

City of Santa Barbara
Interim Financial Statements for the Six Months Ended December 31, 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 (1000)			
City Administrator			
Television System Design Firm Contract	\$ 23,500	\$ -	\$ (23,500)
<p>City TV collects PEG fees from Cox Communications to be used for capital equipment purposes. As of December 31, 2013, City TV has \$42,032 of available PEG reserve funds in the General Fund. This recommended entry will appropriate \$23,500 from available PEG reserve funds to enter into a contract with a television system design firm for the planned broadcast control room/meeting room camera equipment replacement and upgrade project.</p>			
Community Development			
Transfer Rental Housing Mediation Program from Misc. Grants Fund	-	64,494	64,494
Hourly Salaries - Rental Housing Mediation Program	64,494	-	(64,494)
<p>In the Fiscal Year 2014 budget, the Rental Housing Mediation Program was programmed in the General Fund rather than the Miscellaneous Grants Fund. This recommended entry will transfer the existing fund balance at December 31, 2013 for the Rental Housing Mediation Program in the Miscellaneous Grants Fund to the General Fund and appropriate the funds for hourly salaries related to the program.</p>			
Police			
Animal Licensing, Vaccinations and Spaying/Neutering Community Clinics	4,262	-	(4,262)
<p>During Fiscal Year 2013, the Police Department received \$4,262 in unbudgeted animal license fees and donation revenues that were intended to be used for community outreach programs. This recommended entry will appropriate the \$4,262 of revenues received in the prior year, which fell to fund balance at year-end, to fund community clinics on animal licensing, vaccinations and spaying/neutering.</p>			
Transfer from Misc. Grants Fund for Reimbursement of SBRNET Grant Costs	-	176,356	176,356
<p>The Police Department receives grant funding in the Miscellaneous Grants Fund for one full-time officer to participate on the Santa Barbara Regional Narcotic Enforcement Team (SBRNET). Prior to Fiscal Year 2014, the General Fund incurred \$176,356 of the costs for the SBRNET officer. This recommended entry reimburses the General Fund for SBRNET costs incurred.</p>			
Transfer from Misc. Grants Fund for Reimbursement of Traffic Safety DUI Grants	-	52,681	52,681
<p>The Police Department received annual grant funding in the Miscellaneous Grants Fund in Fiscal Years 2009, 2010 and 2011 from the Office of Traffic Safety to fund overtime costs related to DUI checkpoints and operations. During those three fiscal years, the General Fund incurred \$52,680 of costs related to the Office of Traffic Safety DUI Grants. This recommended entry reimburses the General Fund for Traffic Safety DUI Grant costs incurred.</p>			
Transfer from Misc. Grants Fund for Reimbursement of ABC Grant Costs	-	8,287	8,287
<p>In Fiscal Year 2013, the Police Department received a grant from the Department of Alcoholic Beverage Control (ABC) to conduct undercover operations at ABC licensed premises. During Fiscal Year 2013, the General Fund incurred \$8,287 of costs related to the ABC grant. This recommended entry reimburses the General Fund for ABC Grant costs incurred.</p>			
Total General Fund	<u>\$ 92,256</u>	<u>\$ 301,818</u>	<u>\$ 209,562</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
CAPITAL OUTLAY FUND (3000)			
Adjust Capital Project Budgets:			
Increase Appropriations for the Children's Library Project	\$ 144,023	\$ -	\$ (144,023)
Transfer Available Appropriations from the Central Library Building Reorganization	(144,023)	-	144,023

In Fiscal Year 2011, \$250,000 was programmed for the Central Library Building Reorganization to include moving the children's area. This recommended entry will transfer available remaining appropriations in the Central Library Building Reorganization project to the Children's Library Project to consolidate the expenditures for the children's area improvements into one project for improved administration.

Fire - Upgrade Digital Microwave Links	47,000	-	(47,000)
Laguna Flood Control Facility Repairs	500,000	-	(500,000)
Street Lighting Improvements	280,000	-	(280,000)
Montecito / Yanonali Bridge Sidewalk	433,000	-	(433,000)
Matching Grant Children's Library Remodel	500,000	-	(500,000)
Contribution to Cliff / Las Positas Roundabout	700,000	-	(700,000)
Additional Citywide Street Pavement Enhancements	300,000	-	(300,000)
Citywide Signage Design	250,000	-	(250,000)
Library Plaza Final Design	100,000	-	(100,000)
Cabrillo Ball Field Renovation	300,000	-	(300,000)
Supplement PD HVAC and Building Renewal Project	400,000	-	(400,000)
Contribution to Kid's World Renovation	250,000	-	(250,000)
Community Arts Workshop	300,000	-	(300,000)

Per City Council work session on January 27, 2014, Council approved \$4,360,000 in funding for one-time capital projects in the Capital Outlay Fund. These recommended entries will appropriate the Council approved projects in the Capital Outlay Fund.

