



TO: Mayor and Councilmembers

FROM: Luke Rioux, Finance Director

CONTACT: Tony Gonzalez, Accounting Manager

SUBJECT: Fiscal Year 2018/19 First Quarter Financial Review

RECOMMENDATION:

Adopt Resolution No. 18-__ entitled, "A Resolution of the City Council of the City of Goleta, California, Amending the City's Operating and CIP Budget for Fiscal Year 2018/19."

BACKGROUND:

The purpose of this First Quarter Financial Review is to provide a status update on the City's revenue and expenditure activity as it relates to the FY 2018/19 Operating Budget, which was originally adopted on June 6, 2017 as part of the two-year FY 2017/18 and FY 2018/19 budget and amended June 5, 2018. This report provides an overview of the revenue and expenditure activity in the General Fund, as well as the City's Special Funds, and presents recommendations for adjustments to the adopted budget.

The first section of this report is a summary of the financial activity for the City's most significant fund, the General Fund, as of September 30, 2018. Staff has also included discussion on other miscellaneous funds and the Capital Improvement Program (CIP) budget. This report provides a summary of the revenues and expenditures with an "Actual" vs. "Budget" comparison to better assess the progress of the General Fund (Attachments 1 and 2).

In analyzing the attached report, the following information should be taken into consideration:

1. Revenues and expenditures are recorded during the period received or paid. It is only at the end of the fiscal year that accrual entries are made to associate the revenues and expenditures to the corresponding period.
2. The receipt of revenues varies according to the source of funding, so the September totals may not represent three months of revenues in many categories. For example, "Traditional" Property Tax payments are normally received as follows: 55% in December, 41% in April, and 4% in June.

3. Expenditures for salaries and some operating costs may be disbursed evenly on a month to month basis, however, there are some expenditure line items whereby funds are released or encumbered at the start of the new fiscal year. In addition, expenditures for Liability Insurance, Workers Compensation and Debt Service are made on a quarterly, semi-annual or annual basis.

DISCUSSION:

Overall, based on year to date activity analysis and comparison to prior year actuals in the First Quarter of FY 2018/19, revenues and expenditures for the General Fund are tracking as expected. Staff at this time is recommending revenue and expenditure adjustments which are described further below in the General Fund, the CIP, and Other Funds sections of the report.

The General Fund is the general operating fund of the City and accounts for activities and services traditionally associated with general municipal services. The current fiscal year approved budget for revenues and expenditures and the recommended First Quarter adjustments to the General Fund are summarized in the table below:

| | ORIGINAL BUDGET | REVISIONS | CURRENT BUDGET | RECOMMENDED REVISIONS | REVISED BUDGET |
|---------------------------|----------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| Operating Revenues | \$ 27,135,278 | \$ 62,456 | \$ 27,197,734 | \$ (18,800) | \$ 27,178,934 |
| Operating Expenditures | \$ 25,080,703 | \$ 2,448,583 | \$ 27,529,286 | \$ 1,632,800 | \$ 29,162,086 |
| Capital Expenditures | \$ 819,661 | \$ 1,990,208 | \$ 2,809,869 | \$ - | \$ 2,809,869 |
| Total Expenditures | \$ 25,900,364 | \$ 4,438,790 | \$ 30,339,154 | \$ 1,632,800 | \$ 31,971,954 |
| Net Change | \$ 1,234,914 | \$ (4,376,334) | \$ (3,141,420) | \$ (1,651,600) | \$ (4,793,020) |

Staff has included recommended budget adjustments by general ledger account in the attached resolution for the following funds:

- General Fund (Fund 101) – A decrease of revenues by **(\$18,800)** and an expenditure increase of **\$1,632,800**.
- Gas Tax Fund (Fund 201) – A decrease of revenues by **(\$113,608)** and an expenditure decrease of **(\$97,643)**.
- Citizens Option for Public Safety (COPS) Fund (Fund 302) - An increase of revenues by **\$ \$48,747**, as well as increase of expenditures by **\$48,747**.
- Library Special Tax Fund (Fund 501) – An increase of revenues by **\$149,192** and an increase of expenditures by **\$8,300**

Staff continues to closely monitor revenue projections, as well as evaluate resource requirements, and will advise Council of any changes as they arise. Details regarding revenue and expenditure performance, as well as recommended budget revisions, are further outlined in this report.

General Fund Revenue Analysis:

Overall, the General Fund revenue budget of \$27.20 million is trending as expected for the First Quarter of the fiscal year. The tables and summary information below provide

additional detail on the revenue activity through the First Quarter (September 30, 2018) on a budget to actual comparison. Additionally, prior year comparisons are provided for trending purposes.

| TAXES | 2018/19 BUDGET | 2018/19 YTD ACTUAL | % OF BUDGET | 2017/18 YTD ACTUAL | % OF PRIOR YEAR BUDGET |
|-------------------------|----------------------|-----------------------|----------------|-----------------------|------------------------------|
| Property Tax | \$ 6,598,220 | \$ 44,766 | 0.7% | \$ 54,712 | 0.8% |
| Sales Tax | 6,644,300 | 757,553 | 11.4% | 635,778 | 9.7% |
| Transient Occupancy Tax | 9,812,000 | 1,703,745 | 17.4% | 1,991,618 | 21.5% |
| Franchise Fees | 1,228,500 | 232,013 | 18.9% | 84,276 | 6.8% |
| TOTAL | \$ 24,283,020 | \$ 2,738,077 | 11.3% | \$ 2,766,385 | 11.8% |

The **Property Tax** category is composed of two payment types - the "Traditional" Property Tax, which is received in large part during the months of December and April, and the Property Tax in Lieu of Motor Vehicle License Fees (MVLFF) which is received in two payments during January and May. Property Tax revenues for the fiscal year are estimated at \$6,598,220 and are tracking as expected. Although the majority of Property Tax revenues have not been received as of September 30th, the property tax allocation reports recently received from the County have indicated increased assessed valuations per the property tax rolls, resulting in additional property tax revenues for the City than originally estimated. Staff anticipates a \$240,000 increase in property tax revenues, primarily related to growth in assessed valuations. Staff will make a budget recommendation during mid-year. Property taxes that are subject to AB 8, are shared equally (50%) with the County of Santa Barbara, per the Revenue Neutrality Agreement (RNA).

The annual **Sales Tax** budgeted figure of \$6,644,300 is comprised of twelve (12) monthly payments for the traditional Sales Tax line item. As of September 30th, the revenues collected totaled \$757,553, or 11.4% of the estimated revenue for the year, which is tracking slightly higher in comparison to previous year. Staff will continue to closely monitor Sales Tax and at this time is not recommending any adjustments. As previously noted in last quarter's financial review, the City's sales tax consultants, HDL, and the California Department of Taxes and Fee Administration (CDTFA) have informed the City of the CDTFA's recent transition to a new software reporting system, which has continued to affect the timing of receiving actual receipts. Additional information will be provided when it becomes available.

The **Transient Occupancy Tax (TOT)** actual revenues reported through September 30, 2018 are trending slightly lower in comparison with prior year at \$1,703,745 or 17.4% of the budget estimate of \$9,812,000. Based on the actual revenues received to date, the overall TOT account is tracking on target with the original overall growth estimates of 6.12%. It should be noted the TOT revenues reported, represent collection through the first two months of the fiscal year, due to the timing of TOT required to be remitted and collected. Further analysis of this revenue will be considered with the Mid-Year (Second Quarter) Financial Review in February 2019.

The City collects **Franchise Fees** from four main service provider sources (Cable, Electric, Gas, Solid Waste). Each provider of these services has a different payment schedule. Electric and Gas providers make annual payments in April. The Cable provider is on a quarterly payment plan, while Solid Waste fees are collected monthly, with a one-time annual fee paid at the beginning of the fiscal year. The First Quarter total of \$232,013, represents 18.9% of the total budgeted amount and is higher than historical trends for this time of year due to an increase in the Marborg Annual Fee from \$25,000 to \$100,000.

The City also collects various licenses and services that support the City's functions and can be viewed in the table below. **Licenses and Service Charges** currently reflect revenues at 20.4% of the budgeted amount through the first quarter. As shown in the table below, revenue categories are either exceeding, meeting or below target levels. A majority of the fees related to development activity are below targeted levels and lower in comparison to prior year actuals, due to reductions to the higher than usual development activity for larger development projects that have concluded construction and associated building activity related fees. Staff will continue to monitor activity levels and may make a recommendation for adjustments during Second Quarter Financial Review.

| LICENSES AND SERVICE CHARGES | 2018/19 BUDGET | 2018/19 YTD ACTUAL | % OF BUDGET | 2017/18 YTD ACTUAL | % OF PRIOR YEAR BUDGET |
|------------------------------|---------------------|--------------------|--------------|--------------------|------------------------|
| Legal Deposits Earned | \$ 1,000 | \$ - | 0.0% | \$ 301 | 10.0% |
| Planning Fees | 137,300 | 64,325 | 46.8% | 37,214 | 28.6% |
| Planning Deposits Earned | 242,000 | 25,994 | 10.7% | 70,842 | 29.3% |
| Building Permits | 750,000 | 125,158 | 16.7% | 195,902 | 26.1% |
| PW Deposits Earned | 69,700 | 9,740 | 14.0% | 7,251 | 11.2% |
| PW/Engineering Fees | 61,200 | 12,437 | 20.3% | 17,475 | 29.1% |
| Solid Waste Roll Off Fees | 33,293 | 7,124 | 21.4% | 8,138 | 24.9% |
| Business License | 263,000 | 66,540 | 25.3% | 56,850 | 21.6% |
| Plan Check Fees | 300,000 | 66,153 | 22.1% | 41,386 | 27.6% |
| Other Licenses & Charges | 6,225 | 1,919 | 30.8% | 1,729 | 69.9% |
| TOTAL | \$ 1,863,718 | \$ 379,390 | 20.4% | \$ 437,088 | 25.7% |

The City also receives other sources of revenues that include fines and penalties, interest income, reimbursement, and transfers in from other funds. A summary of other revenues can be found in the table below. Overall, the City's other revenues are currently trending higher in comparison to last fiscal year. This is mostly due to increase in interest and rent income, as well as a one-time donation from the Friends of the Library for the Goleta Library storywell project.

| OTHER REVENUE CATEGORIES | 2018/19 BUDGET | 2018/19 YTD ACTUAL | % OF BUDGET | 2017/18 YTD ACTUAL | % OF PRIOR YEAR BUDGET |
|--------------------------|---------------------|--------------------|--------------|--------------------|------------------------|
| Fines & Penalties | \$ 172,150 | \$ 18,075 | 10.5% | \$ 19,535 | 14.5% |
| Interest & Rent Income | 337,340 | 85,767 | 25.4% | 51,704 | 24.4% |
| Reimbursements | 377,320 | 32,578 | 8.6% | 51,588 | 15.1% |
| Other Revenues | 129,456 | 63,469 | 49.0% | 748 | 0.3% |
| Transfers In Other Funds | 34,730 | 5,961 | 17.2% | - | 0.0% |
| TOTAL | \$ 1,050,996 | \$ 205,850 | 19.6% | \$ 123,576 | 12.4% |

Fines & Penalties to date are at 10.5% of projections and slightly lower than prior year, primarily due to the timing of payments related to traffic and parking fines. Based on actual revenues received to date, this revenue category is on target with budget estimates.

