City of Carpinteria
Special City Council
Meeting Agenda
Tuesday, March 19, 2024
Council Chamber, 5775 Carpinteria Avenue, Carpinteria, CA 93013

5:30 p.m. Special Meeting
In-Person and Virtual Participation Options

Attendance/Viewing Options:

- Attend the in-person meeting in City Council Chambers at City Hall (5775 Carpinteria Ave.).
- View the meeting live through the City's website (https://carpinteria.ca.us/city-hall/agendas-meetings).
- View the meeting on Government Access Television Channel 21 (broadcast live and rebroadcast on the Wednesday and the Saturday following the meeting at 8:00 p.m. and 5:00 p.m., respectively).
- Call 669-900-9128 (and enter Webinar ID 849 5178 9727) to listen to the meeting.
- Join the City's Zoom webinar by CLICKING HERE. Alternatively, you can join the Zoom webinar by logging on to www.zoom.us, downloading the application, selecting "Join Meeting", and entering Webinar ID 849 5178 9727.
- Join the City's Zoom webinar by CLICKING HERE. Alternatively, you can join the Zoom webinar by logging on to www.zoom.us, downloading the application, selecting "Join Meeting", and entering Webinar ID 849 5178 9727.
- Spanish interpretation will be available at the in-person meeting and through the City's Zoom webinar.

Public Comments

- Provide a live public comment in City Council Chambers at City Hall (5775 Carpinteria Ave.).
- Provide a live comment through the City's Zoom webinar platform (through the link provided above). To make public comments through this platform please use the "raise your hand" feature to notify staff that you would like to make a public comment during designated public comment times. Once it is your turn to provide a public comment, staff will unmute your microphone and you will be given a designated amount of time to provide your comment. At the end of your comment, staff will once again mute your microphone.

- Submit a written comment (on a specific agenda item) to be distributed to Council Members by **12:00 P.M. on the day of the meeting** by either submitting your comment via (1) email to PublicComment@carpinteriaca.gov, or (2) the **eComment** link on the City's agenda website https://carpinteriaca.gov/city-hall/agendas-meetings/). Please reference the agenda item to which your comment pertains. Although written comments become part of the record, they will not be read aloud at the meeting.

Please note that the City will make every effort to make the meeting accessible virtually; however, if one of the above virtual attendance/viewing or public comment options is unavailable due to technological issues, you are invited to take advantage of one of the other participation options outlined above (including attending and providing public comment in-person in the City Council Chambers). Additional options may be made available at the meeting.

Levine Act Warning

Applicants and their agents before the City Council are subject to the campaign disclosure provisions detailed in Government Code Section 84308. No City Council Member may accept, solicit, or direct a contribution of more than $250 from any party or agent for 12 months following the date a final decision is rendered by the City. This prohibition commences when an application has been filed, or the proceeding is otherwise initiated. A party to a City proceeding—which includes both applicants and agents—shall disclose on the record of the proceeding any contribution of more than $250 made to any Council Member by the applicant or agent, during the preceding 12 months. No party to a City proceeding, or agent, shall make a contribution to a Council Member during the proceeding and for 12 months following the date a final decision is rendered by the City. Prior to rendering a decision on a City proceeding, any Council Member who received contribution of more than $250 within the preceding 12 months from any party, or agent, to a proceeding shall disclose that fact on the record of the proceeding, and shall be disqualified from participating in the proceeding. However, if any Council Member receives a contribution that otherwise would require disqualification, and returns the contribution within 30 days of knowing about the contribution and the relevant proceeding, the Council Member shall be permitted to participate in the proceeding. If you believe that these provisions apply to you or a Council Member, please inform the City Clerk at the earliest possible opportunity. Failure to do so may affect the City's ability to process your application.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

CITY COUNCIL BUSINESS:

The City Council will meet to consider the following items:

1. Review of the Mid-Year Budget Report and making related adjustments to appropriations.

   Recommendation: Accept the Mid-Year Budget Report and approve adjustments to the budget as summarized in Attachment B. *(This motion requires a roll call vote.)*

2. Capital Improvement Plan Study Session.

   Recommendation: Direct staff in prioritizing capital projects for the ensuing Fiscal Year 2024/25 Capital Improvements Program Budget.

PUBLIC COMMENT WILL BE HEARD CONCERNING ONLY THE AGENDIZED ITEMS FOR THIS SPECIAL MEETING

ADJOURNMENT

The next regular City Council meeting will be held March 25, 2024 at 5:30 p.m.

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the City Clerk's Office at (805) 755-4403 or the California Relay Service at (866) 735-2929. Notification two business days prior to the meeting will enable the City to make reasonable arrangements for accessibility to this meeting.

Materials related to an agenda item submitted to the City Council after distribution of the agenda packet are available for public review at the City Clerk's Office, located at 5775 Carpinteria Avenue, Carpinteria, CA 93013 or by going to the City's website at https://carpinteriaca.gov/city-hall/agendas-meetings/.

This agenda was posted on Thursday, March 14, 2024, in the City Clerk's Office, on the City Hall Public Notices Board, and on the Internet.

City of Carpinteria

SPECIAL CITY COUNCIL AGENDA STAFF REPORT
MARCH 19, 2024

ITEM FOR COUNCIL CONSIDERATION

Review of the Mid-Year Budget Report and making related adjustments to appropriations.

STAFF RECOMMENDATION

Accept the Mid-Year Budget Report and approve adjustments to the budget as summarized in Attachment B.

Sample Motion: I move to accept the Mid-Year Budget Report and approve amendments to the adopted budget as provided for in Attachment B.

Requires a roll call vote.

BACKGROUND

The budget is a dynamic document subject to a variety of adjustments and fine-tuning throughout the fiscal year, as changes occur in economic conditions and other factors affecting revenue and expenditure projections. Amendments are necessary to keep the document more reflective of anticipated outcomes. The Mid-Year Budget report allows all departments to review their areas of responsibility and present recommended changes to the City Manager for further recommendation to the City Council.

The City Council Finance / Budget Committee meets monthly and reviewed the Mid-Year Budget Report, including recommended adjustments, at its most recent meeting on February 29, 2024.

DISCUSSION

The Fiscal Year (FY) 2023-24 Mid-Year Budget Report reviews the financial results and trends as they compare to budget projections. This report reviews the City's information from July 1, 2023 through January 31, 2024 compared to budgetary estimates. The recommended budget adjustments to revenue and expenditures projections are based on trends and anticipated program activity for the remainder of FY 2023-24.

In addition, the Annual Comprehensive Financial Report (ACFR) for June 30, 2023, reported the General Fund Available Fund Balance (AFB) of $3,911,843. The current General Fund AFB is $1,833,492 compared to the Proposed Budget AFB of $1,034,393, which is a decrease of $799,099 to the AFB.

General Fund (101)

The General Fund is where the majority of discretionary funds are recorded, and from which the majority of general municipal services are funded. The current FY 2023-24 budget projects General Fund expenditures to exceed revenues by $909,600. Transfers result in an outflow of $1,070,850 and pertain to subsidies of the Park Maintenance Fund, Right-Of-Way Assessment District Fund, AB 939 Fund, Recreation Services Fund, and Library Fund.

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
101 General Fund					
Revenues	12,673,000	5,723,713	45.2%	(78,200)	12,594,800
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	12,673,000	5,723,713	45.2%	(78,200)	12,594,800
Expenditures	13,293,200	6,480,832	48.8%	211,200	13,504,400
Transfers Out	1,001,800	378,406	37.8%	69,050	1,070,850
Total Expenditures & Transfers Out	14,295,000	6,859,238	48.0%	280,250	14,575,250
Revenues Over/(Under) Expenditures	(1,622,000)	(1,135,525)		(358,450)	(1,980,450)
Fund Balance, July 1	10,024,830				10,024,830
Fund Balance, End of Period	**8,402,830**	**(1,135,525)**		**(358,450)**	**8,044,380**

Overall, General Fund revenue has a slight proposed decrease of $78,200. This includes adjustments to Transient Occupancy Tax and Sales Tax, two of the fund's largest revenue sources, which are both trending under the original projection. Transient Occupancy Tax has decreased by $180,000 and Sales Tax has decreased by $34,800, offset by a Property Tax increase of $54,300 and Miscellaneous by $20,100.

General Fund	Current Budget	YTD Actual	YTD Percent	Recommended Mid-Year Adjustments	Recommended Budget
Revenue					
Property Taxes	$ 4,945,100	$ 2,789,363	56.4%	$ 54,300	$ 4,999,400
Sales Taxes	2,193,000	874,103	39.9%	(34,800)	2,158,200
Franchise Taxes	695,000	171,994	24.7%	-	695,000
Transient Occupancy Taxes	3,530,000	1,195,118	33.9%	(180,000)	3,350,000
Other Taxes	62,000	60,660	97.8%	-	62,000
Licenses & Permits	252,400	126,715	50.2%	-	252,400
Intergovernmental	459,800	181,554	39.5%	57,000	516,800
Fines & Forfeitures	59,500	32,605	54.8%	8,200	67,700
Charges for Services	235,500	175,031	74.3%	(3,000)	232,500
Interest	221,400	95,191	43.0%	-	221,400
Miscellaneous	19,300	21,379	110.8%	20,100	39,400
TOTAL REVENUE	$ 12,673,000	$ 5,723,713	45.2%	$ (78,200)	$ 12,594,800

Overall, expenditures have a proposed increase of $211,200 in the following categories: $124,000 in Public Safety, $41,000 in Professional Services, and $25,900 in Capital Outlay.

Transfers out consist of proposed increases to subsidies totaling $69,050, including $37,450 to the Park Maintenance Fund, $16,500 to the Right of Way Assessment District Fund, $11,500 to the AB 939 Fund, and $3,600 to the Road Maintenance Rehab Fund.

