

City of Santa Barbara
Interim Financial Statements for the Six Months Ended December 31, 2016
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)			
Library			
Increase Estimated Revenues and Appropriations for the Santa Barbara Central Library			
The Library received reimbursement from Fedex for damage to the Central Library bookdrop. The recommended entries enable the Library to utilize this funding for damage repairs.	\$ 6,888	\$ 6,888	\$ -
The Friends of the Santa Barbara Public Library have increased their contribution with pass-through grant funding from Montecito Bank and Trust for \$2,500 for Van Outreach in the community.	2,500	2,500	-
The Friends of the Santa Barbara Public Library have increased their contribution with pass-through grant funding from the Santa Barbara Bowl Foundation for \$2,500 for children's art programs.	2,500	2,500	-
The Friends of the Santa Barbara Public Library have increased their contribution with pass-through grant funding from California Humanities for \$5,000 for new library programming in the community	5,000	5,000	-
The Library was awarded grant funding from the Santa Barbara Foundation for \$5,000 for the execution of the Strategic Plan. This award covers travel costs for the Library Director's training/travel on strategic planning, and contractor costs for the execution of the Strategic Plan.	5,000	5,000	-
The Library was awarded grant funding from the Fund for Santa Barbara for \$5,460 to help fund the focus group for the teen space. This award will help fund the teen interns that will be hired to lead focus groups on the building of the Teen area at the Central Library.	5,460	5,460	-
The Santa Barbara Public Library Foundation has added an additional donation for the Digitization Project. This project is funded from donations from a private donor through the Foundation to help in digitizing historic photographs.	9,000	9,000	-
The Library received funding from the Friends of the Eastside Library for \$6,000 to fund additional technology at the Eastside Branch. This funding will allow the Library to purchase technology improvements for this branch.	6,000	6,000	-
Total General Fund	<u>\$ 42,348</u>	<u>\$ 42,348</u>	<u>\$ -</u>
SPECIAL REVENUE FUNDS			
Streets Operating Fund (2400)			
Transfer from Streets Capital Fund Reimbursement of Unused Project Funds	\$ -	\$ 86,719	\$ 86,719
The Streets Capital Fund ended Fiscal Year 2016 with \$121,719 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. \$35,000 of the available reserves is needed to fund a capital project in the Streets Capital fund. This recommended entry will transfer the remaining \$86,719 of reserves to the Streets Operating Fund.			
Total Streets Operating Fund	<u>\$ -</u>	<u>\$ 86,719</u>	<u>\$ 86,719</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			
Streets Capital Fund (3400)			
Transfer to Streets Operating Fund Reimbursement of Unused Project Funds	\$ 86,719	\$ -	\$ (86,719)
<p>The Streets Capital Fund ended Fiscal Year 2016 with \$121,719 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. \$35,000 of the available reserves is needed to fund a capital project in the Streets Capital fund. This recommended entry will transfer the remaining \$86,719 of reserves to the Streets Operating Fund.</p>			
Increase appropriations in the Streets Capital Fund for Post Bridge Construction Monitoring	35,000	-	(35,000)
<p>Appropriations are needed in the Streets Capital Fund for Post Bridge Construction Monitoring for the Sycamore Creek Letter of Map Revision (LOMR) and Conditional LOMR (CLOMR) due to associated work in the floodplain. Staff was required to do this in this fiscal year, thus funds were not budgeted or anticipated. The recommended entry will increase appropriations from reserves in the Streets Capital Fund for this purpose.</p>			
Total Streets Capital Fund	<u>\$ 121,719</u>	<u>\$ -</u>	<u>\$ (121,719)</u>
County Library Fund (2500)			
Increase Estimated Revenues and Appropriations for the Goleta Library	\$ 10,000	\$ 10,000	\$ -
<p>The Friends of the Goleta Library have increased their contribution by \$10,000 to the Goleta Library to add to the children's non-fiction books collection.</p>			
Increase Estimated Revenues and Appropriations for the Buellton Library	1,850	1,850	-
