



TO: Mayor and Councilmembers

SUBMITTED BY: Luke Rioux, Finance Director

PREPARED BY: Tony Gonzalez, Accounting Manager
Shawna Stokes, Budget Analyst

SUBJECT: Fiscal Year 2025/26 Second Quarter Financial Review

RECOMMENDATION:

- A. Adopt Resolution No. 26 __ entitled “A Resolution of the City Council of the City of Goleta, California, Amending the City of Goleta Operating and CIP Budget for Fiscal Year 2025/26, and Amending the City of Goleta Schedule of Authorized Positions for Fiscal Year 2025/26.”

- B. Authorize the City Manager to accept all future donations specific to the Goleta Valley Library Capital Campaign in an amount over \$10,000, subject to approval as to form by the City Attorney and in accordance with the City’s Donation Policy.

BACKGROUND:

This report provides a financial update on the City’s preliminary actual revenue and expenditure activity through the second quarter (Q2) of the Fiscal Year (FY) 2025/26 Operating and Capital Improvement Program (CIP) Budget, which was adopted on June 17, 2025, as part of the two-year FY 2025/26 and FY 2026/27 budget plan. The information in this report is preliminary and provides a review of the revenue and expenditure activity from July 1 through December 31, 2025, and other relevant financial information. Additionally, this report recommends various adjustments to the adopted budget.

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.

- 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:

General Fund Budget Summary:

Table 1 summarizes the General Fund’s prior year activity, adopted budget, current budget and recommended amendments.

Table 1 - General Fund Budget Summary

Category	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Current Budget	Recommended Amendments	2025/26 Amended Budget
Revenues and Other Sources	\$ 45,613,120	\$ 51,364,345	\$ 51,521,345	\$ 69,598	\$ 51,590,943
Operating Expenditures	\$ 38,289,351	\$ 51,160,294	\$ 60,249,847	\$ 119,598	\$ 60,369,445
Capital Expenditures	\$ 2,077,239	\$ 2,373,700	\$ 17,792,054	\$ 0	\$ 17,792,054
Total Expenditures	\$ 40,366,590	\$ 53,533,994	\$ 78,041,902	\$ 119,598	\$ 78,161,499
Net Change to Fund Balance	\$ 5,246,530	\$ (2,169,649)	\$ (26,520,557)	\$ (50,000)	\$ (26,570,557)
Beginning Fund Balance	\$ 39,483,690	\$ 52,983,833	\$ 52,983,833	\$ -	\$ 52,983,833
Ending Fund Balance	\$ 44,730,221	\$ 50,814,184	\$ 26,463,277	\$ (50,000)	\$ 26,413,277

FY 2025/26 Adopted Budget Recap

The FY 2025/26 Adopted Budget was approved on June 17, 2025, with total expenditures at \$53.5 million. The adopted budget incorporated updated revenue estimates to capture increases in property tax, transactions and use tax, and building and planning permit activity. The budget also included increasing expenditures related to salaries and benefits, personnel reclassifications, adjusting for the police services contract, annual debt service payment for the Lease Revenue Bonds, and one-time General Fund appropriations to support several critical projects.

FY 2025/26 Current Budget Recap and Recommended Amendments

The FY 2025/26 Current Budget total expenditures are now at \$78 million, which includes various one-time appropriations:

- Carryover budget of \$23.4 million (supported by one-time fund balance of the General Fund), which was detailed in the Q1 Financial Report taken to City Council on December 16, 2025.
- New appropriations of \$1.3 million authorized by the City Council since July 1, 2025. The City Council has approved various new expenditure budget appropriations totaling approximately \$1.3 million. New appropriations included one-time additional funding needed for the GCC Electrical System Replacement, the Shelby Project

Environmental Review, and the Friends of the Goleta Valley Library for upgraded furnishings.

FY 2025/26 Q2 – General Fund Recommended Amendments Summary:

Staff recommends a budget adjustment this quarter, which includes an increase of \$69,598 to revenues and an increase of \$119,598 to expenditures. These adjustments are summarized in the General Fund Revenue Analysis and Expenditure Analysis sections below and are summarized as follows:

- Staff recommends a net increase of \$69,598 in revenues, which is listed below:
 - \$68,598 Street Maintenance Interfund Reimbursements
 - \$1,000 Goleta Library Donations

- Staff recommends a net increase of \$119,598 in expenditures, which is listed below:
 - General Services;
 - \$50,000 Professional Services
 - Public Works;
 - \$68,598 Maintenance – Pavement Rehab
 - Goleta Library;
 - \$1,000 Books and Subscriptions

Attachment 1 provides the General Fund Statement of Revenues and Expenditures, which summarizes the major revenue and expenditure categories by department.

Recommended Personnel Updates:

In review and discussion with Finance, Human Resources, and the City Manager’s Office, staff is recommending one personnel update outside the annual normal budget process. This update reflects operational needs, workload alignment, and review of duties and responsibilities within Public Works – Capital Improvement Program Division. The proposed change is incorporated into the Schedule of Authorized Positions and is included in Exhibit B of Attachment 5.

This reclassification update does not require new General Fund appropriations and results in estimated annual savings of \$26,130, with no change in authorized FTE.

Table 2 – FY 2025/26 Recommended Personnel Updates

Department	Program	Title and Description	FY 25/26 Proposed	FTE
Public Works	Capital Improvement Program	Reclass Senior Engineer (Grade 149) to Project Manager (Grade 143)	\$(26,130)	-
Total			\$(26,130)	-

Summary of Recommended Reclassifications and Changes to Existing Personnel:

Reclassification – Public Works – Capital Improvement Program – Senior Engineer to Project Manager

Staff recommends reclassifying the Senior Engineer classification (Grade 149) to a Project Manager (Grade 143). The City has faced ongoing challenges in hiring licensed engineers over the past several years. This issue is not unique to Goleta, as other public agencies, particularly in the region, have trouble filling professional engineering positions. Most recently, in December 2025, the City conducted a recruitment to fill a vacant Senior Engineer position. The recruitment remained open for one (1) month but was ultimately unsuccessful due to a lack of qualified candidates.

In contrast, the City has had success in reclassifying certain positions to Project Manager. The Project Manager classification does not require a Professional Engineer (P.E.) license or traditional engineering experience; however, individuals in this role are able to perform many of the essential functions of a Senior Engineer, including oversight and management of complex projects. Recent recruitments for vacant Project Manager positions have yielded a strong candidate pool and resulted in successful hires.

General Fund Revenue Analysis:

The tables presented in this section include budget-to-actual comparisons between the current fiscal year and the previous fiscal year's quarter-to-date actuals. Property tax, sales tax, transaction and use tax, and transient occupancy tax are the City's major tax revenues. They account for over 85.8% of total General Fund revenues. Table 3 summarizes the second quarter budget-to-actual activity, which is followed by a brief description of the key revenue variances by category and where the City is trending.

Table 3 – General Fund FY 2025/26 Revenues through Q2 (December 31)

Revenues	FY 2024/25		FY 2025/26			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	Qtr YTD Actuals	% Realized	
Property Taxes	\$ 10,136,928	\$ 2,429,765	\$ 10,296,800	\$ 2,484,727	24.1%	2.3%
Sales Taxes	8,980,584	3,282,430	8,806,000	3,301,499	37.5%	0.6%
Transaction and Use Tax	12,322,825	3,961,996	11,300,000	5,713,262	50.6%	44.2%
Transient Occupancy Tax	14,110,059	6,103,526	13,800,000	6,133,974	44.4%	0.5%
Cannabis Tax	743,488	193,554	650,000	141,521	21.8%	-26.9%
Franchise Fee	1,632,464	399,510	1,602,700	406,248	25.3%	1.7%
License & Service Charges	2,425,144	1,467,056	3,119,560	1,869,141	59.9%	27.4%
Fines & Penalties	270,610	84,356	201,500	108,126	53.7%	28.2%
Interest & Rent Income	2,104,478	777,598	1,026,200	655,201	63.8%	-15.7%
Reimbursements	1,175,150	247,449	392,900	447,868	114.0%	81.0%
Other Revenues	849,764	143,383	291,000	99,625	34.2%	-30.5%
Other Sources	9,290	5,827	34,685	1,189	3.4%	-79.6%
Total Revenues	\$ 54,760,784	\$ 19,096,450	\$ 51,521,345	\$ 21,362,381	41.5%	11.9%

Property Tax

Property tax is the City's third largest revenue source, as it accounts for 20% of total General Fund revenues. It also remains the City's most stable revenue category. Property tax revenues are composed of three main components:

- (1) "Traditional" Property Tax, which is received in large part during the months of December and April
- (2) Property Tax in Lieu of Motor Vehicle License Fees (MVLFF), which is received in two payments during January and May
- (3) Monthly Documentary Transfer Tax revenue, which is derived from changes in ownership of real property and assessed value.

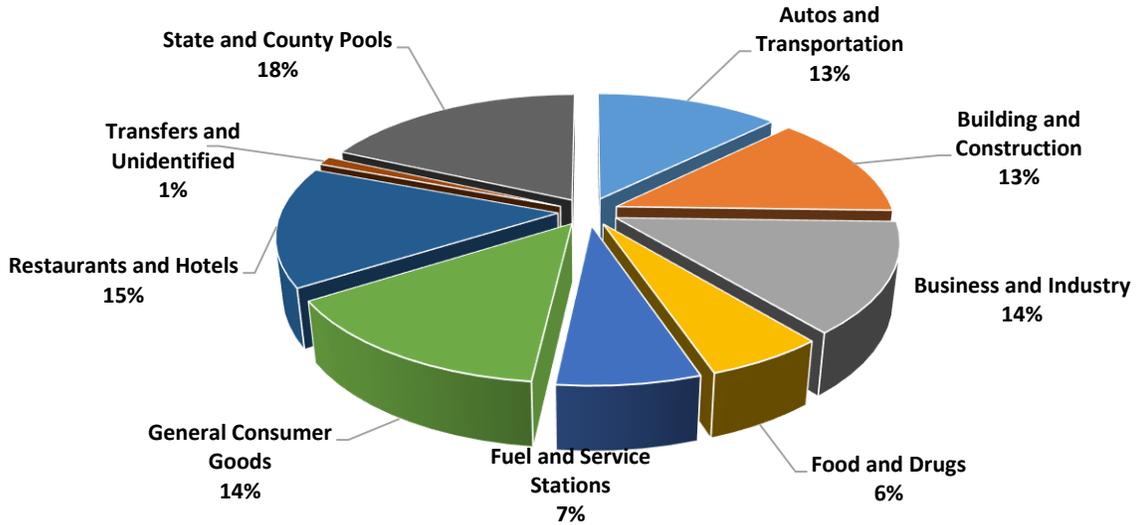
Total property tax revenues anticipated for the fiscal year are estimated at \$10.3 million. When compared to the prior year's quarter actuals, an increase of 2.3% is experienced in this category due to higher secured and unsecured Property Tax revenues received through the quarter, primarily driven by changes in assessed valuation.

Sales Tax (1% Bradley-Burns)

Sales tax is projected to be the City's fourth largest General Fund revenue source at \$8.8 million, representing 17.1% of total General Fund revenues. Sales tax is considered one of the City's most economically sensitive and volatile revenue sources, given the dependency on consumer spending patterns and business activity. The City does not receive its full 1% sales tax (also known as Bradley-Burns) allocation of the 7.75% sales tax rate that is normally allocated to cities. The City shares 30% of the 1% sales tax revenues with the County of Santa Barbara, per the Revenue Neutrality Agreement (RNA). The amount projected to be shared this fiscal year is approximately \$3.9 million.

The City's sales tax base is generated from various main industry categories, including State and County Pools (primarily online sales), with a dominant share at an average of 18%. The next largest industry category is Restaurants and Hotels (dining establishments, fast food, and bars), now at approximately 15%. When combined, these two industry groups account for 33% of the City's sales tax base. It is then supplemented by Business and Industry (manufacturers and industrial), General Consumer Goods, Building and Construction, and Autos and Transportation at 13% to 14%. For comparison purposes, the percentage share by the nine major industry groups for the City is seen in Figure 1 on the following page:

Figure 1 - Sales Tax by Major Industry Groups



Sales tax revenues are estimated this fiscal year to reach \$8.8 million. Through the end of the second quarter, sales tax receipts were tracking higher in comparison to the prior year's second quarter by 0.6% (or \$19,069) at approximately \$3.3 million. During the budget process, it was anticipated that sales tax activity would be relatively flat this year. Staff will have its next key sales tax meeting in May 2026.

Transaction and Use Tax (TUT)

The City's TUT is projected to be the second largest General Fund revenue source for the City at \$11.3 million, representing 21.9% of total General Fund revenues for FY 2025/26. Through the end of the second quarter, TUT revenues totaled \$5.7 million or 50.6% of the budget and continue to trend in line with original projections.

FY 2025/26 represents the second full year of TUT collections, following voter approval of Measure B. Because the tax became effective on January 1, 2024, the first half of FY 2023/24 contains only partial data. As a result, FY 2023/24 will not provide a meaningful prior year benchmark for Q1 (July - September) and Q2 (October - December). Full-year comparative data begins in FY 2024/25, which now serves as the first complete baseline year. Staff is not recommending any adjustments and will have further updates in the Q3 Financial review in May.

Transient Occupancy Tax (TOT)

The City's TOT is the largest General Fund revenue source at 26.8% this fiscal year. TOT has historically been the largest revenue source since FY 2012/13. TOT is the most volatile and was the most impacted by the pandemic due to a decrease in overnight stays, and it has since recovered.

Cash Basis Results

Based on actual receipts received by December 31, TOT revenues of \$6.1 million were up 0.5% compared to the same quarter in the prior year. This increase is due to the timing of receipts processed by December 31. TOT is due within thirty days after the end of the prior month. For example, TOT collected for December is due by January 31. The \$6.1 million reflected in the report represents July through November TOT receipts on a cash basis.

Accrual Basis Analysis

To accurately compare and analyze for performance, TOT should be reviewed on an accrual basis from July to December. Staff have prepared the following table for informational purposes to show how the City’s TOT is performing through the end of December on an accrual basis of actual receipts received. Table 4 summarizes TOT revenues by month compared to the same months in prior years.

Table 4 - TOT Revenues for the First Six Months of FY 2025/26 (Accrual Basis)

Month	2023/24 Actuals	2024/25 Actuals	2025/26 Actuals	\$ Chg from Prior Year	% Chg from Prior Year
July	\$ 1,618,463	\$ 1,595,083	\$ 1,627,402	\$ 32,319	2.0%
August	1,524,459	1,624,084	1,559,889	(64,195)	-4.0%
September	1,455,445	1,362,594	1,380,251	17,657	1.3%
October	1,212,844	1,331,460	1,319,760	(11,700)	-0.9%
November	1,040,140	1,106,685	1,065,849	(40,836)	-3.7%
December	884,200	902,455	869,317	(33,138)	-3.7%
Total	\$ 7,735,552	\$ 7,922,360	\$ 7,822,468	\$ (99,893)	-1.3%

On an accrual basis, TOT revenues were down -1.3% or \$(99,893) through the end of the second quarter, totaling \$7.8 million. This modest decrease was experienced with a general slowdown in travel behavior during the early fall and winter months. Despite this slight decline, when comparing actual collections to the total annual budget of \$13.8 million, TOT remains on target at approximately 56.7% of the total budget. Staff will continue to monitor TOT performance closely, but currently it is projected to meet budget estimates for the fiscal year.

Short-Term Vacation Rentals (STVR)

On July 18, 2023, the City Council adopted updates to its STVR ordinance, which took effect August 18, 2023. Staff has been working with STVR hosting platforms, onboarding operators to the updated license and process, and tailoring city TOT/TBID remittance forms to STVR operators for ongoing reporting, timing of collection and remittance, and collecting data. Finance staff will be working with consultants to assist with ongoing education and tax collection (including back tax) and reporting efforts.

The table below summarizes the STVR license activity at a point in time.

Table 5 – STVR License Data

STVR License Data (Status)	Total (3/31/25)	Total (5/20/25)	Total (12/10/25)	Total (12/31/25)
Active	33	38	44	33
Inactive/Expired	84	84	66	66
New/Pending	9	7	4	21
Revoked/Terminated/Suspended	3	0	4	0
Total	129	129	118	120

Note: Active status represents active, valid STVR licenses. Inactive/expired licenses represent licenses that chose not to renew or were non-responsive. Revoked, Terminated, and Suspended status can be due to an unpermitted dwelling unit or violations, including code compliance findings. Data is continuing to be scrubbed for duplicated addresses, and subject to further refinement. Staff is working on an updated table to include information on owner-occupied and non-owner occupied, including withdrawn/abandoned applications, and plans to have in future financial reviews.

From July 1, 2025 – December 31, 2025, total STVR-generated TOT revenues were approximately \$148,870 (on an accrual basis), which is a 24.0% increase when compared to the same period in the prior fiscal year.

Cannabis Business Tax

On November 6, 2018, the voters passed Measure Z2018, establishing a tax on cannabis business operations within the City of Goleta. The passing of this ballot measure subjects cannabis businesses to taxation on gross receipts of cannabis based on classifications up to a maximum of 10 percent. Initial rates were established when passing and codified as Chapter 3.08 into the Goleta Municipal Code. On December 5, 2023, the City Council approved Ordinance No. 23-12, which changed the medical cannabis retail rate from 0% to 5% and were effective in January 2024. The cannabis tax rates are seen in Table 6:

Table 6 – Cannabis Tax Rates

Cannabis Business Classification	Activities Taxed	Tax Rate
Non-Medical Cannabis Retail	Gross Receipts	5%
Medical Cannabis Retail* <i>*Effective January 2024, tax rate set at 5%</i>	Gross Receipts	5%
Processing/Manufacturing	Gross Receipts	2%
Cultivation	Gross Receipts	4%
Distribution/Transport	Gross Receipts	1%
Testing	Gross Receipts	0%
Nurseries	Gross Receipts	1%
Maximum Tax Limit	Gross Receipts	10%
Maximum Cap for Multiple Operations	Gross Receipts	10%

At the time of writing this report, the City of Goleta currently has eight (8) pending renewal licenses, with eight (8) operators reporting cannabis business tax revenues.

Cannabis business tax payments are due quarterly by the end of the following month (e.g., July through September are due by October 30). Given the timing of when cannabis tax revenues are due, the current \$141,521 reported in Attachment 1 reflects only cannabis tax revenues received through the middle of December. At the time of preparing this report, preliminary data shows that the City has now collected approximately \$148,894 of cannabis tax revenue related to activity through the end of December. Actual amounts through the end of December will be reported during the Q3 financial review in May 2026.

Staff will continue to evaluate the cannabis tax activity and potential fiscal impacts as new operators begin to collect and remit taxes. Should revenues continue to fall short of estimates, the unassigned fund balance is available to serve as a revenue stabilizer and absorb the impact, followed by the contingency reserve.

Table 7 below summarizes the approved Cannabis Business License Operators as of the date preparing this report.

