

**City of Santa Barbara**  
**Interim Financial Statements for the Nine Months Ended March 31, 2015**  
**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 (1000)</b>			
<b>City Attorney</b>			
Transfer Appropriations from Appropriated Reserves for New Cingular Wireless Settlement	\$ 117,083	\$ -	\$ (117,083)
<p>The City Council recently authorized staff to enter into a settlement agreement with New Cingular Wireless PCS (New Cingular) for reimbursement of amounts Cingular repaid its customers as a result of improper assessment of City utility users taxes (UUT) on the data portion of services. Cingular improperly charged UUT on data services from November 2005 through September 2010. The City agreed to reimburse New Cingular \$234,165. These recommended entries will increase appropriations by \$117,083 in both the General Fund and the Streets Operating Fund since UUT revenues are evenly allocated between these two funds. For the General Fund portion, staff is recommending that the increase in appropriations be allocated to the City Attorney's Office and be funded from a transfer of appropriated reserves.</p>			
Increase Estimated Revenues for Litigation Settlements	-	10,000	10,000
Increase Appropriations for Hourly Salaries - Special Event Permitting Regulations	10,000	-	(10,000)
<p>The Parks and Recreation Department has requested the assistance of the City Attorney's Office to perform a special project to update special event permitting regulations in Fiscal Year 2015. Due to limited staffing, this project requires the use of hourly staff. Additionally, the City Attorney's Office has earned over \$82,000 in litigation settlements revenues as of March 31, 2015, which exceeds Fiscal Year 2015 budgeted revenues by \$52,000. These recommended entries will increase estimated revenues and appropriations by \$10,000 for the new special project in the City Attorney's Office.</p>			
<b>Fire</b>			
Transfer Available Appropriations from Fire Equipment Fund - Equipment	-	15,000	15,000
Increase Appropriations for Fire Recruit Background Checks	15,000	-	(15,000)
<p>As part of the Fiscal Year 2015 budget, the Fire Department budgeted \$10,000 for background checks on new fire recruits. Due to an increase in the recruiting class, Fire Department staff expect to perform a minimum of fifteen backgrounds checks for the Fire Academy class of approximately ten recruits, resulting in anticipated total costs of \$25,000. These recommended entries will transfer \$15,000 of available appropriations from the equipment account in the Fire Equipment Fund to professional services in the Fire Department in the General Fund for additional background checks.</p>			
<b>Parks &amp; Recreation</b>			
Increase Estimated Revenues for Aquatics Program - Summer Camp Registrations	-	30,000	30,000
Increase Appropriations for Aquatics Summer Camp - Non-Contractual Services	30,000	-	(30,000)
<p>As of March 31, 2015, Parks and Recreation Department staff are projecting the Aquatics program to exceed budget by almost \$40,000 by year-end. Registrations for the traditional summer camp programs and new summer camp offerings have exceeded expectations. The increase in camp registrations require additional non-contractual services of \$30,000 to meet the demands of the expanded camp offerings. These recommended entries will increase estimated revenues and appropriations in the Aquatics program by \$30,000.</p>			
<b>General Government</b>			
Transfer Appropriations from Appropriated Reserves to City Attorney for Settlement	(117,083)	-	117,083
<p>The City Council recently authorized staff to enter into a settlement agreement with New Cingular Wireless PCS (New Cingular) for reimbursement of amounts Cingular repaid its customers as a result of improper assessment of City utility users taxes (UUT) on the data portion of services. Cingular improperly charged UUT on data services from November 2005 through September 2010. The City agreed to reimburse New Cingular \$234,165. These recommended entries will increase appropriations by \$117,083 in both the General Fund and the Streets Operating Fund since UUT revenues are evenly allocated between these two funds. For the General Fund portion, staff is recommending that the increase in appropriations be allocated to the City Attorney's Office and be funded from a transfer of appropriated reserves.</p>			
<b>Total General Fund</b>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ -</u>