<p>The Friends of the Buellton Library have increased their contribution by \$1,850 for the Buellton Library. This funding will be used to add to the branch's collections.</p>			
Increase Estimated Revenues and Appropriations for the Solvang Library	2,000	2,000	-
<p>The D'Augustine Foundation has donated \$2,000 to the Solvang Library. This donation was awarded for the children's area.</p>			
Increase Estimated Revenues and Appropriations for the Montecito Library	725	725	-
<p>The Friends of the Montecito Library have increased their annual donation by \$725 to the Montecito Library. This funding will be used for additional programming at the branch.</p>			
Increase Estimated Revenues and Appropriations for the Carpinteria Library	6,240	6,240	-
<p>The Friends of the Carpinteria Library have increased their annual contribution by \$6,240 to the Carpinteria Library. This funding will be used for additional equipment and supplies at the branch.</p>			
Total County Library Fund	<u>\$ 20,815</u>	<u>\$ 20,815</u>	<u>\$ -</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			
Police Grants Fund (2830)			
Increase Estimated Revenues and Appropriations in the Police Grants Fund for the Memorial Statue Project	\$ 8,571	\$ 8,571	\$ -
<p>To honor the five officers who have lost their lives in the line of duty with the SBPD, a life-size bronze memorial statue will be constructed. This statue will be financed entirely through donations and community fundraising efforts. The department has received additional donations for the placement of the statue.</p>			
Increase Appropriations in the Police Grants Fund for Animal Control Equipment donations	255	-	(255)
<p>Donations were received in excess of budget in the prior year for Animal Control Equipment. The recommended entry increases appropriations, allowing the department to purchase additional equipment from available reserves.</p>			
Increase Estimated Revenues and Appropriations in the Police Grants Fund for 9-1-1 Related Training	3,000	3,000	-
<p>The City is eligible to receive an allotment from the State specifically for training related to 9-1-1. Staff will be attending State approved training in February.</p>			
Total Police Grants Fund	<u>\$ 11,826</u>	<u>\$ 11,571</u>	<u>\$ (255)</u>
ENTERPRISE FUNDS			
Water Operating Fund (5000)			
Transfer from Water Drought Fund for Reimbursement of Unused Project Funds	\$ -	\$ 11,369,233	\$ 11,369,233
Transfer from Water Capital Fund for Reimbursement of Unused Project Funds	-	191,333	191,333
<p>The Water Drought Fund and Water Capital Fund ended Fiscal Year 2016 with \$11,369,233, and \$191,333, respectively, of reserves due to the completion of projects under budget and the elimination or postponement of certain large, drought related projects. These recommended entries transfer the reserves to the Water Operating Fund.</p>			
Total Water Operating Fund	<u>\$ -</u>	<u>\$ 11,560,566</u>	<u>\$ 11,560,566</u>
Water Capital Fund (5010)			
Transfer to Water Operating Fund for Reimbursement of Unused Project Funds	\$ 191,333	\$ -	\$ (191,333)
<p>The Water Capital Fund ended Fiscal Year 2016 with \$199,333 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries transfer the reserves to the Water Operating Fund.</p>			
Total Water Capital Fund	<u>\$ 191,333</u>	<u>\$ -</u>	<u>\$ (191,333)</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			
Water Drought Fund (5011)			
Transfer to Water Operating Fund for Reimbursement of Unused Project Funds	\$ 11,369,233	\$ -	\$ (11,369,233)
The Water Drought Fund ended Fiscal Year 2016 with \$11,369,233 of reserves due to the completion of projects under budget and the elimination or postponement of certain large, drought related projects. These recommended entries transfer the reserves to the Water Operating Fund.			
Total Water Drought Fund	<u>\$ 11,369,233</u>	<u>\$ -</u>	<u>\$ (11,369,233)</u>
Wastewater Operating Fund (5100)			
Transfer from Wastewater Capital Fund for Reimbursement of Unused Project Funds	\$ -	\$ 825,070	\$ 825,070
The Wastewater Capital Fund ended Fiscal Year 2016 with \$825,070 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries transfer the reserves to the Wastewater Operating Fund.			
Total Wastewater Operating Fund	<u>\$ -</u>	<u>\$ 825,070</u>	<u>\$ 825,070</u>
Wastewater Capital Fund (5110)			
Transfer to Wastewater Operating Fund for Reimbursement of Unused Project Funds	\$ 825,070	\$ -	\$ (825,070)