General Fund	Current Budget	YTD Actual	YTD Percent	Recommended Mid-Year Adjustments	Recommended Budget
Regular Wages	$ 2,509,800	$ 1,256,914	50.1%	$ -	$ 2,509,800
Part-time Wages	88,400	25,620	29.0%	-	88,400
Overtime Wages	8,750	8,939	102.2%	-	8,750
Other Wages	138,250	114,877	83.1%	-	138,250
Total Wages	2,745,200	1,406,350	51.2%	-	2,745,200
Health/Life/Dental Insurance	583,000	287,782	49.4%	-	583,000
Retirement	917,400	477,337	52.0%	-	917,400
Taxes/Unemployment	38,050	20,424	53.7%	-	38,050
Other Benefits	114,550	67,914	59.3%	-	114,550
Total Benefits	1,653,000	853,457	51.6%	-	1,653,000
Professional Services	1,677,600	629,399	37.5%	41,000	1,718,600
Public Safety	5,197,500	2,915,510	56.1%	124,000	5,321,500
Contract Services	235,100	102,943	43.8%	8,000	243,100
Utilities	98,700	49,198	49.8%	-	98,700
Other Operating Expenses	879,400	429,131	48.8%	12,300	891,700
Non-Operating Expenses	53,000	44,418	83.8%	-	53,000
Major Capital	735,500	50,427	6.9%	25,900	761,400
Total Other Expenditures	8,876,800	4,221,026	47.6%	211,200	9,088,000
Transfers Out	1,063,800	378,406	35.6%	69,050	1,132,850
TOTAL EXPENDITURES	$ 14,338,800	$ 6,859,239	47.8%	$ 280,250	$ 14,619,050

Measure X Fund (104)

- Proposed net increase to revenues of $72,400 includes $95,200 in Intergovernmental, and $35,200 in Miscellaneous, offset by a $58,200 decrease in Sales Tax.

- Proposed net increase to expenditures of $55,350 include: $32,750 in Contract Services and $19,000 in Public Safety.

- Proposed increase to subsidy transfers of $21,600 for the Library Fund. Primarily due to increased costs in library programs, janitorial, and utilities.

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
104 Measure X Fund					
Revenues	3,946,100	1,722,868	43.7%	72,400	4,018,500
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	3,946,100	1,722,868	43.7%	72,400	4,018,500
Expenditures	2,111,650	926,276	43.9%	55,350	2,167,000
Transfers Out	5,779,600	1,518,101	26.3%	21,600	5,801,200
Total Expenditures & Transfers Out	7,891,250	2,444,377	31.0%	76,950	7,968,200
Revenues Over/(Under) Expenditures	(3,945,150)	(721,509)		(4,550)	(3,949,700)
Fund Balance, July 1	4,813,735				4,813,735
Fund Balance, End of Period	**868,585**	**(721,509)**		**(4,550)**	**864,035**

Park Maintenance Fund (204)

- Proposed net increase to revenues of $10,700 includes: $6,500 in Intergovernmental and $4,200 in Miscellaneous.
- Proposed increases to expenditures of $48,150 includes: $17,500 in Contract Services, $12,800 in Utilities, and, $17,850 in Other Operating Expenses.
- Proposed increase to subsidies of $37,450 funded by the General Fund primarily due to increased operating costs.

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
204 Park Maintenance Fund					
Revenues	216,900	121,675	56.1%	10,700	227,600
Transfers In	383,450	197,964	51.6%	37,450	420,900
Total Revenues & Transfers In	600,350	319,639	53.2%	48,150	648,500
Expenditures	600,350	319,639	53.2%	48,150	648,500
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	600,350	319,639	53.2%	48,150	648,500
Revenues Over/(Under) Expenditures	-	-		-	-
Fund Balance, July 1	-				-

Right of Way Assessment District Fund (209)

- No major changes proposed to revenue.
- Proposed increases to expenditures of $16,500 includes: $15,000 in Contract Services and, $1,500 in Other Operating Expenses.
- Proposed increase to subsidies of $16,500 funded by General Fund primarily due to increase in operating costs.

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
209 R-O-W Assessment District Fund					
Revenues	207,200	120,766	58.3%	-	207,200
Transfers In	184,050	77,769	42.3%	16,500	200,550
Total Revenues & Transfers In	391,250	198,535	50.7%	16,500	407,750
Expenditures	391,250	198,535	50.7%	16,500	407,750
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	391,250	198,535	50.7%	16,500	407,750
Revenues Over/(Under) Expenditures	-	-		-	-
Fund Balance, July 1	-				-

Housing Fund (214)

- Proposed increases to revenue of $89,900 includes: $59,400 Miscellaneous Revenue and $30,500 Interest Income.

- Proposed increases to expenditures of $100,000 in Non-Operating for a housing loan.

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
214 Housing Fund					
Revenues	14,500	99,754	688.0%	89,900	104,400
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	14,500	99,754	688.0%	89,900	104,400
Expenditures	50,000	8,422	16.8%	100,000	150,000
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	50,000	8,422	16.8%	100,000	150,000
Revenues Over/(Under) Expenditures	(35,500)	91,332		(10,100)	(45,600)
Fund Balance, July 1	535,765				535,765
Fund Balance, End of Period	**500,265**	**91,332**		**(10,100)**	**490,165**

Capital Improvement Projects Fund (301

- Proposed increases to revenue of $36,00 include: $36,900 Charges for Services, offset by a $5,300 decrease in Interest Income.

- No proposed changes to expenditures or transfers to Capital Improvement projects pending CIP Study Session.

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
301 Capital Improvement Projects Fund					
Revenues	2,528,600	261,060	10.3%	31,600	2,560,200
Transfers In	7,053,650	1,617,950	22.9%	-	7,053,650
Total Revenues & Transfers In	9,582,250	1,879,010	19.6%	31,600	9,613,850
Expenditures	10,120,750	1,488,447	14.7%	-	10,120,750
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	10,120,750	1,488,447	14.7%	-	10,120,750
Revenues Over/(Under) Expenditures	(538,500)	390,563		31,600	(506,900)
Fund Balance, July 1	1,930,974				1,930,974
Fund Balance, End of Period	**1,392,474**	**390,563**		**31,600**	**1,424,074**

Overall, the recommended adjustments for all funds propose an increase in revenue of $166,800, an increase in expenditures of $505,200, and an increase in transfers of $90,650.

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
All Funds Total					
Revenues	23,228,850	9,778,343	42.1%	166,800	23,395,650
Transfers In	9,063,500	2,623,166	28.9%	90,650	9,154,150
Total Revenues & Transfers In	32,292,350	12,401,509	38.4%	257,450	32,549,800
Expenditures	31,668,600	11,284,474	35.6%	505,200	32,173,800
Transfers Out	9,063,500	2,622,144	28.9%	90,650	9,154,150
Total Expenditures & Transfers Out	40,732,100	13,906,618	34.1%	595,850	41,327,950
Revenues Over/(Under) Expenditures	(8,439,750)	(1,505,109)		(338,400)	(8,778,150)
Fund Balance, July 1	22,625,751				22,625,751
Fund Balance, End of Period	**14,186,001**	**(1,505,109)**		**(338,400)**	**13,847,601**

The following reports are attached:

Attachment A - Summary by Fund, provides a summary of City Funds, summarized revenues, expenditures, interfund transfers, and adjustments.

Attachment B – Recommended Appropriation Adjustments, is a complete listing of the recommended budget appropriation adjustment of all funds.

POLICY CONSISTENCY

Making adjustments to the budget during the fiscal year is consistent with the City's fiscal and budgeting policies

FINANCIAL CONSIDERATIONS

Amending the budget at Mid-Year is a procedural matter conducted annually to, in part, ensure adequate funds for projects, programs and services, and to more accurately project year-end results.

LEGAL

No legal analysis is provided as a part of this report.

OPTIONS

The City Council may direct staff to modify any or all individual budget line items.

PRINCIPAL PARTIES EXPECTED AT MEETING

Unknown

ATTACHMENTS

A. Summary by Fund
B. Recommended Appropriation Adjustments

Staff contact:
Licette Maldonado, Administrative Services Director
licettem@carpinteriaca.gov; (805) 755-4448

Signature

Reviewed by: Michael Ramirez, City Manager
michaelr@carpinteriaca.gov; (805) 755-4450