Interest & Rent Income revenues are at 25.4% of the budgeted amount for interest income, property rental and park reservations revenues and are tracking on target of overall budget estimates and in comparison to prior year. The FY 18/19 amended budget had included adjustments to its interest earnings account to account for rising interest rates, resulting in higher interest earnings. There are no recommendations for adjustments at this time.

The **Reimbursements** revenue category of \$377,320 is comprised primarily of \$250,000 in CIP related staff time reimbursements and Successor Agency administration fees of \$120,000. Overall, reimbursements are trending lower at 8.6% in comparison to prior year due to staff vacancies and utilizing consultants that charge directly to CIP projects. At the end of the first quarter, \$29,562 is related to CIP staff time reimbursements. This revenue category will continue to be monitored and adjustments may be recommended at the Mid-Year Financial Review and adjusted based on actual staffing levels for CIP and related recovery of those costs.

Other Revenues are various revenues such as Motor Vehicle License Fees (MVLFF), State Mandate Reimbursements and donations. Revenues for MVLFF are generally received during the middle of the fiscal year. The City received a donation in the first quarter of approximately \$62,000 for the Goleta Library storywell project.

Transfers In/Other Funds are revenues provided by other funds to offset costs in the General Fund. The revenues have yet to be received due to a decrease in staff time charges related to the Community Development Block Grant (CDBG). In addition, a portion of CDBG funds designated for City staff time will now be used to pay MDG Associates for assisting with the CDBG program. Therefore, the General Fund will receive less CDBG staff time reimbursement this fiscal year, and the consultant will be directly charged to CDBG funds. Staff is requesting a decrease of **(\$18,800)** to reflect this change to the CDBG program.

General Fund Expenditure Analysis:

The General Fund expenditures budget is currently at \$30.3 million and include carryovers of approximately \$3.9 million from FY 2017/18 and additional appropriations approved by Council in the first quarter of approximately \$493,650. As reflected in Attachment 1, the original FY 2018/19 budget, as adopted on June 6, 2017 was \$25,900,364, and the following revisions have resulted in total additional appropriations of \$4,438,790, for a total current budget appropriations of \$30,339,154:

- Total operating carryovers, which include encumbrances for purchase order obligations at June 30, 2018 in the amount of \$2,017,389.
- Carryover of capital improvement projects in the amount of \$1,927,751 for projects budgeted in the General Fund and not completed at the end of the FY 2017/18.
- Additional appropriations of \$493,650, as approved by the City Council to date, for Library related expenses (Storywell project), energy planning services (Sustainability Program), additional Support to Other Agencies and various professional services related to land development review (Engineering).

All departments are currently within the expected target of their overall allocated budgets as of September 30, 2018, with the total year to expenditures at 15.1% of budget or 29.5% when including encumbrances. The Departments Budget to Actuals comparison is provided in Attachment 2 to this report and are summarized in the table below.

| DEPARTMENT | 2018/19 BUDGET | 2018/19 YTD | % OF BUDGET | 2017/18 YTD | % OF BUDGET |
|------------------------------|----------------------|---------------------|----------------|---------------------|----------------|
| General Government | \$ 6,012,447 | \$ 1,777,315 | 29.6% | \$ 2,056,900 | 35.1% |
| Library | 399,004 | 53,229 | 13.3% | 3,718 | 1.1% |
| Finance | 892,911 | 172,391 | 19.3% | 158,022 | 18.8% |
| Planning & Env. Review | 4,967,696 | 573,638 | 11.5% | 490,796 | 11.1% |
| Public Works | 5,838,548 | 619,761 | 10.6% | 677,122 | 7.6% |
| Neighborhood Services | 1,481,030 | 177,703 | 12.0% | 228,946 | 15.1% |
| Public Safety | 7,872,650 | 1,203,649 | 15.3% | 2,020,443 | 23.8% |
| Non-Departmental | 65,000 | 5,187 | 8.0% | 4,788 | 8.0% |
| Capital Improvement Projects | 2,809,869 | - | 0.0% | 22 | 0.0% |
| TOTAL | \$ 30,339,154 | \$ 4,582,872 | 15.1% | \$ 5,640,756 | 16.1% |

Overall, the expenditures are tracking as expected with one department exceeding the 25% level of expenditures to date. This is primarily related to expenditures for support to other agencies being paid out earlier in the year and large one-time payments made in the first quarter such as insurance premiums.

Staff is recommending various first quarter budget adjustments for operations and projects as outlined below. Additional General Fund appropriations in the amount of **\$1,632,800** are recommended for the following:

- City Council: An increase of **\$149,200** is recommended to the salary and benefit accounts due to the November 2018 election results, pertaining to salaries for City Council that will be effective in December 2018. In addition, a cleanup adjustment of **\$1,000** is recommended to the City Grants account,

related to the City Grant Program that is shared with CDBG for a total of \$100,000.

- City Manager's Office: An increase of **\$10,000** is recommended for the professional services account, which supports special studies and performance evaluation services as needed.
- City Clerk: An increase in appropriation of **\$2,500** is recommended for training and related mileage. This includes the Master Municipal Clerk Academy and the Technical Track for Clerks, as well as additional training and education requirements to keep current with the profession.
- Support Services: Staff is recommending an increase of **\$81,400** overall to Support Services to various accounts, which include computer upgrades, personnel support and software to assist with grant management. This additional appropriation includes \$40,500 for various technology equipment upgrades that is due for replacement per the IT replacement schedule. Budget will go towards replacement of the large format printer and scanner in Public Works, replacement of desktop computers for Engineering, and tablets for the Executive Team. In addition, an increase of \$8,600 for various utility accounts is needed to support the 27 S. La Patera property. An increase of \$19,900 for the City's Property Insurance Program Policy is also recommended, to support the overall insurance premium estimates. \$12,480 will also be programmed towards various operating costs, such as a ZoomGrants management software, recruitment and panel related interviews, and a membership subscription to Liebert, Cassidy and Whitmore's (LCW) Personnel Policy Portal. ZoomGrants is a grant management software that will be utilized for administering CDBG grant awards and other city grants, with estimated annual cost of approximately \$7,000. Staff will be looking into possible cost sharing of this grant software with CDBG funds, if applicable. It is recommended that \$5,000 for the three year subscription to LCW's Personnel Policy Portal be taken from the Risk Management Reserve, which currently has \$200,000 set aside in fund balance reserves.
- Facilities Maintenance: An additional appropriation of **\$54,400** is recommended to support patch work needed in the parking lot at the Goleta Valley Community Center.
- Streets Maintenance: An additional appropriation of **\$20,600** is recommended for replacement to the current John Deere mowing deck. The current mowing deck is consistently breaking down, requiring frequent repairs, and will not be useable soon. A replacement is recommended utilizing the capital equipment reserve fund balance, which has approximately \$472,722 is available.
- Neighborhood Services & Public Safety: Additional appropriation of **\$57,700** is recommended to temporarily support NS&PS operations. Additional

temporary staffing support is needed from Spherion, a temp agency, as well as a temporary part-time employee through the end of the fiscal year to assist with departmental operations. Temporary staff would help perform duties previously done by the former Management Assistant position that no longer exists. These duties include support to the Parking Enforcement Officer, business license assistance and general administrative support. The hired part-time employee would provide assistance to duties such as, homelessness effort projects, Capital Improvement Program projects, and assistance in pursuing funding for property acquisitions near Ellwood Mesa. The department, along with City Manager's Office is currently undergoing an assessment on its organization structure, operational functions, and staffing levels by Citygate Associates, who will provide its recommendations later on this fiscal year. At this time, the temporary staff is being recommend to provide the additional support that is needed to carry out the operations of the program this current fiscal year.

- **Non-Departmental:** An additional appropriation of **\$1,256,000** is recommended to support the initial and first year's payment per the settlement agreement with the Department of Finance (DOF), related to the bond proceeds transfer with the former Goleta Redevelopment Agency (RDA). Per the agreement, the initial payment owed is \$1 million before end of December, followed by Year 1 Payment of \$775,941.05 before the end of the fiscal year, June 30, 2019. In FY 2015/16 the City recorded a liability of \$512,262 in the General Fund that is related to the first year payment. Annual fiscal year payments of \$775,941.05 will continue to be made through June 30, 2025, and will be appropriated during adoption of each fiscal year's budget. Over the seven year period, the initial amount plus the annual yearly payment, totals approximately \$6.4 million.

The total recommended appropriations from General Fund is \$1,632,800. Of this amount, staff is recommending funds be appropriated from Unassigned Fund Balance at \$1,607,200, Capital Equipment Reserves at \$20,600, and Risk Management Reserves total at \$5,000. These recommendation are highlighted below in the General Fund – Fund Balance section below.