The Wastewater Capital Fund ended Fiscal Year 2016 with \$825,070 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries transfer the reserves to the Wastewater Operating Fund.			
Total Wastewater Capital Fund	<u>\$ 825,070</u>	<u>\$ -</u>	<u>\$ (825,070)</u>
Downtown Parking Operating Fund (5300)			
Transfer from Downtown Parking Capital Fund for Reimbursement of Unused Project Funds	\$ -	\$ 429,884	\$ 429,884
The Downtown Parking Capital Fund ended Fiscal Year 2016 with \$429,884 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries transfer the reserves to the Downtown Parking Operating Fund.			
Total Downtown Parking Operating Fund	<u>\$ -</u>	<u>\$ 429,884</u>	<u>\$ 429,884</u>
Downtown Parking Capital Fund (5310)			
Transfer to Downtown Parking Operating Fund for Reimbursement of Unused Project Funds	\$ 429,884	\$ -	\$ (429,884)
The Downtown Parking Capital Fund ended Fiscal Year 2016 with \$429,884 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries transfer the reserves to the Downtown Parking Operating Fund.			
Total Downtown Parking Capital Fund	<u>\$ 429,884</u>	<u>\$ -</u>	<u>\$ (429,884)</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			
Golf Operating Fund (5600)			
Transfer from Fleet Replacement Fund to the Golf Fund	\$ -	\$ 149,429	\$ 149,429
<p>The Fleet Replacement Fund has accumulated reserves of \$149,429 through FY16 for the Golf Fund. Beginning FY17, the Parks and Recreation Department has elected to have the Golf Fund finance its own vehicle replacements, and requested that the reserves from the Fleet Replacement Fund be transferred to the Golf Fund.</p>			
Increase Appropriations for Golf Safety Improvement Loan Principal and Interest Payments	16,118	-	(16,118)
Increase Appropriations for Golf COP General Fund Advance for Principal and Interest Payment	12,567	-	(12,567)
<p>The Golf Fund has two General Fund loans, the Golf Safety Improvement Loan and a COP Advance Loan. The Golf Safety Improvement Loan was under-budgeted by \$16,118. The COP Advance Loan, which is a loan from the General Fund for two \$180,000 payments on the 2002 Municipal Improvement COP Debt was not budgeted for the Fiscal Year 2017 principal and interest payments totalling \$12,567. The recommended entries increase the appropriations to pay the required principal and interest on the loans.</p>			
Total Golf Operating Fund	<u>\$ 28,685</u>	<u>\$ 149,429</u>	<u>\$ 120,745</u>
INTERNAL SERVICE FUNDS			
Facilities Management Fund (6300)			
Transfer to Fleet Maintenance Fund for Fuel Site Upgrade Project	\$ 75,000	\$ -	\$ (75,000)
<p>The Facilities Management Fund has \$75,000 in reserves designated for upgrades to the fuel distribution and storage system. The Fuel Upgrade Project has begun. The Facilities Management Fund reserves directly relate to this project, therefore staff recommend using the reserves to help fund the project. This will reduce the loan originally made by the Fleet Replacement Fund to fund the project. The recommended entries transfer these funds to the Fleet Maintenance Fund, and appropriate the funds for repayment of a portion of the Fuel Site Upgrade loan from the Fleet Replacement Fund, reducing the outstanding loan balance.</p>			
Transfer from Facilities Capital Fund for Reimbursement of Unused Project Funds	-	177,921	177,921
<p>The Facilities Capital Fund ended Fiscal Year 2016 with \$177,921 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries transfer the reserves to the Facilities Management Fund.</p>			
Total Facilities Management Fund	<u>\$ 75,000</u>	<u>\$ 177,921</u>	<u>\$ 102,921</u>
Facilities Capital Fund (6310)			
Transfer to Facilities Management Fund for Reimbursement of Unused Project Funds	\$ 177,921	\$ -	\$ (177,921)
<p>The Facilities Capital Fund ended Fiscal Year 2016 with \$177,921 of reserves due to the completion of projects under budget and the elimination or postponement of certain projects. These recommended entries transfer the reserves to the Facilities Management Fund.</p>			
Total Facilities Capital Fund	<u>\$ 177,921</u>	<u>\$ -</u>	<u>\$ (177,921)</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
Fleet Maintenance Fund (6400)			
Transfer from Facilities Maintenance Fund for Fuel Site Upgrade Project Loan	\$ -	\$ 75,000	\$ 75,000
Increase Appropriations for Repayment of Fuel Site Upgrade Project Loan	75,000	-	(75,000)