	Increase (Decrease) in Appropriations	Increase (Decrease) in Estimated Revenues	Addition to (Use of) Reserves
<b>FIRE EQUIPMENT FUND (1040)</b>			
Decrease Appropriations - Equipment	\$ (15,000)	\$ -	\$ 15,000
Transfer Available Appropriations to General Fund for Fire Recruit Background Checks	15,000	-	(15,000)

As part of the Fiscal Year 2015 budget, the Fire Department budgeted \$10,000 for background checks on new fire recruits. Due to an increase in the recruiting class, Fire Department staff expect to perform a minimum of fifteen backgrounds checks for the Fire Academy class of approximately ten recruits, resulting in anticipated totals costs of \$25,000. These recommended entries will transfer \$15,000 of available appropriations from the equipment account in the Fire Equipment Fund to professional services in the Fire Department in the General Fund for additional background checks.

<b>Total Fire Equipment Fund</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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**SPECIAL REVENUE FUNDS**

<b>Police Asset Forfeiture Fund (2310)</b>			
Increase Estimated Revenues for Auto Anti-Theft Program	\$ -	\$ 5,600	\$ 5,600
Increase Appropriations for Auto Anti-Theft Program - Investigative Licenses & Equipment	5,600	-	(5,600)

As of March 31, 2015, the Police Department has received an additional \$5,600 of State Auto Anti-Theft revenues to be used in the prevention of automobile thefts. These funds will be used to purchase additional online investigative tools licenses and necessary surveillance equipment. These recommended entries will increase estimated revenues and appropriations in the Auto Anti-Theft program in the Police Asset Forfeiture Fund by \$5,600.

<b>Total Police Asset Forfeiture Fund</b>	<u>\$ 5,600</u>	<u>\$ 5,600</u>	<u>\$ -</u>
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<b>Streets Operating Fund (2400)</b>			
Increase Appropriations for New Cingular Wireless Settlement	\$ 117,083	\$ -	\$ (117,083)

The City Council recently authorized staff to enter into a settlement agreement with New Cingular Wireless PCS (New Cingular) for reimbursement of amounts Cingular repaid its customers as a result of improper assessment of City utility users taxes (UUT) on the data portion of services. Cingular improperly charged UUT on data services from November 2005 through September 2010. The City agreed to reimburse New Cingular \$234,165. These recommended entries will increase appropriations by \$117,083 in both the General Fund and the Streets Operating Fund since UUT revenues are evenly allocated between these two funds. For the Streets Operating Fund portion, staff is recommending an increase in appropriations from available reserves.

<b>Total Streets Operating Fund</b>	<u>\$ 117,083</u>	<u>\$ -</u>	<u>\$ (117,083)</u>
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<b>County Library Fund (2500)</b>			
Increase Appropriations for Carpinteria Library - Public Access Computers Replacement	\$ 8,145	\$ -	\$ (8,145)

During Fiscal Year 2015, the ten public computers in the Carpinteria Library have experienced increasing technical problems requiring frequent repairs. This recommended entry will increase appropriations from available Carpinteria Library reserves by \$8,145 for the replacement of these ten computers.

<b>Total County Library Fund</b>	<u>\$ 8,145</u>	<u>\$ -</u>	<u>\$ (8,145)</u>
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<b>Miscellaneous Grants Fund (2830)</b>			
Decrease Estimated Revenues for SBRNET Program	\$ -	\$ (63,000)	\$ (63,000)
Decrease Appropriations for SBRNET Program - Salaries & Benefits	(63,000)	-	63,000

Prior to Fiscal Year 2015, the Police Department had received grant funding in the Miscellaneous Grants Fund for an officer to participate on the Santa Barbara Regional Narcotic Enforcement Team (SBRNET). At budget adoption in June 2014, staff anticipated receiving \$63,000 in SBRNET funding in Fiscal Year 2015, which would be used to fund 17% of an officer to participate in the SBRNET program. However, staff has determined that this funding will not be received as expected. These recommended entries will decrease estimated revenues and appropriations in the Miscellaneous Grants Fund by \$63,000. Additionally, all expenditures for the SBRNET program for the current fiscal year will be re-classified to salaries and benefits in the Police Department in the General Fund.