General Fund - Fund Balance:

Below is a recap of Fund Balance as of June 30, 2018 and projected for June 30, 2019.

| Classification | FY 2017/18 Ending Fund Balance | Increase or (Decreases) | FY 2018/19 Projected Ending Fund Balance | Recomm- endations | Adjusted FY 2018/19 Project Ending Fund Balance |
|-------------------------|--------------------------------------|----------------------------|--|-----------------------|---|
| Contingency | 8,083,918 | - | 8,083,918 | | 8,083,918 |
| Public Facilities | 1,453,828 | - | 1,453,828 | | 1,453,828 |
| Capital Equipment | 472,722 | - | 472,722 | (20,600) | 452,122 |
| Compensated Leave | 206,995 | - | 206,995 | | 206,995 |
| Building Maintenance | - | - | - | | - |
| Risk Management | 200,000 | - | 200,000 | (5,000) | 195,000 |
| OPEB UAL | 333,500 | - | 333,500 | | 333,500 |
| CalPERS UAL | 170,000 | - | 170,000 | | 170,000 |
| CIP Project Funding | 1,927,727 | (1,927,727) | - | | - |
| Encumbrances | 2,114,802 | (2,114,802) | - | | - |
| Street Maintenance | - | - | - | | - |
| Litigation Defense Fund | 300,000 | - | 300,000 | | 300,000 |
| Legal Salary | - | - | - | | - |
| Prepays and Deposit | 51,198 | (51,198) | - | | - |
| Unassigned Fund Balance | 4,187,785 | 952,307 | 5,140,092 | (1,626,000) | 3,514,092 |
| Total | \$ 19,502,475 | \$ (3,141,420) | \$ 16,361,055 | \$ (1,651,600) | \$ 14,709,455 |

As shown above, the projected FY 2018/19 “budgetary” General Fund Balance stands at \$16,361,055 as of the June 30, 2019. With the approval of the recommended budget amendments described above (decrease in total revenues of \$18,800 and increase in appropriation of \$1,632,800), the Unassigned Fund Balance will experience a net decrease of \$1,626,000, the Capital Equipment Reserve will decrease by \$20,600, and the Risk Management Reserve will decrease by \$5,000 resulting in an adjusted total fund balance of \$14,709,455, an overall decrease of \$1,651,600. The net decrease in Unassigned Fund Balance is primarily due to the DOF related settlement appropriation of \$1.25 million this fiscal year, and the projected ending balance will be at approximately \$3.5 million.

Revenue Neutrality Agreement (RNA):

The receipts and payments as a result of the RNA are not included in the budget. Under the RNA Agreement, the County is allocated 30% of the 1% Sales Tax revenues generated within the City of Goleta and shares equally in the Property Tax revenues of the City. The estimated cost for FY 18/19 of the total RNA payments is \$5.8 million. The estimated total contribution since City incorporation in 2002 is approximately \$114.9 million.

CAPITAL IMPROVEMENT PROGRAM AND OTHER FUNDS:

Staff has provided Attachment 3 to summarize all other Special Revenue Fund revenues and expenditures with budget to actual comparison. On a budget basis, the various grant type funds are balanced with revenues matching expenditures. However, on an actual basis, funds are reimbursed after they are expended. The reimbursement requests for grant expenditures are submitted in a timely manner either on a monthly or quarterly basis by the department staff responsible for the project reimbursements. Any negative balances are the result of timing of revenues. Revenue projections are reviewed on a

quarterly basis and recommended adjustments are made when necessary. Staff are recommending a few special revenue fund adjustments and are described further below.

Attachment 4 provides a CIP Expenditure Summary on a budget to actual basis to ensure that projects do not exceed the appropriations allocated to the project.

At this time, staff is not recommending any adjustments to the CIP projects.

Gas Tax Fund (Fund 201):

Gas Tax revenues are tracking at 13.1% of the total budgeted amount. Revenues received through First Quarter are at \$103,916. Budgeted expenditures are at \$1,316,730 for the fiscal year, which includes carryovers. During the first quarter, \$19,055 was expended and encumbered, which represents 1.4% of total Gas Tax budget. During the FY 18/19 Mid-Cycle Budget Presentation on June 5, 2018, staff notified Council recommended decreases to Gas Tax related accounts during the First Quarter Financial Review. The decrease is due to the original estimates made by the DOF, had factored in a staff recommendation to the Board of Equalization (BOE) and raising the variable gasoline tax rate by 4 cents per gallon, in which the BOE failed to take action in February 2018. Staff was made aware of the revised projections after issuance of the budget. Based on May 2018 financial update, staff is recommending a decrease of **(\$113,608)** to gas tax revenues and decrease of **(\$97,643)** to gas tax related expenditures in the street maintenance budget, account 201-5-5800-413.

Road Maintenance & Repair Act (Fund 203):

Senate Bill 1 (SB 1) – Road Repair and Accountability Act of 2017 has now been in effect since November 1, 2017. Staff expects to receive approximately \$531,409 for FY 2018/19. As of first quarter, the City has received \$51,489 or 9.8% of the budgeted amount, which reflects receipts through end of September. These funds are new and separate from the normal Gas Tax revenues historically reported mentioned above. Staff will continue to monitor this revenue source.

Measure A Fund (Fund 205):

The Measure A Fund is used to fund City Capital projects, street maintenance and repairs, and traffic signal maintenance and replacement. Revenues are estimated at \$1.5 million for the fiscal year and for the first quarter the revenues are at 15.6% of the budget estimate. The \$2.3 million budget appropriations for the fiscal year vary significantly from the actual expenditures through the first quarter as the result of street maintenance and CIP projects that are projected to be initiated later this fiscal year.

Recommended Budget Amendments for Other Funds:

The following are recommended budget adjustments for other various Special Revenue Funds:

Revenues:

- Public Safety COPS (Fund 302) – An increase of **\$48,747** to Grant Proceeds revenues account 302-4-8500-220 is recommended to reflect actual grant revenues received this fiscal year.
- Library Special Tax (Fund 501) – An increase of **\$149,192** is recommended to account 501-4-8500-605 for the City of Santa Barbara returning payment of the FY 2017/18 contribution for management services of the Goleta Library.

Expenditures:

- Public Safety COPS (Fund 302) – An increase of **\$48,747** is requested to coincide with the grant proceeds to account 302-5-7100-550. Appropriations are utilized for Public Safety contract services.
- Library Special Tax (Fund 501) – An increase of **\$8,300** is recommended to account 501-5-1700-140 for telephone upgrades needed at the Goleta Library

FINANCE COMMITTEE REVIEW:

The Finance Committee met to review the First Quarter Financial Report on December 6, 2018.

FISCAL IMPACTS:

As described above and shown in Attachment 1, an overall decrease in General Fund revenues totaling **(\$18,800)** is proposed, along with additional appropriations of **\$1,632,800**, resulting in an overall net change in total fund balance of **(\$1,651,600)**. Sufficient fund balance is available to support the recommended appropriations. Approximately \$472,722 is available from Capital Equipment Reserves, \$200,000 is available from Risk Management Reserves and, and \$5.1 million is available from General Fund Unassigned Fund Balance. Additional details of the recommended General Fund budget amendments can also be found in Exhibit A that is a part of Attachment 5 - Resolution Amending the City's Operating & CIP Budget for Fiscal Year 2018/19.

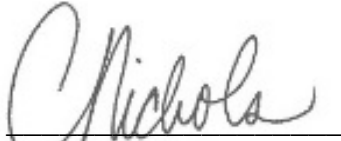
Recommended amendments to Other Special Revenue Funds for CIP and Operating that were also described above, can be found in detail in Exhibit A. The additional appropriations can be supported by the Special Revenue Funds, fund balances.

Council is asked to adopt the attached resolution (Attachment 5) approving the recommended budget adjustments.

ALTERNATIVES:

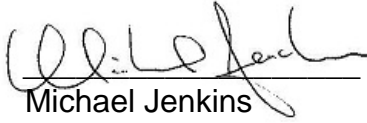
Council may elect not to adopt the attached resolution, thereby leaving the budget as previously approved. Certain budget recommendations are necessary to meet contract obligations.

Reviewed By:



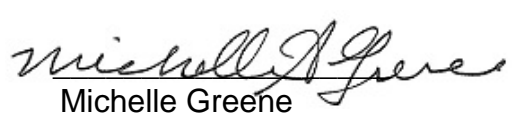
Carmen Nichols
Deputy City Manager

Legal Review By:



Michael Jenkins
City Attorney

Approved By:



Michelle Greene
City Manager

ATTACHMENTS:

1. General Fund Statement of Revenues & Expenditures
2. General Fund Interim Statements by Department
3. Interim Revenue and Expenditure Summary by Fund
4. CIP Expenditure Summary by Project
5. Resolution Amending the City's Operating & CIP Budget for Fiscal Year 2018/19

ATTACHMENT 1:

General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison

City of Goleta
General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison
For the Three Months Ended September 30, 2018

| Revenues | Original Budget | Budget Revisions | Current Budget | 9/30/18 Actuals | % of Budget | 1st QTR Recommended Revisions | Amended Budget |
|-----------------------------------|------------------------|-------------------------|-----------------------|------------------------|--------------------|--------------------------------------|-----------------------|
| Property Taxes | 6,598,220 | - | 6,598,220 | 44,766 | 1% | | 6,598,220 |
| Sales Taxes | 6,644,300 | - | 6,644,300 | 757,553 | 11% | | 6,644,300 |
| Transient Occupancy Tax | 9,812,000 | - | 9,812,000 | 1,703,745 | 17% | | 9,812,000 |
| Franchise Fee Tax | 1,228,500 | - | 1,228,500 | 232,013 | 19% | | 1,228,500 |
| Licenses & Service Charges | 1,863,718 | - | 1,863,718 | 379,390 | 20% | | 1,863,718 |
| Fines & Penalties | 172,150 | - | 172,150 | 18,075 | 10% | | 172,150 |
| Interest & Rent Income | 337,340 | - | 337,340 | 85,767 | 25% | | 337,340 |
| Reimbursements | 377,320 | - | 377,320 | 32,578 | 9% | | 377,320 |
| Other Revenues | 67,000 | 62,456 | 129,456 | 63,469 | 49% | | 129,456 |
| Transfers In Other Funds | 34,730 | - | 34,730 | 5,961 | 17% | (18,800) | 15,930 |
| Total Revenues | 27,135,278 | 62,456 | 27,197,734 | 3,323,316 | 12% | (18,800) | 27,178,934 |
| Expenditures | | | | | | | |
| General Government | 5,848,324 | 164,122.71 | 6,012,447 | 1,777,315 | 30% | 244,100 | 6,256,547 |
| Library | 399,004 | - | 399,004 | 53,229 | 13% | | 399,004 |
| Finance | 873,315 | 19,595.50 | 892,911 | 172,391 | 19% | | 892,911 |
| Planning & Env. Review | 3,909,040 | 1,058,656.04 | 4,967,696 | 573,638 | 12% | | 4,967,696 |
| Public Works | 4,632,340 | 1,206,208.31 | 5,838,548 | 619,761 | 11% | 75,000 | 5,913,548 |
| Neighborhood Services | 1,481,030 | - | 1,481,030 | 177,703 | 12% | 57,700 | 1,538,730 |
| Public Safety | 7,872,650 | - | 7,872,650 | 1,203,649 | 15% | | 7,872,650 |
| Non-Departmental | 65,000 | - | 65,000 | 5,187 | 8% | 1,256,000 | 1,321,000 |
| Capital Improvement Projects | 819,661 | 1,990,207.71 | 2,809,869 | 0 | 0% | | 2,809,869 |
| Total Expenditures | 25,900,364 | 4,438,790 | 30,339,154 | 4,582,872 | 15% | 1,632,800 | 31,971,954 |
| Net Change in Fund Balance | 1,234,914 | (4,376,334) | (3,141,420) | (1,259,556) | | (1,651,600) | (4,793,020) |
| Beginning Fund Balance | 19,502,475 | | 19,502,475 | 19,502,475 | | | 19,502,475 |
| Ending Fund Balance | 20,737,389 | | 16,361,055 | 18,242,919 | | | 14,709,455 |

ATTACHMENT 2:

General Fund Interim Statements by Department

General Fund

Interim Statement of Revenues and Expenditures
For the Three Months Ended September 30, 2018

| | Annual Budget | YTD Actual | Remaining Balance | Percent Received | Previous YTD |
|---------------------------------------|------------------|------------|----------------------|---------------------|-----------------|
| Taxes | | | | | |
| Property Taxes | 6,598,220 | 44,766 | 6,553,454 | 0.7% | 54,712 |
| Sales Taxes | 6,644,300 | 757,553 | 5,886,747 | 11.4% | 635,778 |
| Transient Occupancy Tax | 9,812,000 | 1,703,745 | 8,108,255 | 17.4% | 1,991,618 |
| Franchise Fee Tax | 1,228,500 | 232,013 | 996,487 | 18.9% | 84,276 |
| Total | 24,283,020 | 2,738,077 | 21,544,943 | 11.3% | 2,766,385 |
| Licenses & Service Charges | | | | | |
| Legal Deposits Earned | 1,000 | - | 1,000 | 0.0% | 301 |
| Planning Fees | 137,300 | 64,325 | 72,975 | 46.8% | 37,214 |
| Planning Deposits Earned | 242,000 | 25,994 | 216,006 | 10.7% | 70,842 |
| Building Permits | 750,000 | 125,158 | 624,842 | 16.7% | 195,902 |
| Public Works Deposits Earned | 69,700 | 9,740 | 59,961 | 14.0% | 7,251 |
| PW/Engineering Fees | 61,200 | 12,437 | 48,763 | 20.3% | 17,475 |
| Solid Waste Roll Off Fees | 33,293 | 7,124 | 26,169 | 21.4% | 8,138 |
| Business License | 263,000 | 66,540 | 196,460 | 25.3% | 56,850 |
| Plan Check Fees | 300,000 | 66,153 | 233,847 | 22.1% | 41,386 |
| Other Licenses & Charges | 6,225 | 1,919 | 4,306 | 30.8% | 1,729 |
| Total | 1,863,718 | 379,390 | 1,484,328 | 20.4% | 437,088 |
| Fines and Forfeitures | | | | | |
| Fines & Penalties | 172,150 | 18,075 | 154,075 | 10.5% | 19,535 |
| Total | 172,150 | 18,075 | 154,075 | 10.5% | 19,535 |
| Investment Income | | | | | |
| Interest & Rent Income | 337,340 | 85,767 | 251,573 | 25.4% | 51,704 |
| Total | 337,340 | 85,767 | 251,573 | 25.4% | 51,704 |
| Reimbursements | | | | | |
| Reimbursements | 377,320 | 32,578 | 344,742 | 8.6% | 51,588 |
| Total | 377,320 | 32,578 | 344,742 | 8.6% | 51,588 |
| Other Revenues | | | | | |
| Other Revenues | 129,456 | 63,469 | 65,988 | 49.0% | 748 |
| Total | 129,456 | 63,469 | 65,988 | 49.0% | 748 |
| Transfers In | | | | | |
| Transfers In Other Funds | 34,730 | 5,961 | 28,769 | 17.2% | - |
| Total | 34,730 | 5,961 | 28,769 | 17.2% | - |
| TOTAL REVENUES | 27,197,734 | 3,323,316 | 23,874,418 | 12.2% | 3,327,049 |

ATTACHMENT 3:

Interim Revenue and Expenditure Summary By Fund

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Three Months Ended September 30, 2018

Attachment 3

| | Original Budget | Current Budget | Budget Requests | Proposed Budget | YTD Actual | Encum- brances | Totals | Percent of Budget |
|------------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------|----------------------|
| 101 General Fund | | | | | | | | |
| Revenue | 27,135,278 | 27,197,734 | (18,800) | 27,178,934 | 3,319,911 | - | 3,319,911 | 12.2% |
| Expenditures | 25,900,364 | 30,339,154 | 1,632,800 | 31,971,954 | 4,582,872 | 4,799,711 | 9,382,583 | 30.9% |
| Addition to/(use of) reserves | 1,234,914 | (3,141,420) | (1,651,600) | (4,793,020) | (1,262,961) | (4,799,711) | (6,062,672) | |
| Beginning Fund Balance | 19,502,475 | 19,502,475 | | 19,502,475 | 19,502,475 | | | |
| Ending Fund Balance | 20,737,389 | 16,361,055 | | 14,709,455 | 18,239,514 | | | |
| 201 Gas Tax | | | | | | | | |
| Revenue | 795,237 | 795,237 | (113,608) | 681,629 | 103,916 | - | 103,916 | 13.1% |
| Expenditures | 791,230 | 1,316,730 | (97,643) | 1,219,087 | 12,072 | 21,983 | 34,055 | 2.6% |
| Addition to/(use of) reserves | 4,007 | (521,493) | (15,965) | (537,458) | 91,844 | (21,983) | 69,861 | |
| Beginning Fund Balance | 537,458 | 537,458 | | 537,458 | 537,458 | | | |
| Ending Fund Balance | 541,465 | 15,965 | | - | 629,302 | | | |
| 202 Local Transportation | | | | | | | | |
| Revenue | 26,739 | 26,739 | | 26,739 | 4,372 | - | 4,372 | 16.3% |
| Expenditures | - | 61,398 | | 61,398 | - | 55,154 | 55,154 | 89.8% |
| Addition to/(use of) reserves | 26,739 | (34,659) | - | (34,659) | 4,372 | (55,154) | (50,782) | |
| Beginning Fund Balance | 96,811 | 96,811 | | 96,811 | 96,811 | | | |
| Ending Fund Balance | 123,550 | 62,152 | | 62,152 | 101,183 | | | |
| 203 RMRA | | | | | | | | |
| Revenue | 527,408 | 527,408 | | 527,408 | 51,489 | - | 51,489 | 9.8% |
| Expenditures | 527,400 | 703,881 | | 703,881 | - | - | - | 0.0% |
| Addition to/(use of) reserves | 8 | (176,473) | - | (176,473) | 51,489 | - | 51,489 | |
| Beginning Fund Balance | 186,548 | 186,548 | | 186,548 | 186,548 | | | |
| Ending Fund Balance | 186,556 | 10,075 | | 10,075 | 238,037 | | | |
| 205 Measure A | | | | | | | | |
| Revenue | 1,586,889 | 1,586,889 | | 1,586,889 | 248,255 | - | 248,255 | 15.6% |
| Expenditures | 1,374,584 | 2,387,575 | | 2,387,575 | 144,544 | 797,709 | 942,253 | 39.5% |
| Addition to/(use of) reserves | 212,305 | (800,686) | - | (800,686) | 103,711 | (797,709) | (693,997) | |
| Beginning Fund Balance | 1,269,385 | 1,269,385 | | 1,269,385 | 1,269,385 | | | |
| Ending Fund Balance | 1,481,690 | 468,699 | | 468,699 | 1,373,096 | | | |
| 206 Measure A-Other | | | | | | | | |
| Revenue | 66,416 | 675,153 | | 675,153 | - | - | - | 0.0% |
| Expenditures | 66,416 | 664,950 | | 664,950 | - | 14,117 | 14,117 | 2.1% |
| Addition to/(use of) reserves | - | 10,203 | - | 10,203 | - | (14,117) | (14,117) | |
| Beginning Fund Balance | (10,203) | (10,203) | | (10,203) | (10,203) | | | |
| Ending Fund Balance | (10,203) | 0 | | 0 | (10,203) | | | |
| 208 County Per Capita | | | | | | | | |
| Revenue | 700,580 | 737,380 | | 737,380 | - | - | - | 0.0% |
| Expenditures | 700,480 | 716,094 | | 716,094 | 114,293 | 68,090 | 182,383 | 25.5% |
| Addition to/(use of) reserves | 100 | 21,286 | - | 21,286 | (114,293) | (68,090) | (182,383) | |
| Beginning Fund Balance | - | - | | - | - | | | |
| Ending Fund Balance | 100 | 21,286 | | 21,286 | (114,293) | | | |
| 211 Solid Waste | | | | | | | | |
| Revenue | 594,900 | 594,900 | | 594,900 | 46,555 | - | 46,555 | 7.8% |
| Expenditures | 1,000,325 | 1,000,325 | | 1,000,325 | 90,493 | 107,641 | 198,135 | 19.8% |
| Addition to/(use of) reserves | (405,425) | (405,425) | - | (405,425) | (43,938) | (107,641) | (151,579) | |
| Beginning Fund Balance | 835,528 | 835,528 | | 835,528 | 835,528 | | | |
| Ending Fund Balance | 430,103 | 430,103 | | 430,103 | 791,591 | | | |
| 212 Public Safety Donations | | | | | | | | |
| Revenue | - | - | | - | 1,673 | - | 1,673 | #DIV/0! |
| Expenditures | - | 324,099 | | 324,099 | - | 318,000 | 318,000 | 98.1% |
| Addition to/(use of) reserves | - | (324,099) | - | (324,099) | 1,673 | (318,000) | (316,327) | |
| Beginning Fund Balance | 344,971 | 344,971 | | 344,971 | 344,971 | | | |
| Ending Fund Balance | 344,971 | 20,873 | | 20,873 | 346,644 | | | |
| 220 GTIP | | | | | | | | |
| Revenue | 1,048,101 | 1,048,101 | | 1,048,101 | 154,160 | - | 154,160 | 14.7% |
| Expenditures | 2,915,538 | 8,632,841 | - | 8,632,841 | 46,764 | 1,715,236 | 1,762,000 | 20.4% |
| Addition to/(use of) reserves | (1,867,437) | (7,584,740) | - | (7,584,740) | 107,396 | (1,715,236) | (1,607,840) | |
| Beginning Fund Balance | 14,998,840 | 14,998,840 | | 14,998,840 | 14,998,840 | | | |
| Ending Fund Balance | 13,131,403 | 7,414,100 | | 7,414,100 | 15,106,236 | | | |