Signature

Attachment A

Fiscal Year 2023-24 Mid-Year Budget

Summary by Fund

Attachment A

CITY OF CARPINTERIA
Fiscal Year 2023-24 Mid-Year Budget Review
Summary by Fund

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
101 General Fund					
Revenues	12,673,000	5,723,713	45.2%	(78,200)	12,594,800
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	12,673,000	5,723,713	45.2%	(78,200)	12,594,800
Expenditures	13,293,200	6,480,832	48.8%	211,200	13,504,400
Transfers Out	1,001,800	378,406	37.8%	69,050	1,070,850
Total Expenditures & Transfers Out	14,295,000	6,859,238	48.0%	280,250	14,575,250
Revenues Over/(Under) Expenditures	(1,622,000)	(1,135,525)		(358,450)	(1,980,450)
Fund Balance, July 1	10,024,830				10,024,830
Fund Balance, End of Period	**8,402,830**	**(1,135,525)**		**(358,450)**	**8,044,380**
102 General Reserve - Special Projects					
Revenues	18,200	8,772	48.2%	-	18,200
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	18,200	8,772	48.2%	-	18,200
Expenditures	-	-	0.0%	-	-
Transfers Out	12,000	-	0.0%	-	12,000
Total Expenditures & Transfers Out	12,000	-	0.0%	-	12,000
Revenues Over/(Under) Expenditures	6,200	8,772		-	6,200
Fund Balance, July 1	797,739				797,739
Fund Balance, End of Period	**803,939**	**8,772**		**-**	**803,939**
103 Major Asset Replacement and Repair					
Revenues	70,400	11,107	15.8%	-	70,400
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	70,400	11,107	15.8%	-	70,400
Expenditures	733,000	-	0.0%	-	733,000
Transfers Out	50,000	-	0.0%	-	50,000
Total Expenditures & Transfers Out	783,000	-	0.0%	-	783,000
Revenues Over/(Under) Expenditures	(712,600)	11,107		-	(712,600)
Fund Balance, July 1	1,067,448				1,067,448
Fund Balance, End of Period	**354,848**	**11,107**		**-**	**354,848**
104 Measure X Fund					
Revenues	3,946,100	1,722,868	43.7%	72,400	4,018,500
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	3,946,100	1,722,868	43.7%	72,400	4,018,500
Expenditures	2,111,650	926,276	43.9%	55,350	2,167,000
Transfers Out	5,779,600	1,518,101	26.3%	21,600	5,801,200
Total Expenditures & Transfers Out	7,891,250	2,444,377	31.0%	76,950	7,968,200
Revenues Over/(Under) Expenditures	(3,945,150)	(721,509)		(4,550)	(3,949,700)
Fund Balance, July 1	4,813,735				4,813,735
Fund Balance, End of Period	**868,585**	**(721,509)**		**(4,550)**	**864,035**
201 Traffic Safety Fund					
Revenues	33,000	26,349	79.8%	10,500	43,500
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	33,000	26,349	79.8%	10,500	43,500
Expenditures	21,600	8,804	40.8%	-	21,600
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	21,600	8,804	40.8%	-	21,600
Revenues Over/(Under) Expenditures	11,400	17,545		10,500	21,900
Fund Balance, July 1	44,676				44,676
Fund Balance, End of Period	**56,076**	**17,545**		**10,500**	**66,576**

CITY OF CARPINTERIA
Fiscal Year 2023-24 Mid-Year Budget Review
Summary by Fund

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
202 Library Fund					
Revenues	217,000	100,021	46.1%	1,000	218,000
Transfers In	525,500	267,076	50.8%	21,600	547,100
Total Revenues & Transfers In	742,500	367,097	49.4%	22,600	765,100
Expenditures	742,500	366,997	49.4%	22,600	765,100
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	742,500	366,997	49.4%	22,600	765,100
Revenues Over/(Under) Expenditures	-	100		-	-
Fund Balance, July 1	-				-
Fund Balance, End of Period	**-**	**100**		**-**	**-**
203 Road Maintenance Rehab Fund					
Revenues	330,700	134,161	40.6%	(13,300)	317,400
Transfers In	-	-	0.0%	3,600	3,600
Total Revenues & Transfers In	330,700	134,161	40.6%	(9,700)	321,000
Expenditures	-	-	0.0%	-	-
Transfers Out	618,100	266,412	43.1%	-	618,100
Total Expenditures & Transfers Out	618,100	266,412	43.1%	-	618,100
Revenues Over/(Under) Expenditures	(287,400)	(132,251)		(9,700)	(297,100)
Fund Balance, July 1	297,077				297,077
Fund Balance, End of Period	**9,677**	**(132,251)**		**(9,700)**	**(23)**
204 Park Maintenance Fund					
Revenues	216,900	121,675	56.1%	10,700	227,600
Transfers In	383,450	197,964	51.6%	37,450	420,900
Total Revenues & Transfers In	600,350	319,639	53.2%	48,150	648,500
Expenditures	600,350	319,639	53.2%	48,150	648,500
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	600,350	319,639	53.2%	48,150	648,500
Revenues Over/(Under) Expenditures	-	-		-	-
Fund Balance, July 1	-				-
Fund Balance, End of Period	**-**	**-**		**-**	**-**
205 Gas Tax Fund					
Revenues	380,700	206,046	54.1%	(17,100)	363,600
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	380,700	206,046	54.1%	(17,100)	363,600
Expenditures	381,150	151,103	39.6%	200	381,350
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	381,150	151,103	39.6%	200	381,350
Revenues Over/(Under) Expenditures	(450)	54,943		(17,300)	(17,750)
Fund Balance, July 1	485,438				485,438
Fund Balance, End of Period	**484,988**	**54,943**		**(17,300)**	**467,688**
206 Local Transportation Fund					
Revenues	14,000	5,833	41.7%	150	14,150
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	14,000	5,833	41.7%	150	14,150
Expenditures	15,850	5,273	33.3%	-	15,850
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	15,850	5,273	33.3%	-	15,850
Revenues Over/(Under) Expenditures	(1,850)	560		150	(1,700)
Fund Balance, July 1	7,457				7,457
Fund Balance, End of Period	**5,607**	**560**		**150**	**5,757**

CITY OF CARPINTERIA
Fiscal Year 2023-24 Mid-Year Budget Review
Summary by Fund

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
207 Tidelands Trust Fund					
Revenues	354,500	358,159	101.0%	9,500	364,000
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	354,500	358,159	101.0%	9,500	364,000
Expenditures	378,900	179,937	47.5%	500	379,400
Transfers Out	114,350	-	0.0%	-	114,350
Total Expenditures & Transfers Out	493,250	160,880	32.6%	500	493,750
Revenues Over/(Under) Expenditures	(138,750)	197,279		9,000	(129,750)
Fund Balance, July 1	524,689				524,689
Fund Balance, End of Period	**385,939**	**197,279**		**9,000**	**394,939**
208 Street Lighting Fund					
Revenues	236,850	142,619	60.2%	2,500	239,350
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	236,850	142,619	60.2%	2,500	239,350
Expenditures	206,150	95,560	46.4%	-	206,150
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	206,150	95,560	46.4%	-	206,150
Revenues Over/(Under) Expenditures	30,700	47,059		2,500	33,200
Fund Balance, July 1	467,449				467,449
Fund Balance, End of Period	**498,149**	**47,059**		**2,500**	**500,649**
209 R-O-W Assessment District Fund					
Revenues	207,200	120,766	58.3%	-	207,200
Transfers In	184,050	77,769	42.3%	16,500	200,550
Total Revenues & Transfers In	391,250	198,535	50.7%	16,500	407,750
Expenditures	391,250	198,535	50.7%	16,500	407,750
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	391,250	198,535	50.7%	16,500	407,750
Revenues Over/(Under) Expenditures	-	-		-	-
Fund Balance, July 1	-				-
Fund Balance, End of Period	**-**	**-**		**-**	**-**
210 PBIA Fund					
Revenues	15,200	2,343	15.4%	2,400	17,600
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	15,200	2,343	15.4%	2,400	17,600
Expenditures	15,300	3,789	24.8%	(50)	15,250
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	15,300	3,789	24.8%	(50)	15,250
Revenues Over/(Under) Expenditures	(100)	(1,446)		2,450	2,350
Fund Balance, July 1	18,615				18,615
Fund Balance, End of Period	**18,515**	**(1,446)**		**2,450**	**20,965**
211 AB 939 Fund					
Revenues	246,300	71,966	29.2%	26,900	273,200
Transfers In	188,750	130,424	69.1%	11,500	200,250
Total Revenues & Transfers In	435,050	202,390	46.5%	38,400	473,450
Expenditures	500,700	250,816	50.1%	21,150	521,850
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	500,700	250,816	50.1%	21,150	521,850
Revenues Over/(Under) Expenditures	(65,650)	(48,426)		17,250	(48,400)
Fund Balance, July 1	48,396				48,396
Fund Balance, End of Period	**(17,254)**	**(48,426)**		**17,250**	**(4)**

CITY OF CARPINTERIA
Fiscal Year 2023-24 Mid-Year Budget Review
Summary by Fund

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
213 Recreation Services Fund					
Revenues	532,950	251,781	47.2%	(7,700)	525,250
Transfers In	678,100	331,983	49.0%	-	678,100
Total Revenues & Transfers In	1,211,050	583,764	48.2%	(7,700)	1,203,350
Expenditures	1,184,550	557,493	47.1%	1,300	1,185,850
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	1,184,550	557,493	47.1%	1,300	1,185,850
Revenues Over/(Under) Expenditures	26,500	26,271		(9,000)	17,500
Fund Balance, July 1	415				415
Fund Balance, End of Period	**26,915**	**26,271**		**(9,000)**	**17,915**
214 Housing Fund					
Revenues	14,500	99,754	688.0%	89,900	104,400
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	14,500	99,754	688.0%	89,900	104,400
Expenditures	50,000	8,422	16.8%	100,000	150,000
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	50,000	8,422	16.8%	100,000	150,000
Revenues Over/(Under) Expenditures	(35,500)	91,332		(10,100)	(45,600)
Fund Balance, July 1	535,765				535,765
Fund Balance, End of Period	**500,265**	**91,332**		**(10,100)**	**490,165**
215 Measure A Fund					
Revenues	1,036,150	365,601	35.3%	11,850	1,048,000
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	1,036,150	365,601	35.3%	11,850	1,048,000
Expenditures	685,300	176,033	25.7%	11,000	696,300
Transfers Out	1,461,150	449,915	30.8%	-	1,461,150
Total Expenditures & Transfers Out	2,146,450	625,948	29.2%	11,000	2,157,450
Revenues Over/(Under) Expenditures	(1,110,300)	(260,347)		850	(1,109,450)
Fund Balance, July 1	1,488,375				1,488,375
Fund Balance, End of Period	**378,075**	**(260,347)**		**850**	**378,925**
216 Revolving Fund					
Revenues	115,100	32,613	28.3%	17,300	132,400
Transfers In	-	-	0.0%	-	-
Total Revenues & Transfers In	115,100	32,613	28.3%	17,300	132,400
Expenditures	88,600	15,163	17.1%	17,300	105,900
Transfers Out	26,500	9,310	35.1%	-	26,500
Total Expenditures & Transfers Out	115,100	24,473	21.3%	17,300	132,400
Revenues Over/(Under) Expenditures	-	8,140		-	-
Fund Balance, July 1	-				-
Fund Balance, End of Period	**-**	**8,140**		**-**	**-**
217 PEG Fees Fund					
Revenues	41,500	11,136	26.8%	(3,600)	37,900
Transfers In	50,000	-	0.0%	-	50,000
Total Revenues & Transfers In	91,500	11,136	12.2%	(3,600)	87,900
Expenditures	147,800	51,355	34.7%	-	147,800
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	147,800	51,355	34.7%	-	147,800
Revenues Over/(Under) Expenditures	(56,300)	(40,219)		(3,600)	(59,900)
Fund Balance, July 1	72,673				72,673
Fund Balance, End of Period	**16,373**	**(40,219)**		**(3,600)**	**12,773**