**SPECIAL REVENUE FUNDS (cont.)**

**Miscellaneous Grants Fund (2830) - cont.**

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
Increase Estimated Revenues for the Explorers Program - Donations	-	250	250
Increase Appropriations for the Explorers Program	250	-	(250)

During Fiscal Year 2015, the Police Department has received additional unbudgeted donations for the Explorers program which supports local youth interested in a career in law enforcement. \$200 was received from the Montecito Fire Protection District and \$50 was donated from a private citizen. These recommended entries will increase estimated revenues and appropriations in the Explorers program by \$250.

Increase Estimated Revenues for Police Memorial Statue Project - Donations	-	55,000	55,000
Increase Appropriations for Police Memorial Statue Project	55,000	-	(55,000)

On February 24, 2015 Council approved the initial \$5,000 donation of the \$60,000 needed for the Police Memorial Statue Project. Staff anticipates receiving the additional \$55,000 in donations by fiscal year-end and no City funds will be used for the project. These recommended entries will increase estimated revenues and appropriations by \$55,000 to allow donated funds to be spent as they are received.

**Total Miscellaneous Grants Fund**

<u>\$ (7,750)</u>	<u>\$ (7,750)</u>	<u>\$ -</u>
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**Streets Capital Fund (3400)**

Increase Appropriations for Safe Routes to School - Cleveland Project	\$ 25,433	\$ -	\$ (25,433)
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As of March 31, 2015, Public Works staff have identified \$25,433 of additional needs in the Streets Capital Fund to cover final costs associated with the Safe Routes to School - Cleveland project. The project exceeded budget due to additional costs required for project management and inspection during construction. This recommended entry will increase appropriations from reserves to cover the final costs of the project.

Transfer from Streets Grant Capital Fund for Reimbursement of Prior Year Costs	-	32,734	32,734
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As grant funded projects are completed, Finance and Public Works performs an analysis of project costs and revenues over a multi-year period in the Streets Capital Fund and Streets Grant Capital Fund. Based on this analysis, entries are prepared, if needed, to properly match expenditures with revenues within these funds. These recommended entries will transfer funds from the Streets Grant Capital Fund to the Streets Capital Fund for reimbursement of costs incurred in the prior years for the Carrillo/Anacapa Intersection Improvements project and to properly match expenditures with revenues.

**Total Streets Capital Fund**

<u>\$ 25,433</u>	<u>\$ 32,734</u>	<u>\$ 7,301</u>
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**Streets Grants Fund (3410)**

Decrease Appropriations - Carrillo/Anacapa Intersection Improvements Project	\$ (32,734)	\$ -	\$ 32,734
Transfer to Streets Capital Fund for Reimbursement of Prior Year Costs	32,734		(32,734)

As grant funded projects are completed, Finance and Public Works performs an analysis of project costs and revenues over a multi-year period in the Streets Capital Fund and Streets Grant Capital Fund. Based on this analysis, entries are prepared, if needed, to properly match expenditures with revenues within these funds. These recommended entries will transfer funds from the Streets Grant Capital Fund to the Streets Capital Fund for reimbursement of costs incurred in the prior years for the Carrillo/Anacapa Intersection Improvements project and to properly match expenditures with revenues.

**Total Streets Grants Fund**

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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**ENTERPRISE FUNDS**

	<b>Increase (Decrease) in Appropriations</b>	<b>Increase (Decrease) in Estimated Revenues</b>	<b>Addition to (Use of) Reserves</b>
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**Water Operating Fund (5000)**

Transfer Reserve Balance from Sheffield Project Fund	\$ -	\$ 137,285	\$ 137,285
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As of June 30, 2014, total reserves in the Sheffield Project Fund amounted to \$137,285. The Sheffield project closed prior to 2014 fiscal year-end and reserves are remaining from left-over funds and will not be used. This recommended entry will transfer the \$137,285 of remaining reserves in the Sheffield Project Fund to the Water Operating Fund reserves.