Table 7 – Cannabis Business License Application Summary

#	Status	Business Application Name	Location	Primary License Type	Other Uses or Notes	Paying Tax?
1	No longer operating	CalGreen <i>(Legal Non-Conforming)</i>	164 Aero Camino	Storefront Retail		No
2	Renewal in Process	Santa Barbara Care Center <i>(Legal Non-Conforming)</i>	5814 Gaviota Street	Microbusiness	Storefront Retail Cultivation Distribution	Yes
3	Renewal in Process	Green Rush Alliances LLC	6332 Lindmar Ave	Manufacturing	Distribution	Yes
4	Renewal in Process	Twisted Roots, Inc <i>(previously Sublime Processing, LLC)</i>	123 Aero Camino Unit A	Microbusiness	Manufacturer Distribution Non-Storefront Retail (Delivery)	Yes
5	Renewal in Process	Thornwood Distribution LLC	5756 Thornwood Drive	Cultivation (Processor)	Nursery	Yes
6	Renewal in Process	One Plant	290 Storke Road	Storefront Retail		Yes
7	No longer operating	AGQ Green Nature	859 Ward Drive. Suite 103	Testing	<i>Testing facility only</i>	No
8	Renewal in Process	Hollister Distribution, Inc.	5631 Calle Real	Storefront Retail	License issued, not operating yet	Yes
9	Renewal in Process	Megan's Organic Market	5999 Hollister	Storefront Retail	License issued	Yes
10	No longer operating	Organic Greens Collective <i>(Legal Non-Conforming)</i>	5902 Daley Street	Storefront Retail		No
11	Renewal in Process	Firefly Delivery, LLC	5775 Dawson Ave	Non-Store Front Retail (Delivery)	Delivery only	Yes
12	No longer operating	Greenbridge Patient Collective	5940 Matthews St	Microbusiness	<i>Distribution Manufacturing Non-Storefront Retail (Delivery)</i>	No
13	No longer operating	Ocean Grown Farms	176 Aero Camino	Microbusiness	<i>Distribution Manufacturing Non-Storefront Retail (Delivery)</i>	No
14	No longer operating	HERBL	759 Ward Drive	Distribution	<i>Went under receivership. No longer operating</i>	No
15	No longer operating	HERBL	839 Ward Drive	Distribution	<i>Went under receivership. No longer operating</i>	No
16	No longer operating	HERBL	749 Ward Drive	Distribution	<i>Went under receivership. No longer operating</i>	No

Currently, there are no new pending applicants that staff are aware of.

Franchise Fees

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. Total franchise fees collected by the end of the second quarter were \$406,248 or 25.3% of the budget.

Licenses and Service Charges

This revenue category reflects the user fees (cost recovery) and charges as they relate to business license processing, planning and building permit fees, staff time charges related to development activity, and library management service charges. All revenue accounts

were revised and updated to reflect anticipated activity for FY 2025/26. Table 8 summarizes the primary revenue accounts within the Licenses and Service Charges category.

Table 8 – Licenses and Service Charges Summary

Licenses and Service Charges	FY 2024/25		FY 2025/26			Prior Year
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	Qtr YTD % Chg
Legal Deposits Earned	\$ -	\$ 37,050	\$ 1,000	\$ -	0.0%	-100.0%
Planning Fees	169,992	62,628	124,200	89,472	72.0%	42.9%
Planning Deposits Earned	283,247	73,628	217,800	285,676	131.2%	288.0%
Building Permits	492,122	244,273	1,170,000	1,007,529	86.1%	312.5%
Public Works Deposits Earned	33,465	9,421	17,900	8,048	45.0%	-14.6%
PW/Engineering Fees	166,068	95,434	187,700	61,312	32.7%	-35.8%
Solid Waste Roll Off Fees	28,418	12,142	30,000	12,454	41.5%	2.6%
Business License	306,016	140,791	302,500	146,438	48.4%	4.0%
Plan Check Fees	795,341	670,229	923,000	119,810	13.0%	-82.1%
Other Licenses & Charges	150,475	121,460	145,460	138,403	95.1%	13.9%
TOTAL	\$ 2,425,144	\$ 1,467,056	\$ 3,119,560	\$ 1,869,141	59.9%	27.4%

Through the end of the second quarter, revenues were at \$1.87 million and are tracking as expected against the current budget of \$3.12 million at 59.9%. In comparison to the same period in the previous year, overall revenues are up by 27.4%, primarily due to an increase in administrative and staff time charges in Planning Deposits Earned and an increase in Building Permits received from The Housing Authority of the County of Santa Barbara.

Fines and Penalties

The City collects various fines and penalties related to traffic, parking, towing, and lost item fees related to the library. Overall receipts of \$108,126 were at 53.7% of budget estimates of \$201,500. In comparison to the same period last year, overall revenues are up by 28.2%. Staff will continue to monitor activity levels.

Interest and Rent Income

Interest and rent income accounts for rental income from property owned by the City as well as investment earnings generated from the City’s investment program. Through the end of the second quarter, interest and rent income of \$655,201 were at 63.8% of the total budget. In comparison to the prior year for the same quarter, revenues were down 15.7%, primarily related to rental income. Staff will continue to monitor activity levels.

Reimbursements

This revenue category consists primarily of staff time reimbursements (cost recovery) related to CIP projects and administrative or direct costs associated with the Redevelopment Successor Agency. It also includes claim reimbursements or other one-time miscellaneous reimbursements.

Staff working directly on eligible projects or programs supported by special revenue funds may charge their time to the project budgets, which in turn reimburses the General Fund. The level of reimbursement varies annually depending on the use of contract services and

overall project activity. When contract services are utilized, such as contract engineering services, those costs are paid directly from the CIP project budgets supported by the special revenue funds and, therefore, do not require General Fund reimbursement.

The revenues received through the end of the quarter totaled \$447,868 and were at 114% of the total budgeted amount of \$392,900. In comparison to the prior year for the same quarter, revenues increased by 81% or \$247,449 due to an increase in staff time worked on capital improvement projects and an increase in claims reimbursement for the quarter. Staff will continue to monitor activity levels and submit a Q3 appropriation if necessary.

Other Revenues

This category accounts for all other remaining General Fund revenue amounts such as Motor Vehicle License Late Fees (MVLFF), Friends of the Library donations, one-time donations, and miscellaneous revenues. Revenues were at \$99,625 by the end of the quarter or approximately 34.2% of the total budgeted amount of \$291,000. In comparison to the prior year for the same quarter, revenues decreased by -30.5%. This is primarily due to the timing of the Library Friends donation of \$175,000 to cover costs of upgraded furnishings for the Goleta Valley Library, Americans with Disabilities Act, Safety, and Building Improvements Project (9130).

Other Sources

This category accounts for other financing sources such as funds transferred in from other funds or other fund resources received from transactions such as sale of securities or cash received from loans or when bonds are issued. City staff utilize this category to account for funds transferred in for staff time spent in administering the Community Development Block Grants (CDBG) program. Other sources received through the end of the quarter were at 3.4% or \$1,189 of the total budget amount of \$34,685.

General Fund Expenditure Analysis:

The General Fund expenditures budget is currently at \$78 million. Total expenditures through the second quarter should be about 50% of the budget, assuming the timing of expenditures is consistent throughout the year, with the exception that December services are typically paid in January or February when the invoice is received and paid. By the end of the second quarter, total expenditures of \$23.8 million were at 30.5% of the total budgeted amount. In comparison to prior year for the same quarter, expenditures were up 19.5%. Staff have reviewed their budgets and have determined there were various unanticipated costs experienced in the second quarter along with savings in others. Staff have reviewed their budgets and operations and are recommending various new appropriations and budget transfers described further below.

Table 9 summarizes the General Fund expenditure budget activity by department, which is followed by a brief discussion of the key expenditure variances and recommended year-end adjustments.

Table 9 - General Fund FY 2025/26 Expenditures through Q2 (December 31)

Expenditures	FY 2024/25		FY 2025/26			Prior Year
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	Qtr YTD % Chg
General Government	\$ 6,965,331	\$ 3,234,078	\$ 7,369,062	\$ 3,404,569	46.2%	5.3%
General Services	3,330,193	1,685,285	4,525,953	2,126,060	47.0%	26.2%
Library	728,431	266,342	800,569	271,343	33.9%	1.9%
Finance	1,904,988	861,102	2,164,400	915,638	42.3%	6.3%
Planning & Env. Review	4,964,490	2,115,722	5,931,004	2,190,879	36.9%	3.6%
Public Works	10,364,439	4,662,028	21,704,010	8,925,802	41.1%	91.5%
Neighborhood Services	2,780,345	1,281,094	3,383,250	1,469,407	43.4%	14.7%
Public Safety	11,501,844	4,884,826	12,564,100	3,114,572	24.8%	-36.2%
Non-Departmental	1,028,564	37,989	1,807,500	983,562	54.4%	2489.1%
Capital Improvement Projects	2,824,112	922,604	17,792,054	434,744	2.4%	-52.9%
Total Expenditures	\$ 46,392,738	\$ 19,951,069	\$ 78,041,902	\$ 23,836,576	30.5%	19.5%

All departments were within range of their overall allocated budgets as of December 31, 2025. Provided in Attachment 2 of this report is a “Budget to Actuals” comparison of the Department’s divisions and programs.

At this time, staff is recommending the following budget adjustments, which can be seen in further detail by line item in Attachment 5.

General Services:

Staff recommends a transfer of \$50,000 from IT Reserves to Professional Services. This request is related to a variety of IT-related projects provided by the City's MSP, Acorn. Projects in progress include Microsoft Teams Calling, Windows 11 Migration, and Corporate Yard Wireless Enhancement Project. The adopted budget only included funds for monthly IT base services and not additional labor hours for projects.

Public Works:

Staff recommends \$68,598 in Maintenance-Pavement Rehab for utility reimbursement costs associated with the 2023 Pavement Project. The corresponding reimbursement revenue was received in December 2025.

Neighborhood Services – Goleta Valley Library:

Staff recommends an increase of \$1,000 in Books and Subscriptions for the donation from Allison Turkish for children’s items at the Goleta Valley Library.

General Fund - Fund Balance and Reserves:

Table 10 provides a recap of the General Fund balance as of June 30, 2025, and the revised estimated fund balance as of June 30, 2026. These estimates have been updated to reflect final actual FY 2024/25 revenues and expenditures, as well as final carryover amounts. Carryovers are reflected in the “CIP Project Funding (Prior Year)” and

“Encumbrances” categories in the table below. In addition, reserve categories have been updated to policy levels consistent with the adopted FY 2025/26 budget.

Table 10 – General Fund FY 2025/26 – Estimated Fund Balance and Reserves

Classification	FY 2024/25			FY 2025/26 Est. Ending Fund Balance	Recommended Budget/Reserve Adjustments	FY 2025/26 Revised Est. Ending Fund Balance
	Ending Fund Balance	Increase	Decrease			
Prepays and Deposit	\$ 109,384		\$ (109,384)	-	\$ -	\$ -
City Hall Solar Removal	94,500		(94,500)	-		\$ -
Public Facilities/Building Maintenance	1,000,667		(148,005)	852,662		\$ 852,662
Capital Equipment	866,245		(270,000)	596,245		\$ 596,245
Compensated Leave	541,116	196,357		737,473		\$ 737,473
Risk Management	200,000			200,000		\$ 200,000
Litigation Defense Fund	600,000		(200,000)	400,000		\$ 400,000
Contingency	13,981,390	1,096,498		15,077,888		\$ 15,077,888
Allowance for Doubtful Accounts	-	300,000		300,000		\$ 300,000
OPEB UAL	-	300,000	(300,000)	-		\$ -
CalPERS Pension UAL	-	100,000	(100,000)	-		\$ -
Sheriff's Contract	150,000		(150,000)	-		\$ -
CIP Project Funding (Next Year)	2,373,700		(2,373,700)	-		\$ -
IT Reserve	166,574			166,574	(50,000)	\$ 116,574
CIP Project Funding (Prior Year)	15,229,089	(133,740)	(15,095,349)	-		\$ -
Encumbrances	8,031,800	60,153	(8,091,953)	-		\$ -
FMV Adjustment	148,220			148,220		\$ 148,220
Unassigned Fund Balance - Adjustment for FY 24/25		7,072,700		7,072,700		\$ 7,072,700
Unassigned Fund Balance	9,491,148		(8,579,632)	911,516	-	\$ 911,516
Total Fund Balance	\$ 52,983,833	\$ 8,991,967	\$ (35,512,524)	\$ 26,463,277	\$ (50,000)	\$ 26,413,277

As shown above, the revised estimate of the total fund balance for FY 2025/26 is projected to be \$26.4 million as of June 30, 2026. This figure includes all city fund balance categories. After incorporating final carryover amounts and recommended Q2 budget adjustments, the unassigned fund balance, which is not earmarked for any specific purpose, is projected at \$911,516 at June 30, 2026, with an additional \$7.07 million reserved for high-priority must-do CIP projects known as the “The Big Six” and Shelby settlement agreement. The priority CIP projects are listed in Table 11.

Table 11 – Priority CIP Projects (“The Big Six”)

Project #	Project	Total Project Cost	Est. Unfunded	Project Phase	Funding Strategy and Notes
9002 / 9033	Project Connect	\$107.8 million	\$0	Construction	
9079	Goleta Train Depot	\$32 million	\$0	Construction	
9130	Goleta Valley Library Building, Safety, and ADA Improvement Project	\$7.5 million	\$0	Final Design	Recently funded on January 20, 2026.
9006	San Jose Creek Multipurpose Path	\$48.6 million	\$0	Bidding	
9053	Cathedral Oaks Crib Wall Repair	\$19 million	\$0	Final Design	
9117	San Jose Creek Fish Passage Modification Project	\$7.3 million	\$5.7 million	Final Design	Pending grant of 3.75 million. Pay-go from General Fund and interfund borrowing.
	Total	\$222.2 million	\$5.7 million		

Note: Project cost information is from June 16, 2025, Two-Year Budget. The estimated unfunded amounts have been adjusted by recent budget appropriations. On January 20, 2026, the City Council authorized a budget appropriation of

\$457,300, with \$127,300 from the General Fund set aside and \$230,000 from the City and County Library DIF to close the estimated unfunded gap.

The unassigned fund balance consists of one-time funds that are essential for:

- Ensuring economic stability in case of revenue shortfalls,
- Managing liquidity and cash flow needs
- Addressing various unanticipated one-time expenditures
- Meeting other priority needs as they arise.

Maintaining an adequate unassigned fund balance is vital for the city's fiscal health, as it also supports creditworthiness and offers a financial cushion against unforeseen one-time expenses or immediate revenue shortfalls. The City has utilized this balance when unanticipated additional appropriations are needed for capital projects or major projects and will be essential to maintain this balance.

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 2025/26 of the total RNA payments is \$8.17 million. The estimated total contribution since City incorporation in 2002 is approximately \$168 million through the end of FY 2025/26.

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 either on a monthly or quarterly basis by the department staff responsible for the project reimbursements. Any negative balances are due to the timing of revenues being received by the City. Revenue projections are reviewed on a quarterly basis and recommended adjustments are made when necessary. The Other Funds section below briefly describes the financial activity through the quarter. 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.

Other Funds:

Gas Tax Fund (Fund 201)

The state imposes sales taxes and per-gallon excise taxes on gasoline and diesel fuel. The local portion of these allocations flow through the Highway Users Tax Account (HUTA). State law requires that these funds be used exclusively for maintenance of the street and highway system. Gas tax revenues through the end of the quarter are at \$396,112 or 42.9% of the \$922,360 revenue budget amount. Budgeted expenditures are programmed at \$1.15

million for the fiscal year, and actual expenditures were at \$1.1 million or 103.5% of the budget. Staff is not recommending an adjustment at this time and will continue to monitor the account.

SB1 Road Maintenance & Repair Act (RMRA) (Fund 203)

Senate Bill 1 (SB 1) – Road Repair and Accountability Act of 2017 has been in effect since November 1, 2017. Revenues are generated from fuel and vehicle registration taxes. State law requires these funds to be used exclusively for the transportation system. SB 1 revenues through the end of the quarter are at \$309,600 or 35% of the \$884,571 revenue budget amount. Budgeted expenditures are programmed at \$1.2 million. By the end of the quarter, \$1.2 million, or 100% of the budget was expended. All budget is programmed towards the City's pavement rehabilitation program. Staff is not recommending an adjustment at this time and will continue to monitor the account.

Measure A Fund (Fund 205)

The Santa Barbara County Association of Governments (SBCAG) receives a half-cent sales tax for transportation improvements in Santa Barbara County. The City of Goleta receives a portion of those funds to use exclusively for transportation related purposes. Measure A revenues through the end of the quarter are at \$1.2 million or 51.8% of the \$2.3 million revenue budget amount. Budgeted expenditures are programmed at \$6.3 million. Through the end of the quarter, \$3.6 million or 56.8% of the budget have either been expended or encumbered.

Lease Revenue Bonds and Sales Tax Revenue Bonds – Update:

On March 12, 2025, the City of Goleta successfully closed on two bond financings through the Goleta Facilities Financing Authority to advance key capital improvement projects:

- \$18.735 million in Lease Revenue Bonds, Series 2025A, with true interest cost of 3.97%, and
- \$14.655 million in Local Measure A Transportation Sales Tax Revenue Bonds, Series 2025, with true interest cost of 3.32%.

Together, these bond financings provide approximately \$35.7 million in total proceeds, net of issuance costs, to support shovel-ready infrastructure and transportation priorities. These were the City's first rated bond issuances, receiving strong market interest and high credit ratings from S&P Global Ratings:

- 'AA' rating for the Lease Revenue Bonds (implying a general credit rating of 'AA+'), and
- 'A+' rating for the Sales Tax Revenue Bonds.

These ratings reflect the City's strong financial management, healthy reserves, and conservative debt profile. Bond proceeds have been deposited into dedicated project funds

held with the trustee. Below is a summary of project activities funded by these bond proceeds.

Project Connect

The project is currently under construction. The Hollister Avenue Bridge has been completed, and crews are now working on roadway improvements along Hollister Avenue between Kellogg Avenue and Ward Drive. Work in the San Jose Creek channel will begin in spring 2026. On Ekwil Street, roadway, landscape, and drainage improvements are ongoing. Construction on Fowler Road is expected to begin in spring 2026.

San Jose Creek Multipurpose Path

The Project has begun construction. This initial work is comprised of tree removals and various other clearing and grubbing work. Once this initial work is completed, work shall then be suspended temporarily until March in order to coordinate project timing with Caltrans' 217 bridge project.

Cathedral Oaks Road and Crib Wall

The project has achieved 90% design, and a final design is expected to be completed in Spring 2026. An RFP for construction management has concluded. The construction management and construction contracts for the project are expected to be awarded Summer 2026.

Staff continues to monitor bond proceeds expenditures closely to ensure compliance with tax-exempt bond requirements and to optimize timing of draws to minimize negative arbitrage. Staff will provide a detailed update in the Q3 Financial Review in May 2026.

FIFA World Cup 2026™ Updates:

On January 12, 2026, the City Council authorized the City Manager to enter a FIFA World Cup 2026™ team base camp host city agreement, including authorizing the City Manager to spend up to \$100,000 for public safety, community engagement, and other appropriate uses related to the agreement. Funding includes \$50,000 from the General Fund and \$50,000 from the Citizens' Option for Public Safety (COPS) Fund. The team base camp host city agreement was countersigned on January 29, 2026. On January 30, 2026, it was officially announced that the Austrian National Soccer Team would serve as Goleta's base camp team. At the time of writing this report, project accounting codes have been created, but there are no further updates or expenditures. Staff will continue to monitor the status and provide quarterly updates as necessary.

Donations Related to Goleta Valley Library Capital Campaign:

To streamline the acceptance of donations for the Goleta Valley Library Capital Campaign, staff recommends authorizing the City Manager to accept donations over \$10,000, subject to approval as to form by the City Attorney and in accordance with the City's Donation Policy. This authorization would remain in effect through the completion of the Library

Capital Campaign. Formal budget appropriations for accepted donations will be included in future quarterly financial reviews or related staff reports.

Recommended Budget Amendments – Special Revenue Funds:

Staff is recommending various expenditure budget adjustments for various other Special Revenue Funds. Additional details and corresponding revenue adjustment (if applicable) are found in Attachment 5 – Exhibit A.

FINANCE COMMITTEE REVIEW:

The Finance Committee met to review the Fiscal Year 2025/26 Second Quarter Financial Review Report on February 9, 2026.

FISCAL IMPACTS:

General Fund

The recommended adjustments result in an increase of \$69,598 in General Fund revenues and an increase of \$119,598 in General Fund expenditures. The combined impact is a net decrease of \$(50,000) to the General Fund’s total fund balance.