CITY OF CARPINTERIA
Fiscal Year 2023-24 Mid-Year Budget Review
Summary by Fund

Fund	Amended Budget	YTD Actuals	YTD Percent	Recommended Mid-Year Adjustments	Recommended Revised Budget
301 Capital Improvement Projects Fund					
Revenues	2,528,600	261,060	10.3%	31,600	2,560,200
Transfers In	7,053,650	1,617,950	22.9%	-	7,053,650
Total Revenues & Transfers In	9,582,250	1,879,010	19.6%	31,600	9,613,850
Expenditures	10,120,750	1,488,447	14.7%	-	10,120,750
Transfers Out	-	-	0.0%	-	-
Total Expenditures & Transfers Out	10,120,750	1,488,447	14.7%	-	10,120,750
Revenues Over/(Under) Expenditures	(538,500)	390,563		31,600	(506,900)
Fund Balance, July 1	1,930,974				1,930,974
Fund Balance, End of Period	**1,392,474**	**390,563**		**31,600**	**1,424,074**
All Funds Total					
Revenues	23,228,850	9,778,343	42.1%	166,800	23,395,650
Transfers In	9,063,500	2,623,166	28.9%	90,650	9,154,150
Total Revenues & Transfers In	32,292,350	12,401,509	38.4%	257,450	32,549,800
Expenditures	31,668,600	11,284,474	35.6%	505,200	32,173,800
Transfers Out	9,063,500	2,622,144	28.9%	90,650	9,154,150
Total Expenditures & Transfers Out	40,732,100	13,906,618	34.1%	595,850	41,327,950
Revenues Over/(Under) Expenditures	(8,439,750)	(1,505,109)		(338,400)	(8,778,150)
Fund Balance, July 1	22,625,751				22,625,751
Fund Balance, End of Period	**14,186,001**	**(1,505,109)**		**(338,400)**	**13,847,601**

Attachment B

Fiscal Year 2023-24 Mid-Year Budget

Recommended Appropriation Adjustments

CITY OF CARPINTERIA

Fiscal Year 2023-24 Mid-Year Budget Review
Recommended Appropriation Adjustments

FUND	ACCOUNT	DESCRIPTION	AMENDED BUDGET	RECOMMENDED MID-YEAR ADJUSTMENT	RECOMMENDED REVISED BUDGET	EXPLANATION FOR CHANGE
REVENUE						
101 GENERAL FUND	101-171-4375	Fedral Grants - COPS	130,000	57,000	187,000	ADDITIONAL REVENUE RECEIVED
	101-302-4547	General Plan Update Fee	5,000	(3,500)	1,500	REDUCE PROJECTION
	101-401-4406	Local Fines & Penalties	-	1,200	1,200	UNBUDGETED REVENUES
	101-401-4802	Miscellaneous Income	1,000	12,000	13,000	UNBUDGETED REIMBURSEMENT
	101-900-4101	Property Tax - Unsecured, Current Year	97,900	12,100	110,000	REVENUE HIGHER THAN PROJECTED
	101-900-4102	Property Tax - Secured	41,700	(6,700)	35,000	REDUCE PROJECTION
	101-900-4103	Property Tax - In Lieu	1,928,200	71,900	2,000,100	REVENUE HIGHER THAN PROJECTED
	101-900-4112	Property Tax - Documentary Transfer Tax	103,000	(23,000)	80,000	REDUCE PROJECTION
	101-900-4121	Sales Tax	2,102,000	(34,800)	2,067,200	REDUCE PROJECTION
	101-900-4130	Franchise Fees - Cable	180,000	(20,000)	160,000	REDUCE PROJECTION
	101-900-4140	Franchise Fees - Refuse	320,000	20,000	340,000	REVENUE HIGHER THAN PROJECTED
	101-900-4150	Transient Occupancy Tax	2,730,000	(150,000)	2,580,000	REDUCE PROJECTION
	101-900-4151	Transient Occupancy Tax - Short Term	800,000	(30,000)	770,000	REDUCE PROJECTION
	101-900-4410	Property Tax - Interest/Penalties	5,000	7,000	12,000	REVENUE HIGHER THAN PROJECTED
	101-900-4599	Credit Card Processing Fees	-	500	500	NEW FEE
	101-900-4806	Donations	-	7,800	7,800	UNBUDGETED DONATIONS
	101-900-4812	Reimbursement - Insurance Claim	-	300	300	UNBUDGETED INSURANCE
		GENERAL FUND SUBTOTAL	**8,443,800**	**(78,200)**	**8,365,600**	
104 MEASURE X FUND	104-302-4360	State Grants	-	95,200	95,200	UNBUDGETED REVENUES
	104-461-4802	Miscellaneous Income	4,800	35,200	40,000	UNBUDGETED REVENUES
	104-900-4122	Sales Tax - Local	3,861,000	(58,000)	3,803,000	REDUCE PROJECTION
		MEASURE X FUND SUBTOTAL	**3,865,800**	**72,400**	**3,938,200**	
201 TRAFFIC SAFETY FUND	201-331-4408	California Vehicle Code Penalties	30,000	10,000	40,000	REVENUE HIGHER THAN PROJECTED
	201-331-4600	Interest Income	500	500	1,000	REVENUE HIGHER THAN PROJECTED
		TRAFFIC SAFETY FUND SUBTOTAL	**30,500**	**10,500**	**41,000**	
202 LIBRARY FUND	202-550-4510	Library Service Fees	1,000	1,000	2,000	REVENUE HIGHER THAN PROJECTED
		LIBRARY FUND SUBTOTAL	**1,000**	**1,000**	**2,000**	
203 ROAD MAINTENANCE REHABILITATION FUND	203-431-4314	RMRA (SB1)	325,200	(10,200)	315,000	REDUCE PROJECTION
	203-431-4600	Interest Income	5,500	(3,100)	2,400	REDUCE PROJECTION
		ROAD MAINTENANCE REHABILITATION FUND SUBTOTAL	**330,700**	**(13,300)**	**317,400**	
204 PARK MAINTENANCE FUND	204-502-4316	Bluffs Endownment	29,500	6,500	36,000	REVENUE HIGHER THAN PROJECTED
	204-502-4802	Miscellaneous Income	-	4,200	4,200	UNBUDGETED REVENUES
		PARK MAINTENANCE FUND SUBTOTAL	**29,500**	**10,700**	**40,200**	
205 GAS TAX FUND	205-431-4320	Section 2103	130,400	(14,600)	115,800	REDUCE PROJECTION
	205-431-4322	Section 2106	48,700	(3,300)	45,400	REDUCE PROJECTION
	205-431-4324	Section 2107	103,700	5,700	109,400	REVENUE HIGHER THAN PROJECTED
	205-431-4328	Section 2105	86,300	(6,300)	80,000	REDUCE PROJECTION
	205-431-4600	Interest Income	8,600	1,400	10,000	REVENUE HIGHER THAN PROJECTED
		GAS TAX FUND SUBTOTAL	**377,700**	**(17,100)**	**360,600**	
206 LOCAL TRANSPORTATION FUND	206-431-4600	Interest Income	-	150	150	REVENUE HIGHER THAN PROJECTED
		LOCAL TRANSPORTATION FUND SUBTOTAL	-	**150**	**150**	
207 TIDELANDS TRUST FUND	207-531-4500	Rents & Leases	347,700	6,300	354,000	REVENUE HIGHER THAN PROJECTED
	207-531-4600	Interest Income	6,800	3,200	10,000	REVENUE HIGHER THAN PROJECTED
		TIDELANDS TRUST FUND SUBTOTAL	**354,500**	**9,500**	**364,000**	
208 STREET LIGHTING FUND	208-411-4101	Property Tax - Unsecured, Current Year	7,600	900	8,500	REVENUE HIGHER THAN PROJECTED
	208-411-4600	Interest Income	8,400	1,600	10,000	REVENUE HIGHER THAN PROJECTED
		STREET LIGHTING FUND SUBTOTAL	**16,000**	**2,500**	**18,500**	