Transfer from State Revolving Loan Fund for Reimbursement - Aeration Rehab SRF	-	259,089	259,089
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The Wastewater Fund recently received approval for a State Revolving Fund loan (SRF) for the Aeration Rehabilitation project. Prior to Fiscal Year 2015, eligible funds were spent on preliminary design and other early project costs out of the Water Capital Fund and the Wastewater Capital Fund. During the current year, the State Revolving Loan Fund was reimbursed \$1,111,361 of these early project costs, of which \$1,086,728 was paid out of the Water Capital and Wastewater Capital Funds. The remaining \$24,633 was originally spent out of the SRF Fund. These recommended entries will transfer the funds from the State Revolving Loan Fund to the Water Operating Fund and the Wastewater Capital Fund for reimbursement of design and early project costs.

**Total Water Operating Fund**

	<u>\$ -</u>	<u>\$ 396,374</u>	<u>\$ 396,374</u>
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**Sheffield Project Fund (5020)**

Transfer Reserve Balance to Water Operating Fund	\$ 137,285	\$ -	\$ (137,285)
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As of June 30, 2014, total reserves in the Sheffield Project Fund amounted to \$137,285. The Sheffield project closed prior to 2014 fiscal year-end and reserves are remaining from left-over funds and will not be used. This recommended entry will transfer the \$137,285 of remaining reserves in the Sheffield Project Fund to the Water Operating Fund reserves.

**Total Sheffield Project Fund**

	<u>\$ 137,285</u>	<u>\$ -</u>	<u>\$ (137,285)</u>
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**Wastewater Capital Fund (5110)**

Transfer from State Revolving Loan Fund for Reimbursement - Aeration Rehab SRF	\$ -	\$ 827,639	\$ 827,639
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The Wastewater Fund recently received approval for a State Revolving Fund loan (SRF) for the Aeration Rehabilitation project. Prior to Fiscal Year 2015, eligible funds were spent on preliminary design and other early project costs out of the Water Capital Fund and the Wastewater Capital Fund. During the current year, the State Revolving Loan Fund was reimbursed \$1,111,361 of these early project costs, of which \$1,086,728 was paid out of the Water Capital and Wastewater Capital Funds. The remaining \$24,633 was originally spent out of the SRF Fund. These recommended entries will transfer the funds from the State Revolving Loan Fund to the Water Operating Fund and the Wastewater Capital Fund for reimbursement of design and early project costs.

**Total Wastewater Capital Fund**

	<u>\$ -</u>	<u>\$ 827,639</u>	<u>\$ 827,639</u>
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**State Revolving Loan Fund (5130)**

Transfer to Water Operating Fund for Reimb. of Design & Other Costs - Aeration Rehab SRF	\$ 259,089	\$ -	\$ (259,089)
Transfer to Wastewater Capital for Reimb. of Design & Other Costs - Aeration Rehab SRF	\$ 827,639	\$ -	\$ (827,639)

The Wastewater Fund recently received approval for a State Revolving Fund loan (SRF) for the Aeration Rehabilitation project. Prior to Fiscal Year 2015, eligible funds were spent on preliminary design and other early project costs out of the Water Capital Fund and the Wastewater Capital Fund. During the current year, the State Revolving Loan Fund was reimbursed \$1,111,361 of these early project costs, of which \$1,086,728 was paid out of the Water Capital and Wastewater Capital Funds. The remaining \$24,633 was originally spent out of the SRF Fund. These recommended entries will transfer the funds from the State Revolving Loan Fund to the Water Operating Fund and the Wastewater Capital Fund for reimbursement of design and early project costs.