Total Capital Outlay Fund	<u>\$ 4,360,000</u>	<u>\$ -</u>	<u>\$ (4,360,000)</u>
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SPECIAL REVENUE FUNDS

Miscellaneous Grants Fund (2800)

Transfer Rental Housing Mediation Program to General Fund	\$ 64,494	\$ -	\$ (64,494)
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In the Fiscal Year 2014 budget, the Rental Housing Mediation Program was programmed in the General Fund rather than the Miscellaneous Grants Fund. This recommended entry will transfer the existing fund balance at December 31, 2013 for the Rental Housing Mediation Program in the Miscellaneous Grants Fund to the General Fund.

Transfer to General Fund for Reimbursement of SBRNET Grant Costs	176,356	-	(176,356)
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The Police Department receives grant funding in the Miscellaneous Grants Fund for one full-time officer to participate on the Santa Barbara Regional Narcotic Enforcement Team (SBRNET). Prior to Fiscal Year 2014, the General Fund incurred \$176,356 of the costs for the SBRNET officer. This recommended entry reimburses the General Fund for SBRNET costs incurred.

Transfer to General Fund for Reimbursement of Traffic Safety DUI Grant Costs	52,681	-	(52,681)
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The Police Department received annual grant funding in the Miscellaneous Grants Fund in Fiscal Years 2009, 2010 and 2011 from the Office of Traffic Safety to fund overtime costs related to DUI checkpoints and operations. During those three fiscal years, the General Fund incurred \$52,680 of costs related to the Office of Traffic Safety DUI Grants. This recommended entry reimburses the General Fund for Traffic Safety DUI Grant costs incurred.