Attachment B

CITY OF CARPINTERIA

Fiscal Year 2023-24 Mid-Year Budget Review
Recommended Appropriation Adjustments

FUND	ACCOUNT	DESCRIPTION	AMENDED BUDGET	RECOMMENDED MID-YEAR ADJUSTMENT	RECOMMENDED REVISED BUDGET	EXPLANATION FOR CHANGE
210 PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND	210-161-4400	Penalties/Interest Charges	-	2,000	2,000	REVENUE HIGHER THAN PROJECTED
	210-161-4600	Interest Income	200	400	600	REVENUE HIGHER THAN PROJECTED
		PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND SUBTOTAL	**200**	**2,400**	**2,600**	
211 AB 939 SOLID WASTE FUND	211-421-4516	AB 939 Fees	245,000	20,000	265,000	REVENUE HIGHER THAN PROJECTED
	211-421-4600	Interest Income	1,300	(1,100)	200	REDUCE PROJECTION
	211-421-4810	Reimbursement: State	-	8,000	8,000	UNBUDGETED REVENUES
		AB 939 SOLID WASTE FUND SUBTOTAL	**246,300**	**26,900**	**273,200**	
213 RECREATION SERVICES FUND	213-503-4528	Vets Hall Rentals	73,200	(33,200)	40,000	REDUCE PROJECTION
	213-521-4536	Senior Pass Fee	25,000	3,000	28,000	REVENUE HIGHER THAN PROJECTED
	213-521-4545	Concession - Non Taxable	1,500	2,500	4,000	REVENUE HIGHER THAN PROJECTED
	213-521-4546	Pool Special Event	50,000	20,000	70,000	REVENUE HIGHER THAN PROJECTED
		RECREATION SERVICES FUND SUBTOTAL	**149,700**	**(7,700)**	**142,000**	
214 HOUSING FUND	214-311-4600	Interest Income	14,500	(4,500)	10,000	REDUCE PROJECTION
	214-311-4603	Interest Income, Loan	-	35,000	35,000	UNBUDGETED REVENUES
	214-311-4830	Housing Loans	-	59,400	59,400	UNBUDGETED REVENUES
		HOUSING FUND SUBTOTAL	**14,500**	**89,900**	**104,400**	
215 MEASURE A FUND	215-431-4600	Interest Income	16,150	11,850	28,000	REVENUE HIGHER THAN PROJECTED
		MEASURE A FUND SUBTOTAL	**16,150**	**11,850**	**28,000**	
216 REVOLVING FUND	216-521-4390	Private Grants	-	10,000	10,000	UNBUDGETED REVENUES
	216-522-4806	Donations	-	2,500	2,500	UNBUDGETED REVENUES
	216-550-4360	State Grant	5,000	3,500	8,500	REVENUE HIGHER THAN PROJECTED
	216-560-4806	Donations	-	1,300	1,300	UNBUDGETED REVENUES
		REVOLVING FUND SUBTOTAL	**5,000**	**17,300**	**22,300**	
217 PEG FEES FUND	217-161-4131	COX Cable PEG Fees	38,000	(4,000)	34,000	REDUCE PROJECTION
	217-161-4600	Interest Income	1,100	400	1,500	REVENUE HIGHER THAN PROJECTED
		PEG FEES FUND SUBTOTAL	**39,100**	**(3,600)**	**35,500**	
301 CAPITAL IMPROVEMENT PROJECTS FUND	301-502-4564	Quimby Fees	-	33,000	33,000	REVENUE HIGHER THAN PROJECTED
	301-502-4566	New Construction Fee	100	3,900	4,000	REVENUE HIGHER THAN PROJECTED
	301-900-4600	Interest Income	35,300	(5,300)	30,000	REDUCE PROJECTION
		CAPITAL IMPROVEMENT PROJECTS FUND SUBTOTAL	**35,400**	**31,600**	**67,000**	
		REVENUE TOTAL	**$ 13,955,850**	**$ 166,800**	**$ 14,122,650**	

CITY OF CARPINTERIA

Fiscal Year 2023-24 Mid-Year Budget Review
Recommended Appropriation Adjustments

FUND	ACCOUNT	DESCRIPTION	AMENDED BUDGET	RECOMMENDED MID-YEAR ADJUSTMENT	RECOMMENDED REVISED BUDGET	EXPLANATION FOR CHANGE
EXPENDITURES						
101 GENERAL FUND	101-171-5254	SB County Sheriff	5,147,500	124,000	5,271,500	MY ADJ - INCREASE - SHERIFF COSTS
	101-211-5568	Minor Equipment	-	12,300	12,300	MY ADJ - INCREASE - CUBICLES
	101-211-5761	Major Equipment	-	25,900	25,900	MY ADJ - INCREASE - STORAGE CONTAINERS
	101-341-5201	Professional Services	4,000	20,000	24,000	MY ADJ - INCREASE - UNDER BUDGET
	101-401-5201	Professional Services	65,800	21,000	86,800	MY ADJ - INCREASE - UNDER BUDGET
	101-401-5301	Contract Services	-	8,000	8,000	MY ADJ - INCREASE - EV SWEEPER ELECTRICAL INSTALLMENT
		GENERAL FUND SUBTOTAL	**5,217,300**	**211,200**	**5,428,500**	
104 MEASURE X FUND	104-171-5254	SB County Sheriff	769,200	19,000	788,200	MY ADJ - INCREASE - SHERIFF COSTS
	104-461-5301	Contract Services	2,000	32,750	34,750	MY ADJ - INCREASE - PK LOT 1 EV CHG
	104-502-5440	Utility - Communications/Telephone	600	900	1,500	MY ADJ - INCREASE - UNDER BUDGET
	104-512-5440	Utility - Communications/Telephone	-	200	200	MY ADJ - INCREASE - UNDER BUDGET
	104-512-5560	Supplies & Materials	-	2,500	2,500	MY ADJ - INCREASE - UNDER BUDGET
		MEASURE X FUND SUBTOTAL	**771,800**	**55,350**	**827,150**	
202 LIBRARY FUND	202-502-5301	Contract Services	-	1,000	1,000	MY ADJ - INCREASE - EMERGENCY PLUMBING
	202-502-5362	Janitorial Services	10,000	4,700	14,700	MY ADJ - INCREASE - ADDITIONAL SERVICES
	202-502-5400	Utility - Electric	3,000	1,900	4,900	MY ADJ - INCREASE - UNDER BUDGET
	202-550-5202	Library Programs	-	15,000	15,000	MY ADJ - INCREASE - OFFSET BY FRIENDS DONATION
		LIBRARY FUND SUBTOTAL	**13,000**	**22,600**	**35,600**	
204 PARK MAINTENANCE FUND	204-502-5345	Equipment Repairs/Replacement	5,500	2,500	8,000	MY ADJ - INCREASE - EL CARRO FLAG POLE
	204-502-5430	Utility - Water	124,200	12,800	137,000	MY ADJ - INCREASE - UNDER BUDGET
	204-502-5567	Landscaping Supply Repairs & Replacement	32,500	16,400	48,900	MY ADJ - INCREASE - MISC REPAIRS
	204-502-5581	Vehicle Operations & Maintenance	1,000	1,450	2,450	MY ADJ - INCREASE - UNDER BUDGET
	204-531-5301	Contract Services	25,000	15,000	40,000	MY ADJ - INCREASE FOR BERM DECONSTRUCTION
		PARK MAINTENANCE FUND SUBTOTAL	**188,200**	**48,150**	**236,350**	
205 GAS TAX FUND	205-431-5440	Utility - Communications/Telephone	800	200	1,000	MY ADJ - INCREASE - UNDER BUDGET
		GAS TAX FUND SUBTOTAL	**800**	**200**	**1,000**	
207 TIDELANDS TRUST FUND	207-531-5420	Utility - Sewer	1,300	500	1,800	MY ADJ - INCREASE - UNDER BUDGET
		TIDELANDS TRUST FUND SUBTOTAL	**1,300**	**500**	**1,800**	
209 RIGHT-OF-WAY MAINTENANCE DISTRICT FUND	209-441-5350	Landscape Maintenance	53,250	15,000	68,250	MY ADJ - INCREASE - CASITAS PASS RD AND LINDEN TRAIL
	209-441-5567	Landscaping Supply Repairs & Replacement	5,000	1,500	6,500	MY ADJ - INCREASE FOR CORR AND EMERGENCY
		RIGHT-OF-WAY MAINTENANCE DISTRICT FUND SUBTOTAL	**58,250**	**16,500**	**74,750**	
211 AB 939 SOLID WASTE FUND	211-431-5259	Street Sweeping	124,200	15,000	139,200	MY ADJ - INCREASE FOR SWEEPER TAX/REPAIR/MAINT
	211-431-5430	Utility - Water	-	6,150	6,150	MY ADJ - INCREASE - UNDER BUDGET
		AB 939 SOLID WASTE FUND SUBTOTAL	**124,200**	**21,150**	**145,350**	
213 RECREATION SERVICES FUND	213-503-5362	Janitorial Services	20,000	1,300	21,300	MY ADJ - INCREASE FOR ADD MO SVC CHG
		RECREATION SERVICES FUND SUBTOTAL	**20,000**	**1,300**	**21,300**	
214 HOUSING FUND	214-311-5610	Housing Loans	-	100,000	100,000	MY ADJ - HOUSING LOAN
		HOUSING FUND SUBTOTAL	-	**100,000**	**100,000**	
215 MEASURE A FUND	215-431-5302	Street Maintenance	121,200	11,000	132,200	MY ADJ - PRECISION CONCRETE CUTTING
		MEASURE A FUND SUBTOTAL	**121,200**	**11,000**	**132,200**	
216 REVOLVING FUND	216-521-5764	Improvements	-	10,000	10,000	MY ADJ - INCREASE - OFFSET BY DONATION
	216-522-5560	Supplies & Materials	-	2,200	2,200	MY ADJ - INCREASE - OFFSET BY DONATION
	216-550-5520	Books	5,000	3,800	8,800	MY ADJ - INCREASE - OFFSET BY ZIP GRANT
	216-560-5568	Minor Equipment	-	1,300	1,300	MY ADJ - INCREASE - OFFSET BY DONATION
		REVOLVING FUND SUBTOTAL	**5,000**	**17,300**	**22,300**	
		EXPENDITURE TOTAL	**$ 6,521,050**	**$ 505,250**	**$ 7,026,300**	

