137</u>	<u>4,333,328</u>	<u>-</u>	<u>8,327,809</u>	<u>34.2%</u>	<u>3,762,625</u>
EXPENSES						
Salaries & Benefits	6,050,691	1,601,844	-	4,448,847	26.5%	1,530,184
Materials, Supplies & Services	4,018,126	967,080	863,317	2,187,729	45.6%	807,031
Special Projects	261,506	24,317	-	237,189	9.3%	21,861
Debt Service	1,729,040	512,529	-	1,216,511	29.6%	351,455
Capital Outlay Transfers	1,385,000	346,250	-	1,038,750	25.0%	386,039
Equipment	82,759	11,729	6,936	64,093	22.6%	5,682
Capital Fixed Assets	17,104	-	17,104	-	100.0%	6,973
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>13,644,226</u>	<u>3,463,750</u>	<u>887,357</u>	<u>9,293,118</u>	<u>31.9%</u>	<u>3,109,225</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 Financial Statements for the Three Months Ended September 30, 2014
Proposed Budget Adjustments

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
GENERAL FUND (1000)			
City Attorney			
Allocate funding from Appropriated Reserves for Employee Loan Forgiveness	\$ 12,000	\$ -	\$ (12,000)
Pursuant to the provisions of the Employee Mortgage Loan Assistance Program (EMLAP), the City is forgiving 50% of the "Points Loan" for an employee in the City Attorney's Office that has achieved the 10-year mark.			
Community Development			
Increase Estimated Revenues for Rental Housing Mediation Services - Donations & Grants	-	16,750	16,750
Increase Appropriations for Salary Costs for Rental Housing Mediation Services	16,750	-	(16,750)
Subsequent to budget adoption in June 2014, additional funding commitments were made for the Rental Housing Mediation Services program from the Housing Authority, County of Santa Barbara, City of Goleta, City Human Services, City of Carpinteria and from fundraising donations. These recommended entries will increase estimated revenues for the additional grants and donations and increase appropriations for salary and benefit costs to provide additional rental housing mediation services.			
General Government			
Allocate funding from Appropriated Reserve to the City Attorney's Office	<u>(12,000)</u>	<u>-</u>	<u>12,000</u>
Total General Fund	<u>\$ 16,750</u>	<u>\$ 16,750</u>	<u>\$ -</u>
CAPITAL OUTLAY FUND (3000)			
Parks and Recreation			
Increase Appropriations for New Dwight Murphy Ball Field Irrigation Renovation Project	\$ 80,000	\$ -	\$ (80,000)
In the prior fiscal year, \$150,000 was budgeted in the Capital Outlay Fund for Pool ADA Regulatory Improvements. The project was delayed until Fiscal Year 2015 and staff determined a budget of only \$70,000 is needed to complete the planned improvements at the Oak Park wading pool. The remaining \$80,000 dropped to reserves at June 30, 2014 and staff is recommending the use of these reserves to increase appropriations for a new Dwight Murphy Ball Field Irrigation Renovation project. This project will improve water conservation with more efficient irrigation and provide an improved quality field for recreational users.			
Total Capital Outlay Fund	<u>\$ 80,000</u>	<u>\$ -</u>	<u>\$ (80,000)</u>
SPECIAL REVENUE FUNDS			
Streets Fund (2400)			
Reduce Estimated Revenues for Utility Users Tax in the Streets Fund	\$ -	\$ (118,009)	\$ (118,009)
Pursuant to City ordinance, 50% of the City's Utility Users Tax (UUT) is restricted to streets and roads and is budgeted in the Streets Fund. Prior to Council adoption of the Fiscal Year 2015 budget, staff projected a reduction in total UUT based on updated projections. General Fund UUT revenues were adjusted and adopted by Council in June 2014; however, UUT revenues in the Streets Fund were not adjusted. This recommended entry is a technical correction to reduce estimated revenues for Utility Users Tax in the Streets Fund to represent estimated UUT revenues for Fiscal Year 2015. The Streets Fund has available reserves to cover the reduction in UUT revenues.			

	<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 (2400)

Increase Estimated Revenues for X2 Telecom Lease	-	6,973	6,973
Increase Appropriations for Electronic Communications Technician Salaries	6,973	-	(6,973)

Public Works is currently receiving \$6,973 annually in unbudgeted lease revenue from X2 Telecom for an underground fiber optic telecommunications transmission system and certain public street rights-of-way owned by the City of Santa Barbara. Additionally, Public Works is estimating approximately \$6,973 in unbudgeted standby pay salary costs for two Electronic Communication Technicians to respond to traffic signal malfunctions on weekends and holidays. These recommended entries will increase estimated revenues for lease revenues and increase appropriations for the additional salaries.