After incorporating these adjustments, the revised ending fund balance for FY 2025/26 is projected at \$26.4 million. This includes an unassigned fund balance of approximately \$911,516, along with \$7.07 million reserved for Shelby housing project settlement and for the unfunded portions of priority “Big Six” Capital Improvement Projects. These unfunded portions include \$330,000 for Goleta Valley Library Building, Safety, and ADA Improvement Project (Project No. 9130) and \$5.7 million needed for the San Jose Creek Fish Passage Modification Project (Project No. 9117).

Additional details of the accounts affected by the recommended General Fund budget adjustments can be found in Exhibit A, which is part of Attachment 5.

Other Funds

Recommended amendments to Other Special Revenue Funds that were described above can be found in detail in Attachment 5 - Exhibit A. Council is asked to adopt the attached resolution (Attachment 5) approving the recommended budget adjustments.

City’s Cash Flow and Position:

The City’s Finance Department monitors its cash flow and position daily. The cash funds are pooled and are considered very liquid, as most of its funds are invested in overnight pooled investment accounts such as LAIF or its money market account. The City’s special revenue accounts have committed fund balance that is pooled all together with the General Fund. When pooled all together, the City’s cash position on December 31st was about \$58 million.

ALTERNATIVES:

Council may elect not to adopt the attached resolution, thereby leaving the budget as previously approved; however, certain budget recommendations are necessary to meet obligations and financial reporting requirements.

LEGAL REVIEW BY: Isaac Rosen, City Attorney

APPROVED BY: Robert Nisbet, City Manager

ATTACHMENTS:

1. General Fund Statement of Revenues and Expenditures Budget to Actual Comparison
2. General Fund Interim Statement of Revenues and Expenditures by Department and Program Budget to Actual Comparison
3. Interim Statement of Revenues and Expenditures - Summary by Fund
4. Capital Improvement Program (CIP) Expenditure Summary
5. Resolution No. 26-__ entitled, "A Resolution of the City Council of the City of Goleta, California, Amending the City of Goleta Operating and CIP Budget for Fiscal Year 2025/26, and Amending the City of Goleta Schedule of Authorized Positions for Fiscal Year 2025/26."
6. Fiscal Year 2025/26 Second Quarter Financial Review Presentation

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 Quarter Ended December 31, 2025

Revenues	Original Budget	Prior Revisions	Current Budget	12/31/2025 Actuals	% of Budget	Recommended Revisions	Amended Budget
Property Taxes	\$ 10,296,800	\$ -	\$ 10,296,800	\$ 2,484,727	24%	\$ -	\$ 10,296,800
Sales Taxes	8,806,000	-	8,806,000	3,301,499	37%	-	8,806,000
Transaction and Use Tax	11,300,000	-	11,300,000	5,713,262	51%	-	11,300,000
Transient Occupancy Tax	13,800,000	-	13,800,000	6,133,974	44%	-	13,800,000
Cannabis Tax	650,000	-	650,000	141,521	22%	-	650,000
Franchise Fee	1,602,700	-	1,602,700	406,248	25%	-	1,602,700
License & Service Charges	3,119,560	-	3,119,560	1,869,141	60%	-	3,119,560
Fines & Penalties	201,500	-	201,500	108,126	54%	-	201,500
Interest & Rent Income	1,044,200	(18,000)	1,026,200	655,201	64%	-	1,026,200
Reimbursements	392,900	-	392,900	447,868	114%	68,598	461,498
Other Revenues	116,000	175,000	291,000	99,625	34%	1,000	292,000
Other Sources	34,685	-	34,685	1,189	3%	-	34,685
Total Revenues	\$ 51,364,345	\$ 157,000	\$ 51,521,345	\$ 21,362,381	41%	\$ 69,598	\$ 51,590,943
Expenditures	Original Budget	Prior Revisions	Current Budget	12/31/2025 Actuals	% of Budget	Recommended Revisions	Amended Budget
General Government	\$ 7,158,500	\$ 210,562	\$ 7,369,062	\$ 3,404,569	46%	\$ -	\$ 7,369,062
General Services	4,029,500	496,453	4,525,953	2,126,060	47%	50,000	4,575,953
Library	419,494	381,074	800,569	271,343	34%	1,000	801,569
Finance	2,164,400	-	2,164,400	915,638	42%	-	2,164,400
Planning & Env. Review	5,781,450	149,554	5,931,004	2,190,879	37%	-	5,931,004
Public Works	14,366,500	7,337,510	21,704,010	8,925,802	41%	68,598	21,772,608
Neighborhood Services	3,383,250	-	3,383,250	1,469,407	43%	-	3,383,250
Public Safety	12,564,100	-	12,564,100	3,114,572	25%	-	12,564,100
Non-Departmental	1,293,100	514,400	1,807,500	983,562	54%	-	1,807,500
Capital Improvement Projects	2,373,700	15,418,354	17,792,054	434,744	2%	-	17,792,054
Total Expenditures	\$ 53,533,994	\$ 24,507,907	\$ 78,041,902	\$ 23,836,576	31%	\$ 119,598	\$ 78,161,499
Net Change in Fund Balance	\$ (2,169,649)	\$ (24,350,907)	\$ (26,520,557)	\$ (2,474,195)		\$ (50,000)	\$ (26,570,557)
Beginning Fund Balance	\$ 52,983,833		\$ 52,983,833	\$ 52,983,833			\$ 52,983,833
Ending Fund Balance	\$ 50,814,184		\$ 26,463,277	\$ 50,509,638			\$ 26,413,277

ATTACHMENT 2

General Fund Interim Statements of Revenues and Expenditures by Department and Program Budget to Actual Comparison

City of Goleta
General Fund Interim Statement of Revenues and Expenditures by Department and Program
Budget to Actual Comparison
For the Quarter Ended December 31, 2025

	Annual "Current" Budget	QTR YTD Actuals	Remaining Balance	Percent Received	Prior Year QTR YTD Actuals
Taxes					
Property Taxes	\$ 10,296,800	\$ 2,484,727	\$ 7,812,073	24.1%	\$ 2,429,765
Sales Taxes	8,806,000	3,301,499	5,504,501	37.5%	3,282,430
Transaction and Use Tax	11,300,000	5,713,262	5,586,738	50.6%	3,961,996
Transient Occupancy Tax	13,800,000	6,133,974	7,666,026	44.4%	6,103,526
Cannabis Tax	650,000	141,521	508,479	21.8%	193,554
Franchise Fee	1,602,700	406,248	1,196,452	25.3%	399,510
Total	\$ 46,455,500	\$ 18,181,230	\$ 28,274,270	39.1%	\$ 16,370,781
Licenses & Service Charges					
Legal Deposits Earned	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 37,050
Planning Fees	124,200	89,472	34,728	72.0%	62,628
Planning Deposits Earned	217,800	285,676	(67,876)	131.2%	73,628
Building Permits	1,170,000	1,007,529	162,471	86.1%	244,273
Public Works Deposits Earned	17,900	8,048	9,853	45.0%	9,421
PW/Engineering Fees	187,700	61,312	126,388	32.7%	95,434
Solid Waste Roll Off Fees	30,000	12,454	17,546	41.5%	12,142
Business License	302,500	146,438	156,063	48.4%	140,791
Plan Check Fees	923,000	119,810	803,190	13.0%	670,229
Other Licenses & Charges	145,460	138,403	7,057	95.1%	121,460
Total	\$ 3,119,560	\$ 1,869,141	\$ 1,250,419	59.9%	\$ 1,467,056
Fines and Forfeitures					
Fines & Penalties	\$ 201,500	\$ 108,126	\$ 93,374	53.7%	\$ 84,356
Total	\$ 201,500	\$ 108,126	\$ 93,374	53.7%	\$ 84,356
Investment Income					
Interest & Rent Income	\$ 1,026,200	\$ 655,201	\$ 370,999	63.8%	\$ 777,598
Total	\$ 1,026,200	\$ 655,201	\$ 370,999	63.8%	\$ 777,598
Reimbursements					
Reimbursements	\$ 392,900	\$ 447,868	\$ (54,968)	114.0%	\$ 247,449
Total	\$ 392,900	\$ 447,868	\$ (54,968)	114.0%	\$ 247,449
Other Revenues					
Other Revenues	\$ 291,000	\$ 99,625	\$ 191,375	34.2%	\$ 143,383
Total	\$ 291,000	\$ 99,625	\$ 191,375	34.2%	\$ 143,383
Other Financing Sources					
Transfers In	\$ 34,685	\$ 1,189	\$ 33,496	3.4%	\$ 5,827
Total	\$ 34,685	\$ 1,189	\$ 33,496	3.4%	\$ 5,827
TOTAL REVENUES	\$ 51,521,345	\$ 21,362,381	\$ 30,158,964	41.5%	\$ 19,096,450

City of Goleta
General Fund Interim Statement of Revenues by Department and Program

G/L Account	G/L Account Name	Original Budget	Budget Adjustments	Current Budget as of Qtr End	Current Actuals 9/30/2025	\$ Variance	% RECEIVED
101-80-8500-40000	Property Tax Secured	(4,119,500.00)	-	(4,119,500.00)	(2,215,191.68)	1,904,308	54%
101-80-8500-40001	Property Tax Unsecured	(157,800.00)	-	(157,800.00)	(174,072.52)	(16,273)	110%
101-80-8500-40002	Property Tax-Unitary	(36,500.00)	-	(36,500.00)	(347.00)	36,153	1%
101-80-8500-40003	Property Tax In-Lieu of VLF	(5,067,000.00)	-	(5,067,000.00)	-	5,067,000	0%
101-80-8500-40004	Property Tax Supplemental	(50,000.00)	-	(50,000.00)	(11,834.39)	38,166	24%
101-80-8500-40005	Property Tax HOX	(16,000.00)	-	(16,000.00)	(2,273.63)	13,726	14%
101-80-8500-40400	Real Property Transfer Tax	(150,000.00)	-	(150,000.00)	(81,007.52)	68,992	54%
101-80-8500-40006	RDA TI Pass-thru	(700,000.00)	-	(700,000.00)	-	700,000	0%
	Property Taxes	(10,296,800.00)	-	(10,296,800.00)	(2,484,726.74)	7,812,073.26	24%
101-80-8500-40100	Sales Tax	(8,806,000.00)	-	(8,806,000.00)	(3,301,498.93)	5,504,501	37.5%
101-80-8500-40101	Sales Tax In-Lieu	-	-	-	-	-	0%
	Sales Taxes	(8,806,000.00)	-	(8,806,000.00)	(3,301,498.93)	5,504,501.07	37%
101-80-8500-40150	Transaction and Use Tax	(11,300,000.00)	-	(11,300,000.00)	(5,713,261.79)	5,586,738	51%
	Transaction and Use Tax	(11,300,000.00)	-	(11,300,000.00)	(5,713,261.79)	5,586,738.21	51%
101-80-8500-40200	Transient Occupancy Tax	(13,636,000.00)	-	(13,636,000.00)	(6,033,548.78)	7,602,451	44%
101-80-8500-40201	Transient Occupancy Tax - STVR	(164,000.00)	-	(164,000.00)	(100,425.14)	63,575	61%
	Transient Occupancy Tax	(13,800,000.00)	-	(13,800,000.00)	(6,133,973.92)	7,666,026.08	44%
101-80-8500-40300	Cannabis Tax	(650,000.00)	-	(650,000.00)	(141,520.96)	508,479	22%
	Cannabis Tax	(650,000.00)	-	(650,000.00)	(141,520.96)	508,479.04	22%
101-80-8500-41200	Franchise Fee - Cable	(240,000.00)	-	(240,000.00)	(58,003.97)	181,996	24%
101-80-8500-41201	Franchise Fee - Electric	(594,600.00)	-	(594,600.00)	-	594,600	0%
101-80-8500-41202	Franchise Fee - Gas	(96,300.00)	-	(96,300.00)	-	96,300	0%
101-80-8500-41203	Franchise Fee - Solid Waste	(671,800.00)	-	(671,800.00)	(348,243.70)	323,556	52%
	Franchise Fee	(1,602,700.00)	-	(1,602,700.00)	(406,247.67)	1,196,452.33	25%

General Fund Interim Statement of Revenues by Department and Program

G/L Account	G/L Account Name	Original Budget	Budget Adjustments	Current Budget as of Qtr End	Current Actuals 9/30/2025	\$ Variance	% RECEIVED
101-10-1400-45300	Developer Deposits Earned	(1,000.00)	-	(1,000.00)	-	1,000	0%
101-40-4100-41101	Permits - Planning	(124,200.00)	-	(124,200.00)	(89,472.00)	34,728	72%
101-40-4100-45300	Developer Deposits Earned	(217,800.00)	-	(217,800.00)	(285,676.40)	(67,876)	131%
101-40-4200-41100	Permits - Building (E)	(1,170,000.00)	-	(1,170,000.00)	(1,007,528.56)	162,471	86%
101-50-5200-45300	Developer Deposits Earned	(17,900.00)	-	(17,900.00)	(8,047.50)	9,853	45%
101-40-4500-45203	EV Charging Stations	-	-	-	(4,396.50)	(4,397)	0%
101-50-5100-41209	Other Licenses and Permits	-	-	-	-	-	0%
101-50-5200-41208	Permits - Encroachment & Transportation (E)	(187,700.00)	-	(187,700.00)	(61,312.09)	126,388	33%
101-50-5900-41206	Roll Off Fees	(30,000.00)	-	(30,000.00)	(12,454.00)	17,546	42%
101-60-6100-41209	Other Licenses and Permits	-	-	-	(1,988.00)	(1,988)	0%
101-80-8500-41000	License - General & Misc	(180,000.00)	-	(180,000.00)	(82,032.50)	97,968	46%
101-80-8500-41001	License - Cannabis	(116,000.00)	-	(116,000.00)	(57,915.00)	58,085	50%
101-80-8500-41003	License - Marijuana Delivery	-	-	-	-	-	0%
101-80-8500-41002	License - Tobacco	(6,500.00)	-	(6,500.00)	(6,490.00)	10	100%
101-80-8500-45200	Plan Checking Services (E)	(923,000.00)	-	(923,000.00)	(119,810.22)	803,190	13%
101-80-8500-41209	Other Licenses and Permits	(13,000.00)	-	(13,000.00)	(18,990.00)	(5,990)	146%
101-80-8500-45100	Management Fee	(95,760.00)	-	(95,760.00)	(95,760.00)	-	100%
101-20-2100-45901	Copies	(1,500.00)	-	(1,500.00)	(560.30)	940	37%
101-80-8500-45901	Copies	(200.00)	-	(200.00)	-	200	0%
101-80-8500-45902	Merchant Card Service Fee	(35,000.00)	-	(35,000.00)	(16,707.80)	18,292	48%
	License & Service Charges	(3,119,560.00)	-	(3,119,560.00)	(1,869,140.87)	1,250,419.13	59.92%
101-70-7100-42000	Towing Fines	(20,000.00)	-	(20,000.00)	(4,940.00)	15,060	25%
101-70-7100-42001	Civil Code Violations	(45,000.00)	-	(45,000.00)	(27,429.61)	17,570	61%
101-70-7100-42002	Parking Fines	(55,000.00)	-	(55,000.00)	(19,287.59)	35,712	35%
101-80-8500-42100	Criminal Code Violations	(21,500.00)	-	(21,500.00)	(10,337.93)	11,162	48%
101-20-2100-42101	Penalties and Costs on Delinquent Taxes	(7,500.00)	-	(7,500.00)	(2,862.16)	4,638	38%
101-80-8500-42101	Penalties and Costs on Delinquent Taxes	(20,000.00)	-	(20,000.00)	(16,989.50)	3,011	85%
101-40-4100-42110	Administrative Citations	(32,500.00)	-	(32,500.00)	(26,279.50)	6,221	81%
	Fines & Penalties	(201,500.00)	-	(201,500.00)	(108,126.29)	93,373.71	53.7%
101-80-8500-43000	Interest Revenue	(950,000.00)	-	(950,000.00)	(659,806.44)	290,194	69%
101-80-8500-43001	Interest - Fair Market Value Adjustment	-	-	-	41,698.64	41,699	0%
101-20-2100-43100	Property Rental	(6,000.00)	-	(6,000.00)	-	6,000	0%
101-80-8500-43100	Property Rental	(30,000.00)	18,000.00	(12,000.00)	(19,132.67)	(7,133)	159%
101-80-8500-43101	Park Reservation	(40,200.00)	-	(40,200.00)	(17,961.00)	22,239	45%
101-80-8500-43102	Leases	(18,000.00)	-	(18,000.00)	-	18,000	0%
	Interest & Rent Income	(1,044,200.00)	18,000.00	(1,026,200.00)	(655,201.47)	370,998.53	63.8%

General Fund Interim Statement of Revenues by Department and Program

G/L Account	G/L Account Name	Original Budget	Budget Adjustments	Current Budget as of Qtr End	Current Actuals 9/30/2025	\$ Variance	% RECEIVED
101-10-1400-45400	Interfund Reimbursements	-	-	-	-	-	0%
101-10-1500-45400	Interfund Reimbursements	-	-	-	-	-	0%
101-30-3100-45400	Interfund Reimbursements	(25,000.00)	-	(25,000.00)	(13,213.04)	11,787	53%
101-40-4100-45400	Interfund Reimbursements	-	-	-	-	-	0%
101-40-4500-45400	Interfund Reimbursements	-	-	-	-	-	0%
101-50-5100-45400	Interfund Reimbursements	-	-	-	-	-	0%
101-50-5200-45400	Interfund Reimbursements	-	-	-	(10,778.86)	(10,779)	0%
101-50-5400-45400	Interfund Reimbursements	(50,000.00)	-	(50,000.00)	(10,805.96)	39,194	22%
101-50-5500-45400	Interfund Reimbursements	(300,000.00)	-	(300,000.00)	(195,694.60)	104,305	65%
101-50-5600-45400	Interfund Reimbursements	-	-	-	(6,162.64)	(6,163)	0%
101-50-5800-45400	Interfund Reimbursements	-	-	-	(112,172.50)	(112,173)	0%
101-60-6100-45400	Interfund Reimbursements	-	-	-	-	-	0%
101-80-8500-45400	Interfund Reimbursements	(17,900.00)	-	(17,900.00)	(2,294.10)	15,606	13%
101-40-4300-45400	Interfund Reimbursements	-	-	-	-	-	0%
101-80-8500-46004	Claims Reimbursement	-	-	-	(53,738.83)	(53,739)	0%
101-80-8500-44601	Claims Reimbursement - FEMA	-	-	-	(43,007.50)	(43,008)	0%
	Reimbursements	(392,900.00)	-	(392,900.00)	(447,868.03)	(54,968.03)	114.0%
101-80-8500-44100	Motor Vehicle License Fees	(51,500.00)	-	(51,500.00)	(49,934.30)	1,566	97%
101-80-8500-44401	SB90 Reimbursements	-	-	-	-	-	0%
101-10-1500-46001	Sponsorships	-	-	-	(6,000.00)	(6,000)	0%
101-80-8500-46000	Miscellaneous Revenue	-	-	-	(1,956.90)	(1,957)	0%
101-20-2100-46008	Sale of Property & Goods	(500.00)	-	(500.00)	-	500	0%
101-40-4500-46002	Rebates	-	-	-	(5,000.00)	(5,000)	0%
101-80-8500-46002	Rebates	-	-	-	(2,416.55)	(2,417)	0%
101-20-2100-46007	Cash Over (Short)	-	-	-	(0.75)	(1)	0%
101-80-8500-46007	Cash Over (Short)	-	-	-	(241.71)	(242)	0%
101-20-2100-46003	Donations	(64,000.00)	-	(64,000.00)	(34,075.02)	29,925	53%
101-80-8500-46003	Donations	-	-	-	-	-	0%
101-18-1830-46008	Sale of Property & Goods	-	-	-	-	-	0%
101-90-9130-46003	Donations	-	(175,000.00)	(175,000.00)	-	175,000	0%
101-90-9042-46000	Miscellaneous Revenue	-	-	-	-	-	0%
	Other Revenues	(116,000.00)	(175,000.00)	(291,000.00)	(99,625.23)	191,374.77	34%
101-60-6510-49005	Transfers In from GCC Fund	-	-	-	-	-	0%
101-80-8500-49000	Transfers In from General Fund	-	-	-	-	-	0%
101-80-8500-49001	Transfers In from CDBG	(34,685.00)	-	(34,685.00)	(1,188.72)	33,496	3.4%
101-80-8500-49002	Transfers In from Public Admin DIF	-	-	-	-	-	0.0%
101-90-9056-49010	Transfers In from OBF-SCE Fund	-	-	-	-	-	0.0%
	Other Sources	(34,685.00)	-	(34,685.00)	(1,188.72)	33,496.28	3%
	Total Revenues	(51,364,345.00)	(157,000.00)	(51,521,345.00)	(21,362,380.62)	30,158,964.38	41%