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
SPECIAL REVENUE FUNDS (cont.)			
Miscellaneous Grants Fund (2800)			
Transfer to General Fund for Reimbursement of ABC Grant Costs	\$ 8,287	\$ -	\$ (8,287)
<p>In Fiscal Year 2013, the Police Department received a grant from the Department of Alcoholic Beverage Control (ABC) to conduct undercover operations at ABC licensed premises. During Fiscal Year 2013, the General Fund incurred \$8,287 of costs related to the ABC grant. This recommended entry reimburses the General Fund for ABC Grant costs incurred.</p>			
Total Miscellaneous Grants Fund	<u>\$ 301,818</u>	<u>\$ -</u>	<u>\$ (301,818)</u>
County Library Fund (2500)			
City of Goleta - Developer Fee Revenue	\$ -	\$ 45,519	\$ 45,519
Book Acquisitions and Materials - Goleta Branch	45,519	-	(45,519)
<p>Subsequent to the development of the Library Department's Fiscal Year 2014 budget, the City of Goleta approved its budget and indicated a contribution to the City from developer fees in the amount of \$45,519. These funds will be used to purchase books and materials for the Goleta Branch. This recommended entry will increase estimated revenues and appropriations for the City of Goleta developer fees and book acquisitions and materials for the Goleta Branch.</p>			
Total County Library Fund	<u>\$ 45,519</u>	<u>\$ 45,519</u>	<u>\$ -</u>
Streets Fund (2400)			
Adjust Capital Project Budgets:			
Increase Appropriations for Bicycle Master Plan Update Project - City Match	\$ 70,000	\$ -	\$ (70,000)
Transfer Available Appropriations from School Zone Safety Improvements Project	(70,000)	-	70,000
<p>All Measure A grants awarded in Fiscal Year 2013 were designated to the School Zone Safety Improvements project. This recommended entry will transfer available appropriations in the School Zone Safety Improvements project to the Bicycle Master Plan Update project for the City's match for a grant received to prepare the Update.</p>			
Increase Appropriations for Lower Mission Creek Flood Control Project	100,000	-	(100,000)
<p>Since adoption of the Fiscal Year 2014 budget, the Public Works Department has identified additional funding needs for the Lower Mission Creek Flood Control project as it enters the construction phase. The additional costs include managing the coordination and funding of certain requirements by the City's design review boards placed on the County Flood Control projects. This recommended entry will increase appropriations from available reserves for these additional costs.</p>			
Total Streets Fund	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ (100,000)</u>
ENTERPRISE FUNDS			
Water Operating Fund (5000)			
Transfer from Water Capital Fund for Water Distribution Program	\$ -	\$ 185,000	\$ 185,000
On-call Paving Services & Paving Work - Water Distribution Program	185,000	-	(185,000)
<p>As of December 31, 2013, Public Works staff have identified \$185,000 of additional needs in the Water Distribution Program in the Water Operating Fund to support on-call paving services and to address needed paving work due to water main breaks. Available appropriations exist in the Water Main Replacement project in the Capital Fund as the water meter replacement bid came in \$600,000 below budget. These recommended entries will transfer available appropriations from the Water Capital Fund to the Water Operating Fund to be appropriated in the Water Distribution Program for paving services.</p>			
Total Water Operating Fund	<u>\$ 185,000</u>	<u>\$ 185,000</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 Capital Fund (5010)			
Transfer Available Appropriations from the Water Main Replacement Project	\$ 185,000	\$ -	\$ (185,000)
As of December 31, 2013, Public Works staff have identified \$185,000 of additional needs in the Water Distribution Program in the Water Operating Fund to support on-call paving services and to address needed paving work due to water main breaks. Available appropriations exist in the Water Main Replacement project in the Capital Fund as the water meter replacement bid came in \$600,000 below budget. These recommended entries will transfer available appropriations from the Water Capital Fund to the Water Operating Fund to be appropriated in the Water Distribution Program for paving services.			
Total Water Capital Fund	<u>\$ 185,000</u>	<u>\$ -</u>	<u>\$ (185,000)</u>
Wastewater Capital Fund (5110)			
Increase Appropriations for WW Lift Station Rehabilitation Project	\$ 149,116	\$ -	\$ (149,116)
At the end of Fiscal Year 2013, \$149,116 of available reserves in the Wastewater Capital Fund resulted from the completion of several projects under budget. This recommended entry will appropriate these available reserves to the WW Lift Station Rehabilitation project for the planning and design for a new force main construction project associated with the sewer lift stations.			
Total Wastewater Capital Fund	<u>\$ 149,116</u>	<u>\$ -</u>	<u>\$ (149,116)</u>
Airport Capital Fund (5710)			
Adjust Capital Project Budgets:			
Increase Appropriations for Lessee Building Maintenance Project	\$ 189,283	\$ -	\$ (189,283)
Transfer Available Appropriations from Asbestos ID and Removal	(40,044)	-	40,044
Transfer Available Appropriations from Parking Lot Kiosk Equipment	(81,523)	-	81,523
Transfer Available Appropriations from Airport - Airline Terminal Expansion	(62,555)	-	62,555
Transfer Available Appropriations from Parking Lot Kiosk	(5,162)	-	5,162
Since the adoption of the Fiscal Year 2014 budget, the Airport Department has identified additional funding needs for lessee building maintenance projects, including painting, roofing, pest control, HVAC replacements, and landscaping of lessee buildings. These recommended entries will transfer available appropriations from projects either completed under budget or expected to be completed under budget to the Lessee Building Maintenance Project.			
Adjust Capital Project Budgets:			
Increase Appropriations for AOA Pavement Maintenance Project	111,862	-	(111,862)
Transfer Available Appropriations from Parking Lot Kiosk	(4,580)	-	4,580
Transfer Available Appropriations from DMP - Firestone Ditch	(107,282)	-	107,282
Since the adoption of the Fiscal Year 2014 budget, the Airport Department has identified additional funding needs for AOA pavement maintenance and marker removal and replacement. These recommended entries will transfer available appropriations from the completed Parking Lot Kiosk project and from the cancelled DMP - Firestone Ditch project to the AOA Pavement Maintenance project.			
Adjust Capital Project Budgets:			
Increase Appropriations for Building Demolition Project	5,146	-	(5,146)
Transfer Available Appropriations from Parking Lot Kiosk	(5,146)	-	5,146
During Fiscal Year 2014, the Building Demolition project incurred additional project costs at completion of \$5,146. These recommended entries will transfer available appropriations from the completed Parking Lot Kiosk project to the Building Demolition project to cover these additional costs.			

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

Airport Capital Fund (5710)

Transfer from Airport Grants Fund for Reimb. of Design Services - Runway Project
Increase Appropriations for Runway 15R/33L Project

-	207,281	207,281
207,281	-	(207,281)

During Fiscal Year 2014, the Airport Department received Federal reimbursement of \$207,281 for design costs related to the Runway 15R / 33L project. These recommended entries will transfer the funds from the Airport Grants Fund to the Airport Capital Fund to reimburse the Capital Fund for the costs expended on design services for the Runway 15R / 33L project and appropriate the funds to the Runway project.

Total Airport Capital Fund

<u>\$ 207,281</u>	<u>\$ 207,281</u>	<u>\$ -</u>
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Airport Grants Fund (5720)

Transfer to Airport Capital Fund for Reimb. of Design Services - Runway Project

\$ 207,281	\$ -	\$ (207,281)
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During Fiscal Year 2014, the Airport Department received Federal reimbursement of \$207,281 for design costs related to the Runway 15R / 33L project. These recommended entries will transfer the funds from the Airport Grants Fund to the Airport Capital Fund to reimburse the Capital Fund for the costs expended on design services for the Runway 15R / 33L project.

Total Airport Grants Fund

<u>\$ 207,281</u>	<u>\$ -</u>	<u>\$ (207,281)</u>
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