CITY OF CARPINTERIA

Fiscal Year 2023-24 Mid-Year Budget Review
Recommended Appropriation Adjustments

FUND	ACCOUNT	DESCRIPTION	AMENDED BUDGET	RECOMMENDED MID-YEAR ADJUSTMENT	RECOMMENDED REVISED BUDGET	EXPLANATION FOR CHANGE
TRANSFERS IN						
202 LIBRARY FUND	202-999-4918	From Measure X 104	495,500	21,600	517,100	SUBSIDY FOR FUND
		LIBRARY FUND SUBTOTAL	**495,500**	**21,600**	**517,100**	
203 ROAD MAINTENANCE REHABILITATION FUND	203-999-4916	From General 101	-	3,600	3,600	SUBSIDY FOR FUND
		ROAD MAINTENANCE REHABILITATION FUND SUBTOTAL	-	**3,600**	**3,600**	
204 PARK MAINTENANCE FUND	204-999-4916	From General 101	251,450	37,450	288,900	SUBSIDY FOR FUND
		PARK MAINTENANCE FUND SUBTOTAL	**251,450**	**37,450**	**288,900**	
209 RIGHT-OF-WAY MAINTENANCE DISTRICT FUND	209-999-4916	From General 101	134,050	16,500	150,550	SUBSIDY FOR FUND
		RIGHT-OF-WAY MAINTENANCE DISTRICT FUND SUBTOTAL	**134,050**	**16,500**	**150,550**	
211 AB 939 SOLID WASTE FUND	211-999-4916	From General 101	14,700	11,500	26,200	SUBSIDY FOR FUND
		AB 939 SOLID WASTE FUND SUBTOTAL	**14,700**	**11,500**	**26,200**	
		TRANSFERS IN TOTAL	**$ 895,700**	**$ 90,650**	**$ 986,350**	
TRANSFERS OUT						
101 GENERAL FUND	101-999-5920	To RMRA 203	-	3,600	3,600	SUBSIDY FOR FUND
	101-999-5905	To Park Maintenance 204	251,450	37,450	288,900	SUBSIDY FOR FUND
	101-999-5907	To ROW 209	134,050	16,500	150,550	SUBSIDY FOR FUND
	101-999-5913	To AB 939 211	14,700	11,500	26,200	SUBSIDY FOR FUND
		GENERAL FUND SUBTOTAL	**400,200**	**69,050**	**469,250**	
104 MEASURE X FUND	104-999-5917	To Library Fund 202	495,500	21,600	517,100	SUBSIDY FOR FUND
		MEASURE X FUND SUBTOTAL	**495,500**	**21,600**	**517,100**	
		TRANSFERS OUT TOTAL	**$ 895,700**	**$ 90,650**	**$ 986,350**	

City of Carpinteria

SPECIAL CITY COUNCIL AGENDA STAFF REPORT
March 19, 2024

ITEM FOR COUNCIL CONSIDERATION

Capital Improvement Plan Study Session

STAFF RECOMMENDATION

Direct staff in prioritizing capital projects for the ensuing Fiscal Year 2024/25 Capital Improvements Program Budget.

BACKGROUND/DISCUSSION

The City regularly develops and maintains a Capital Improvement Plan (CIP) under the City's Capital Improvements Program. (The term, Capital Improvements Program, also refers to a budgetary category in the City's fiscal year budget and is interchangeably called CIP.) On August 8, 2022, the City Council adopted Resolution No. 6153, approving an updated CIP.

The purpose of the CIP is for the financial planning of capital projects over a multi-year period. The City's CIP is typically a five-year period, and currently spans from Fiscal Year 2022/23 through Fiscal Year 2026/27. The CIP identifies capital projects in the following categories:

CIP Categories

- Alternative Transportation (AT)
- General Facilities (GF)
- Highway Interchanges and Bridges (HI)
- Parking Facilities (P)
- Parks and Recreation Facilities (PR)
- Storm Drain Facilities (SD)
- Streets and Thoroughfares (ST)
- Traffic Control Facilities (TC)

Within said five-year period of the CIP, the following table tallies the number of capital projects per category:

CIP Category	Amount
Alternate Transportation	5
General Facilities	7
Highway Interchanges	2
Parking Facilities	1
Parks & Recreation Facilities	12
Storm Drain Facilities	2
Streets and Thoroughfares	10
Traffic Control Facilities	2
Total	41

The approximate value of the CIP (i.e., current total estimated cost to complete all listed projects) is $78.2 million.

Capital projects are substantiated or prioritized in conformance with the General Plan and Local Coastal Plan, master plans, and/or special studies. The criteria of prioritization (or substantiation) is typically within the context of a risk management framework in the categories of critical infrastructure[1] and essential services buildings[2], respectively. Other criteria includes service levels, strategic alignment, funding source, economic impact, budget impact, and community impact.

Capital projects are often long-term, and expenditures occur over multiple years. In many cases, a capital project may have had prior design work completed or may even have had partial construction completed prior to the current fiscal year. In other cases, a capital project may be completed in future years. Finally, the CIP is used as the basis in establishing the City's development impact fees in accordance with the Mitigation Fee Act (Government Code Section 66000 et seq.).

As a part of the CIP Study Session, the following presentation items will be discussed by staff:

1. Adopted CIP
2. Capital Project Delivery Phases
3. Development Impact Fee Nexus
4. Critical Infrastructure and Essential Services Buildings
5. Capital Improvements Program Budget
6. Priority Criteria
7. Fiscal Year 2024/25 Capital Projects List

A copy of staff's presentation is shown as <u>Attachment A</u>.

[1] Critical Infrastructure Protection Act of 2001 (U.S. Code § 5195c)

[2] Essential Services Buildings Seismic Safety Act of 1986 (California Health and Safety Code, Chapter 2, sections 16000 through 16022)

The purpose of this agenda matter is for the City Council to direct staff in prioritizing capital projects for the ensuing Fiscal Year 2024/25 Capital Improvements Program Budget.

POLICY CONSISTENCY

On May 2, 2022, the Planning Commission determined the CIP to be in conformance with the General Plan and Local Coastal Plan in accordance with Government Code Section 65401.

FINANCIAL CONSIDERATIONS

No Additional Funding Requested. Future budget of capital projects will be appropriated in the ensuing Fiscal Year 2024/25 Capital Improvements Program Budget based on the CIP Study Session.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

There are no legal or risk management considerations of conducting the CIP Study Session. In considering the prioritization of capital projects, there are certain legal rules of external funding sources (e.g. Measure A, development impact fees, and federal and state grants) that stipulate the type(s) of eligible projects, procurements, and/or purchases in order to use such funds as well as term dates.

OPTIONS

The City Council could choose to:

1. Direct staff in prioritizing capital projects for the ensuing Fiscal Year 2024/25 Capital Improvements Program Budget.
2. Not direct staff in prioritizing capital projects for the ensuing Fiscal Year 2024/25 Capital Improvements Program Budget and direct staff otherwise as determined appropriate.

PRINCIPAL PARTIES EXPECTED AT MEETING

None.

ATTACHMENTS

Attachment A: Capital Improvement Plan (CIP) Study Session Presentation

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Signature

Reviewed by:
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Signature

ATTACHMENT A

Capital Improvement Plan (CIP) Study Session Presentation

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City of Carpinteria
PUBLIC WORKS DEPARTMENT

Capital Improvement Plan (CIP)
Study Session

March 19, 2024

Presentation Items

1. Adopted CIP
2. Capital Project Delivery Phases
3. Development Impact Fee Nexus
4. Critical Infrastructure and Essential Services Buildings
5. Capital Improvements Program Budget
6. Priority Criteria
7. Fiscal Year 2024/25 Capital Projects List

Adopted CIP

- General Plan and Local Coastal Plan Consistent (Planning Commission Determination May 2, 2022)

- Adopted August 8, 2022 (Resolution No. 6153)

- Fiscal Year 2022/23 – Fiscal Year 2026/27

- CIP Categories:

  - Alternative Transportation
  - General Facilities
  - Highway Interchanges and Bridges
  - Parking Facilities
  - Parks and Recreation Facilities
  - Storm Drain Facilities
  - Streets and Thoroughfares
  - Traffic Control Facilities

Capital Project Delivery Phases

Design

1. General Plan and Local Coastal Plan, Master Plans, and/or Special Studies
2. Approvals/Permits
3. Environmental
4. Plans, Specifications, and Estimate