**General Fund Interim Statement of Revenues and Expenditures by Department and Program
Budget to Actual Comparison
For the Quarter Ended December 31, 2025**

	<u>Annual "Current" Budget</u>	<u>QTR YTD Actuals</u>	<u>Encumbrances</u>	<u>Totals</u>	<u>Remaining Balance</u>	<u>%YTD Expended w/ Encumbr</u>
General Government						
City Council	\$ 471,300	\$ 201,905	\$ 236	\$ 202,141	\$ 269,159	42.9%
City Manager	2,304,296	857,041	68,568	925,609	1,378,687	40.2%
City Clerk	791,400	283,851	63,266	347,117	444,283	43.9%
Support Services	190,900	63,434	-	63,434	127,466	33.2%
City Attorney	1,085,300	457,606	390,464	848,069	237,231	78.1%
Community Relations	862,865	379,346	107,296	486,642	376,224	56.4%
Support Services	1,663,000	1,161,386	22,902	1,184,288	478,712	71.2%
General Government	<u>\$ 7,369,062</u>	<u>\$ 3,404,569</u>	<u>\$ 652,731</u>	<u>\$ 4,057,301</u>	<u>\$ 3,311,761</u>	55.1%
General Services						
General Services Admin	\$ 1,062,650	\$ 523,628	\$ 15,827	\$ 539,455	\$ 523,195	50.8%
Facilities	1,728,151	859,579	164,177	1,023,755	704,396	59.2%
Information Technology	1,120,881	621,238	219,278	840,516	280,365	75.0%
Fleet Management	614,270	121,615	167,951	289,566	324,705	47.1%
General Services	<u>\$ 4,525,953</u>	<u>\$ 2,126,060</u>	<u>\$ 567,232</u>	<u>\$ 2,693,291</u>	<u>\$ 1,832,661</u>	59.5%
Library						
Library Services	\$ 800,569	\$ 270,509	\$ 135,746	\$ 406,255	\$ 394,314	50.7%
Book Van	-	834	-	834	(834)	0.00%
Library	<u>\$ 800,569</u>	<u>\$ 271,343</u>	<u>\$ 135,746</u>	<u>\$ 407,089</u>	<u>\$ 393,480</u>	50.8%
Finance						
Administration	\$ 2,164,400	\$ 915,638	\$ 142,004	\$ 1,057,642	\$ 1,106,759	48.9%
Finance	<u>\$ 2,164,400</u>	<u>\$ 915,638</u>	<u>\$ 142,004</u>	<u>\$ 1,057,642</u>	<u>\$ 1,106,759</u>	48.9%
Planning & Environmental Review						
Current Planning	\$ 2,022,072	\$ 790,821	\$ 58,513	\$ 849,334	\$ 1,172,738	42.0%
Building & Safety	1,617,450	497,661	1,112,115	1,609,776	7,674	99.5%
Advanced Planning	1,046,682	350,758	145,254	496,012	550,670	47.4%
Planning Commission	39,100	7,994	-	7,994	31,106	20.4%
Sustainability Program	437,500	187,903	26,250	214,153	223,347	48.9%
Housing Program	243,950	109,468	15,750	125,218	118,732	51.3%
Administration	524,250	246,274	-	246,274	277,976	47.0%
Planning & Env. Review	<u>\$ 5,931,004</u>	<u>\$ 2,190,879</u>	<u>\$ 1,357,882</u>	<u>\$ 3,548,761</u>	<u>\$ 2,382,243</u>	59.8%
Public Works						
Administration	\$ 1,203,663	\$ 532,122	\$ 1,804	\$ 533,927	\$ 669,736	44.4%
Engineering Services	3,323,956	559,132	497,086	1,056,218	2,267,739	31.8%
Facility Maintenance	-	-	-	-	-	
Parks & Open Spaces	3,671,762	1,161,305	1,129,284	2,290,590	1,381,172	62.4%
Capital Improvement Program	1,596,486	490,986	74,322	565,307	1,031,179	35.4%
Street Lighting	42,800	18,341	-	18,341	24,459	42.9%
Traffic Ops & Maintenance	-	-	-	-	-	
Street Maintenance	11,865,343	6,163,916	4,353,106	10,517,022	1,348,321	88.6%
Solid Waste and Environmental	-	-	-	-	-	
Public Works	<u>\$ 21,704,010</u>	<u>\$ 8,925,802</u>	<u>\$ 6,055,602</u>	<u>\$ 14,981,404</u>	<u>\$ 6,722,606</u>	69.0%
Neighborhood Services						
Neighborhood Services Admin	\$ 1,022,600	\$ 591,960	\$ 5,459	\$ 597,420	\$ 425,181	58.4%
Homelessness	911,100	250,448	530,601	781,049	130,051	85.7%
Economic Development	-	-	-	-	-	
Parks & Recreation	918,600	626,999	915	627,914	290,686	68.4%
Parks & Recreation	530,950	-	-	-	530,950	0.0%
Neighborhood Services	<u>\$ 3,383,250</u>	<u>\$ 1,469,407</u>	<u>\$ 536,975</u>	<u>\$ 2,006,382</u>	<u>\$ 1,376,868</u>	59.3%
Public Safety						
Public Safety	\$ 12,564,100	\$ 3,114,572	\$ 500	\$ 3,115,072	\$ 9,449,028	24.8%
Public Safety	<u>\$ 12,564,100</u>	<u>\$ 3,114,572</u>	<u>\$ 500</u>	<u>\$ 3,115,072</u>	<u>\$ 9,449,028</u>	24.8%

**General Fund Interim Statement of Revenues and Expenditures by Department and Program
Budget to Actual Comparison
For the Quarter Ended December 31, 2025**

	<u>Annual "Current" Budget</u>	<u>QTR YTD Actuals</u>	<u>Encumbrances</u>	<u>Totals</u>	<u>Remaining Balance</u>	<u>%YTD Expended w/ Encumbr</u>
Non-Departmental						
Debit Service	\$ 1,134,900	\$ 422,425	\$ -	\$ 422,425	\$ 712,475	37.2%
Non-Departmental	672,600	561,137	-	561,137	111,463	83.4%
Non-Departmental	<u>\$ 1,807,500</u>	<u>\$ 983,562</u>	<u>\$ -</u>	<u>\$ 983,562</u>	<u>\$ 823,938</u>	54.4%
Capital Improvement Projects						
improve Capital Improvement Projects	\$ 17,792,054	\$ 434,744	\$ 12,711,133	\$ 13,145,877	\$ 4,646,177	73.9%
Capital Improvement Projects	<u>\$ 17,792,054</u>	<u>\$ 434,744</u>	<u>\$ 12,711,133</u>	<u>\$ 13,145,877</u>	<u>\$ 4,646,177</u>	73.9%
TOTAL EXPENDITURES	<u>\$ 78,041,902</u>	<u>\$ 23,836,576</u>	<u>\$ 22,159,805</u>	<u>\$ 45,996,381</u>	<u>\$ 32,045,521</u>	58.9%
NET REVENUES OVER						
EXPENDITURES	(26,520,557)	(2,474,195)				
BEGINNING FUND BALANCE	52,983,833	52,983,833				
ENDING FUND BALANCE	<u>\$ 26,463,277</u>	<u>\$ 50,509,638</u>				

ATTACHMENT 3

Interim Statement of Revenues and Expenditures - Summary by Fund

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
101 General Fund									
Revenue	51,329,660.00	51,486,660.00	69,597.50	51,556,257.50	21,361,191.90	-	21,361,191.90	30,125,468	41.5%
Transfers In From Other Funds	34,685.00	34,685.00	-	34,685.00	1,188.72	-	1,188.72		3.4%
Total Revenue	51,364,345.00	51,521,345.00	69,597.50	51,590,942.50	21,362,380.62	-	21,362,380.62		41.5%
Expenditures	53,003,044.45	77,098,877.13	119,597.50	77,218,474.63	23,424,501.42	22,159,805.21	45,584,306.63	31,514,571	59.1%
Transfers Out to Other Funds	530,950.00	943,024.39	-	943,024.39	412,074.39	-	412,074.39		43.7%
Total Expenditures	53,533,994.45	78,041,901.52	119,597.50	78,161,499.02	23,836,575.81	22,159,805.21	45,996,381.02		58.9%
Addition to/(use of) reserves	(2,169,649.45)	(26,520,556.52)	(50,000.00)	(26,570,556.52)	(2,474,195.19)	(22,159,805.21)	(24,634,000.40)		
Beginning Fund Balance	52,983,833.44	52,983,833.44		52,983,833.44	52,983,833.44				
Ending Fund Balance	50,814,183.99	26,463,276.92		26,413,276.92	50,509,638.25				
201 Gas Tax									
Revenue	922,360.00	922,360.00	-	922,360.00	396,112.25	-	396,112.25	526,248	42.9%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	922,360.00	922,360.00	-	922,360.00	396,112.25	-	396,112.25		42.9%
Expenditures	1,040,000.00	1,149,585.23	-	1,149,585.23	1,110,202.00	79,916.08	1,190,118.08	(40,533)	103.5%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	1,040,000.00	1,149,585.23	-	1,149,585.23	1,110,202.00	79,916.08	1,190,118.08		103.5%
Addition to/(use of) reserves	(117,640.00)	(227,225.23)	-	(227,225.23)	(714,089.75)	(79,916.08)	(794,005.83)		
Beginning Fund Balance	227,225.23	227,225.23		227,225.23	227,225.23				
Ending Fund Balance	109,585.23	-		-	(486,864.52)				
202 Local Transportation									
Revenue	36,319.00	36,319.00	-	36,319.00	20,715.91	-	20,715.91	15,603	57.0%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	36,319.00	36,319.00	-	36,319.00	20,715.91	-	20,715.91		57.0%
Expenditures	-	109,484.51	-	109,484.51	55,826.14	20,321.96	76,148.10	33,336	69.6%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	-	109,484.51	-	109,484.51	55,826.14	20,321.96	76,148.10		69.6%
Addition to/(use of) reserves	36,319.00	(73,165.51)	-	(73,165.51)	(35,110.23)	(20,321.96)	(55,432.19)		
Beginning Fund Balance	168,559.66	168,559.66		168,559.66	168,559.66				
Ending Fund Balance	204,878.66	95,394.15		95,394.15	133,449.43				
203 RMRA									
Revenue	884,571.00	884,571.00	-	884,571.00	309,599.98	-	309,599.98	574,971	35.0%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	884,571.00	884,571.00	-	884,571.00	309,599.98	-	309,599.98		35.0%
Expenditures	850,000.00	1,233,602.69	-	1,233,602.69	1,233,602.69	-	1,233,602.69	-	100.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	850,000.00	1,233,602.69	-	1,233,602.69	1,233,602.69	-	1,233,602.69		100.0%
Addition to/(use of) reserves	34,571.00	(349,031.69)	-	(349,031.69)	(924,002.71)	-	(924,002.71)		
Beginning Fund Balance	836,936.24	836,936.24		836,936.24	836,936.24				
Ending Fund Balance	871,507.24	487,904.55		487,904.55	(87,066.47)				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
205 Measure A									
Revenue	2,293,324.00	2,293,324.00	14,263.05	2,307,587.05	1,188,572.54	-	1,188,572.54	1,104,751	51.8%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	2,293,324.00	2,293,324.00	14,263.05	2,307,587.05	1,188,572.54	-	1,188,572.54		51.8%
Expenditures	2,131,500.00	6,275,516.68	14,263.05	6,289,779.73	748,226.72	2,816,303.92	3,564,530.64	2,710,986	56.8%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	2,131,500.00	6,275,516.68	14,263.05	6,289,779.73	748,226.72	2,816,303.92	3,564,530.64		56.8%
Addition to/(use of) reserves	161,824.00	(3,982,192.68)	-	(3,982,192.68)	440,345.82	(2,816,303.92)	(2,375,958.10)		
Beginning Fund Balance	4,531,933.86	4,531,933.86		4,531,933.86	4,531,933.86				
Ending Fund Balance	4,693,757.86	549,741.18		549,741.18	4,972,279.68				
206 Measure A-Other									
Revenue	-	1,825,310.37	-	1,825,310.37	110,453.08	-	110,453.08	1,714,857	6.1%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	1,825,310.37	-	1,825,310.37	110,453.08	-	110,453.08		6.1%
Expenditures	-	1,713,903.84	-	1,713,903.84	8,499.99	43,931.56	52,431.55	1,661,472	3.1%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	1,713,903.84	-	1,713,903.84	8,499.99	43,931.56	52,431.55		3.1%
Addition to/(use of) reserves	-	111,406.53	-	111,406.53	101,953.09	(43,931.56)	58,021.53		
Beginning Fund Balance	(111,406.53)	(111,406.53)		(111,406.53)	(111,406.53)				
Ending Fund Balance	(111,406.53)	0.00		0.00	(9,453.44)				
207 Measure A-Project Connect									
Revenue	4,207,159.00	8,414,318.00	-	8,414,318.00	-	-	-	8,414,318	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	4,207,159.00	8,414,318.00	-	8,414,318.00	-	-	-		0.0%
Expenditures	4,207,159.00	8,414,318.00	-	8,414,318.00	2,123,013.09	4,926,369.68	7,049,382.77	1,364,935	83.8%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	4,207,159.00	8,414,318.00	-	8,414,318.00	2,123,013.09	4,926,369.68	7,049,382.77		83.8%
Addition to/(use of) reserves	-	-	-	-	(2,123,013.09)	(4,926,369.68)	(7,049,382.77)		
Beginning Fund Balance	-	-		-	-				
Ending Fund Balance	-	-		-	(2,123,013.09)				
208 County Per Capita - Goleta Library									
Revenue	854,381.83	854,381.83	12,996.17	867,378.00	3,019.38	-	3,019.38	851,362	0.4%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	854,381.83	854,381.83	12,996.17	867,378.00	3,019.38	-	3,019.38		0.4%
Expenditures	906,777.65	1,086,777.65	-	1,086,777.65	420,308.37	143,638.80	563,947.17	522,830	51.9%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	906,777.65	1,086,777.65	-	1,086,777.65	420,308.37	143,638.80	563,947.17		51.9%
Addition to/(use of) reserves	(52,395.82)	(232,395.82)	12,996.17	(219,399.65)	(417,288.99)	(143,638.80)	(560,927.79)		
Beginning Fund Balance	414,890.28	414,890.28		414,890.28	414,890.28				
Ending Fund Balance	362,494.46	182,494.46		195,490.63	(2,398.71)				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
209 County Per Capita - Buellton Library									
Revenue	170,168.36	170,168.36	(2,153.36)	168,015.00	2,754.58	-	2,754.58	167,414	1.6%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	170,168.36	170,168.36	(2,153.36)	168,015.00	2,754.58	-	2,754.58		1.6%
Expenditures	171,065.00	171,065.00	-	171,065.00	77,036.32	74,615.32	151,651.64	19,413	88.7%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	171,065.00	171,065.00	-	171,065.00	77,036.32	74,615.32	151,651.64		88.7%
Addition to/(use of) reserves	(896.64)	(896.64)	(2,153.36)	(3,050.00)	(74,281.74)	(74,615.32)	(148,897.06)		
Beginning Fund Balance	229,022.89	229,022.89		229,022.89	229,022.89				
Ending Fund Balance	228,126.25	228,126.25		225,972.89	154,741.15				
210 County Per Capita - Solvang Library									
Revenue	195,273.58	195,273.58	(2,884.58)	192,389.00	1,598.17	-	1,598.17	193,675	0.8%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	195,273.58	195,273.58	(2,884.58)	192,389.00	1,598.17	-	1,598.17		0.8%
Expenditures	206,830.00	222,492.01	-	222,492.01	120,856.01	75,801.88	196,657.89	25,834	88.4%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	206,830.00	222,492.01	-	222,492.01	120,856.01	75,801.88	196,657.89		88.4%
Addition to/(use of) reserves	(11,556.42)	(27,218.43)	(2,884.58)	(30,103.01)	(119,257.84)	(75,801.88)	(195,059.72)		
Beginning Fund Balance	143,400.47	143,400.47		143,400.47	143,400.47				
Ending Fund Balance	131,844.05	116,182.04		113,297.46	24,142.63				
211 Solid Waste									
Revenue	1,495,300.00	1,495,300.00	-	1,495,300.00	652,988.30	-	652,988.30	842,312	43.7%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	1,495,300.00	1,495,300.00	-	1,495,300.00	652,988.30	-	652,988.30		43.7%
Expenditures	1,933,600.00	2,185,303.00	-	2,185,303.00	381,631.23	432,587.21	814,218.44	1,371,085	37.3%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	1,933,600.00	2,185,303.00	-	2,185,303.00	381,631.23	432,587.21	814,218.44		37.3%
Addition to/(use of) reserves	(438,300.00)	(690,003.00)	-	(690,003.00)	271,357.07	(432,587.21)	(161,230.14)		
Beginning Fund Balance	1,620,786.92	1,620,786.92		1,620,786.92	1,620,786.92				
Ending Fund Balance	1,182,486.92	930,783.92		930,783.92	1,892,143.99				
213 Buellton Library									
Revenue	295,479.00	295,479.00	-	295,479.00	292,289.29	-	292,289.29	3,190	98.9%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	295,479.00	295,479.00	-	295,479.00	292,289.29	-	292,289.29		98.9%
Expenditures	289,815.00	289,815.00	-	289,815.00	131,081.58	-	131,081.58	158,733	45.2%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	289,815.00	289,815.00	-	289,815.00	131,081.58	-	131,081.58		45.2%
Addition to/(use of) reserves	5,664.00	5,664.00	-	5,664.00	161,207.71	-	161,207.71		
Beginning Fund Balance	32,896.96	32,896.96		32,896.96	32,896.96				
Ending Fund Balance	38,560.96	38,560.96		38,560.96	194,104.67				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
214 Solvang Library									
Revenue	297,555.00	297,555.00	-	297,555.00	287,984.59	-	287,984.59	9,570	96.8%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	297,555.00	297,555.00	-	297,555.00	287,984.59	-	287,984.59		96.8%
Expenditures	270,100.00	270,100.00	-	270,100.00	125,640.41	-	125,640.41	144,460	46.5%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	270,100.00	270,100.00	-	270,100.00	125,640.41	-	125,640.41		46.5%
Addition to/(use of) reserves	27,455.00	27,455.00	-	27,455.00	162,344.18	-	162,344.18		
Beginning Fund Balance	530.77	530.77		530.77	530.77				
Ending Fund Balance	27,985.77	27,985.77		27,985.77	162,874.95				
217 Community Center									
Revenue	363,000.00	363,000.00	-	363,000.00	201,732.89	-	201,732.89	161,267	55.6%
Transfers In From Other Funds	530,950.00	530,950.00	-	530,950.00	-	-	-	-	0.0%
Total Revenue	893,950.00	893,950.00	-	893,950.00	201,732.89	-	201,732.89		22.6%
Expenditures	915,650.00	1,035,642.04	-	1,035,642.04	246,445.21	37,541.71	283,986.92	751,655	27.4%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	915,650.00	1,035,642.04	-	1,035,642.04	246,445.21	37,541.71	283,986.92		27.4%
Addition to/(use of) reserves	(21,700.00)	(141,692.04)	-	(141,692.04)	(44,712.32)	(37,541.71)	(82,254.03)		
Beginning Fund Balance	145,262.04	145,262.04		145,262.04	145,262.04				
Ending Fund Balance	123,562.04	3,570.00		3,570.00	100,549.72				
220 GTIP									
Revenue	223,300.00	223,300.00	-	223,300.00	17,072.97	-	17,072.97	206,227	7.6%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	223,300.00	223,300.00	-	223,300.00	17,072.97	-	17,072.97		7.6%
Expenditures	1,235,000.00	5,285,518.04	-	5,285,518.04	490,921.36	2,932,702.80	3,423,624.16	1,861,894	64.8%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	1,235,000.00	5,285,518.04	-	5,285,518.04	490,921.36	2,932,702.80	3,423,624.16		64.8%
Addition to/(use of) reserves	(1,011,700.00)	(5,062,218.04)	-	(5,062,218.04)	(473,848.39)	(2,932,702.80)	(3,406,551.19)		
Beginning Fund Balance	1,296,204.81	1,296,204.81		1,296,204.81	1,296,204.81				
Ending Fund Balance	284,504.81	(3,766,013.23)		(3,766,013.23)	822,356.42				
221 Parks DIF									
Revenue	30,000.00	30,000.00	-	30,000.00	29,865.35	-	29,865.35	135	99.6%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	30,000.00	30,000.00	-	30,000.00	29,865.35	-	29,865.35		99.6%
Expenditures	300,000.00	4,310,760.22	-	4,310,760.22	129,758.92	1,225,570.82	1,355,329.74	2,955,430	31.4%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	300,000.00	4,310,760.22	-	4,310,760.22	129,758.92	1,225,570.82	1,355,329.74		31.4%
Addition to/(use of) reserves	(270,000.00)	(4,280,760.22)	-	(4,280,760.22)	(99,893.57)	(1,225,570.82)	(1,325,464.39)		
Beginning Fund Balance	2,320,688.20	2,320,688.20		2,320,688.20	2,320,688.20				
Ending Fund Balance	2,050,688.20	(1,960,072.02)		(1,960,072.02)	2,220,794.63				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
222 Public Facilities DIF									
Revenue	7,800.00	7,800.00	-	7,800.00	8,869.06	-	8,869.06	(1,069)	113.7%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	7,800.00	7,800.00	-	7,800.00	8,869.06	-	8,869.06	-	113.7%
Expenditures	-	827,759.67	-	827,759.67	22,335.00	748,020.67	770,355.67	57,404	93.1%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	827,759.67	-	827,759.67	22,335.00	748,020.67	770,355.67	-	93.1%
Addition to/(use of) reserves	7,800.00	(819,959.67)	-	(819,959.67)	(13,465.94)	(748,020.67)	(761,486.61)	-	-
Beginning Fund Balance	683,204.85	683,204.85	-	683,204.85	683,204.85	-	-	-	-
Ending Fund Balance	691,004.85	(136,754.82)	-	(136,754.82)	669,738.91	-	-	-	-
223 Library DIF									
Revenue	2,400.00	2,400.00	-	2,400.00	3,865.27	-	3,865.27	(1,465)	161.1%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	2,400.00	2,400.00	-	2,400.00	3,865.27	-	3,865.27	-	161.1%
Expenditures	-	65,125.00	-	65,125.00	-	14,832.00	14,832.00	50,293	22.8%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	65,125.00	-	65,125.00	-	14,832.00	14,832.00	-	22.8%
Addition to/(use of) reserves	2,400.00	(62,725.00)	-	(62,725.00)	3,865.27	(14,832.00)	(10,966.73)	-	-
Beginning Fund Balance	282,954.16	282,954.16	-	282,954.16	282,954.16	-	-	-	-
Ending Fund Balance	285,354.16	220,229.16	-	220,229.16	286,819.43	-	-	-	-
224 Sheriff Facilities DIF									
Revenue	-	-	-	-	2,034.40	-	2,034.40	(2,034)	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	2,034.40	-	2,034.40	-	0.0%
Expenditures	-	168,002.48	-	168,002.48	-	-	-	168,002	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	168,002.48	-	168,002.48	-	-	-	-	0.0%
Addition to/(use of) reserves	-	(168,002.48)	-	(168,002.48)	2,034.40	-	2,034.40	-	-
Beginning Fund Balance	156,465.54	156,465.54	-	156,465.54	156,465.54	-	-	-	-
Ending Fund Balance	156,465.54	(11,536.94)	-	(11,536.94)	158,499.94	-	-	-	-
225 Housing in Lieu									
Revenue	-	-	-	-	23,411.62	-	23,411.62	(23,412)	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	23,411.62	-	23,411.62	-	0.0%
Expenditures	1,025,000.00	1,240,600.00	-	1,240,600.00	215,600.00	25,000.00	240,600.00	1,000,000	19.4%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	1,025,000.00	1,240,600.00	-	1,240,600.00	215,600.00	25,000.00	240,600.00	-	19.4%
Addition to/(use of) reserves	(1,025,000.00)	(1,240,600.00)	-	(1,240,600.00)	(192,188.38)	(25,000.00)	(217,188.38)	-	-
Beginning Fund Balance	1,782,759.17	1,782,759.17	-	1,782,759.17	1,782,759.17	-	-	-	-
Ending Fund Balance	757,759.17	542,159.17	-	542,159.17	1,590,570.79	-	-	-	-