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Three Months Ended September 30, 2018

Attachment 3

| | Original Budget | Current Budget | Budget Requests | Proposed Budget | YTD Actual | Encum- brances | Totals | Percent of Budget |
|---|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------|----------------------|
| 221 Parks DIF | | | | | | | | |
| Revenue | 48,565 | 48,565 | | 48,565 | 127,282 | - | 127,282 | 262.1% |
| Expenditures | 1,445,607 | 6,167,486 | | 6,167,486 | 220,711 | 2,819,542 | 3,040,252 | 49.3% |
| Addition to/(use of) reserves | (1,397,042) | (6,118,921) | - | (6,118,921) | (93,428) | (2,819,542) | (2,912,970) | |
| Beginning Fund Balance | 10,828,882 | 10,828,882 | | 10,828,882 | 10,828,882 | | | |
| Ending Fund Balance | 9,431,840 | 4,709,961 | | 4,709,961 | 10,735,454 | | | |
| 222 Public Facilities DIF | | | | | | | | |
| Revenue | 566,955 | 566,955 | | 566,955 | 30,951 | - | 30,951 | 5.5% |
| Expenditures | - | 12,762 | | 12,762 | - | - | - | 0.0% |
| Addition to/(use of) reserves | 566,955 | 554,193 | - | 554,193 | 30,951 | - | 30,951 | |
| Beginning Fund Balance | (685,147) | (685,147) | | (685,147) | (685,147) | | | |
| Ending Fund Balance | (118,192) | (130,954) | | (130,954) | (654,196) | | | |
| 223 Library DIF | | | | | | | | |
| Revenue | 128,597 | 128,597 | | 128,597 | 7,934 | - | 7,934 | 6.2% |
| Expenditures | 158,006 | 158,006 | | 158,006 | 3,250 | 302,662 | 305,912 | 193.6% |
| Addition to/(use of) reserves | (29,409) | (29,409) | - | (29,409) | 4,684 | (302,662) | (297,978) | |
| Beginning Fund Balance | 194,471 | 194,471 | | 194,471 | 194,471 | | | |
| Ending Fund Balance | 165,062 | 165,062 | | 165,062 | 199,155 | | | |
| 224 Sheriff Facilities DIF | | | | | | | | |
| Revenue | 149,111 | 149,111 | | 149,111 | 12,347 | - | 12,347 | 8.3% |
| Expenditures | - | 1,321 | - | 1,321 | 464 | 857 | 1,321 | 100.0% |
| Addition to/(use of) reserves | 149,111 | 147,790 | - | 147,790 | 11,883 | (857) | 11,026 | |
| Beginning Fund Balance | 903,111 | 903,111 | | 903,111 | 903,111 | | | |
| Ending Fund Balance | 1,052,222 | 1,050,901 | | 1,050,901 | 914,993 | | | |
| 225 Housing in Lieu | | | | | | | | |
| Revenue | 4,080 | 4,080 | | 4,080 | 1,691 | - | 1,691 | 41.5% |
| Expenditures | 25,000 | 26,564 | - | 26,564 | 13,030 | 13,534 | 26,564 | 100.0% |
| Addition to/(use of) reserves | (20,920) | (22,484) | - | (22,484) | (11,339) | (13,534) | (24,873) | |
| Beginning Fund Balance | 352,854 | 352,854 | | 352,854 | 352,854 | | | |
| Ending Fund Balance | 331,934 | 330,370 | | 330,370 | 341,515 | | | |
| 226 Environmental Programs | | | | | | | | |
| Revenue | 1,326 | 1,326 | | 1,326 | 792 | - | 792 | 59.8% |
| Expenditures | 9,400 | 9,400 | | 9,400 | - | - | - | 0.0% |
| Addition to/(use of) reserves | (8,074) | (8,074) | - | (8,074) | 792 | - | 792 | |
| Beginning Fund Balance | 163,400 | 163,400 | | 163,400 | 163,400 | | | |
| Ending Fund Balance | 155,326 | 155,326 | | 155,326 | 164,192 | | | |
| 229 Fire DIF | | | | | | | | |
| Revenue | 379,989 | 379,989 | | 379,989 | 35,281 | - | 35,281 | 9.3% |
| Expenditures | - | 1,862,213 | - | 1,862,213 | - | 40,901 | 40,901 | 2.2% |
| Addition to/(use of) reserves | 379,989 | (1,482,224) | - | (1,482,224) | 35,281 | (40,901) | (5,620) | |
| Beginning Fund Balance | 2,708,597 | 2,708,597 | | 2,708,597 | 2,708,597 | | | |
| Ending Fund Balance | 3,088,586 | 1,226,373 | | 1,226,373 | 2,743,878 | | | |
| 230 Long Range Development Plan (LRDP) | | | | | | | | |
| Revenue | 705,283 | 705,283 | | 705,283 | 1,167 | - | 1,167 | 0.2% |
| Expenditures | 385,000 | 1,418,961 | | 1,418,961 | - | 169,153 | 169,153 | 11.9% |
| Addition to/(use of) reserves | 320,283 | (713,678) | - | (713,678) | 1,167 | (169,153) | (167,986) | |
| Beginning Fund Balance | 201,242 | 201,242 | | 201,242 | 201,242 | | | |
| Ending Fund Balance | 521,525 | (512,436) | | (512,436) | 202,409 | | | |
| 231 Developer Agreements | | | | | | | | |
| Revenue | 8,160 | 8,160 | | 8,160 | 2,364 | - | 2,364 | 29.0% |
| Expenditures | - | 270,000 | | 270,000 | - | - | - | 0.0% |
| Addition to/(use of) reserves | 8,160 | (261,840) | - | (261,840) | 2,364 | - | 2,364 | |
| Beginning Fund Balance | 488,563 | 488,563 | | 488,563 | 488,563 | | | |
| Ending Fund Balance | 496,723 | 226,723 | | 226,723 | 490,927 | | | |
| 232 County Fire DIF | | | | | | | | |
| Revenue | - | 1,063,897 | | 1,063,897 | - | - | - | 0.0% |
| Expenditures | - | 1,063,897 | | 1,063,897 | 17,532 | 580,432 | 597,964 | 56.2% |
| Addition to/(use of) reserves | - | - | - | - | (17,532) | (580,432) | (597,964) | |
| Beginning Fund Balance | - | - | | - | - | | | |
| Ending Fund Balance | - | - | | - | (17,532) | | | |

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Three Months Ended September 30, 2018

