

City of Santa Barbara
Interim Financial Statements for the Six Months Ended December 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>
GENERAL FUND (1000)			
City TV			
Increase Appropriations for Purchase of Warranty	\$ 16,000	\$ -	\$ (16,000)
Transfer to Capital Fund - PEG Capital for the City TV Meeting Room Equipment Upgrade Project	35,855	-	(35,855)

As part of the City TV Meeting Room Equipment Upgrade Project, staff plan to upgrade the Granicus video streaming equipment. This project is to be funded with PEG Capital Reserves. The warranty on the current equipment expires April 2016, which is 4-6 months before the project to replace it begins. Information Systems recommends keeping the equipment under warranty, in case of hardware failure. \$51,855 of PEG Fees have been received in the General Fund -PEG Capital Reserves to date. The recommended entries will increase appropriations \$16,000, allowing the department to purchase the warranty in the City TV Program, and transfer the remaining reserves of \$35,855 to the Capital Fund, to fund the Project.

Parks and Recreation Department

Increase Estimated Revenues and Appropriations for the i-Surf Program	25,000	25,000	-
---	--------	--------	---

The Parks and Recreation Department initiated the i-Surf Aquatics Program in 2015 and it was very successful. This Program offers beginning level surf lessons to youth ages 5-15, while focusing on confidence building. Due to the success of this program, staff worked with the contractor who provides the program and have increased the scope for Fiscal Year 2016. The recommended entries increase the estimated revenues and appropriations needed to expand the program within the Recreation Division.

Increase Estimated Revenues and Appropriations for the Tiny Timbers Program	15,000	15,000	-
---	--------	--------	---

The Parks and Recreation Department has been very successful with the Nature Camp Program, which serves ages 7-11, and offers 280 spaces, often resulting in a waiting list. Due to the success, they have developed the Tiny Timbers Program, similar to the Nature Camp Program, which will serve younger children, ages 4-6 and offer an additional 120 spaces. The recommended entries increase the estimated revenues and appropriations expected above budget this year to fund the program within the Recreation Division.

Library

Increase Estimated Revenues and Appropriations for the Santa Barbara Library	40,000	40,000	-
--	--------	--------	---

The Library received funding from the Tweed Tuohy Foundation through the Friends of the Santa Barbara Public Library for \$15,000 and the Orfaea Foundation for \$25,000 to be spent on the Children's Library, Adult Literacy and the Tech Lab. These recommended entries will increase estimated revenues and appropriations by \$40,000 allowing the department to utilize the additional funding.