**Total State Revolving Loan Fund**

	<u>\$ 1,086,728</u>	<u>\$ -</u>	<u>\$ (1,086,728)</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>
<b>ENTERPRISE FUNDS (cont.)</b>			
<b>Golf Capital Fund (5610)</b>			
Decrease Appropriations - Golf Course Irrigation Infrastructure Upgrade Project	\$ (73,827)	\$ -	\$ 73,827
Increase Appropriations - Golf Club Infrastructure Renewal Project	73,827	-	(73,827)
<p>Since the adoption of the Fiscal Year 2015 budget, the capital needs of the Golf Fund have changed. Staff has been evaluating the existing capital budget in light of golfer demands during the summer months and the needs at the course and has determined that funding is needed to address the aging driving range poles and to install new security cameras. Staff has also determined that the original irrigation project is smaller in scope than originally planned. These recommended entries transfer \$73,827 of available appropriations from the golf course irrigation infrastructure upgrade project to the golf course infrastructure renewal project to sandblast, acid wash and repaint the driving range poles, replace netting and install new security cameras.</p>			
<b>Total Golf Capital Fund</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Airport Capital Fund (5710)</b>			
Transfer from Airport Grants Fund for Reimb. of Design Services - Runway Rehab Project	\$ -	\$ 80,479	\$ 80,479
Increase Appropriations for FAA Design Development	80,479	-	(80,479)
<p>The Airport maintains a revolving Federal Aviation Administration (FAA) Design Development account in the Airport Capital Fund which is used to fund the design of FAA-eligible projects. During Fiscal Year 2015, the Airport Department received Federal reimbursement of \$80,749 into the Airport Grants Fund for design costs related to the Runway 15L - 33R Rehab 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 15L - 33R Rehab project and will increase appropriations in the FAA Design Development account for future project design costs.</p>			
<b>Total Airport Capital Fund</b>	<u>\$ 80,479</u>	<u>\$ 80,479</u>	<u>\$ -</u>
<b>Airport Grants Fund (5720)</b>			
Transfer to Airport Capital Fund for Reimb. of Design Services - Runway Rehab Project	\$ 80,479	\$ -	\$ (80,479)
<p>The Airport maintains a revolving Federal Aviation Administration (FAA) Design Development account in the Airport Capital Fund which is used to fund the design of FAA-eligible projects. During Fiscal Year 2015, the Airport Department received Federal reimbursement of \$80,749 into the Airport Grants Fund for design costs related to the Runway 15L - 33R Rehab 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 15L - 33R Rehab project.</p>			
<b>Total Airport Grants Fund</b>	<u>\$ 80,479</u>	<u>\$ -</u>	<u>\$ (80,479)</u>
<b>Waterfront Operating Fund (5800)</b>			
Transfer Available Reserves to Harbor Preservation Fund	\$ 2,117,678	\$ -	\$ (2,117,678)
<p>The Waterfront Operating Fund ended Fiscal Year 2014 with \$2,891,829 of reserves above policy. \$774,151 of these reserves were budgeted for use in Fiscal Year 2015, resulting in \$2,117,678 of available reserves above policy. This recommended entry will transfer the available reserves in the Waterfront Operating Fund to the Harbor Preservation Fund to be reserved for capital use.</p>			
<b>Total Waterfront Operating Fund</b>	<u>\$ 2,117,678</u>	<u>\$ -</u>	<u>\$ (2,117,678)</u>
<b>Harbor Preservation Fund (5820)</b>			
Transfer Available Reserves from the Waterfront Operating Fund	\$ -	\$ 2,117,678	\$ 2,117,678
<p>The Waterfront Operating Fund ended Fiscal Year 2014 with \$2,891,829 of reserves above policy. \$774,151 of these reserves were budgeted for use in Fiscal Year 2015, resulting in \$2,117,678 of available reserves above policy. This recommended entry will transfer the available reserves in the Waterfront Operating Fund to the Harbor Preservation Fund to be reserved for capital use.</p>			
<b>Total Harbor Preservation Fund</b>	<u>\$ -</u>	<u>\$ 2,117,678</u>	<u>\$ 2,117,678</u>

	Increase (Decrease) in Appropriations	Increase (Decrease) in Estimated Revenues	Addition to (Use of) Reserves
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**INTERNAL SERVICE FUNDS**

**Self Insurance Trust Fund (6100)**

Increase Appropriations for Workers' Compensation Claims	\$ 1,046,238	\$ -	\$ (1,046,238)
Increase Appropriations for Liability Claims	288,189	-	(288,189)