Attachment 3

| | Original Budget | Current Budget | Budget Requests | Proposed Budget | YTD Actual | Encum- brances | Totals | Percent of Budget |
|--|--------------------|-------------------|--------------------|--------------------|------------------|-------------------|-----------|----------------------|
| 233 OBF-SCE | | | | | | | | |
| Revenue | 700,000 | 700,000 | | 700,000 | - | - | - | |
| Expenditures | 700,000 | 700,000 | | 700,000 | - | - | - | |
| Addition to/(use of) reserves | - | - | - | - | - | - | - | |
| Beginning Fund Balance | - | - | | - | - | | | |
| Ending Fund Balance | - | - | | - | - | | | |
| 301 State Park Grant | | | | | | | | |
| Revenue | - | 910,000 | | 910,000 | - | - | - | 0.0% |
| Expenditures | - | 363,676 | | 363,676 | 363,676 | - | 363,676 | 100.0% |
| Addition to/(use of) reserves | - | 546,324 | - | 546,324 | (363,676) | - | (363,676) | |
| Beginning Fund Balance | (546,324) | (546,324) | | (546,324) | (546,324) | | | |
| Ending Fund Balance | (546,324) | - | | - | (910,000) | | | |
| 302 Public Safety Fund COPS | | | | | | | | |
| Revenue | 100,080 | 100,080 | 48,747 | 148,827 | 57,852 | - | 57,852 | 57.8% |
| Expenditures | 100,000 | 100,000 | 48,747 | 148,747 | 100,000 | - | 100,000 | 100.0% |
| Addition to/(use of) reserves | 80 | 80 | - | 80 | (42,148) | - | (42,148) | |
| Beginning Fund Balance | 271 | 271 | | 271 | 271 | | | |
| Ending Fund Balance | 351 | 351 | | 351 | (41,877) | | | |
| 304 Solid Waste Fund Recycle | | | | | | | | |
| Revenue | 8,170 | 8,170 | | 8,170 | 169 | - | 169 | 2.1% |
| Expenditures | 16,000 | 16,000 | | 16,000 | - | - | - | 0.0% |
| Addition to/(use of) reserves | (7,830) | (7,830) | - | (7,830) | 169 | - | 169 | |
| Beginning Fund Balance | 37,518 | 37,518 | | 37,518 | 37,518 | | | |
| Ending Fund Balance | 29,688 | 29,688 | | 29,688 | 37,687 | | | |
| 305 RSTP State Grant | | | | | | | | |
| Revenue | 816 | 566,131 | | 566,131 | 260 | - | 260 | 0.0% |
| Expenditures | - | 565,315 | | 565,315 | 4,127 | 11,630 | 15,757 | 2.8% |
| Addition to/(use of) reserves | 816 | 816 | - | 816 | (3,866) | (11,630) | (15,497) | |
| Beginning Fund Balance | 131,916 | 131,916 | | 131,916 | 131,916 | | | |
| Ending Fund Balance | 132,732 | 132,732 | | 132,732 | 128,050 | | | |
| 306 LSTP | | | | | | | | |
| Revenue | 116,710 | 116,710 | | 116,710 | 114 | - | 114 | 0.1% |
| Expenditures | 116,710 | 116,710 | | 116,710 | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | - | - | - | 114 | - | 114 | |
| Beginning Fund Balance | 65 | 65 | | 65 | 65 | | | |
| Ending Fund Balance | 65 | 65 | | 65 | 178 | | | |
| 308 STIP | | | | | | | | |
| Revenue | 60 | 6,622,708 | | 6,622,708 | - | - | - | 0.0% |
| Expenditures | - | 6,383,375 | | 6,383,375 | - | 14,311 | 14,311 | 0.2% |
| Addition to/(use of) reserves | 60 | 239,333 | - | 239,333 | - | (14,311) | (14,311) | |
| Beginning Fund Balance | (229,028) | (229,028) | | (229,028) | (229,028) | | | |
| Ending Fund Balance | (228,968) | 10,306 | | 10,306 | (229,028) | | | |
| 311 Misc. Grants | | | | | | | | |
| Revenue | - | - | | - | 49 | - | 49 | #DIV/0! |
| Expenditures | - | 9,925 | | 9,925 | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | (9,925) | - | (9,925) | 49 | - | 49 | |
| Beginning Fund Balance | 10,030 | 10,030 | | 10,030 | 10,030 | | | |
| Ending Fund Balance | 10,030 | 105 | | 105 | 10,078 | | | |
| 314 Sustainable Community Grant | | | | | | | | |
| Revenue | - | 118,733 | | 118,733 | - | - | - | 0.0% |
| Expenditures | - | 18,828 | | 18,828 | 5,264 | - | 5,264 | 28.0% |
| Addition to/(use of) reserves | - | 99,905 | - | 99,905 | (5,264) | - | (5,264) | |
| Beginning Fund Balance | (99,905) | (99,905) | | (99,905) | (99,905) | | | |
| Ending Fund Balance | (99,905) | - | | - | (105,169) | | | |
| 317 SSARP Grant | | | | | | | | |
| Revenue | - | 225,000 | | 225,000 | - | - | - | 0.0% |
| Expenditures | - | 225,000 | | 225,000 | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | - | - | - | - | - | - | |
| Beginning Fund Balance | - | - | | - | - | | | |
| Ending Fund Balance | - | - | | - | - | | | |

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Three Months Ended September 30, 2018

Attachment 3

| | Original Budget | Current Budget | Budget Requests | Proposed Budget | YTD Actual | Encum- brances | Totals | Percent of Budget |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-----------|----------------------|
| 318 Active Transportation Program - State | | | | | | | | |
| Revenue | 1,721,000 | 3,673,701 | | 3,673,701 | - | - | - | 0.0% |
| Expenditures | 1,721,000 | 2,008,689 | | 2,008,689 | - | 287,689 | 287,689 | 14.3% |
| Addition to/(use of) reserves | - | 1,665,012 | - | 1,665,012 | - | (287,689) | (287,689) | |
| Beginning Fund Balance | (1,665,012) | (1,665,012) | | (1,665,012) | (1,665,012) | | | |
| Ending Fund Balance | (1,665,012) | - | | - | (1,665,012) | | | |
| 319 Housing & Community Development State Fund | | | | | | | | |
| Revenue | - | 269,234 | | 269,234 | - | - | - | 0.0% |
| Expenditures | - | 265,624 | | 265,624 | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | 3,610 | - | 3,610 | - | - | - | |
| Beginning Fund Balance | (3,610) | (3,610) | | (3,610) | (3,610) | | | |
| Ending Fund Balance | (3,610) | - | | - | (3,610) | | | |
| 320 Cal OES | | | | | | | | |
| Revenue | - | - | | - | - | - | - | 0.0% |
| Expenditures | - | - | | - | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | - | - | - | - | - | - | |
| Beginning Fund Balance | 14,231 | 14,231 | | 14,231 | 14,231 | | | |
| Ending Fund Balance | 14,231 | 14,231 | | 14,231 | 14,231 | | | |
| 321 TIRCP | | | | | | | | |
| Revenue | 400,000 | 400,000 | | 400,000 | - | - | - | |
| Expenditures | 400,000 | 400,000 | | 400,000 | - | 1,080 | 1,080 | |
| Addition to/(use of) reserves | - | - | - | - | - | (1,080) | (1,080) | |
| Beginning Fund Balance | - | - | | - | - | | | |
| Ending Fund Balance | - | - | | - | - | | | |
| 401 HBP | | | | | | | | |
| Revenue | - | 6,776,881 | | 6,776,881 | - | - | - | 0.0% |
| Expenditures | - | 6,576,387 | | 6,576,387 | 3,554 | 399,576 | 403,130 | 6.1% |
| Addition to/(use of) reserves | - | 200,494 | - | 200,494 | (3,554) | (399,576) | (403,130) | |
| Beginning Fund Balance | (200,494) | (200,494) | | (200,494) | (200,494) | | | |
| Ending Fund Balance | (200,494) | 0 | | 0 | (204,048) | | | |
| 402 CDBG | | | | | | | | |
| Revenue | 210,117 | 269,368 | | 269,368 | - | - | - | 0.0% |
| Expenditures | 210,117 | 269,368 | | 269,368 | 14,333 | 66,554 | 80,887 | 30.0% |
| Addition to/(use of) reserves | - | - | - | - | (14,333) | (66,554) | (80,887) | |
| Beginning Fund Balance | - | - | | - | - | | | |
| Ending Fund Balance | - | - | | - | (14,333) | | | |
| 417 HSIP Hwy Safety Imp. | | | | | | | | |
| Revenue | - | 235,369 | | 235,369 | - | - | - | 0.0% |
| Expenditures | - | 204,452 | | 204,452 | - | 8,972 | 8,972 | 4.4% |
| Addition to/(use of) reserves | - | 30,917 | - | 30,917 | - | (8,972) | (8,972) | |
| Beginning Fund Balance | (25,282) | (25,282) | | (25,282) | (25,282) | | | |
| Ending Fund Balance | (25,282) | 5,636 | | 5,636 | (25,282) | | | |
| 419 TIGER | | | | | | | | |
| Revenue | - | 157,038 | | 157,038 | - | - | - | 0.0% |
| Expenditures | - | 52,138 | | 52,138 | - | 34,673 | 34,673 | 66.5% |
| Addition to/(use of) reserves | - | 104,899 | - | 104,899 | - | (34,673) | (34,673) | |
| Beginning Fund Balance | (104,899) | (104,899) | | (104,899) | (104,899) | | | |
| Ending Fund Balance | (104,899) | - | | - | (104,899) | | | |
| 420 FHWA - FEMA Reimb | | | | | | | | |
| Revenue | - | 343,308 | | 343,308 | - | - | - | 0.0% |
| Expenditures | - | 343,308 | | 343,308 | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | - | - | - | - | - | - | |
| Beginning Fund Balance | 58,107 | 58,107 | | 58,107 | 58,107 | | | |
| Ending Fund Balance | 58,107 | 58,107 | | 58,107 | 58,107 | | | |
| 501 Library Services | | | | | | | | |
| Revenue | 472,390 | 472,390 | 149,192 | 621,582 | - | - | - | 0.0% |
| Expenditures | 472,290 | 472,290 | 8,300 | 480,590 | 90,385 | 15,730 | 106,115 | 22.5% |
| Addition to/(use of) reserves | 100 | 100 | 140,892 | 140,992 | (90,385) | (15,730) | (106,115) | |
| Beginning Fund Balance | 6,052 | 6,052 | | 6,052 | 6,052 | | | |
| Ending Fund Balance | 6,152 | 6,152 | | 147,044 | (84,333) | | | |

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Three Months Ended September 30, 2018