Right-of-Way*

1. Easement
2. Eminent Domain/ Condemnation

* If needed

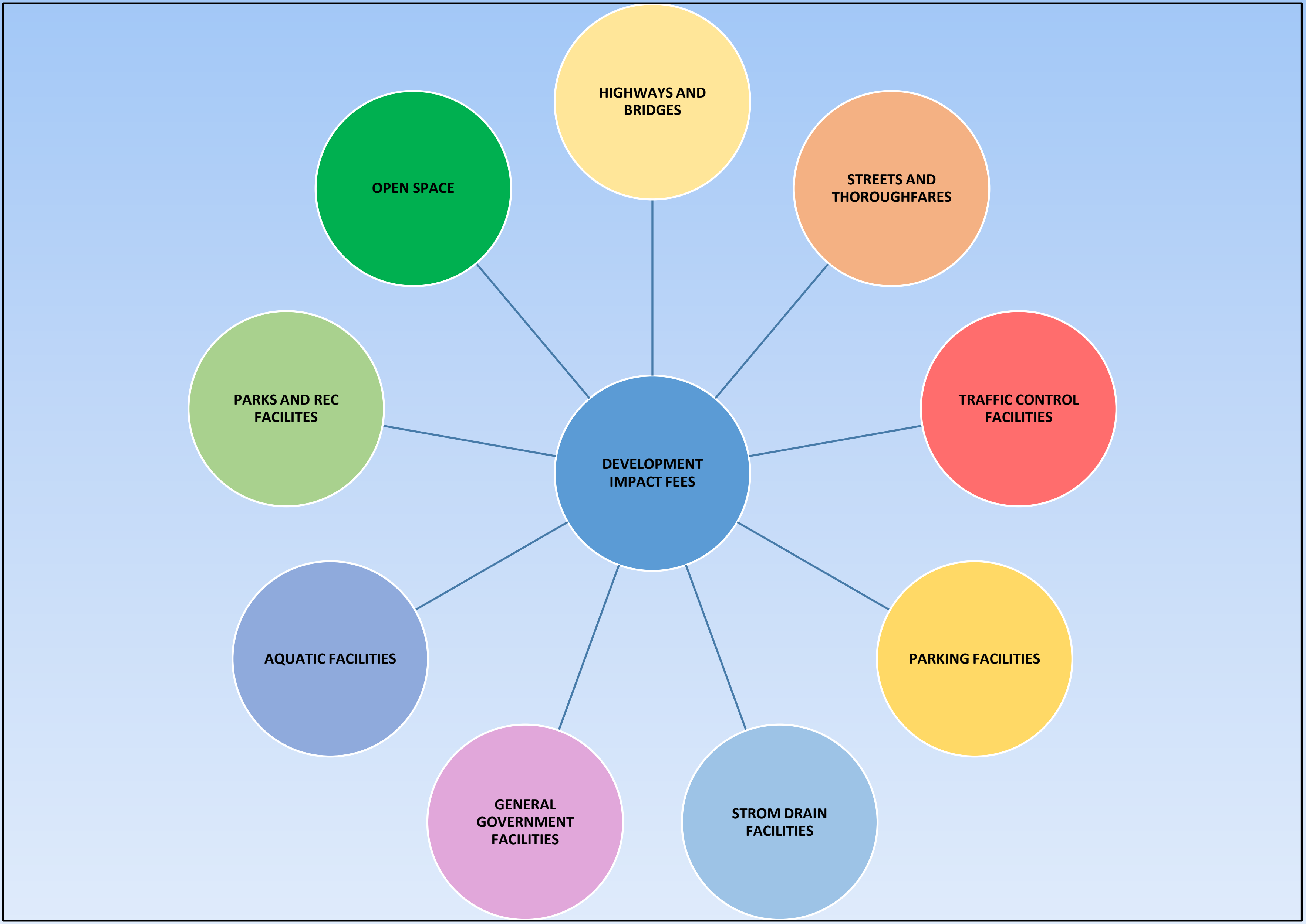
Construction

1. Construction
2. Management and Inspection
3. Acceptance/ Materials Testing

Development Impact Fee Nexus

- Mitigation Impact Fee Act (Assembly Bill 1600)
  - Requires nexus study of “fair share” of each public improvement project cost that is attributable to new development projects
  - Requires CIP to identify public improvement projects that are entirely or partially necessary due to impacts by new development projects
- City’s Development Impact Fee Nexus Study
  - Adopted December 11, 2023 (Resolution No. 6278)

Development Impact Fee Nexus



Critical Infrastructure and Essential Services Buildings

- Critical Infrastructure
  - Critical Infrastructure Protection Act of 2001 (U.S. Code § 5195c)

    Systems and assets, whether physical or virtual, so vital to the United States that the incapacity or destruction of such systems and assets would have a debilitating impact on security, national public health or safety, or any combination of those matters.

Critical Infrastructure and Essential Services Buildings

- Essential Services Buildings
  - Essential Services Buildings Seismic Safety Act of 1986 (California Health and Safety Code, Chapter 2, sections 16000 through 16022)

    Any building including buildings designed and constructed for public agencies use or designed to be used or any building a portion of which is used or designed to be used as a fire station, police station, emergency operations center, California Highway Patrol office, sheriff's office, or emergency communication dispatch center.

Critical Infrastructure and Essential Services Buildings

City’s Critical Infrastructure (alphabetical order):

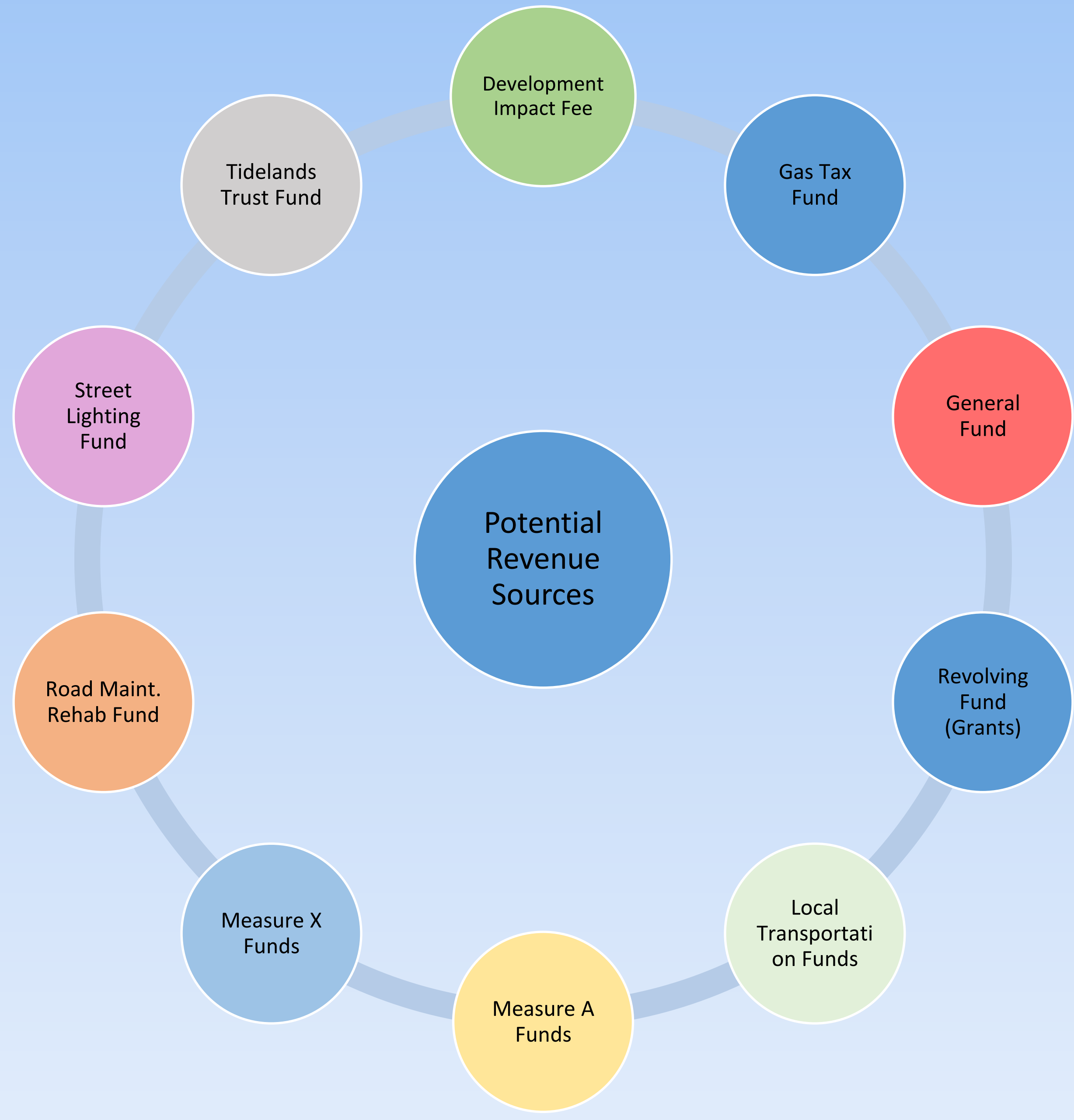
- ❖ Bicycle facilities
- ❖ Bridges
- ❖ Parking lots
- ❖ Pedestrian facilities
- ❖ Roadway pavement
- ❖ Shoreline
- ❖ Stormwater drainage and quality
- ❖ Traffic control devices