The Facilities Management Fund has \$75,000 in reserves designated for upgrades to the fuel distribution and storage system. The Fuel Upgrade Project has begun. The Facilities Management Fund reserves directly relate to this project, therefore staff recommend using the reserves to help fund the project. This will reduce the loan originally made by the Fleet Replacement Fund to fund the project. The recommended entries transfer these funds to the Fleet Maintenance Fund, and appropriate the funds for repayment of a portion of the Fuel Site Upgrade loan from the Fleet Replacement Fund, reducing the outstanding loan balance.

Total Fleet Maintenance Fund	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>
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Fleet Replacement Fund (6410)

Increase Estimated Revenues for Repayment of a Portion of the Fuel Site Upgrade Loan	\$ -	\$ 75,000	\$ 75,000
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The Facilities Management Fund has \$75,000 in reserves designated for upgrades to the fuel distribution and storage system. The Fuel Upgrade Project has begun. The Facilities Management Fund reserves directly relate to this project, therefore staff recommend using the reserves to help fund the project. This will reduce the loan originally made by the Fleet Replacement Fund to fund the project. The recommended entries transfer these funds to the Fleet Maintenance Fund, and appropriate the funds for repayment of a portion of the Fuel Site Upgrade loan from the Fleet Replacement Fund, reducing the outstanding loan balance.

Increase Appropriations to Purchase Animal Control Vehicles	90,000	-	(90,000)
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Three Animal Control Vehicles need to be replaced, as the current vehicles have inadequate ventilation, and employees are becoming ill. Efforts to seal off the passenger area from the cargo area have been unsuccessful. The recommended entry increase appropriations to allow the department to purchase the vehicles from available Fleet Replacement Fund reserves.

Transfer to Golf Operating Fund from Fleet Replacement Fund Reserves for Golf Vehicle Replacement	149,429	-	(149,429)
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The Fleet Replacement Fund has accumulated reserves of \$149,429 through FY16 for the Golf Fund. Beginning FY17, the Parks and Recreation Department has elected to have the Golf Fund finance its own vehicle replacements, and requested that the reserves from the Fleet Replacement Fund be transferred to the Golf Fund.

Total Fleet Replacement Fund	<u>\$ 239,429</u>	<u>\$ 75,000</u>	<u>\$ (164,429)</u>
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FIDUCIARY FUNDS	Increase (Decrease) in Appropriations	Increase (Decrease) in Estimated Revenues	Addition to (Use of) Reserves
Successor Agency Fund (7105)			
Increase appropriations in the Successor Agency Operating Fund for the Lower State Street Sidewalk Project	\$ 335,000	\$ -	\$ (335,000)
<p>Funding for the Lower State Street Sidewalk project was approved by the Successor Agency Oversight Committee and the State Department of Finance. The project is tied to the La Entrada development, and will be completed in FY17. Revenues have already been received through tax increment payments. The recommended entries increase appropriations of \$335,000 from available reserves to complete the project.</p>			
Total Successor Agency Operating Fund	\$ 335,000	\$ -	\$ (335,000)