

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>
GENERAL FUND			
Library			
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.			
Total General Fund	<u>\$ 2,528</u>	<u>\$ -</u>	<u>\$ (2,528)</u>
CITY ALLOCATION FUND			
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.			
Total City Allocation Fund	<u>\$ 280,449</u>	<u>\$ -</u>	<u>\$ (280,449)</u>
SPECIAL REVENUE FUNDS			
County Library Fund (181)			
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.			
Total County Library Fund	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>
Streets Fund (331)			
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>
INTERNAL SERVICE FUNDS (cont.)			
Facilities Capital Fund (515) - cont.			
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 & 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>			
Total Facilities Capital Fund	<u>\$ -</u>	<u>\$ 280,449</u>	<u>\$ 280,449</u>