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
226 Environmental Programs									
Revenue	-	-	-	-	2,504.28	-	2,504.28	(2,504)	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	2,504.28	-	2,504.28	-	0.0%
Expenditures	9,400.00	9,400.00	-	9,400.00	-	-	-	9,400	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	9,400.00	9,400.00	-	9,400.00	-	-	-	-	0.0%
Addition to/(use of) reserves	(9,400.00)	(9,400.00)	-	(9,400.00)	2,504.28	-	2,504.28	-	-
Beginning Fund Balance	192,603.17	192,603.17		192,603.17	192,603.17				
Ending Fund Balance	183,203.17	183,203.17		183,203.17	195,107.45				
229 Fire DIF									
Revenue	13,700.00	13,700.00	-	13,700.00	53,522.78	-	53,522.78	(39,823)	390.7%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	13,700.00	13,700.00	-	13,700.00	53,522.78	-	53,522.78	-	390.7%
Expenditures	-	4,203,134.70	-	4,203,134.70	919.80	567,115.56	568,035.36	3,635,099	13.5%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	4,203,134.70	-	4,203,134.70	919.80	567,115.56	568,035.36	-	13.5%
Addition to/(use of) reserves	13,700.00	(4,189,434.70)	-	(4,189,434.70)	52,602.98	(567,115.56)	(514,512.58)	-	-
Beginning Fund Balance	4,117,478.10	4,117,478.10		4,117,478.10	4,117,478.10				
Ending Fund Balance	4,131,178.10	(71,956.60)		(71,956.60)	4,170,081.08				
230 Long Range Development Plan (LRDP)									
Revenue	2,300,000.00	6,189,883.09	-	6,189,883.09	-	-	-	6,189,883	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	2,300,000.00	6,189,883.09	-	6,189,883.09	-	-	-	-	0.0%
Expenditures	-	6,247,285.57	-	6,247,285.57	33,098.02	5,721,029.32	5,754,127.34	493,158	92.1%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	6,247,285.57	-	6,247,285.57	33,098.02	5,721,029.32	5,754,127.34	-	92.1%
Addition to/(use of) reserves	2,300,000.00	(57,402.48)	-	(57,402.48)	(33,098.02)	(5,721,029.32)	(5,754,127.34)	-	-
Beginning Fund Balance	57,402.48	57,402.48		57,402.48	57,402.48				
Ending Fund Balance	2,357,402.48	(0.00)		(0.00)	24,304.46				
231 Developer Agreements									
Revenue	-	-	-	-	(65,412.63)	-	(65,412.63)	65,413	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	(65,412.63)	-	(65,412.63)	-	0.0%
Expenditures	-	1,179,855.52	247,220.00	1,427,075.52	-	909,855.52	909,855.52	270,000	77.1%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	1,179,855.52	247,220.00	1,427,075.52	-	909,855.52	909,855.52	-	77.1%
Addition to/(use of) reserves	-	(1,179,855.52)	(247,220.00)	(1,427,075.52)	(65,412.63)	(909,855.52)	(975,268.15)	-	-
Beginning Fund Balance	1,525,018.90	1,525,018.90		1,525,018.90	1,525,018.90				
Ending Fund Balance	1,525,018.90	345,163.38		97,943.38	1,459,606.27				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
232 County Fire DIF									
Revenue	-	849,514.34	-	849,514.34	-	-	-	849,514	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	849,514.34	-	849,514.34	-	-	-	-	0.0%
Expenditures	-	550,097.40	-	550,097.40	-	-	-	550,097	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	550,097.40	-	550,097.40	-	-	-	-	0.0%
Addition to/(use of) reserves	-	299,416.94	-	299,416.94	-	-	-	-	-
Beginning Fund Balance	(299,416.94)	(299,416.94)		(299,416.94)	(299,416.94)				
Ending Fund Balance	(299,416.94)	-		-	(299,416.94)				
234 Storm Drain Facilities									
Revenue	31,700.00	31,700.00	-	31,700.00	7,134.23	-	7,134.23	24,566	22.5%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	31,700.00	31,700.00	-	31,700.00	7,134.23	-	7,134.23	-	22.5%
Expenditures	-	738,908.60	-	738,908.60	36,649.20	51,769.48	88,418.68	650,490	12.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	738,908.60	-	738,908.60	36,649.20	51,769.48	88,418.68	-	12.0%
Addition to/(use of) reserves	31,700.00	(707,208.60)	-	(707,208.60)	(29,514.97)	(51,769.48)	(81,284.45)	-	-
Beginning Fund Balance	564,780.75	564,780.75		564,780.75	564,780.75				
Ending Fund Balance	596,480.75	(142,427.85)		(142,427.85)	535,265.78				
235 Bicycle & Pedestrian Facilities									
Revenue	7,800.00	7,800.00	-	7,800.00	3,701.09	-	3,701.09	4,099	47.4%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	7,800.00	7,800.00	-	7,800.00	3,701.09	-	3,701.09	-	47.4%
Expenditures	-	426,329.00	-	426,329.00	42,164.80	369,039.20	411,204.00	15,125	96.5%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	426,329.00	-	426,329.00	42,164.80	369,039.20	411,204.00	-	96.5%
Addition to/(use of) reserves	7,800.00	(418,529.00)	-	(418,529.00)	(38,463.71)	(369,039.20)	(407,502.91)	-	-
Beginning Fund Balance	290,916.87	290,916.87		290,916.87	290,916.87				
Ending Fund Balance	298,716.87	(127,612.13)		(127,612.13)	252,453.16				
236 Misc Grants Library									
Revenue	-	-	15,840.00	15,840.00	15,840.00	-	15,840.00	(15,840)	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	15,840.00	15,840.00	15,840.00	-	15,840.00	-	0.0%
Expenditures	-	28,467.18	15,840.00	44,307.18	-	15,840.00	15,840.00	12,627	55.6%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	28,467.18	15,840.00	44,307.18	-	15,840.00	15,840.00	-	55.6%
Addition to/(use of) reserves	-	(28,467.18)	-	(28,467.18)	15,840.00	(15,840.00)	-	-	-
Beginning Fund Balance	28,467.18	28,467.18		28,467.18	28,467.18				
Ending Fund Balance	28,467.18	-		-	44,307.18				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
237 Local Grants									
Revenue	-	7,500.00	-	7,500.00	-	-	-	7,500	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	7,500.00	-	7,500.00	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	7,500.00	-	7,500.00	-	-	-	-	
Beginning Fund Balance	(7,500.00)	(7,500.00)		(7,500.00)	(7,500.00)				
Ending Fund Balance	(7,500.00)	-		-	(7,500.00)				
238 Non-Residential Affordable Housing DIF									
Revenue	38,000.00	38,000.00	-	38,000.00	90.84	-	90.84	37,909	0.2%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	38,000.00	38,000.00	-	38,000.00	90.84	-	90.84	-	0.2%
Expenditures	-	69,125.00	-	69,125.00	-	54,000.00	54,000.00	15,125	78.1%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	69,125.00	-	69,125.00	-	54,000.00	54,000.00	-	78.1%
Addition to/(use of) reserves	38,000.00	(31,125.00)	-	(31,125.00)	90.84	(54,000.00)	(53,909.16)		
Beginning Fund Balance	6,986.01	6,986.01		6,986.01	6,986.01				
Ending Fund Balance	44,986.01	(24,138.99)		(24,138.99)	7,076.85				
239 QUIMBY									
Revenue	1,751,000.00	1,751,000.00	3,322,416.00	5,073,416.00	86,572.57	-	86,572.57	1,664,427	4.9%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	1,751,000.00	1,751,000.00	3,322,416.00	5,073,416.00	86,572.57	-	86,572.57	-	4.9%
Expenditures	3,500,000.00	3,500,000.00	3,322,416.00	6,822,416.00	-	-	-	3,500,000	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	3,500,000.00	3,500,000.00	3,322,416.00	6,822,416.00	-	-	-	-	0.0%
Addition to/(use of) reserves	(1,749,000.00)	(1,749,000.00)	-	(1,749,000.00)	86,572.57	-	86,572.57		
Beginning Fund Balance	6,433,905.43	6,433,905.43		6,433,905.43	6,433,905.43				
Ending Fund Balance	4,684,905.43	4,684,905.43		4,684,905.43	6,520,478.00				
240 County Library DIF									
Revenue	-	-	130,000.00	130,000.00	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	130,000.00	130,000.00	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	130,000.00	130,000.00	-	-	-	-	
Beginning Fund Balance	-	-		-	-				
Ending Fund Balance	-	-		130,000.00	-				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
301 State Dept of Parks and Recreation									
Revenue	-	927,952.00	-	927,952.00	-	-	-	927,952	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	927,952.00	-	927,952.00	-	-	-	-	0.0%
Expenditures	-	927,952.00	-	927,952.00	-	177,952.00	177,952.00	750,000	19.2%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	927,952.00	-	927,952.00	-	177,952.00	177,952.00	-	19.2%
Addition to/(use of) reserves	-	-	-	-	-	(177,952.00)	(177,952.00)	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-
302 Public Safety Fund COPS									
Revenue	150,000.00	150,000.00	51,536.61	201,536.61	141,943.65	-	141,943.65	8,056	94.6%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	150,000.00	150,000.00	51,536.61	201,536.61	141,943.65	-	141,943.65	-	94.6%
Expenditures	150,000.00	150,000.00	51,536.61	201,536.61	-	-	-	150,000	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	150,000.00	150,000.00	51,536.61	201,536.61	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	141,943.65	-	141,943.65	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	141,943.65	-	-	-	-
304 Solid Waste Fund Recycle									
Revenue	-	250,000.00	-	250,000.00	(5,456.00)	-	(5,456.00)	255,456	-2.2%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	250,000.00	-	250,000.00	(5,456.00)	-	(5,456.00)	-	-2.2%
Expenditures	-	345,048.23	-	345,048.23	9,497.08	-	9,497.08	335,551	2.8%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	345,048.23	-	345,048.23	9,497.08	-	9,497.08	-	2.8%
Addition to/(use of) reserves	-	(95,048.23)	-	(95,048.23)	(14,953.08)	-	(14,953.08)	-	-
Beginning Fund Balance	134,381.83	134,381.83	-	134,381.83	134,381.83	-	-	-	-
Ending Fund Balance	134,381.83	39,333.60	-	39,333.60	119,428.75	-	-	-	-
305 RSTP State Grant									
Revenue	-	565,314.79	-	565,314.79	-	-	-	565,315	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	565,314.79	-	565,314.79	-	-	-	-	0.0%
Expenditures	-	10,150.46	-	10,150.46	-	-	-	10,150	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	10,150.46	-	10,150.46	-	-	-	-	0.0%
Addition to/(use of) reserves	-	555,164.33	-	555,164.33	-	-	-	-	-
Beginning Fund Balance	(420,350.11)	(420,350.11)	-	(420,350.11)	(420,350.11)	-	-	-	-
Ending Fund Balance	(420,350.11)	134,814.22	-	134,814.22	(420,350.11)	-	-	-	-

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
306 LSTP									
Revenue	-	255,582.00	-	255,582.00	-	-	-	255,582	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	255,582.00	-	255,582.00	-	-	-	-	0.0%
Expenditures	125,267.00	407,868.82	-	407,868.82	277,553.82	-	277,553.82	130,315	68.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	125,267.00	407,868.82	-	407,868.82	277,553.82	-	277,553.82	-	68.0%
Addition to/(use of) reserves	(125,267.00)	(152,286.82)	-	(152,286.82)	(277,553.82)	-	(277,553.82)	-	-
Beginning Fund Balance	154,165.50	154,165.50	-	154,165.50	154,165.50	-	-	-	-
Ending Fund Balance	<u>28,898.50</u>	<u>1,878.68</u>	-	<u>1,878.68</u>	<u>(123,388.32)</u>	-	-	-	-
308 STIP									
Revenue	-	5,975,136.73	-	5,975,136.73	5,960,331.60	-	5,960,331.60	14,805	99.8%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	5,975,136.73	-	5,975,136.73	5,960,331.60	-	5,960,331.60	-	99.8%
Expenditures	-	4,765,967.53	-	4,765,967.53	4,765,967.53	-	4,765,967.53	-	100.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	4,765,967.53	-	4,765,967.53	4,765,967.53	-	4,765,967.53	-	100.0%
Addition to/(use of) reserves	-	1,209,169.20	-	1,209,169.20	1,194,364.07	-	1,194,364.07	-	-
Beginning Fund Balance	(1,198,784.54)	(1,198,784.54)	-	(1,198,784.54)	(1,198,784.54)	-	-	-	-
Ending Fund Balance	<u>(1,198,784.54)</u>	<u>10,384.66</u>	-	<u>10,384.66</u>	<u>(4,420.47)</u>	-	-	-	-
310 CAL FIRE GRANT									
Revenue	-	760,451.35	-	760,451.35	-	-	-	760,451	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	760,451.35	-	760,451.35	-	-	-	-	0.0%
Expenditures	-	760,216.79	-	760,216.79	101,295.54	576,440.86	677,736.40	82,480	89.2%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	760,216.79	-	760,216.79	101,295.54	576,440.86	677,736.40	-	89.2%
Addition to/(use of) reserves	-	234.56	-	234.56	(101,295.54)	(576,440.86)	(677,736.40)	-	-
Beginning Fund Balance	(234.56)	(234.56)	-	(234.56)	(234.56)	-	-	-	-
Ending Fund Balance	<u>(234.56)</u>	<u>(0.00)</u>	-	<u>(0.00)</u>	<u>(101,530.10)</u>	-	-	-	-
311 Misc. Grants									
Revenue	-	235,507.79	-	235,507.79	-	-	-	235,508	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	235,507.79	-	235,507.79	-	-	-	-	0.0%
Expenditures	-	112,439.68	-	112,439.68	22,208.85	59,624.69	81,833.54	30,606	72.8%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	112,439.68	-	112,439.68	22,208.85	59,624.69	81,833.54	-	72.8%
Addition to/(use of) reserves	-	123,068.11	-	123,068.11	(22,208.85)	(59,624.69)	(81,833.54)	-	-
Beginning Fund Balance	(123,037.92)	(123,037.92)	-	(123,037.92)	(123,037.92)	-	-	-	-
Ending Fund Balance	<u>(123,037.92)</u>	<u>30.19</u>	-	<u>30.19</u>	<u>(145,246.77)</u>	-	-	-	-