Attachment 3

| | Original Budget | Current Budget | Budget Requests | Proposed Budget | YTD Actual | Encum- brances | Totals | Percent of Budget |
|-------------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|--------------|----------------------|
| 502 Street Lighting | | | | | | | | |
| Revenue | 277,218 | 277,218 | | 277,218 | 510 | - | 510 | 0.2% |
| Expenditures | 260,400 | 260,400 | | 260,400 | 62,097 | - | 62,097 | 23.8% |
| Addition to/(use of) reserves | 16,818 | 16,818 | - | 16,818 | (61,587) | - | (61,587) | |
| Beginning Fund Balance | 146,011 | 146,011 | | 146,011 | 146,011 | | | |
| Ending Fund Balance | 162,829 | 162,829 | | 162,829 | 84,424 | | | |
| 503 PEG | | | | | | | | |
| Revenue | 78,280 | 78,280 | | 78,280 | 523 | - | 523 | 0.7% |
| Expenditures | 14,500 | 14,500 | | 14,500 | 1,557 | - | 1,557 | 10.7% |
| Addition to/(use of) reserves | 63,780 | 63,780 | - | 63,780 | (1,034) | - | (1,034) | |
| Beginning Fund Balance | 108,542 | 108,542 | | 108,542 | 108,542 | | | |
| Ending Fund Balance | 172,322 | 172,322 | | 172,322 | 107,508 | | | |
| 504 CASp Cert and Training | | | | | | | | |
| Revenue | - | - | | - | 21 | - | 21 | 0.0% |
| Expenditures | - | - | | - | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | - | - | - | 21 | - | 21 | |
| Beginning Fund Balance | 11 | 11 | | 11 | 11 | | | |
| Ending Fund Balance | 11 | 11 | | 11 | 32 | | | |
| 605 RDA Successor-NonHousing | | | | | | | | |
| Revenue | 1,907,158 | 1,907,158 | | 1,907,158 | 10,944 | - | 10,944 | 0.6% |
| Expenditures | 1,907,795 | 1,907,795 | | 1,907,795 | - | - | - | 0.0% |
| Addition to/(use of) reserves | (637) | (637) | - | (637) | 10,944 | - | 10,944 | |
| Beginning Fund Balance | 2,283,498 | 2,283,498 | | 2,283,498 | 2,283,498 | | | |
| Ending Fund Balance | 2,282,861 | 2,282,861 | | 2,282,861 | 2,294,442 | | | |
| 701 Comstock Plover Endmnt | | | | | | | | |
| Revenue | 1,100 | 1,100 | | 1,100 | 733 | - | 733 | 66.6% |
| Expenditures | 1,100 | 1,100 | | 1,100 | - | - | - | 0.0% |
| Addition to/(use of) reserves | - | - | - | - | 733 | - | 733 | |
| Beginning Fund Balance | - | - | | - | - | | | |
| Ending Fund Balance | - | - | | - | 733 | | | |
| TOTAL FOR ALL FUNDS | | | | | | | | |
| Revenue | 40,466,713 | 60,474,082 | 65,531 | 60,539,612 | 4,221,316 | | 4,221,316 | 7.0% |
| Expenditures | 41,219,262 | 78,412,535 | 1,592,203 | 80,004,739 | 5,891,018 | 12,664,936 | 18,555,954 | 23.7% |
| Addition to/(use of) reserves | (752,549) | (17,938,454) | | (19,465,126) | (1,669,702) | 12,664,936 | (14,334,638) | |
| Beginning Fund Balance | 52,839,484 | 52,839,484 | | 52,839,484 | 52,839,484 | | | |
| Ending Fund Balance | 52,086,935 | 34,901,031 | | 33,374,358 | 51,169,782 | | | |

ATTACHMENT 4:

Capital Improvement Program (CIP) Expenditure Summary

City of Goleta
Capital Improvement Program (CIP) Expenditure Summary
For the Three Months Ended September 30, 2018

Attachment 4

| Project No. & Description | FY 18/19 Budget | YTD Expenditure | YTD Encumbr. | Remaining Budget |
|---|---------------------|--------------------|--------------------|---------------------|
| 9001 : Hollister Avenue Redesign | \$ 471,678 | \$ 1,335 | \$ 59,977 | \$ 410,366 |
| 9002 : Ekwil Street Extension | \$ 7,807,144 | \$ 19,712 | \$ 328,458 | \$ 7,458,975 |
| 9005 : Los Carneros Bridge | \$ 929,876 | \$ - | \$ - | \$ 929,876 |
| 9006 : San Jose Creek Bike Path - South Segment | \$ 1,578,089 | \$ 8,719 | \$ 38,397 | \$ 1,530,974 |
| 9007 : San Jose Creek Bike Path - Middle Segment | \$ 1,347,871 | \$ 6,956 | \$ 47,180 | \$ 1,293,735 |
| 9024 : Ellwood Mesa | \$ 652 | \$ - | \$ - | \$ 652 |
| 9025 : Fire Station No. 10 | \$ 3,196,109 | \$ 17,532 | \$ 621,334 | \$ 2,557,244 |
| 9027 : 101 Overpass | \$ 1,914,363 | \$ 34 | \$ 1,084,875 | \$ 829,454 |
| 9029 : Cathedral Oaks Interchange Landscaping | \$ 171,649 | \$ 1,335 | \$ 39,974 | \$ 130,339 |
| 9031 : Old Town Sidewalk Improvement | \$ 2,499,869 | \$ 2,039 | \$ 514,151 | \$ 1,983,679 |
| 9033 : Hollister Avenue Bridge Replacement (SJC Phase II) | \$ 6,598,425 | \$ 3,908 | \$ 451,346 | \$ 6,143,171 |
| 9035 : Hollister/Kellogg Park | \$ 4,194,653 | \$ 568,203 | \$ 2,653,291 | \$ 973,159 |
| 9039 : Hollister Class 1 Bikeway | \$ 83,566 | \$ 256 | \$ 77,617 | \$ 5,693 |
| 9040 : Los Carneros Rd Widening | \$ 38,225 | \$ - | \$ - | \$ 38,225 |
| 9042 : Storke Road Widening Phelps Road to City Limits | \$ 385,880 | \$ 616 | \$ 161,205 | \$ 224,059 |
| 9043 : Storke Rd Widening Hollister to HWY 101 | \$ 15,036 | \$ - | \$ - | \$ 15,036 |
| 9044 : Hollister Widening Storke to 280 Feet West of South Glen Annie | \$ 942,570 | \$ 616 | \$ - | \$ 941,954 |
| 9045 : Los Carneros Rd Interchange SB 101 Onramp | \$ 47,696 | \$ - | \$ - | \$ 47,696 |
| 9053 : Cathedral Oaks Cribwall Interim Repair | \$ 463,174 | \$ - | \$ 4,244 | \$ 458,930 |
| 9056 : LED Street Lighting Project | \$ 1,332,039 | \$ - | \$ - | \$ 1,332,039 |
| 9058 : Rectangular Rapid Flasing Beacons (RRFB) @ Chapel/High Intensity Activated Crosswalk (HAWK) @ Kingston | \$ 444,839 | \$ 456 | \$ 18,409 | \$ 425,974 |
| 9059 : Bicycle/Pedestrian Master Plan | \$ 203,585 | \$ 6,614 | \$ 58,985 | \$ 137,987 |
| 9060 : Fairview Avenue Sidewalk Infill at Stow Canyon Road | \$ 148,697 | \$ 1,417 | \$ 24,931 | \$ 122,348 |
| 9061 : Cathedral Oaks Class I Bike Path | \$ 173,640 | \$ - | \$ - | \$ 173,640 |
| 9062 : Storke Road Medians | \$ 230,000 | \$ - | \$ - | \$ 230,000 |
| 9063 : Crosswalk Improvements Projects | \$ 129,578 | \$ - | \$ 14 | \$ 129,564 |
| 9065 : Reclaimed Water Service to Bella Vista Park | \$ 225,141 | \$ - | \$ - | \$ 225,141 |
| 9066 : Miscellaneous Park Improvements | \$ 813,351 | \$ - | \$ - | \$ 813,351 |
| 9067 : Goleta Valley Community Center | \$ 174,930 | \$ - | \$ - | \$ 174,930 |
| 9068 : Pine Ave Sidewalk Infill | \$ 50,000 | \$ 13,994 | \$ 36,006 | \$ - |
| 9069 : Miscellaneous Facilities Improvements | \$ 356,713 | \$ - | \$ 78,071 | \$ 278,643 |
| 9070 : Fairview Ave at Calle Real/101 Sidewalk Infill | \$ 44,550 | \$ - | \$ - | \$ 44,550 |
| 9071 : South Patterson Crosswalk Improvements | \$ 467,231 | \$ - | \$ - | \$ 467,231 |
| 9072 : La Patera Road Overcrossing/Undercrossing | \$ 218,644 | \$ - | \$ - | \$ 218,644 |
| 9073 : La Patera Road Sidewalk Infill and Class II Bike Lanes | \$ 129,805 | \$ - | \$ - | \$ 129,805 |
| 9075 : Evergreen Park Multi-Purpose Field | \$ 50,000 | \$ - | \$ - | \$ 50,000 |
| 9078 : Rancho La Patera Improvements | \$ 703,392 | \$ 466 | \$ 107,316 | \$ 595,610 |
| 9079 : Amtrak Depot | \$ 400,923 | \$ - | \$ - | \$ 400,923 |
| 9080 : Electrical Utility Undergrounding | \$ 37,029 | \$ - | \$ - | \$ 37,029 |
| 9081 : Covington Drainage Pipe | \$ 105,146 | \$ - | \$ 68 | \$ 105,078 |
| 9082 : Magnolia Sidewalk Infill - South | \$ - | \$ - | \$ 726 | \$ (726) |
| 9083 : Civic Center Parking Lot Paving Improvements | \$ 391,850 | \$ - | \$ - | \$ 391,850 |
| 9086 : Glen Annie Creek Bank Stabilization | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| 9087 : Mid-Block Crossing on Calle Real/Encina (HAWK) | \$ 231,000 | \$ - | \$ - | \$ 231,000 |
| 9088 : Rectangular Rapid Flasing Beacons (RRFB) Improvements at School Crosswalks | \$ 430,664 | \$ 215 | \$ 36,105 | \$ 394,344 |
| 9089 : Interconnect Traffic Signals – Various | \$ 280,866 | \$ - | \$ - | \$ 280,866 |
| 9094 : Santa Barbara Shores Park Improvements | \$ 25,000 | \$ - | \$ 10,000 | \$ 15,000 |
| 9095 : Storke/Glen Annie Interchange Analysis | \$ 50,000 | \$ - | \$ - | \$ 50,000 |
| 9096 : Orange Avenue Parking Lot | \$ 12,688 | \$ - | \$ - | \$ 12,688 |
| 9901 : MIS/ERP System Implementation | \$ 450,000 | \$ - | \$ - | \$ 450,000 |
| Grand Total | \$41,007,828 | \$ 654,422 | \$6,452,680 | \$33,900,726 |

ATTACHMENT 5:

Resolution Amending the City's Operating and CIP Budget

RESOLUTION NO. 18-____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
GOLETA, CALIFORNIA, AMENDING THE CITY'S OPERATING
AND CIP BUDGET FOR FISCAL YEAR 2018/19**

WHEREAS, the City Council of the City of Goleta adopted the Operating Budget and Capital Improvement Program for Fiscal Year 2018/19 on June 6, 2017; and

WHEREAS, the City Manager has proposed a budget adjustment as described in the Council report dated December 18, 2018 for Fiscal Year 2018/19 based on the determination by the City Manager that this adjustment is essential to the City's operations; and

WHEREAS, the City Council has reviewed the proposed budget adjustments for the First Quarter Ended September 30, 2018 and Fiscal Year 2018/19 and does hereby find the recommendation to be necessary and in the City's best interest.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF GOLETA AS FOLLOWS:**

SECTION 1.