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
GENERAL FUND cont'd			
Transfer from Cooper Trust for Purchase of Books	-	10,000	10,000
Increase Appropriations for the Santa Barbara Library	10,000	-	(10,000)
<p>The Library recieved funding maintained in the Cooper's Trust, which is restricted to books and audios that fall within the categories of art, spirituality, and phyckology. The recommended entries transfer \$10,000 of the available reserves from the trust and increase appropriations in the Library Department to purchase the allowable materials.</p>			
Total General Fund	<u>\$ 141,855</u>	<u>\$ 90,000</u>	<u>\$ (51,855)</u>
SPECIAL REVENUE FUNDS			
Streets Operating Fund (2400)			
Transfer from Streets Capital Fund reimbursement of unused project funds	\$ -	\$ 272,330	\$ 272,330
<p>The Streets Capital Fund ended Fiscal Year 2015 with \$272,330 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. This recommended entry will transfer the available reserves in the Streets Capital Fund to the Streets Operating Fund.</p>			
Total Streets Operating Fund	<u>\$ -</u>	<u>\$ 272,330</u>	<u>\$ 272,330</u>
Streets Capital Fund (2410)			
Transfer to Streets Cooperating Fund reimbursement of unused project funds	\$ 272,330	\$ -	\$ (272,330)
<p>The Streets Capital Fund ended Fiscal Year 2015 with \$272,330 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. This recommended entry will transfer the available reserves in the Streets Capital Fund to the Streets Operating Fund.</p>			
Total Streets Capital Fund	<u>\$ 272,330</u>	<u>\$ -</u>	<u>\$ (272,330)</u>
Measure A Operating Fund (2440)			
Transfer to Measure A Capital Fund reimbursement of unused project funds	\$ 123,463	\$ -	\$ (123,463)
<p>In Fiscal Year 2015, Public Works appropriated an encumbrance to the Measure A Capital Fund, which should have been appropriated in the Operating Fund, for Sycamore Creek Channel Improvements, resulting in a negative fund balance in the Capital Fund at year end. These recommended correcting entries will transfer reserves to the to the Capital Fund to eliminate the negative fund balance.</p>			
Total Measure A Operating Fund	<u>\$ 123,463</u>	<u>\$ -</u>	<u>\$ (123,463)</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
SPECIAL REVENUE FUNDS cont'd			
Measure A Capital Fund (3440)			
Transfer from Measure A Operating Fund reimbursement of unused project funds	\$ -	\$ 123,463	\$ 123,463
In Fiscal Year 2015, Public Works appropriated an encumbrance to the Measure A Capital Fund, which should have been appropriated in the Operating Fund, for Sycamore Creek Channel Improvements, resulting in a negative fund balance in the Capital Fund at year end. These recommended correcting entries will transfer reserves to the to the Capital Fund to eliminate the negative fund balance.			
Total Measure A Capital Fund	<u>\$ -</u>	<u>\$ 123,463</u>	<u>\$ 123,463</u>
County Library Fund (2500)			
Increase Estimated Revenues and Appropriations for the Goleta Library	\$ 20,000	\$ 20,000	\$ -
In Fiscal Year 2016, the Goleta Library received additional donations of \$20,000 from the Friends of the Goleta Valley Library. These recommended entries increase the funding and appropriations allowing the department the ability to spend the donations.			
Increase Estimated Revenues and Appropriations for the Carpinteria Library	5,000	5,000	-
In Fiscal Year 2016, the Carpinteria Library received additional donations of \$5,000 from the Friends of the Carpinteria Library. These recommended entries increase the funding and appropriations allowing the department the ability to spend the donations.			
Total County Library Fund	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Police Grants Fund (2830)			
Decrease Estimated Revenues and Appropriations to SBRNET Program	\$ (63,337)	\$ (63,337)	\$ -
The SBRNET Program was a multi agency grant program managed through Santa Barbara County, focusing on narcotics efforts. The grant funding is no longer available and was incorrectly included in the Fiscal Year 2016 budget. The recommended entries remove the estimated revenue and appropriations budgeted for Fiscal Year 2016, no longer applicable with the discontinuance of this grant.			
Total Police Grants Fund	<u>\$ (63,337)</u>	<u>\$ (63,337)</u>	<u>\$ -</u>
CAPITAL OUTLAY FUND (3000)			
Transfer from General Fund - City TV Reserves for the City TV Meeting Room Equipment Upgrade Project	\$ -	\$ 35,855	\$ 35,855
As part of the City TV Meeting Room Equipment Upgrade Project, staff plan to upgrade the Granicus video streaming equipment. This project is to be funded with PEG Capital Reserves. The warranty on the current equipment expires April 2016, which is 4-6 months before the project to replace it begins. Information Systems recommends keeping the equipment under warranty, in case of hardware failure. \$51,855 of PEG Fees have been received in the General Fund -PEG Capital Reserves to date. The recommended entries will increase appropriations \$16,000, allowing the department to purchase the warranty in the City TV Program, and transfer the remaining reserves of \$35,855 to the Capital Fund, to fund the Project.			
Total Capital Outlay Fund	<u>\$ -</u>	<u>\$ 35,855</u>	<u>\$ 35,855</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
ENTERPRISE FUNDS			
Airport Capital Fund (5710)			
Transfer from Airport Grants Fund for reimbursement of design costs	\$ -	\$ 196,989	\$ 196,989
<p>The Airport funds certain portions of FAA eligible projects up front. The Airport Capital Fund funded the design which was required by FAA prior to award of grant funds for the Airfield Electrical and Safety Project. The recommended entries will reimburse the Airport Capital Fund for the design costs paid before the grant was awarded.</p>			