Critical Infrastructure and Essential Services Buildings

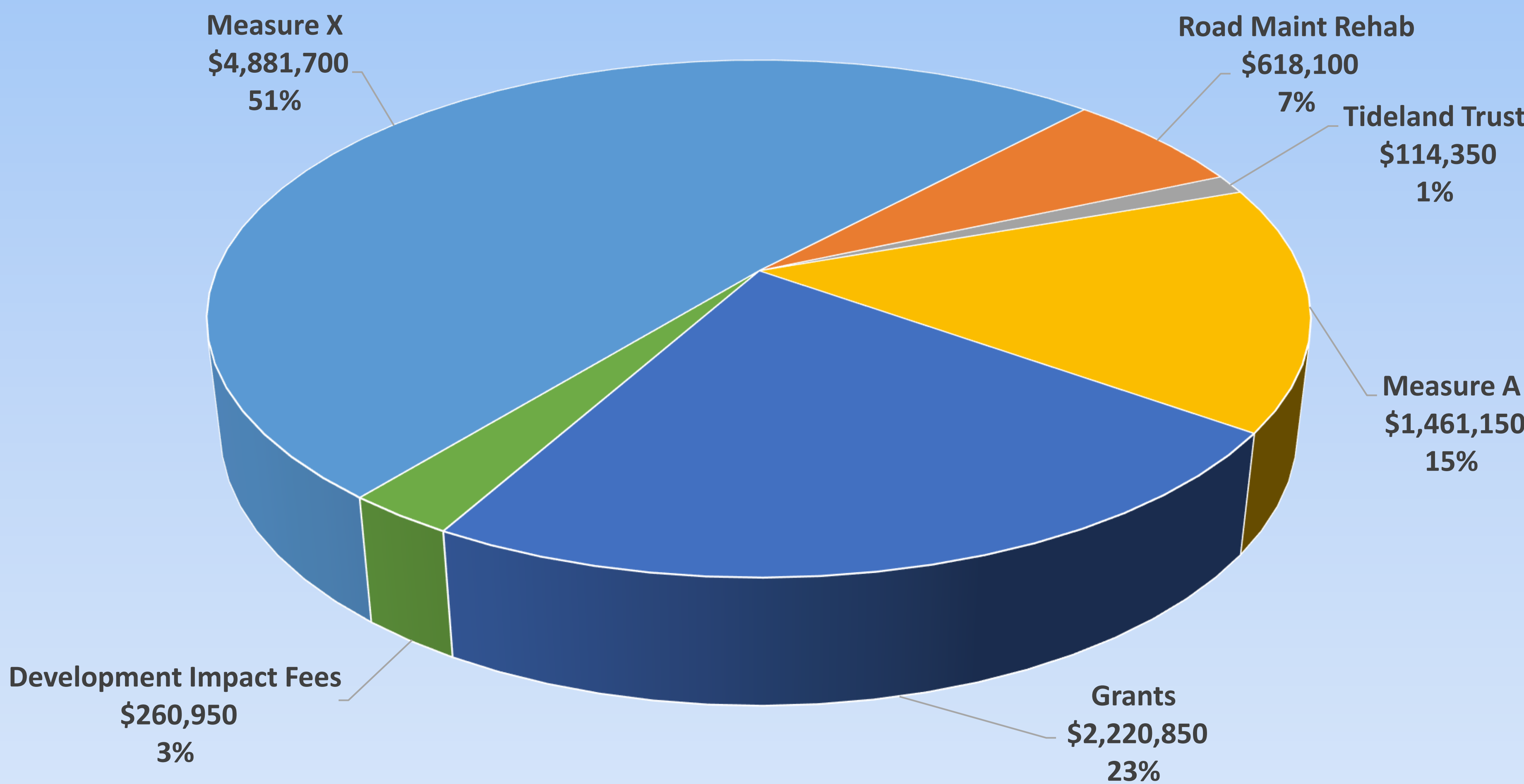
City's Essential Services Buildings (alphabetical order):

- ❖ City Hall Campus (City Hall, Corporation Yard, Sheriff's)
- ❖ Community Library
- ❖ Community Pool
- ❖ Lifeguard towers
- ❖ Veterans Memorial Building

Capital Improvements Program Budget



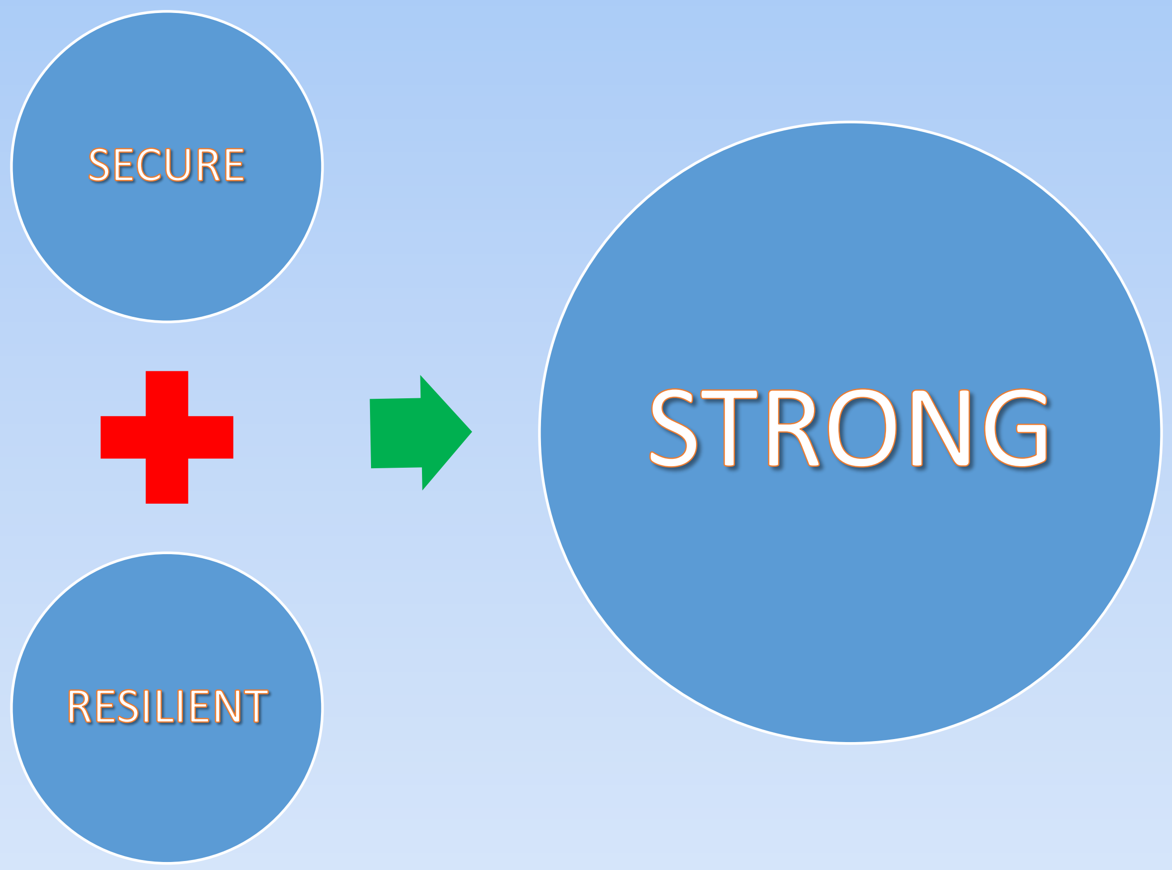
Capital Improvements Program Budget



FY 2023/24 CIP Revenue Sources

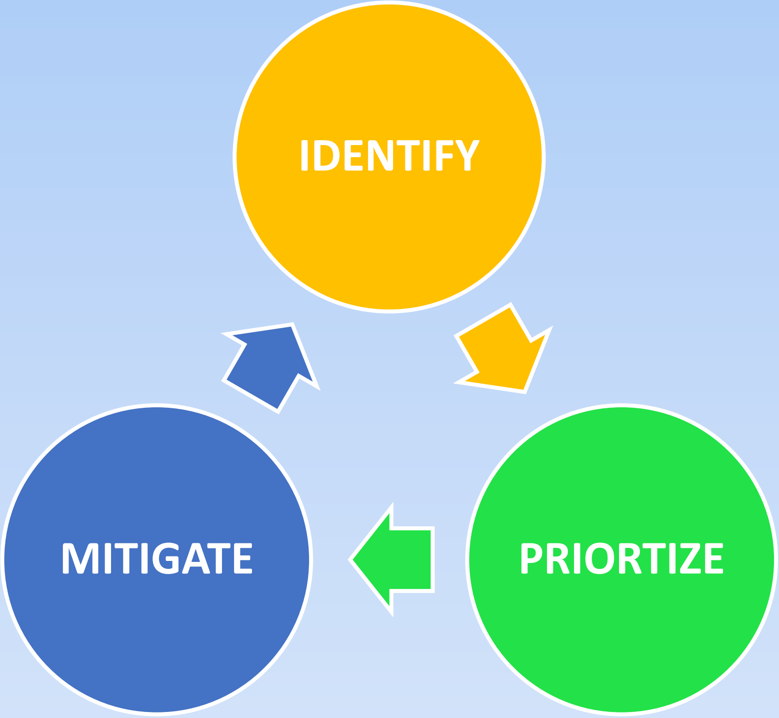
Priority Criteria

- Risk Management Framework



Priority Criteria

- Risk Management Framework- continue



Priority Criteria

- Risk Management Framework- continue

IDENTIFY	Identification including analysis and allocation of resources to deter, detect, disrupt, and prepare for threats and hazards.
PRIORITIZE	Prioritization of vulnerability reduction efforts including addressing physical features or operational attributes that make an infrastructure or building open to exploitation or susceptible to a given hazard.
MITIGATE	Mitigation of potential consequences, proactively and effectively.

Priority Criteria

Service Levels

Strategic Alignment

Funding Source

Economic Impact

Budget Impact

Community Impact

Fiscal Year 2024/25 Capital Projects List

Critical Infrastructure Projects (alphabetical order):

- ❖ 2022 Pavement Rehabilitation *
- ❖ 2023 Pavement Maintenance and Rehabilitation *
- ❖ Carpinteria Avenue Bridge Replacement *
- ❖ Carpinteria High School Area Crosswalk Safety Improvement *
- ❖ Former Venoco Oil Pipeline #0470 Abandonment *
- ❖ Franklin Creek Trail Improvement *
- ❖ Linden Avenue Improvements- Carpinteria Avenue to Linden Avenue Overcrossing *
- ❖ Rincon Multi-Use Trail *
- ❖ Via Real Stormwater *

* External funds and/or pending external funds:
Federal, State, County, and/or other (e.g. private fund)

"SHOVEL READY"

Fiscal Year 2024/25 Capital Projects List

Essential Services Building Projects (alphabetical order):

❖ Carpinteria Community Library Improvements

❖ Carpinteria Community Pool Improvements *

* External funds and/or pending external funds:
Federal, State, County, and/or other (e.g. private fund)