The City of Goleta Operating and CIP Budget for Fiscal Year 2018/19 is hereby amended as follows as per Exhibit A to this resolution.

SECTION 2.

The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED, AND ADOPTED this 18th day of December, 2018.

PAULA PEROTTE, MAYOR

ATTEST:

APPROVED AS TO FORM:

DEBORAH S. LOPEZ
CITY CLERK

MICHAEL JENKINS
CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF SANTA BARBARA)
CITY OF GOLETA) ss.

I, DEBORAH S. LOPEZ, City Clerk of the City of Goleta, California, DO
HEREBY CERTIFY that the foregoing Resolution No. 18-____ was duly adopted
by the City Council of the City of Goleta at a regular meeting held on the 18th day
of December, 2018, by the following vote of the Council:

AYES: COUNCILMEMBERS

NOES: COUNCILMEMBERS

ABSENT: COUNCILMEMBERS

(SEAL)

DEBORAH S. LOPEZ
CITY CLERK

Schedule of FY 2018/19
1st QTR Adjustments - Revenues

Exhibit A

| Program/Project Name | Fund | Account Code | Account Name | FY 2018/19 Current Budget | FY 2018/19 Actuals | FY 2018/19 Balance | 1st QTR Requests | Type of Request | FY 2018/19 Amended Budget | FY 2018/19 Adjusted Budget Balance |
|----------------------|------|--------------|-----------------------|---------------------------|--------------------|--------------------|------------------|-----------------|---------------------------|------------------------------------|
| Non-Departmental | 101 | 4-8500-903 | Transfer In From CDBG | \$ 34,730.00 | \$ 5,961.34 | \$ 28,768.66 | \$ (18,800.00) | True Up | \$ 15,930.00 | \$ 9,968.66 |
| Non-Departmental | 201 | 4-8500-210 | Gas Tax Section 2103 | 243,492.00 | 29,166.87 | 214,325.13 | (121,945.00) | True Up | 121,547.00 | 92,380.13 |
| Non-Departmental | 201 | 4-8500-211 | Gas Tax Section 2105 | 182,851.00 | 27,546.37 | 155,304.63 | 2,987.00 | True Up | 185,838.00 | 158,291.63 |
| Non-Departmental | 201 | 4-8500-212 | Gas Tax Section 2106 | 95,924.00 | 15,136.97 | 80,787.03 | 1,518.00 | True Up | 97,442.00 | 82,305.03 |
| Non-Departmental | 201 | 4-8500-213 | Gas Tax Section 2107 | 226,864.00 | 22,944.76 | 203,919.24 | 3,832.00 | True Up | 230,696.00 | 207,751.24 |
| Non-Departmental | 302 | 4-8500-220 | Public Safety Grant | 100,000.00 | 57,789.45 | 42,210.55 | 48,746.54 | True Up | 148,746.54 | 90,957.09 |
| Non-Departmental | 501 | 4-8500-605 | Miscellaneous Revenue | - | - | - | 149,192.00 | True Up | 149,192.00 | 149,192.00 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total | | | | | | | \$ 65,530.54 | | | |

| Program/Project Name | Fund | Account Code | Account Name | FY 2018/19 Current Budget | FY 2018/19 Actuals | FY 2018/19 Encumbrance | FY 2018/19 Balance | 1st QTR Requests | Type of Request | FY 2018/19 Amended Budget | FY 2018/19 Adjusted Budget Balance |
|----------------------------|------|--------------|-----------------------------|---------------------------|--------------------|------------------------|--------------------|------------------|---------------------------------|---------------------------|------------------------------------|
| City Council | 101 | 5-1100-001 | Council Compensation | 35,500.00 | 7,425.00 | - | 28,075.00 | 107,100.00 | New | 142,600.00 | 135,175.00 |
| City Council | 101 | 5-1100-050 | Retirement | 4,100.00 | 1,013.62 | - | 3,086.38 | 13,200.00 | New | 17,300.00 | 16,286.38 |
| City Council | 101 | 5-1100-051 | Social Security & Medicare | 1,400.00 | 107.16 | - | 1,292.84 | 1,100.00 | New | | |
| City Council | 101 | 5-1100-056 | Life Insurance | - | - | - | - | 400.00 | New | | |
| City Council | 101 | 5-1100-057 | Long-Term Disability | - | - | - | - | 600.00 | New | | |
| City Council | 101 | 5-1100-058 | Benefit Plan Allowance | 30,600.00 | 8,174.12 | - | 22,425.88 | 26,800.00 | New | 57,400.00 | 49,225.88 |
| City Council | 101 | 5-1100-220 | Community Projects | 66,546.00 | 64,796.15 | 750.00 | 999.85 | 1,000.00 | Clean-Up | 67,546.00 | 1,999.85 |
| City Manager | 101 | 5-1200-500 | Professional Services | 102,159.71 | 4,144.00 | 33,165.71 | 64,850.00 | 10,000.00 | New | | |
| City Clerk | 101 | 5-1300-102 | Conferences, Meetings & Tra | 3,600.00 | - | - | 3,600.00 | 2,000.00 | New | 5,600.00 | 5,600.00 |
| City Clerk | 101 | 5-1300-104 | Mileage Reimbursement | 600.00 | - | - | 600.00 | 500.00 | New | 1,100.00 | 1,100.00 |
| Support Services | 101 | 5-1600-102 | Conferences, Meetings & Tra | 7,800.00 | 418.04 | - | 7,381.96 | 800.00 | New | 8,600.00 | 8,181.96 |
| Support Services | 101 | 5-1600-114 | Books & Subscriptions | 600.00 | - | - | 600.00 | 5,000.00 | New (Risk Mngmt Reserve) | 5,600.00 | 5,600.00 |
| Support Services | 101 | 5-1600-141 | Utilities - Water | 900.00 | 539.19 | - | 360.81 | 3,000.00 | New | 3,900.00 | 3,360.81 |
| Support Services | 101 | 5-1600-142 | Utilities - Electric | 57,100.00 | 20,292.55 | - | 36,807.45 | 4,800.00 | New | 61,900.00 | 41,607.45 |
| Support Services | 101 | 5-1600-150 | Insurance Premiums | 408,900.00 | 428,378.00 | - | (19,478.00) | 19,900.00 | Clean-Up | 428,800.00 | 422.00 |
| Support Services | 101 | 5-1600-407 | Maintenance - Computers | 173,508.00 | 93,511.28 | 33,182.22 | 46,814.50 | 7,400.00 | New | 180,908.00 | 54,214.50 |
| Support Services | 101 | 5-1600-707 | Computer Technology | 23,600.00 | 16,143.30 | 4,968.00 | 2,488.70 | 40,500.00 | Clean-Up | 64,100.00 | 42,988.70 |
| Library Services | 501 | 5-1700-140 | Utilities - Telephone | 8,200.00 | 401.75 | - | 7,798.25 | 8,300.00 | New | 16,500.00 | 16,098.25 |
| Facilities Maintenance | 101 | 5-5300-550 | Contract Services | 64,000.00 | 4,567.49 | 13,166.50 | 46,266.01 | 54,400.00 | New | 118,400.00 | 100,666.01 |
| Street Maintenance Program | 201 | 5-5800-413 | Maintenance-Pavement Reha | 1,246,730.30 | - | - | 1,246,730.30 | (97,643.17) | Clean-Up | 1,149,087.13 | 1,149,087.13 |
| Street Maintenance Program | 101 | 5-5800-702 | Machinery & Equipment | 22,500.00 | - | - | 22,500.00 | 20,600.00 | New (Capital Equipment Reserve) | 43,100.00 | 43,100.00 |
| Neighborhood Services | 101 | 5-6100-002 | Part Time Salaries | 30,000.00 | 7,812.50 | - | 22,187.50 | 39,200.00 | New | 69,200.00 | 61,387.50 |
| Neighborhood Services | 101 | 5-6100-051 | Social Security & Medicare | 8,700.00 | 1,325.37 | - | 7,374.63 | 3,000.00 | New | 11,700.00 | 10,374.63 |
| Neighborhood Services | 101 | 5-6100-501 | Prof Svcs - Temp Staff | - | 10,651.53 | 4,348.47 | (15,000.00) | 15,500.00 | New | 15,500.00 | 500.00 |
| Debt Service | 101 | 5-8100-203 | Other Charges | - | - | - | - | 1,256,000.00 | New | 1,256,000.00 | 1,256,000.00 |
| Police Services | 302 | 5-7100-550 | Contract Svcs - Other | 100,000.00 | 100,000.00 | - | - | 48,746.54 | New | 148,746.54 | 48,746.54 |
| Total | | | | | | | | \$ 1,592,203.37 | | | |