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
317 SSARP Grant									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	-	-	
318 Active Transportation Program - State									
Revenue	-	1,847,042.52	-	1,847,042.52	-	-	-	1,847,043	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	1,847,042.52	-	1,847,042.52	-	-	-	-	0.0%
Expenditures	-	83,499.25	-	83,499.25	83,499.25	-	83,499.25	-	100.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	83,499.25	-	83,499.25	83,499.25	-	83,499.25	-	100.0%
Addition to/(use of) reserves	-	1,763,543.27	-	1,763,543.27	(83,499.25)	-	(83,499.25)	-	
Beginning Fund Balance	(1,763,543.27)	(1,763,543.27)	-	(1,763,543.27)	(1,763,543.27)	-	(1,763,543.27)	-	
Ending Fund Balance	(1,763,543.27)	-	-	-	(1,847,042.52)	-	-	-	
319 Housing & Community Development State Fund									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	-	-	
320 Cal OES									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	
Beginning Fund Balance	14,231.00	14,231.00	-	14,231.00	14,231.00	-	14,231.00	-	
Ending Fund Balance	14,231.00	14,231.00	-	14,231.00	14,231.00	-	14,231.00	-	

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
321 TIRCP									
Revenue	-	9,430,657.77	-	9,430,657.77	-	-	-	9,430,658	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	9,430,657.77	-	9,430,657.77	-	-	-	-	0.0%
Expenditures	-	9,182,606.19	-	9,182,606.19	4,660,845.53	4,521,316.75	9,182,162.28	444	100.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	9,182,606.19	-	9,182,606.19	4,660,845.53	4,521,316.75	9,182,162.28	-	100.0%
Addition to/(use of) reserves	-	248,051.58	-	248,051.58	(4,660,845.53)	(4,521,316.75)	(9,182,162.28)	-	-
Beginning Fund Balance	<u>(248,051.58)</u>	<u>(248,051.58)</u>		<u>(248,051.58)</u>	<u>(248,051.58)</u>				
Ending Fund Balance	<u><u>(248,051.58)</u></u>	<u><u>-</u></u>		<u><u>-</u></u>	<u><u>(4,908,897.11)</u></u>				
322 MBHMP									
Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Expenditures	-	-	-	-	-	0.80	0.80	(1)	#DIV/0!
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	0.80	0.80	-	#DIV/0!
Addition to/(use of) reserves	-	-	-	-	-	(0.80)	(0.80)	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>				
Ending Fund Balance	<u><u>-</u></u>	<u><u>-</u></u>		<u><u>-</u></u>	<u><u>-</u></u>				
323 Cal OES PSPS Grant									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>				
Ending Fund Balance	<u><u>-</u></u>	<u><u>-</u></u>		<u><u>-</u></u>	<u><u>-</u></u>				
324 California Planning Program Grant									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>				
Ending Fund Balance	<u><u>-</u></u>	<u><u>-</u></u>		<u><u>-</u></u>	<u><u>-</u></u>				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
325 California State Library Grant									
Revenue	-	3,885,374.00	-	3,885,374.00	68,307.93	-	68,307.93	3,817,066	1.8%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	3,885,374.00	-	3,885,374.00	68,307.93	-	68,307.93	-	1.8%
Expenditures	-	3,885,374.00	-	3,885,374.00	68,307.93	521,908.07	590,216.00	3,295,158	15.2%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	3,885,374.00	-	3,885,374.00	68,307.93	521,908.07	590,216.00	-	15.2%
Addition to/(use of) reserves	-	-	-	-	-	(521,908.07)	(521,908.07)	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-
401 HBP									
Revenue	5,454,234.00	20,718,401.49	-	20,718,401.49	4,556,115.65	-	4,556,115.65	16,162,286	22.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	5,454,234.00	20,718,401.49	-	20,718,401.49	4,556,115.65	-	4,556,115.65	-	22.0%
Expenditures	28,305.72	13,702,420.63	-	13,702,420.63	4,012,489.47	8,969,172.39	12,981,661.86	720,759	94.7%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	28,305.72	13,702,420.63	-	13,702,420.63	4,012,489.47	8,969,172.39	12,981,661.86	-	94.7%
Addition to/(use of) reserves	5,425,928.28	7,015,980.86	-	7,015,980.86	543,626.18	(8,969,172.39)	(8,425,546.21)	-	-
Beginning Fund Balance	(1,590,052.52)	(1,590,052.52)	-	(1,590,052.52)	(1,590,052.52)	-	-	-	-
Ending Fund Balance	3,835,875.76	5,425,928.34	-	5,425,928.34	(1,046,426.34)	-	-	-	-
402 CDBG									
Revenue	320,925.00	740,373.75	-	740,373.75	-	-	-	740,374	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	320,925.00	740,373.75	-	740,373.75	-	-	-	-	0.0%
Expenditures	77,638.00	705,688.75	-	705,688.75	44,489.73	273,678.87	318,168.60	387,520	45.1%
Transfers Out to Other Funds	34,685.00	34,685.00	-	34,685.00	1,188.72	-	1,188.72	-	3.4%
Total Expenditures	112,323.00	740,373.75	-	740,373.75	45,678.45	273,678.87	319,357.32	-	43.1%
Addition to/(use of) reserves	208,602.00	-	-	-	(45,678.45)	(273,678.87)	(319,357.32)	-	-
Beginning Fund Balance	3,509.19	3,509.19	-	3,509.19	3,509.19	-	-	-	-
Ending Fund Balance	212,111.19	3,509.19	-	3,509.19	(42,169.26)	-	-	-	-
409 OTS									
Revenue	-	64,429.00	-	64,429.00	-	-	-	64,429	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	64,429.00	-	64,429.00	-	-	-	-	0.0%
Expenditures	-	64,429.00	-	64,429.00	-	57,742.00	57,742.00	6,687	89.6%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	64,429.00	-	64,429.00	-	57,742.00	57,742.00	-	89.6%
Addition to/(use of) reserves	-	-	-	-	-	(57,742.00)	(57,742.00)	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
417 HSIP Hwy Safety Imp.									
Revenue	-	2,748,855.63	-	2,748,855.63	-	-	-	2,748,856	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	-	2,748,855.63	-	2,748,855.63	-	-	-		0.0%
Expenditures	-	2,739,500.00	-	2,739,500.00	-	2,607,919.86	2,607,919.86	131,580	95.2%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	-	2,739,500.00	-	2,739,500.00	-	2,607,919.86	2,607,919.86		95.2%
Addition to/(use of) reserves	-	9,355.63	-	9,355.63	-	(2,607,919.86)	(2,607,919.86)		
Beginning Fund Balance	(3,719.63)	(3,719.63)		(3,719.63)	(3,719.63)				
Ending Fund Balance	(3,719.63)	5,636.00		5,636.00	(3,719.63)				
418 Active Trans Prog-Federal									
Revenue	-	15,282,565.50	-	15,282,565.50	-	-	-	15,282,566	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	-	15,282,565.50	-	15,282,565.50	-	-	-		0.0%
Expenditures	-	15,258,985.96	-	15,258,985.96	22,158.20	12,600,155.08	12,622,313.28	2,636,673	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	-	15,258,985.96	-	15,258,985.96	22,158.20	12,600,155.08	12,622,313.28		0.0%
Addition to/(use of) reserves	-	23,579.54	-	23,579.54	(22,158.20)	(12,600,155.08)	(12,622,313.28)		
Beginning Fund Balance	(23,579.54)	(23,579.54)		(23,579.54)	(23,579.54)				
Ending Fund Balance	(23,579.54)	(0.00)		(0.00)	(45,737.74)				
419 TIGER									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	-	-	-	-	-	-	-		0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	-	-	-	-	-	-	-		0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-		
Beginning Fund Balance	-	-		-	-				
Ending Fund Balance	-	-		-	-				
420 FHWA - FEMA Reimb									
Revenue	-	275,246.00	-	275,246.00	-	-	-	275,246	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	-	275,246.00	-	275,246.00	-	-	-		0.0%
Expenditures	-	275,246.00	-	275,246.00	-	-	-	275,246	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	-	275,246.00	-	275,246.00	-	-	-		0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-		
Beginning Fund Balance	58,107.00	58,107.00		58,107.00	58,107.00				
Ending Fund Balance	58,107.00	58,107.00		58,107.00	58,107.00				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
421 Hazard Mitigation Grant Program									
Revenue	-	1,124,181.10	-	1,124,181.10	-	-	-	1,124,181	0.0%
Transfers In From Other Funds	-	12,074.39	-	12,074.39	12,074.39	-	12,074.39	-	100.0%
Total Revenue	-	1,136,255.49	-	1,136,255.49	12,074.39	-	12,074.39	-	1.1%
Expenditures	-	1,100,032.32	-	1,100,032.32	-	-	-	1,100,032	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	1,100,032.32	-	1,100,032.32	-	-	-	-	0.0%
Addition to/(use of) reserves	-	36,223.17	-	36,223.17	12,074.39	-	12,074.39	-	
Beginning Fund Balance	(12,074.39)	(12,074.39)		(12,074.39)	(12,074.39)				
Ending Fund Balance	(12,074.39)	24,148.78		24,148.78	-				
423 Coronavirus State & Local Fiscal Recovery Funds									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-				
Ending Fund Balance	-	-		-	-				
424 Community Project Funding HMGP									
Revenue	-	3,000,000.00	-	3,000,000.00	-	-	-	3,000,000	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	3,000,000.00	-	3,000,000.00	-	-	-	-	0.0%
Expenditures	-	3,000,000.00	-	3,000,000.00	-	-	-	3,000,000	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	3,000,000.00	-	3,000,000.00	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-				
Ending Fund Balance	-	-		-	-				
425 United State Dept of Agriculture									
Revenue	-	998,206.36	-	998,206.36	7,771.37	-	7,771.37	990,435	0.8%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	998,206.36	-	998,206.36	7,771.37	-	7,771.37	-	0.8%
Expenditures	-	998,206.36	-	998,206.36	33,037.07	368,656.21	401,693.28	596,513	40.2%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	998,206.36	-	998,206.36	33,037.07	368,656.21	401,693.28	-	40.2%
Addition to/(use of) reserves	-	-	-	-	(25,265.70)	(368,656.21)	(393,921.91)	-	
Beginning Fund Balance	-	-		-	-				
Ending Fund Balance	-	-		-	(25,265.70)				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
501 Library Services									
Revenue	651,800.00	651,800.00	-	651,800.00	235,805.53	-	235,805.53	415,994	36.2%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	651,800.00	651,800.00	-	651,800.00	235,805.53	-	235,805.53		36.2%
Expenditures	927,227.90	1,107,227.90	-	1,107,227.90	409,078.35	8,424.04	417,502.39	689,726	37.7%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	927,227.90	1,107,227.90	-	1,107,227.90	409,078.35	8,424.04	417,502.39		37.7%
Addition to/(use of) reserves	(275,427.90)	(455,427.90)	-	(455,427.90)	(173,272.82)	(8,424.04)	(181,696.86)		
Beginning Fund Balance	551,480.20	551,480.20		551,480.20	551,480.20				
Ending Fund Balance	276,052.30	96,052.30		96,052.30	378,207.38				
502 Street Lighting									
Revenue	311,800.00	311,800.00	-	311,800.00	187,537.49	-	187,537.49	124,263	60.1%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	311,800.00	311,800.00	-	311,800.00	187,537.49	-	187,537.49		60.1%
Expenditures	550,500.00	550,500.00	-	550,500.00	121,651.73	154,832.62	276,484.35	274,016	50.2%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	550,500.00	550,500.00	-	550,500.00	121,651.73	154,832.62	276,484.35		50.2%
Addition to/(use of) reserves	(238,700.00)	(238,700.00)	-	(238,700.00)	65,885.76	(154,832.62)	(88,946.86)		
Beginning Fund Balance	343,430.39	343,430.39		343,430.39	343,430.39				
Ending Fund Balance	104,730.39	104,730.39		104,730.39	409,316.15				
503 PEG									
Revenue	60,000.00	60,000.00	-	60,000.00	15,355.01	-	15,355.01	44,645	25.6%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	60,000.00	60,000.00	-	60,000.00	15,355.01	-	15,355.01		25.6%
Expenditures	60,000.00	60,000.00	-	60,000.00	32,052.95	583.35	32,636.30	27,364	54.4%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	60,000.00	60,000.00	-	60,000.00	32,052.95	583.35	32,636.30		54.4%
Addition to/(use of) reserves	-	-	-	-	(16,697.94)	(583.35)	(17,281.29)		
Beginning Fund Balance	300,371.32	300,371.32		300,371.32	300,371.32				
Ending Fund Balance	300,371.32	300,371.32		300,371.32	283,673.38				
504 CASp Cert and Training									
Revenue	-	-	-	-	4,114.23	-	4,114.23	(4,114)	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	4,114.23	-	4,114.23		0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-		0.0%
Addition to/(use of) reserves	-	-	-	-	4,114.23	-	4,114.23		
Beginning Fund Balance	59,052.01	59,052.01		59,052.01	59,052.01				
Ending Fund Balance	59,052.01	59,052.01		59,052.01	63,166.24				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
605 RDA Successor-NonHousing									
Revenue	1,061,826.00	1,061,826.00	-	1,061,826.00	492,118.16	-	492,118.16	569,708	46.3%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	1,061,826.00	1,061,826.00	-	1,061,826.00	492,118.16	-	492,118.16		46.3%
Expenditures	1,148,355.00	1,148,355.00	-	1,148,355.00	738,290.00	-	738,290.00	410,065	64.3%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	1,148,355.00	1,148,355.00	-	1,148,355.00	738,290.00	-	738,290.00		64.3%
Addition to/(use of) reserves	(86,529.00)	(86,529.00)	-	(86,529.00)	(246,171.84)	-	(246,171.84)		
Beginning Fund Balance	(10,272,399.44)	(10,272,399.44)		(10,272,399.44)	(10,272,399.44)				
Ending Fund Balance	(10,358,928.44)	(10,358,928.44)		(10,358,928.44)	(10,518,571.28)				
608 iBank									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-				
Ending Fund Balance	-	-		-	-				
609 Lease Revenue Bond Proceeds									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	8,928,755.00	19,448,355.25	-	19,448,355.25	269,101.80	1,273,598.20	1,542,700.00	17,905,655	7.9%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	8,928,755.00	19,448,355.25	-	19,448,355.25	269,101.80	1,273,598.20	1,542,700.00		7.9%
Addition to/(use of) reserves	(8,928,755.00)	(19,448,355.25)	-	(19,448,355.25)	(269,101.80)	(1,273,598.20)	(1,542,700.00)		
Beginning Fund Balance	19,649,343.39	19,649,343.39		19,649,343.39	19,649,343.39				
Ending Fund Balance	10,720,588.39	200,988.14		200,988.14	19,380,241.59				
610 Sales Tax Revenue Bond Proceeds									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-	-	0.0%
Expenditures	16,270,202.76	15,627,163.37	-	15,627,163.37	84,202.90	13,276,401.36	13,360,604.26	2,266,559	85.5%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	16,270,202.76	15,627,163.37	-	15,627,163.37	84,202.90	13,276,401.36	13,360,604.26		85.5%
Addition to/(use of) reserves	(16,270,202.76)	(15,627,163.37)	-	(15,627,163.37)	(84,202.90)	(13,276,401.36)	(13,360,604.26)		
Beginning Fund Balance	15,795,458.42	15,795,458.42		15,795,458.42	15,795,458.42				
Ending Fund Balance	(474,744.34)	168,295.05		168,295.05	15,711,255.52				

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
701 Comstock Plover Endmnt									
Revenue	7,000.00	7,000.00	-	7,000.00	2,129.08	-	2,129.08	4,871	30.4%
Transfers In From Other Funds	-	-	-	-	-	-	-		0.0%
Total Revenue	7,000.00	7,000.00	-	7,000.00	2,129.08	-	2,129.08		30.4%
Expenditures	7,000.00	7,000.00	-	7,000.00	-	-	-	7,000	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-		0.0%
Total Expenditures	7,000.00	7,000.00	-	7,000.00	-	-	-		0.0%
Addition to/(use of) reserves	-	-	-	-	2,129.08	-	2,129.08		
Beginning Fund Balance	-	-	-	-	-	-	-		
Ending Fund Balance	-	-	-	-	2,129.08	-	-		
702 Section 115 Trust - Pension									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	100,000.00	-	100,000.00	100,000.00	-	100,000.00		100.0%
Total Revenue	-	100,000.00	-	100,000.00	100,000.00	-	100,000.00		100.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-		0.0%
Addition to/(use of) reserves	-	100,000.00	-	100,000.00	100,000.00	-	100,000.00		
Beginning Fund Balance	197,989.38	197,989.38	-	197,989.38	197,989.38	-	-		
Ending Fund Balance	197,989.38	297,989.38	-	297,989.38	297,989.38	-	-		
703 Section 115 Trust - OPEB									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	300,000.00	-	300,000.00	300,000.00	-	300,000.00		100.0%
Total Revenue	-	300,000.00	-	300,000.00	300,000.00	-	300,000.00		100.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-		0.0%
Addition to/(use of) reserves	-	300,000.00	-	300,000.00	300,000.00	-	300,000.00		
Beginning Fund Balance	388,408.56	388,408.56	-	388,408.56	388,408.56	-	-		
Ending Fund Balance	388,408.56	688,408.56	-	688,408.56	688,408.56	-	-		
801 Developer Deposit									
Revenue	-	-	-	-	-	-	-	-	0.0%
Transfers In From Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	-	-		0.0%
Expenditures	-	-	-	-	-	-	-	-	0.0%
Transfers Out to Other Funds	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	-		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 Quarter Ended December 31, 2025

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Remaining Budget Balance	Percent of Current Budget
TOTAL FOR ALL FUNDS									
Revenue	75,767,835.77	150,014,321.35	3,611,611.39	153,625,932.74	36,684,158.39		36,684,158.39	56,305,914	24.5%
Transfers In From Other Funds	565,635.00	977,709.39	-	977,709.39	413,263.11		413,263.11		42.3%
Total Revenue	<u>76,333,470.77</u>	<u>150,992,030.74</u>	<u>3,611,611.39</u>	<u>154,603,642.13</u>	<u>37,097,421.50</u>		<u>37,097,421.50</u>		24.6%
Expenditures	100,268,192.48	226,531,084.65	3,770,873.16	230,301,957.81	46,934,046.01	88,894,015.85	135,828,061.86	50,128,413	60.0%
Transfers Out to Other Funds	565,635.00	977,709.39	-	977,709.39	413,263.11	-	413,263.11		42.3%
Total Expenditures	<u>100,833,827.48</u>	<u>227,508,794.04</u>	<u>3,770,873.16</u>	<u>231,279,667.20</u>	<u>47,347,309.12</u>	<u>88,894,015.85</u>	<u>136,241,324.97</u>		59.9%
Addition to/(use of) reserves	(24,500,356.71)	(76,516,763.30)	(159,261.77)	(76,676,025.07)	(10,249,887.62)	<u>88,894,015.85</u>	<u>(99,143,903.47)</u>		
Beginning Fund Balance	<u>102,650,891.60</u>	<u>102,650,891.60</u>		<u>102,650,891.60</u>	<u>102,650,891.60</u>				
Ending Fund Balance	<u><u>78,150,534.89</u></u>	<u><u>26,134,128.30</u></u>		<u><u>25,974,866.53</u></u>	<u><u>92,401,003.98</u></u>				