Transfer to Streets Capital for Cacique & Soledad Project - City Match	25,000	-	(25,000)
Transfer to Streets Capital for Lower Milpas Pedestrian Project - Initiation Costs	25,000	-	(25,000)

Since adoption of the Fiscal Year 2015 budget, Public Works applied for and received four Active Transportation Program grants. These recommended entries will transfer from Streets Fund reserves to the Streets Capital Fund the City Match for the Cacique & Soledad Pedestrian/Bicycle Bridges and fund project initiation costs needed prior to Caltrans's authorization to begin reimbursable work for the Lower Milpas Pedestrian Improvement Project.

Reduce Upper De La Vina Pedestrian Impr. Project for Transfer to Streets Capital - City Match	(51,047)	-	51,047
Transfer Upper De La Vina Pedestrian Improvement Project to Streets Capital - City Match	51,047	-	(51,047)

Beginning in Fiscal Year 2015, the Streets Fund has been split into two funds: Streets and Streets Capital. In the prior fiscal year, staff appropriated \$51,047 in the combined Streets Fund for the City's match for the Measure A grant funded project for crosswalk enhancements at three intersections on upper De La Vina Street. Due to staff workload, the project was postponed until Fiscal Year 2015; therefore, the appropriations were properly carried over from Fiscal Year 2014 to Fiscal Year 2015 in the Streets Fund. Staff has determined that the project and appropriations relate to a capital project and should be accounted for in the new Streets Capital Fund rather than the Streets Fund. These recommended entries will transfer the City's match for the Upper De La Vina Pedestrian Improvement project from the Streets Fund to the Streets Capital Fund.

Total Streets Fund	<u>\$ 6,973</u>	<u>\$ (111,036)</u>	<u>\$ (118,009)</u>
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Streets Capital Fund (3400)

Adjust Capital Project Budgets:			
Transfer from Streets Fund and Appropriate for Cacique & Soledad - City Match	25,000	25,000	-
Transfer from Streets Fund and Appropriate for Lower Milpas Project - Initiation Costs	25,000	25,000	-
Reduce Appropriations for State Route 225 Relinquishment Project	\$ (203,000)	\$ -	\$ 203,000
Transfer Available Approp. from State Route 225 Relinq. for Las Positas Multiuse Project for:			
1) City Match	178,000	-	(178,000)
2) Initiation Costs	25,000	-	(25,000)

Since adoption of the Fiscal Year 2015 budget, Public Works applied for and received four Active Transportation Program grants. These recommended entries will transfer from either Streets Fund reserves or available project appropriations in the Streets Capital Fund and increase appropriations for 1) the City Match for the Cacique & Soledad Pedestrian/Bicycle Bridges and Corridor Improvements Project and the Las Positas Road Multiuse Path Project and 2) the initiation costs needed prior to Caltrans's authorization to begin reimbursable work for the Las Positas Road Multiuse Path Project and the Lower Milpas Pedestrian Improvement Project.

Transfer from Streets Fund and Appropriate for Upper De La Vina Ped. Project - City Match	51,047	51,047	-
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Beginning in Fiscal Year 2015, the Streets Fund has been split into two funds: Streets and Streets Capital. In the prior fiscal year, staff appropriated \$51,047 in the combined Streets Fund for the City's match for the Measure A grant funded project for crosswalk enhancements at three intersections on upper De La Vina Street. Due to staff workload, the project was postponed until Fiscal Year 2015; therefore, the appropriations were properly carried over from Fiscal Year 2014 to Fiscal Year 2015 in the Streets Fund. Staff has determined that the project and appropriations relate to a capital project and should be accounted for in the new Streets Capital Fund rather than the Streets Fund. These recommended entries will transfer the City's match for the Upper De La Vina Pedestrian Improvement project from the Streets Fund to the Streets Capital Fund.