As of March 31, 2015, the amount spent on claims in the Self Insurance Trust Fund exceeds the allocated amounts by a substantial margin. The value of workers' compensation claims payments and liability claims are \$504,238 and \$238,189 greater than the allocated amounts as of March 31, 2015, respectively. Staff anticipates that the Self Insurance Trust Fund will need approximately \$1.3 million to balance the fund by fiscal year-end. These recommended entries will increase appropriations from reserves for workers' compensation claims and liability claims for a total of \$1,334,427. Staff will return at fourth quarter to report on the final figures for Fiscal Year 2015 and make any final requests, if needed.

**Total Self Insurance Trust Fund**

<b>\$ 1,334,427</b>	<b>\$ -</b>	<b>\$ (1,334,427)</b>
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**Facilities Management Fund (6300)**

Transfer Appropriations from the Facilities Capital Fund	\$ -	\$ 127,463	\$ 127,463
Increase Appropriations for General Fund Materials	127,463	-	(127,463)

Since the adoption of the Fiscal Year 2015 budget, the Public Works Department has reviewed existing facilities capital needs and is requesting adjustments due to projects being completed under budget, new projects identified during the year, and existing projects that require additional funding. As of March 31, 2015, the Facilities Management Fund - General Fund Materials line item has exceeded budget by approximately \$80,000 due to additional materials and contracts costs used for charge-back purposes. Staff have identified project savings in the Facilities Capital Fund, primarily in the Library Exterior Paint project and the Shoreline Park Restroom Renovation project, to cover the additional costs in the Facilities Management Fund - General Fund Materials account. These recommended entries will transfer available appropriations from projects completed under budget in the Facilities Capital Fund to the General Fund Materials account in the Facilities Management Fund.

**Total Facilities Management Fund**

<b>\$ 127,463</b>	<b>\$ 127,463</b>	<b>\$ -</b>
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**Facilities Capital Fund (6310)**

Adjust Capital Project Budgets:

Decrease Appropriations - Library Exterior Paint Project	(106,255)	-	106,255
Decrease Appropriations - Shoreline Park Restroom Renovation Project	(11,773)	-	11,773
Decrease Appropriations - Library Security Gate Installation Project	(4,850)	-	4,850
Decrease Appropriations - Pershing Park Ball Field Project	(4,200)	-	4,200
Decrease Appropriations - City Hall Replacement Carpeting in Finance Project	(385)	-	385
Decrease Appropriations - PD Air Handler Replacement Project	(151,806)	-	151,806
Decrease Appropriations - Central Library Gutter / Eave Repair Project	(44,286)	-	44,286
Decrease Appropriations - Westside Center Replacement Exterior Project	(32,041)	-	32,041
Decrease Appropriations - Cabrillo Gym Spalling Repair Project	(25,822)	-	25,822
Increase Appropriations - Miscellaneous Staff Project	253,955	-	(253,955)
Transfer Available Appropriations to Facilities Management Fund	127,463	-	(127,463)

Since the adoption of the Fiscal Year 2015 budget, the Public Works Department has reviewed existing facilities capital needs and is requesting adjustments due to projects being completed under budget, new projects identified during the year, and existing projects that require additional funding. Staff have identified project savings in the Facilities Capital Fund that can be transferred to either the Miscellaneous Staff project to complete several small capital projects or to the Facilities Management Fund to cover additional costs in the General Fund Materials account. Staff has identified additional funding needs out of the Miscellaneous Staff project for small projects such as access control for the Police Department Headquarters, repairs to doors and windows at the Central Library and re-decking of the Oak Park dance floor. Additionally, as of March 31, 2015, the Facilities Management Fund - General Fund Materials line item has already exceeded budget by approximately \$80,000 due to additional materials and contracts costs used for charge-back purposes. These recommended entries will transfer available appropriations from projects completed under budget in the Facilities Capital Fund to the Miscellaneous Staff project in the Facilities Capital Fund and to the General Fund Materials account in the Facilities Management Fund.

**Total Facilities Capital Fund**

<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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