ATTACHMENT 4

Capital Improvement Program (CIP) Expenditure Summary

City of Goleta
 Capital Improvement Program (CIP) Expenditure Summary
 For the Quarter Ended December 31, 2025

Project No. & Description	Current Budget	Activity	Encumbrances	Remaining Budget
9002 Ekwil Street & Fowler Extension	\$ 27,722,843	\$ 6,912,843	\$ 18,952,788	\$ 1,857,211
9006 Capital Improvement Projects - Neighborhood Svcs	\$ 35,168,469	\$ 144,699	\$ 28,637,992	\$ 6,385,778
9007 San Jose Creek Bike Path - Middle Segment	\$ 56,071	\$ -	\$ 17,579	\$ 38,493
9024 Ellwood Mesa	\$ 1,547	\$ -	\$ -	\$ 1,547
9025 Fire Station No. 10	\$ 5,008,107	\$ 920	\$ 567,116	\$ 4,440,072
9027 101 Overpass	\$ 47,803	\$ -	\$ 6,904	\$ 40,899
9031 Old Town Sidewalk Improvement	\$ 25,245	\$ -	\$ -	\$ 25,245
9033 Hollister Avenue Bridge Replacement (SJC Phase II)	\$ 17,465,663	\$ 4,867,022	\$ 10,804,067	\$ 1,794,574
9042 Storke Road Widening Phelps Road to City Limits	\$ 383,716	\$ -	\$ -	\$ 383,716
9053 Cathedral Oaks Cribwall Interim Repair	\$ 19,036,009	\$ 148,516	\$ 420,057	\$ 18,467,436
9062 Storke Road Medians	\$ 646,074	\$ -	\$ -	\$ 646,074
9063 Evergreen Park Restroom	\$ 258,506	\$ -	\$ -	\$ 258,506
9065 Reclaimed Water Service to Bella Vista Park	\$ 204,141	\$ -	\$ -	\$ 204,141
9067 Goleta Community Center Seismic Upgrades	\$ 1,112,107	\$ 12,074	\$ -	\$ 1,100,032
9071 Improvements to Athletic Field @ GCC	\$ 27,918	\$ -	\$ -	\$ 27,918
9074 Stow Grove Park Master Plan & Renovation	\$ 5,272,461	\$ 33,013	\$ 288,922	\$ 4,950,527
9078 Rancho La Patera Improvements	\$ 648,304	\$ -	\$ -	\$ 648,304
9079 Goleta Train Depot & S. La Patera Improvements	\$ 15,454,345	\$ 4,739,546	\$ 10,741,544	\$ (26,745) *
9083 Signal Upgrades	\$ 3,162,632	\$ 16,711	\$ 2,818,551	\$ 327,370
9084 Community Garden	\$ 413,020	\$ -	\$ 374,120	\$ 38,900
9085 Old Town Goleta Drainage Study	\$ 419,000	\$ -	\$ -	\$ 419,000
9086 Vision Zero Plan	\$ 104,398	\$ -	\$ -	\$ 104,398
9093 San Miguel Park Improvements	\$ 575,000	\$ -	\$ -	\$ 575,000
9094 Santa Barbara Shores Park Improvements	\$ 305,000	\$ -	\$ -	\$ 305,000
9099 Crosswalk at Calle Real @ Fairview	\$ 6,346	\$ -	\$ 464	\$ 5,882
9101 City Hall Purchase & Improvements	\$ 539,878	\$ 16,398	\$ 108,992	\$ 414,488
9106 Phelps Ditch Flood Control Channel Trash Control	\$ 50,000	\$ -	\$ -	\$ 50,000
9107 Old Town S Fairview Av High Flow Trash Capture D	\$ 658,500	\$ 21,468	\$ 51,667	\$ 585,365
9108 Winchester II Park	\$ 81,929	\$ -	\$ -	\$ 81,929
9110 Hollister Ave Class 1 Bike Path Lighting	\$ 386,043	\$ -	\$ -	\$ 386,043
9111 Jonny D. Wallis Park Phase 2 - Splash Pad	\$ 605,276	\$ 42,746	\$ 562,529	\$ 1
9112 Ellwood Mesa/Sperling Preserve Open Space Plan	\$ 316,331	\$ 2,834	\$ 128,779	\$ 184,718
9113 Mathilda Park Improvements	\$ 660,909	\$ 2,489	\$ 612,542	\$ 45,878
9114 Hollister Ave Old Town Interim Striping Project	\$ 2,935	\$ -	\$ 2,980	\$ (45) *
9115 Public Works Corp Yard Repairs	\$ 70,321	\$ -	\$ -	\$ 70,321
9116 Pickleball Courts	\$ 100,000	\$ -	\$ -	\$ 100,000
9117 San Jose Creek Channel Fish Passage Modification	\$ 974,752	\$ 71,074	\$ 177,002	\$ 726,675
9118 Ellwood Coastal Trails & Habitat Restoration	\$ 85,511	\$ 22,209	\$ 59,625	\$ 3,677
9119 Ellwood Beach Drive Drainage	\$ 133,553	\$ 24,043	\$ 92,623	\$ 16,887
9121 Goleta Community Center ADA Improvements	\$ 4,443,840	\$ -	\$ 669,667	\$ 3,774,173
9126 Pickleball Entry/Waiting Area at GCC	\$ 171,651	\$ -	\$ 14,537	\$ 157,114
9127 Goleta Community Center Campus Renovation	\$ 364,032	\$ 57,445	\$ 139,411	\$ 167,176
9130 Goleta Library ADA and Building Refresh	\$ 7,039,760	\$ 97,700	\$ 824,588	\$ 6,117,472
9131 Historic Train Station Preservation	\$ 49,200	\$ -	\$ -	\$ 49,200
9901 MIS/ERP System Implementation	\$ 235,370	\$ -	\$ -	\$ 235,370
Grand Total	\$ 150,494,514	\$17,233,749	\$ 77,075,045	\$ 56,185,720

*Project budget and encumbrances are currently under review

ATTACHMENT 5

Resolution No. 26 __ entitled "A Resolution of the City Council of the City of Goleta, California, Amending the City of Goleta Operating and CIP Budget for Fiscal Year 2025/26, and Amending the City of Goleta Schedule of Authorized Positions for Fiscal Year 2025/26."

RESOLUTION NO. 26-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GOLETA, CALIFORNIA, AMENDING THE CITY OF GOLETA OPERATING AND CIP BUDGET FOR FISCAL YEAR 2025/26, AND AMENDING THE CITY OF GOLETA SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26.

WHEREAS, the City Council of the City of Goleta adopted the Operating Budget and Capital Improvement Program (CIP) for Fiscal Year 2025/26 on June 17, 2025; and

WHEREAS, the City Manager has proposed a budget adjustment as described in the Council report dated February 17, 2026 for Fiscal Year 2025/26 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 Second Quarter Ended December 31, 2025 and does hereby find the recommendation to be necessary and in the City's best interest; and

WHEREAS, Section 2.1 of the City of Goleta Personnel Rules specifies that the Personnel Officer shall recommend and maintain a classification/compensation plan for all positions in the City service; and

WHEREAS, on December 16, 2025, the City Council adopted the most recently recommended authorized positions, salary schedule and appropriations for the City of Goleta Operating and CIP Budget for Fiscal Year 2025/26; and

WHEREAS, the City Council has reviewed the proposed amended authorized positions and budget adjustments for Fiscal Year 2025/26, 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 2025/26 is hereby amended as follows as per Exhibit A to this resolution.

SECTION 2.

The City of Goleta Schedule of Authorized Positions for Fiscal Year 2025/26 included herein as Exhibit B is amended to reclassify the Public Works Department Capital Improvement Program Senior Engineer (Grade 149) to Project Manager (Grade 143) and is hereby approved and adopted to supersede any prior schedule of authorized positions.

SECTION 3.

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 17th day of February, 2026.

PAULA PEROTTE
MAYOR

ATTEST:

APPROVED AS TO FORM:

DEBORAH S. LOPEZ
CITY CLERK

ISAAC ROSEN
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. 26-___ was duly adopted by the City Council of the City of Goleta at a regular meeting held on the 17th day of February, 2026, by the following vote of the Council:

AYES:

NOES:

ABSENT:

(SEAL)

DEBORAH S. LOPEZ
CITY CLERK

<u>Program/Project Name</u>	<u>Fund</u>	<u>Proj</u>	<u>Account Code</u>	<u>Requested Amount</u>	<u>Account Name</u>	<u>FY 2025/26 Current Budget</u>	<u>FY 2025/26 Actuals</u>	<u>FY 2025/26 Budget Balance</u>	<u>Type of Request</u>	<u>FY 2025/26 Amended Budget</u>	<u>FY 2025/26 Adjusted Budget Balance</u>
Goleta Library	101	2100	101-20-2100-46003	1,000.00	Donations	64,000.00	34,075.02	29,924.98	New	65,000.00	30,924.98
Street Maintenance	101	5800	101-50-5800-45400	68,597.50	Interfund Reimbursements	-	112,172.50	(112,172.50)	Cleanup	68,597.50	(43,575.00)
Non-Departmental	205	8500	205-80-8500-45400	14,263.05	Interfund Reimbursements	-	-	-	Cleanup	14,263.05	14,263.05
Goleta Library	208	2100	208-20-2100-44702	12,996.17	County Per Capita	841,881.83	-	841,881.83	Cleanup	854,878.00	854,878.00
Buellton Library	209	2200	209-20-2200-44702	(0.05)	County Per Capita	96,238.05	-	96,238.05	Cleanup	96,238.00	96,238.00
Buellton Library	209	2200	209-20-2200-44706	(2,153.31)	County Additional	73,930.31	-	73,930.31	Cleanup	71,777.00	71,777.00
Solvang Library	210	2300	210-20-2300-44702	(0.05)	County Per Capita	96,238.05	-	96,238.05	Cleanup	96,238.00	96,238.00
Solvang Library	210	2300	210-20-2300-44706	(2,884.53)	County Additional	99,035.53	-	99,035.53	Cleanup	96,151.00	96,151.00
Goleta Library	236	2100	236-20-2100-44701	15,840.00	Grant Proceeds - Other Agencies	-	15,840.00	(15,840.00)	New	15,840.00	-
Non-Departmental	239	8500	239-80-8500-40501	3,322,416.00	DIF - Quimby	1,751,000.00	-	1,751,000.00	New	5,073,416.00	5,073,416.00
Non-Departmental	240	8500	240-80-8500-40511	130,000.00	DIF - Facilities - Library	-	-	-	Cleanup	130,000.00	130,000.00
Non-Departmental	302	8500	302-80-8500-44400	51,536.61	Grant Proceeds - State	150,000.00	141,943.65	8,056.35	Cleanup	201,536.61	59,592.96
Total \$				3,611,611.39							

Program/Project Name	Fund	Department	Program	Account Code	Appropriation/ Transfer Requested Amount	Account Name	FY 2025/26 Current Budget	FY 2025/26 Actuals	FY 2025/26 Encumbrance	FY 2025/26 Budget Balance	Type of Request	FY 2025/26 Amended Budget	FY 2025/26 Adjusted Budget Balance	Frequency
Information Technology	101	18 General Services	1820 Information Technology	101-18-1820-51200	50,000.00	Professional Services	245,250.00	134,629.19	129,230.00	(18,609.19)	Cleanup	295,250.00	31,390.81	One-Time
Goleta Library	101	20 Library Services	2100 Goleta Library	101-20-2100-51035	1,000.00	Books & Subscriptions	100,000.00	24,396.50	68,227.82	7,375.68	New	101,000.00	8,375.68	One-Time
Street Maintenance	101	50 Public Works	5800 Street Maintenance	101-50-5800-51073	68,597.50	Maintenance-Pavement Rehab	9,672,103.10	5,282,399.16	3,921,959.56	467,744.38	Cleanup	9,740,700.60	536,341.88	One-Time
City Hall Purchase & Improvements	101	90 Capital Improvement	9101 City Hall Purchase & Improvements	101-90-9101-57050	(9.23)	Land Acquisition	9.23	-	-	9.23	Transfer	-	-	One-Time
City Hall Purchase & Improvements	101	90 Capital Improvement	9101 City Hall Purchase & Improvements	101-90-9101-57070	(108,992.01)	Design	125,389.83	16,397.82	108,992.01	-	Transfer	16,397.82	(108,992.01)	One-Time
City Hall Purchase & Improvements	101	90 Capital Improvement	9101 City Hall Purchase & Improvements	101-90-9101-57071	(204,197.47)	Construction	204,197.47	-	-	204,197.47	Transfer	-	-	One-Time
City Hall Elevator ADA and Tenant Improvement Project	101	90 Capital Improvement	9137 CITY HALL ELEVATOR ADA AND TENANT IMPROVEMENT PROJECT	101-90-9137-57070	250,000.00	Design	-	-	-	-	Transfer	250,000.00	250,000.00	One-Time
City Hall Elevator ADA and Tenant Improvement Project	101	90 Capital Improvement	9137 CITY HALL ELEVATOR ADA AND TENANT IMPROVEMENT PROJECT	101-90-9137-57071	63,198.71	Construction	-	-	-	-	Transfer	63,198.71	63,198.71	One-Time
Ekwill Street & Fowler Extension	205	90 Capital Improvement	9002 Ekwill Street & Fowler Extension	205-90-9002-57071	14,263.05	Construction	369,422.93	-	310,994.41	58,428.52	Cleanup	383,685.98	72,691.57	One-Time
City Hall Purchase & Improvements	222	90 Capital Improvement	9101 City Hall Purchase & Improvements	222-90-9101-57071	(42,279.00)	Construction	42,279.00	-	-	42,279.00	Transfer	-	-	One-Time
City Hall Elevator ADA and Tenant Improvement Project	222	90 Capital Improvement	9137 CITY HALL ELEVATOR ADA AND TENANT IMPROVEMENT PROJECT	222-90-9137-57071	42,279.00	Construction	-	-	-	-	Transfer	42,279.00	42,279.00	One-Time
City Hall Purchase & Improvements	224	90 Capital Improvement	9101 City Hall Purchase & Improvements	224-90-9101-57050	(58,744.54)	Land Acquisition	70,281.48	-	-	70,281.48	Transfer	11,536.94	11,536.94	One-Time
City Hall Purchase & Improvements	224	90 Capital Improvement	9101 City Hall Purchase & Improvements	224-90-9101-57071	(97,721.00)	Construction	97,721.00	-	-	97,721.00	Transfer	-	-	One-Time
City Hall Elevator ADA and Tenant Improvement Project	224	90 Capital Improvement	9137 CITY HALL ELEVATOR ADA AND TENANT IMPROVEMENT PROJECT	224-90-9137-57071	156,465.54	Construction	-	-	-	-	Transfer	156,465.54	156,465.54	One-Time
Storke Road Widening Phelps Road to City Limits	231	90 Capital Improvement	9042 Storke Road Widening Phelps Road to City Limits	231-90-9042-57070	247,220.00	Design	-	-	-	-	Cleanup	247,220.00	247,220.00	One-Time
Goleta Library	236	20 Library Services	2100 Goleta Library	236-20-2100-51035	15,840.00	Books & Subscriptions	8.86	-	15,840.00	(15,831.14)	New	15,848.86	8.86	One-Time
Heritage Ridge Park	239	90 Capital Improvement	9141 HERITAGE RIDGE PARK (DEVELOPER BUILT CITY PROJECT)	239-90-9141-57071	3,322,416.00	Construction	-	-	-	-	New	3,322,416.00	3,322,416.00	One-Time
Police Services	302	70 Police Services	7100 Police Services	302-70-7100-51305	51,536.61	Contract Services - Law Enforcement	150,000.00	-	-	150,000.00	Cleanup	201,536.61	201,536.61	One-Time
Total					\$ 3,770,873.16									



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>Note: FTE counts summarized by majority time spent. See below for detailed allocation</i>	FY 2025/26	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26
	Adopted December 16, 2025				Proposed February 17, 2026
General Government	18.000				18.000
City Manager	5.000				5.000
City Manager	1.000				1.000
Assistant City Manager	1.000				1.000
Assistant to the City Manager	1.000				1.000
Management Analyst	1.000				1.000
Management Assistant	1.000				1.000
City Clerk	5.000				5.000
City Clerk	1.000				1.000
Senior Deputy City Clerk	1.000				1.000
Deputy City Clerk	1.000				1.000
Deputy City Clerk	1.000				1.000
Office Specialist	1.000				1.000
City Attorney	1.000				1.000
Assistant City Attorney	1.000				1.000
Community Relations	3.000				3.000
Community Relations Manager	1.000				1.000
Management Assistant	1.000				1.000
Management Assistant	1.000				1.000
Human Resources/Risk Management	4.000				4.000
Human Resources/Risk Manager	1.000				1.000
Human Resources Analyst	1.000				1.000
Human Resources Analyst/DEI Officer	1.000				1.000
Human Resources Technician	1.000				1.000
General Services	7.000				7.000
General Services Administration	4.000				4.000
General Services Director	1.000				1.000
Project Manager	1.000				1.000
Senior Management Analyst	1.000				1.000
Management Assistant	1.000				1.000
City Facilities and Fleet Management	2.000				2.000
Facilities Maintenance Technician	1.000				1.000
Facilities and Fleet Coordinator	1.000				1.000
Information and Communications	1.000				1.000
Management Analyst	1.000				1.000
Finance	12.000				12.000
Finance Administration	12.000				12.000
Finance Director	1.000				1.000
Accounting Manager	1.000				1.000
Accounting Supervisor	1.000				1.000
Accountant	1.000				1.000
Accountant	1.000				1.000
Budget Analyst	1.000				1.000
Management Assistant	1.000				1.000
Accounting Specialist	1.000				1.000
Accounting Specialist	1.000				1.000
Accounting Specialist	1.000				1.000
Accounting Specialist	1.000				1.000
Senior Office Specialist	1.000				1.000



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>Note: FTE counts summarized by majority time spent. See below for detailed allocation</i>	FY 2025/26	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26
	Adopted December 16, 2025				Proposed February 17, 2026
Planning Environmental Review	19.500				19.500
Current Planning	10.500				10.500
Planning Manager	1.000				1.000
Supervising Planner	1.000				1.000
Supervising Planner	1.000				1.000
Senior Planner	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Code Compliance Officer	1.000				1.000
Code Compliance Officer	1.000				1.000
Planning Technician	1.000				1.000
Office Specialist	0.500				0.500
Advance Planning	4.000				4.000
Planning Manager	1.000				1.000
Supervising Planner	1.000				1.000
Senior Planner	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Sustainability Program	2.000				2.000
Sustainability Manager	1.000				1.000
Management Analyst	1.000				1.000
Housing Program	1.000				1.000
Senior Housing Analyst	1.000				1.000
Planning Administration	2.000				2.000
Planning and Environmental Review Director	1.000				1.000
Management Assistant	1.000				1.000