Total Streets Capital Fund	<u>\$ 101,047</u>	<u>\$ 101,047</u>	<u>\$ -</u>
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	<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 (3410)			
Adjust Capital Project Budgets:			
New Cacique & Soledad Pedestrian/Bicycle Bridges Project - Grant	\$ 150,000	\$ 150,000	\$ -
New Las Positas Road Multiuse Path Project - Grant	354,000	354,000	-
New Lower Milpas Pedestrian Improvement Project - Grant	125,000	125,000	-
New Montecito-Yanonali Bridge Replacement and Pedestrian Imp. Project - Grant	597,000	597,000	
Since adoption of the Fiscal Year 2015 budget, Public Works applied for and received four Active Transportation Program grants. These recommended entries will increase estimated revenues and appropriations for the following four Caltrans grants: Cacique & Soledad Pedestrian/Bicycle Bridges and Corridor Improvements Project, Las Positas Road Multiuse Path Project, Lower Milpas Pedestrian Improvement Project, and Montecito-Yanonali Bridge Replacement and Pedestrian Improvements Project.			
Total Streets Grant Capital Fund	<u>\$ 1,226,000</u>	<u>\$ 1,226,000</u>	<u>\$ -</u>
County Library Fund (2500)			
Increase Estimated Revenues for the Carpinteria Branch for:			
1) City of Carpinteria Additional Contribution	\$ -	\$ 20,000	\$ 20,000
2) Friends of Carpinteria Libraries Additional Donation	-	20,000	20,000
Subsequent to budget adoption in June 2014, both the City of Carpinteria and Friends of the Carpinteria Libraries pledged additional revenues to the Carpinteria Branch. The additional funds were pledged in order to lessen the use of gift and trust funds in Fiscal Year 2015. These recommended entries with increase estimated revenues for the additional contribution and donation made by the City of Carpinteria and Friends of Carpinteria Libraries for the Carpinteria Branch for Fiscal Year 2015.			
Total County Library Fund	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
Miscellaneous Grants - Parks and Recreation Fund (2860)			
Increase Appropriations for Joint Use Projects Agreement with Santa Barbara Unified			
	\$ 5,054	\$ -	\$ (5,054)
Prior to Fiscal Year 2015, the City and the Santa Barbara Unified School District maintained a Joint Use agreement whereby the City would provide administration and certain field maintenance services. The City was responsible for scheduling and collecting fees for school fields and the agreement required a payout of any remaining fees upon completion of the agreement. The agreement entered into for Fiscal Year 2015 does not call for the City to provide scheduling services, thus the remaining fees are now due. This recommended entry will increase appropriations from the Joint Use reserve in the Miscellaneous Grants Fund for distribution to the Santa Barbara Unified School District.			
Total Miscellaneous Grants - Parks and Recreation Fund	<u>\$ 5,054</u>	<u>\$ -</u>	<u>\$ (5,054)</u>
ENTERPRISE FUNDS			
Water Fund (5000)			
Reduce Appropriations in Salaries & Benefits for Staff Performing Drought Work			
	\$ (75,000)	\$ -	\$ 75,000
Transfer Permanent Salaries & Benefits to Drought Fund			
	75,000	-	(75,000)
In Fiscal Year 2015, there are two permanent City employees who are performing drought activities in place of their regular duties. Their time is being charged to the Drought Fund rather than their home program. These recommended entries will transfer salary and benefit appropriations from the Water Fund to the Drought Fund where the costs are being incurred.			
Total Water Fund	<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.)			
Water Drought Fund (5011)			
Transfer from Water Fund and Appropriate for Salaries & Benefits - Drought Work	\$ 75,000	\$ 75,000	\$ -
In Fiscal Year 2015, there are two permanent City employees who are performing drought activities in place of their regular duties. Their time is being charged to the Drought Fund rather than their home program. These recommended entries will transfer salary and benefit appropriations from the Water Fund to the Drought Fund where the costs are being incurred.			
Total Water Drought Fund	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>
Wastewater Fund (5100)			
Reduce Appropriations for Debt Service - State Revolving Fund Loan Principal	\$ (43,824)	\$ -	\$ 43,824
Prior to Fiscal Year 2015, the City entered into a State Revolving Fund Loan agreement for the Fats, Oils, and Grease (FOG) project. At the time of budget adoption, staff expected project completion by fiscal year-end which would trigger initiation of principal payments. However, due to changes in the project, staff no longer anticipates completion of the project by year-end. Therefore, no principal payments will be due in Fiscal Year 2015. This recommended entry will eliminate the budget for principal payments on the FOG State Revolving Fund Loan.			