Total Airport Capital Fund	<u>\$ -</u>	<u>\$ 196,989</u>	<u>\$ 196,989</u>
Airport Grants Fund (5720)			
Transfer to Airport Capital Fund for reimbursement of FAA Grant Fees	\$ 196,989	\$ -	\$ (196,989)
Decrease Appropriations for Improvements	(196,989)	-	196,989
<p>The Airport funds certain portions of FAA eligible projects up front. The Airport Capital Fund funded the design which was required by FAA prior to award of grant funds for the Airfield Electrical and Safety Project. The recommended entries will reimburse the Airport Capital Fund for the design costs paid before the grant was awarded.</p>			
Total Airport Grants Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Water Operating Fund (5000)			
Transfer from Water Drought Fund for reimbursement of unused project funds	\$ -	\$ 2,517,555	\$ 2,517,555
Transfer from Water Capital Fund for reimbursement of unused project funds	-	435,678	435,678
<p>The Water Drought Fund and Water Capital Fund ended Fiscal Year 2015 with \$2,517,555, and \$435,678, respectively, of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Water Operating Fund.</p>			
Total Water Operating Fund	<u>\$ -</u>	<u>\$ 2,953,233</u>	<u>\$ 2,953,233</u>
Water Capital Fund (5010)			
Transfer to Water Operating Fund for reimbursement of unused project funds	\$ 435,678	\$ -	\$ (435,678)
<p>The Water Capital Fund ended Fiscal Year 2015 with \$435,678 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Water Operating Fund.</p>			
Total Water Capital Fund	<u>\$ 435,678</u>	<u>\$ -</u>	<u>\$ (435,678)</u>
Water Drought Fund (5011)			
Transfer to Water Operating Fund for reimbursement of unused project funds	\$ 2,517,555	\$ -	\$ (2,517,555)
<p>The Water Drought Fund ended Fiscal Year 2015 with \$2,517,555 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Water Operating Fund.</p>			
Total Water Drought Fund	<u>\$ 2,517,555</u>	<u>\$ -</u>	<u>\$ (2,517,555)</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
ENTERPRISE FUNDS cont'd			
Wastewater Operating Fund (5100)			
Transfer from Wastewater Capital Fund for reimbursement of unused project funds	\$ -	\$ 497,021	\$ 497,021
The Wastewater Capital Fund ended Fiscal Year 2015 with \$497,021 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Wastewater Operating Fund.			
Total Wastewater Operating Fund	<u>\$ -</u>	<u>\$ 497,021</u>	<u>\$ 497,021</u>
Wastewater Capital Fund (5110)			
Transfer to Wastewater Operating Fund for reimbursement of unused project funds	\$ 497,021	\$ -	\$ (497,021)
The Wastewater Capital Fund ended Fiscal Year 2015 with \$497,021 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Wastewater Operating Fund.			
Total Wastewater Capital Fund	<u>\$ 497,021</u>	<u>\$ -</u>	<u>\$ (497,021)</u>
Downtown Parking Operating Fund (5300)			
Transfer from Downtown Parking Capital Fund for reimbursement of unused project funds	\$ -	\$ 331,014	\$ 331,014
The Downtown Parking Capital Fund ended Fiscal Year 2015 with \$331,014 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Downtown Parking Operating Fund.			
Total Downtown Parking Operating Fund	<u>\$ -</u>	<u>\$ 331,014</u>	<u>\$ 331,014</u>
Downtown Parking Capital Fund (5310)			
Transfer to Downtown Parking Operating Fund for reimbursement of unused project funds	\$ 331,014	\$ -	\$ (331,014)
The Downtown Parking Capital Fund ended Fiscal Year 2015 with \$331,014 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Downtown Parking Operating Fund.			
Total Downtown Parking Capital Fund	<u>\$ 331,014</u>	<u>\$ -</u>	<u>\$ (331,014)</u>
INTERNAL SERVICE FUNDS			
Facilities Operating Fund (6300)			
Transfer from Facilities Capital Fund for reimbursement of unused project funds	\$ -	\$ 132,481	\$ 132,481
The Facilities Capital Fund ended Fiscal Year 2015 with \$132,481 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Facilities Operating Fund.			
Total Facilities Operating Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,481</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
INTERNAL SERVICE FUNDS cont'd			
Facilities Capital Fund (6310)			
Transfer to Facilities Operating Fund for reimbursement of unused project funds	\$ 132,481	\$ -	\$ (132,481)
The Facilities Capital Fund ended Fiscal Year 2015 with \$132,481 of available reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries will transfer the available reserves to the Facilities Operating Fund.			-
Total Facilities Capital Fund	<u>\$ 132,481</u>	<u>\$ -</u>	<u>\$ (132,481)</u>
LIBRARY GIFT FUND (7120)			
Library Gift Fund			
Transfer to General Fund - Library for the purchase of books	\$ -	\$ 10,000	\$ 10,000
The Library recieved funding maintained in the Cooper's Trust, which is restricted to books and audios that fall within the categories of art, spirituality, and phychology. The recommended entries transfer \$10,000 of the available reserves from the trust and increase appropriations in the Library Department to purchase the allowable materials.			
Total Library Gift Fund	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
CANINE UNIT TRUST FUND (7130)			
Canine Unit Trust Fund			
Increase Appropriations for the K9 Program	\$ 35,000	\$ -	\$ (35,000)
The City maintains a trust fund for donations received for the benefit of the Santa Barbara Police Department K9 Program. These funds are used to help offset the cost of training, maintaining and procuring police dogs, as well as the day to day equipment necessary in maintaining a healthy working environment. The recommended entries will provide the appropriations related to the annual care, maintenance and training of police dogs in the K9 Program.			
Total Canine Unit Trust Fund	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ (35,000)</u>