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>Note: FTE counts summarized by majority time spent. See below for detailed allocation</i>	FY 2025/26	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26
	Adopted December 16, 2025				Proposed February 17, 2026
Public Works	39.000		-		39.000
Public Works Administration	5.000				5.000
Public Works Director	1.000				1.000
Assistant Public Works Director	1.000				1.000
Public Works Business and Administration Manage Management Analyst	1.000				1.000
Management Assistant	1.000				1.000
Transportation and Development Engineering	6.000				6.000
Principal Civil Engineer / Engineering Manager	1.000				1.000
Project Manager	1.000				1.000
Public Works Inspector	1.000				1.000
Senior Engineering Technician	1.000				1.000
Senior Engineer	1.000				1.000
Assistant/Associate Engineer*	1.000				1.000
Parks and Open Spaces	9.000				9.000
Parks and Open Space Manager	1.000				1.000
Public Works Supervisor	1.000				1.000
Management Analyst	1.000				1.000
Administrative Assistant	1.000				1.000
Lead Maintenance Worker	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker I*	1.000				1.000
Maintenance Worker I*	1.000				1.000
Capital Improvement	7.000		-		7.000
Principal Civil Engineer / Engineering Manager	1.000				1.000
Principal Civil Engineer / Engineering Manager	1.000				1.000
Senior Engineer	1.000			(1.000)	-
Assistant/Associate Engineer*	1.000				1.000
Project Manager	1.000				1.000
Project Manager	1.000				1.000
Project Manager	-		1.000		1.000
Senior Office Specialist	1.000				1.000
Street Maintenance	8.000				8.000
Street Maintenance Manager	1.000				1.000
Public Works Supervisor	1.000				1.000
Administrative Assistant	1.000				1.000
Lead Maintenance Worker	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker I*	1.000				1.000
Environmental Services	4.000				4.000
Environmental Services Manager	1.000				1.000
Environmental Services Specialist	1.000				1.000
Project Manager	1.000				1.000
Administrative Assistant	1.000				1.000



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>Note: FTE counts summarized by majority time spent. See below for detailed allocation</i>	FY 2025/26	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26
	Adopted December 16, 2025				Proposed February 17, 2026
Neighborhood Services	28.125				28.125
Neighborhood Services Administration	4.500				4.500
Neighborhood Services Director	1.000				1.000
Emergency Services Coordinator	1.000				1.000
Senior Management Analyst	1.000				1.000
Management Assistant	1.000				1.000
Program Technician	0.500				0.500
Homelessness	1.000				1.000
Homelessness Services Coordinator	1.000				1.000
Parks and Recreation	2.000				2.000
Parks and Recreation Manager	1.000				1.000
Recreation Supervisor	1.000				1.000
Community Center	3.500				3.500
Recreation Supervisor	1.000				1.000
Program Technician	0.500				0.500
Maintenance Worker I*	1.000				1.000
Administrative Assistant	1.000				1.000
Library - Goleta	12.125				12.125
City Librarian (Library Director)	1.000				1.000
Supervising Librarian	1.000				1.000
Management Assistant	1.000				1.000
Librarian II/Children's Librarian	1.000				1.000
Library Technician	1.000				1.000
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Assistant	1.000				1.000
Library Assistant	1.000				1.000
Library Assistant	1.000				1.000
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library - Buellton	2.500				2.500
Supervising Library Technician	1.000				1.000
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library - Solvang	2.500				2.500
Supervising Library Technician	1.000				1.000
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Grand Total	123.625		-		123.625

*Per Section 2.6 Flexible Staffing on the Personnel Rules adopted April, 16, 2025, the flex position may change from Assistant to Associate or Associate to Assistant and Maintenance Worker I to Maintenance Worker II or Maintenance Worker II to Maintenance Worker I



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>(Note: FTE counts summarized by budgeted time spent.)</i>	FY 2025/26 Adopted December 16, 2025	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26 Proposed February 17, 2026
General Government	18.000				18.000
City Manager	5.000				5.000
City Manager	1.000				1.000
Assistant City Manager	1.000				1.000
Assistant to the City Manager	1.000				1.000
Management Analyst	1.000				1.000
Management Assistant	1.000				1.000
City Clerk	5.000				5.000
Deputy City Clerk	1.000				1.000
Office Specialist	1.000				1.000
City Clerk	1.000				1.000
Senior Deputy City Clerk	1.000				1.000
Deputy City Clerk	1.000				1.000
City Attorney	1.000				1.000
Assistant City Attorney	1.000				1.000
Community Relations	3.000				3.000
Community Relations Manager	1.000				1.000
Management Assistant	1.000				1.000
Management Assistant	1.000				1.000
Human Resources/Risk Management	4.000				4.000
Human Resources/Risk Manager	1.000				1.000
Human Resources Analyst	1.000				1.000
Human Resources Analyst/DEI Officer	1.000				1.000
Human Resources Technician	1.000				1.000
General Services	7.000				7.000
General Services Administration	4.000				4.000
General Services Director	1.000				1.000
Project Manager	0.500				0.500
Senior Management Analyst	1.000				1.000
Management Analyst	0.500				0.500
Management Assistant	1.000				1.000
City Facilities	2.250				2.250
Project Manager	0.500				0.500
Facilities Maintenance Technician	1.000				1.000
Facilities and Fleet Coordinator	0.750				0.750
Information and Communications	0.500				0.500
Management Analyst	0.500				0.500
Fleet Management	0.250				0.250
Facilities and Fleet Coordinator	0.250				0.250
Finance	12.000				12.000
Finance Administration	12.000				12.000
Finance Director	1.000				1.000
Accounting Manager	1.000				1.000
Accounting Supervisor	1.000				1.000
Budget Analyst	1.000				1.000
Accountant	1.000				1.000
Accountant	1.000				1.000
Management Assistant	1.000				1.000
Accounting Specialist	1.000				1.000
Accounting Specialist	1.000				1.000
Accounting Specialist	1.000				1.000
Accounting Specialist	1.000				1.000
Senior Office Specialist	1.000				1.000



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>(Note: FTE counts summarized by budgeted time spent.)</i>	FY 2025/26 Adopted December 16, 2025	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26 Proposed February 17, 2026
Planning Environmental Review	19.500				19.500
Current Planning	10.500				10.500
Planning Manager	1.000				1.000
Supervising Planner	1.000				1.000
Supervising Planner	1.000				1.000
Senior Planner	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Code Compliance Officer	1.000				1.000
Code Compliance Officer	1.000				1.000
Planning Technician	1.000				1.000
Office Specialist	0.500				0.500
Advance Planning	4.000				4.000
Planning Manager	1.000				1.000
Supervising Planner	1.000				1.000
Senior Planner	1.000				1.000
Assistant/Associate Planner*	1.000				1.000
Sustainability Program	2.000				2.000
Sustainability Manager	1.000				1.000
Management Analyst	1.000				1.000
Housing Program	1.000				1.000
Senior Housing Analyst	1.000				1.000
Planning Administration	2.000				2.000
Planning and Environmental Review Director	1.000				1.000
Management Assistant	1.000				1.000



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>(Note: FTE counts summarized by budgeted time spent.)</i>	FY 2025/26 Adopted December 16, 2025	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26 Proposed February 17, 2026
Public Works	39.000			0.000	39.000
Public Works Administration	5.000				5.000
Public Works Director	1.000				1.000
Assistant Public Works Director	1.000				1.000
Public Works Business and Administration Manage Management Analyst	1.000				1.000
Management Assistant	1.000				1.000
Transportation and Development Engineering	6.000				6.000
Principal Civil Engineer / Engineering Manager	1.000				1.000
Project Manager	1.000				1.000
Public Works Inspector	1.000				1.000
Senior Engineering Technician	1.000				1.000
Senior Engineer	1.000				1.000
Assistant/Associate Engineer*	1.000				1.000
Parks and Open Spaces	9.000				9.000
Parks and Open Spaces Manager	1.000				1.000
Public Works Supervisor	1.000				1.000
Management Analyst	1.000				1.000
Administrative Assistant	1.000				1.000
Lead Maintenance Worker	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker I*	1.000				1.000
Maintenance Worker I*	1.000				1.000
Capital Improvement	6.750			0.000	6.750
Principal Civil Engineer / Engineering Manager	1.000				1.000
Principal Civil Engineer / Engineering Manager	1.000				1.000
Senior Engineer	1.000			-1.000	0.000
Assistant/Associate Engineer*	1.000				1.000
Project Manager	0.750				0.750
Project Manager	1.000				1.000
Project Manager	0.000			1.000	1.000
Senior Office Specialist	1.000				1.000
Street Lighting	0.250				0.250
Project Manager	0.250				0.250
Street Maintenance	8.000				8.000
Street Maintenance Manager	1.000				1.000
Administrative Assistant	1.000				1.000
Public Works Supervisor	1.000				1.000
Lead Maintenance Worker	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker II*	1.000				1.000
Maintenance Worker I*	1.000				1.000
Environmental Services	4.000				4.000
Environmental Services Manager	1.000				1.000
Environmental Services Specialist	1.000				1.000
Project Manager	1.000				1.000
Administrative Assistant	1.000				1.000



**SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025/26**

Department/Program/Positions <i>(Note: FTE counts summarized by budgeted time spent.)</i>	FY 2025/26 Adopted December 16, 2025	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26 Proposed February 17, 2026
Neighborhood Services	28.125				28.125
Neighborhood Services Administration	4.100				4.100
Neighborhood Services Director	0.900				0.900
Emergency Services Coordinator	1.000				1.000
Senior Management Analyst	0.900				0.900
Management Assistant	0.800				0.800
Program Technician	0.500				0.500
Homelessness	1.000				1.000
Homelessness Services Coordinator	1.000				1.000
Parks and Recreation	2.400				2.400
Neighborhood Services Director	0.100				0.100
Parks and Recreation Manager	1.000				1.000
Senior Management Analyst	0.100				0.100
Recreation Supervisor	1.000				1.000
Management Assistant	0.200				0.200
Community Center	3.500				3.500
Recreation Supervisor	1.000				1.000
Program Technician	0.500				0.500
Maintenance Worker I*	1.000				1.000
Administrative Assistant	1.000				1.000
Library - Goleta	12.125				12.125
City Librarian (Library Director)	1.000				1.000
Supervising Librarian	1.000				1.000
Management Assistant	1.000				1.000
Librarian II/Children's Librarian	1.000				1.000
Library Technician	1.000				1.000
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Assistant	1.000				1.000
Library Assistant	1.000				1.000
Library Assistant	1.000				1.000
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library Assistant	0.375				0.375
Library - Buellton	2.500				2.500
Supervising Library Technician	1.000				1.000
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Assistant	0.375				0.375
Library - Solvang	2.500				2.500
Supervising Library Technician	1.000				1.000
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Library Technician	0.375				0.375
Grand Total	123.625		0.000		123.625

*Per Section 2.6 Flexible Staffing on the Personnel Rules adopted April, 16, 2025, the flex position may change from Assistant to Associate or Associate to Assistant and Maintenance Worker I to Maintenance Worker II or Maintenance Worker II to Maintenance Worker I



**SCHEDULE OF HOURLY POSITIONS AND INTERN ASSIGNMENTS
FISCAL YEAR 2025/26**

Department/Program/Positions	FY 2025/26	Program Reallocation	Reclass	Additions/ Deletions	FY 2025/26
	Adopted December 16, 2025				Proposed February 17, 2026
City Council	2.000				2.000
1100-City Council	2.000				2.000
Intern I*	2.000				2.000
City Manager	1.000				1.000
1200-City Manager	1.000				1.000
Intern II	1.000				1.000
General Services	1.000				1.000
1810-City Facilities	1.000				1.000
Department Aide	1.000				1.000
Library - Goleta	9.000				9.000
2100-Library	7.000				7.000
Library Page	7.000				7.000
2110-Library - Isla Vista Book Van	2.000				2.000
Department Aide	2.000				2.000
Library - Buellton	1.000				1.000
2200-Library - Buellton	1.000				1.000
Department Aide	1.000				1.000
Finance	1.000				1.000
3100-Administration	1.000				1.000
Department Aide	1.000				1.000
Planning & Environmental Review	2.000				2.000
4100-Current Planning	1.000				1.000
Intern II	1.000				1.000
4300-Advance Planning	1.000				1.000
Intern II	1.000				1.000
Public Works	4.000				4.000
5100-Administration	1.000				1.000
Intern III	1.000				1.000
5900-Solid Waste & Environmental	0.000				0.000
Intern II	0.000				0.000
5400-Parks and Open Spaces	1.000				1.000
Maintenance Assistant*	1.000				1.000
5800-Street Maintenance	1.000				1.000
Maintenance Assistant*	1.000				1.000
5500-CIP	1.000				1.000
Intern II	1.000				1.000
Neighborhood Services & Public Safety	6.000				6.000
6500-Parks & Recreation	1.000				1.000
Department Aide	1.000				1.000
6510-Community Center	5.000				5.000
Custodian/Building Attendant	5.000				5.000
Grand Total	27.000				27.000

* Position funded via Budget savings

Note: Position count is displayed as 1.00 per position, not by the Full-Time Equivalent

ATTACHMENT 6

Fiscal Year 2025/26 Second Quarter Financial Review Presentation

Fiscal Year 2025/26 Second Quarter Financial Review

City Council Meeting
February 17, 2026

Presentation by:
Luke Rioux, Finance Director





General Fund Budget Summary

Category	2024/25 Actuals	2025/26 Adopted Budget	2025/26 Current Budget	Recommended Amendments	2025/26 Amended Budget
Revenues and Other Sources	\$ 45,613,120	\$ 51,364,345	\$ 51,521,345	\$ 69,598	\$ 51,590,943
Operating Expenditures	\$ 38,289,351	\$ 51,160,294	\$ 60,249,847	\$ 119,598	\$ 60,369,445
Capital Expenditures	\$ 2,077,239	\$ 2,373,700	\$ 17,792,054	\$ 0	\$ 17,792,054
Total Expenditures	\$ 40,366,590	\$ 53,533,994	\$ 78,041,902	\$ 119,598	\$ 78,161,499
Net Change to Fund Balance	\$ 5,246,530	\$ (2,169,649)	\$ (26,520,557)	\$ (50,000)	\$ (26,570,557)
Beginning Fund Balance	\$ 39,483,690	\$ 52,983,833	\$ 52,983,833	\$ -	\$ 52,983,833
Ending Fund Balance	\$ 44,730,221	\$ 50,814,184	\$ 26,463,277	\$ (50,000)	\$ 26,413,277

- ▶ FY 25/26 Adopted Budget at **\$53.5 Million**
- ▶ FY 25/26 Current Budget at **\$78 Million**
 - ▶ Includes FY 24/25 final carryover of \$23.4 million
 - ▶ New appropriations since July 1, approximately \$1.3 million
- ▶ Recommending revenue adjustments of **\$69.6 K**
- ▶ Recommending expenditure adjustments of **\$119.6 K**



Summary of Revenue Adjustments

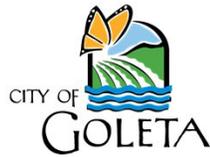
**City of Goleta
General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison
For the Quarter Ended December 31, 2025**

Revenues	Original Budget	Prior Revisions	Current Budget	12/31/2025 Actuals	% of Budget	Recommended Revisions	Amended Budget
Property Taxes	\$ 10,296,800	\$ -	\$ 10,296,800	\$ 2,484,727	24%	\$ -	\$ 10,296,800
Sales Taxes	8,806,000	-	8,806,000	3,301,499	37%	-	8,806,000
Transaction and Use Tax	11,300,000	-	11,300,000	5,713,262	51%	-	11,300,000
Transient Occupancy Tax	13,800,000	-	13,800,000	6,133,974	44%	-	13,800,000
Cannabis Tax	650,000	-	650,000	141,521	22%	-	650,000
Franchise Fee	1,602,700	-	1,602,700	406,248	25%	-	1,602,700
License & Service Charges	3,119,560	-	3,119,560	1,869,141	60%	-	3,119,560
Fines & Penalties	201,500	-	201,500	108,126	54%	-	201,500
Interest & Rent Income	1,044,200	(18,000)	1,026,200	655,201	64%	-	1,026,200
Reimbursements	392,900	(1) -	392,900	447,868	114%	68,598	461,498
Other Revenues	116,000	175,000	291,000	99,625	34%	1,000	292,000
Other Sources	34,685	-	34,685	1,189	3%	-	34,685
Total Revenues	\$ 51,364,345	\$ 157,000	\$ 51,521,345	\$ 21,362,381	41%	\$ 69,598	\$ 51,590,943

Summary of Expenditure Adjustments

City of Goleta
General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison
For the Quarter Ended December 31, 2025

Expenditures	Original Budget	Prior Revisions	Current Budget	12/31/2025 Actuals	% of Budget	Recommended Revisions	Amended Budget
General Government	\$ 7,158,500	\$ 210,562	\$ 7,369,062	\$ 3,404,569	46%	\$ -	\$ 7,369,062
General Services	4,029,500	496,453	4,525,953	2,126,060	47%	50,000	4,575,953
Library	419,494	381,074	800,569	271,343	34%	1,000	801,569
Finance	2,164,400	-	2,164,400	915,638	42%	-	2,164,400
Planning & Env. Review	5,781,450	149,554	5,931,004	2,190,879	37%	-	5,931,004
Public Works	14,366,500	7,337,510	21,704,010	8,925,802	41%	68,598	21,772,608
Neighborhood Services	3,383,250	-	3,383,250	1,469,407	43%	-	3,383,250
Public Safety	12,564,100	-	12,564,100	3,114,572	25%	-	12,564,100
Non-Departmental	1,293,100	514,400	1,807,500	983,562	54%	-	1,807,500
Capital Improvement Projects	2,373,700	15,418,354	17,792,054	434,744	2%	-	17,792,054
Total Expenditures	\$ 53,533,994	\$ 24,507,907	\$ 78,041,902	\$ 23,836,576	31%	\$ 119,598	\$ 78,161,499



Personnel Updates

Department	Program	Title and Description	FY 25/26 Proposed
Public Works	Capital Improvement Program	Reclass Senior Engineer to Project Manager	(26,130)
Total			(26,130)

Fund Balance and Reserves

Classification	FY 2024/25			FY 2025/26 Est. Ending Fund Balance	Recommended Budget/Reserve Adjustments	FY 2025/26 Revised Est. Ending Fund Balance
	Ending Fund Balance	Increase	Decrease			
Prepays and Deposit	\$ 109,384		\$ (109,384)	-	\$ -	\$ -
City Hall Solar Removal	94,500		(94,500)	-		\$ -
Public Facilities/Building Maintenance	1,000,667		(148,005)	852,662		\$ 852,662
Capital Equipment	866,245		(270,000)	596,245		\$ 596,245
Compensated Leave	541,116	196,357		737,473		\$ 737,473
Risk Management	200,000			200,000		\$ 200,000
Litigation Defense Fund	600,000		(200,000)	400,000		\$ 400,000
Contingency	13,981,390	1,096,498		15,077,888		\$ 15,077,888
Allowance for Doubtful Accounts	-	300,000		300,000		\$ 300,000
OPEB UAL	-	300,000	(300,000)	-		\$ -
CalPERS Pension UAL	-	100,000	(100,000)	-		\$ -
Sheriff's Contract	150,000		(150,000)	-		\$ -
CIP Project Funding (Next Year)	2,373,700		(2,373,700)	-		\$ -
IT Reserve	166,574			166,574	(50,000)	\$ 116,574
CIP Project Funding (Prior Year)	15,229,089	(133,740)	(15,095,349)	-		\$ -
Encumbrances	8,031,800	60,153	(8,091,953)	-		\$ -
FMV Adjustment	148,220			148,220		\$ 148,220
Unassigned Fund Balance - Adjustment for FY 24/25		7,072,700		7,072,700		\$ 7,072,700
Unassigned Fund Balance	9,491,148		(8,579,632)	911,516	-	\$ 911,516
Total Fund Balance	\$ 52,983,833	\$ 8,991,967	\$ (35,512,524)	\$ 26,463,277	\$ (50,000)	\$ 26,413,277

Capital Improvement Program (CIP) and Other Special Revenue Funds



- Special revenue funds evaluated and provided in summary (Attachment 3)
- CIP Summary by project reviewed for adequate funds (Attachment 4)
- CIP budget balances for all funds have been reviewed for carryovers and posted
- Various recommended adjustments to special revenue funds, details can be seen in Attachment 5 – Exhibit A.

Looking Ahead

Tentative Dates	Description
May 2026 Council Meeting	FY 2025/26 Third Quarter Financial Review
June 2026 Council Meeting	FY 2026/27 Mid-Cycle Budget Adoption
September 2026 Council Meeting	FY 2025/26 Fourth Quarter Financial Review