Reduce Appropriations for Debt Service - State Revolving Fund Loan Interest	(12,834)	-	12,834
At the time of budget adoption, staff anticipated entering into a State Revolving Fund Loan agreement for the Bio Solids Improvement Project during Fiscal Year 2015. However, due to changes in timelines, staff does not anticipate receiving the loan prior to year-end. This recommended entry will eliminate the budget for interest only payments on the Bio Solids Improvement Project State Revolving Fund Loan as no principal payments were budgeted.			
Total Wastewater Fund	<u>\$ (56,658)</u>	<u>\$ -</u>	<u>\$ 56,658</u>
Golf Operating Fund (5600)			
Increase Appropriations for Debt Service - Safety Improvement Loan	\$ 19,197	\$ -	\$ (19,197)
At the time of budget adoption in June 2014, the loan amortization schedule used to estimate total principal and interest payments for the Golf Safety Improvement Loan did not include the non-cash accrued interest amount. This recommended entry is a technical correction that will increase appropriations from reserves for accrued interest on the Safety Improvement Loan.			
Total Golf Operating Fund	<u>\$ 19,197</u>	<u>\$ -</u>	<u>\$ (19,197)</u>
Airport Capital Fund (5710)			
Transfer from Airport Capital Grants for Reimbursement of City's Share - Rehab of Taxiways	\$ -	\$ 88,550	\$ 88,550
Increase Appropriations for Federal Aviation Administration Design Development	11,283	-	(11,283)
Upon completion of the Rehab of Taxiways C, H and J project in the Airport Capital Grants Fund, \$88,550 of available appropriations remained representing the City's share of costs budgeted in both the Airport Capital and Airport Capital Grants Fund. At grant initiation, the Airport contributed the entire grant from the Airport Capital Fund to the Airport Capital Grants Fund and the \$88,550 for the City's share was spent out of the Airport Capital Fund. These recommended entries will transfer remaining available appropriations in the Rehab of Taxiways project in the Airport Capital Grants Fund to the Airport Capital Fund for reimbursement of the City's share of costs and will re-appropriate \$11,283 to Federal Aviation Administration Design Development.			
Total Airport Capital Fund	<u>\$ 11,283</u>	<u>\$ 88,550</u>	<u>\$ 77,267</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
ENTERPRISE FUNDS (cont.)			
Airport Capital Grants Fund (5720)			
Reduce Appropriations for Completed Rehab of Taxiways C, H and J Project	\$ (88,550)	\$ -	\$ 88,550
Transfer to Airport Capital Fund for Reimbursement of City's Share - Rehab of Taxiways	88,550	-	(88,550)
Upon completion of the Rehab of Taxiways C, H and J project in the Airport Capital Grants Fund, \$88,550 of available appropriations remained representing the City's share of costs budgeted in both the Airport Capital and Airport Capital Grants Fund. At grant initiation, the Airport contributed the entire grant from the Airport Capital Fund to the Airport Capital Grants Fund and the \$88,550 for the City's share was spent out of the Airport Capital Fund. These recommended entries will transfer remaining available appropriations in the Rehab of Taxiways project in the Airport Capital Grants Fund to the Airport Capital Fund for reimbursement of the City's share of costs and will re-appropriate \$11,283 to Federal Aviation Administration Design Development.			
Total Airport Capital Grants Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Waterfront Fund (5800)			
Increase Appropriations for Debt Service - Marina One State Loan	\$ 51,311	\$ -	\$ (51,311)
At budget adoption in June 2014, total principal and interest payments due on the Marina One State Loan for Fiscal Year 2015 were estimated to be \$337,715. Since budget adoption, the State has provided updated loan amortization schedules with total debt service for Fiscal Year 2015 amounting to \$389,026. This recommended entry will increase appropriations from reserves for principal and interest payments on the Marina One State Loan for Fiscal Year 2015.			
Total Waterfront Fund	<u>\$ 51,311</u>	<u>\$ -</u>	<u>\$ (51,311)</u>
INTERNAL SERVICE FUNDS			
Fleet Replacement Fund (6410)			
Increase Appropriations for Mobile Device Computers Equipment Replacement	\$ 220,000	\$ -	\$ (220,000)
Since Fiscal Year 2008, Fire Department contributions have been made from the General Fund to the Fleet Replacement Fund for Mobile Device Computers (MDC) equipment replacement. The current reserve balance for MDC replacement in the Fleet Replacement Fund amounts to \$242,482. This recommended entry will increase appropriations from the MDC reserve in order to replace MDC equipment on fire apparatuses that have become technologically obsolete and reached the end of their useful life.			
Total Fleet Replacement Fund	<u>\$ 220,000</u>	<u>\$ -</u>	<u>\$ (220,000)</u>