

City of Santa Barbara
Interim Financial Statements for the Year Ended June 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			
City Attorney			
Successor Agency Oversight Board Reimb.- Attorney Fees & Civil Penalties	\$ -	\$ 28,035	\$ 28,035
One-Time Vacation Cash Out	28,035	-	(28,035)
<p>City Attorney's budget was unable to cover one-time unbudgeted vacation cash outs. However, City Attorney Successor Agency Oversight Board reimbursements for attorney fees and civil penalties for litigation settlements revenues exceeded budget. These recommended entries increase appropriations and estimated revenues to cover the unbudgeted vacation cash out.</p>			
Police Department			
AB109 Public Safety Realignment - Santa Barbara County Revenues	-	26,400	26,400
AB109 Public Safety Realignment - Overtime Salaries	26,400	-	(26,400)
<p>The Police Department bills Santa Barbara County quarterly for overtime salary costs related to the AB109 Public Safety Realignment Program. These recommended entries increase appropriations and estimated revenues for the FY13 activity for this program.</p>			
Transfer SBRNET Revenue Budget from General Fund to Misc. Grants Fund	-	(63,000)	(63,000)
<p>The Police Department receives grant funding for one full-time officer to participate on the Santa Barbara Regional Narcotic Enforcement Team (SBRNET). This recommended entry transfers the estimated revenues for SBRNET from the General Fund to the more appropriate Miscellaneous Grants Fund where the revenue was recorded.</p>			
Fire Department			
Mutual Aid Revenues	-	400,000	400,000
Mutual Aid Overtime Salary Costs	400,000	-	(400,000)
<p>Due to a high fire season, the Fire Department experienced higher than anticipated mutual aid expenditures related to the cost of providing assistance to other locations in the state. These recommended entries increase appropriations and estimated revenues for the additional mutual aid activities.</p>			
Parks and Recreation			
Recreation Program Revenues	-	67,000	67,000
Recreation Programs - Hourly Salaries & Contract Payments	67,000	-	(67,000)
<p>During FY13, new and expanded recreation programs resulted in additional recreation revenues and increased costs for hourly salaries and contract payments. These recommended entries increase appropriations and estimated revenues for the new and expanded recreation programs.</p>			

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
GENERAL FUND (Cont.)			
Community Development			
Transfer Overnight Accom. Rev/Exp Budget from Affordable Housing	15,787	1,781	(14,006)
<p>At third quarter, the remaining revenue and expenditure budget balances for overnight accommodation mitigation funds were transferred from the City Affordable Housing Fund. This recommend entry will transfer the original revenue and expenditure budgets to enable accounting for all activity for FY13 in the General Fund.</p>			
Total General Fund	<u>\$ 537,222</u>	<u>\$ 460,216</u>	<u>\$ (77,006)</u>
SPECIAL REVENUE FUNDS			
Miscellaneous Grants Fund (031)			
Transfer SBRNET Revenue Budget from Misc. Grants Fund to General Fund	\$ -	\$ 63,000	\$ 63,000
<p>The Police Department receives grant funding for one full-time officer to participate on the Santa Barbara Regional Narcotic Enforcement Team (SBRNET). This recommended entry transfers the estimated revenues for SBRNET from the General Fund to the more appropriate Miscellaneous Grants Fund where the revenue was recorded.</p>			
Avoid the 12 Grant - Campaign Against Impaired Drivers	18,327	18,327	-
<p>The Police Department receives funding from two California grants for a Multi-Agency Campaign against impaired drivers, referred to as the Avoid the 12 Grant. Billings are submitted quarterly for overtime costs related to DUI checkpoints and operations. These recommended entries increase appropriations and estimated revenues for the FY13 activity for this program.</p>			
Total Miscellaneous Grants Fund	<u>\$ 18,327</u>	<u>\$ 81,327</u>	<u>\$ 63,000</u>
City Affordable Housing Fund (122)			
Transfer Overnight Accommodation Rev/Exp Budget to General Fund	\$ (15,787)	\$ (1,781)	\$ 14,006
<p>At third quarter, the remaining revenue and expenditure budget balances for overnight accommodation mitigation funds were transferred to the General Fund. This recommended entry will transfer the original revenue and expenditure budgets to enable accounting for all activity for FY13 in the General Fund.</p>			
Total City Affordable Housing Fund	<u>\$ (15,787)</u>	<u>\$ (1,781)</u>	<u>\$ 14,006</u>
ENTERPRISE FUNDS			
Airport Capital Fund (442)			
Transfer from Airport Bond Capital for Reimb. of Airline Terminal Improv. Exp.	\$ -	\$ 346,367	\$ 346,367
<p>This recommended entry will transfer funds from the Airport Bond Capital Fund to the Airport Capital Fund to reimburse the Capital Fund for costs expended on the Airport Terminal Improvement Project.</p>			
Total Airport Capital Fund	<u>\$ -</u>	<u>\$ 346,367</u>	<u>\$ 346,367</u>

	<u>Increase (Decrease) in Appropriations</u>	<u>Increase (Decrease) in Estimated Revenues</u>	<u>Addition to (Use of) Reserves</u>
ENTERPRISE FUNDS (Cont.)			
Airport Bond Capital Fund (447)			
Transfer to Airport Capital for Reimb. of Airline Terminal Improvement Exp.	\$ 346,367	\$ -	\$ (346,367)
This recommended entry will transfer funds from the Airport Bond Capital Fund to the Airport Capital Fund to reimburse the Capital Fund for costs expended on the Airport Terminal Improvement Project.			
Total Airport Bond Capital Fund	<u>\$ 346,367</u>	<u>\$ -</u>	<u>\$ (346,367)</u>
Golf Course Fund (451)			
One-Time Vacation Cash Out & Additional Water Costs	\$ 28,000	\$ -	\$ (28,000)
This recommended entry will increase appropriations to cover a one-time vacation cash out of \$13,000 and higher than anticipated water costs during a dry year.			
Total Golf Course Fund	<u>\$ 28,000</u>	<u>\$ -</u>	<u>\$ (28,000)</u>