



**TO:** Mayor and Councilmembers

**FROM:** Luke Rioux, Finance Director

**CONTACT:** Tony Gonzalez, Accounting Manager

**SUBJECT:** Fiscal Year 2022/23 Second Quarter Financial Review

**RECOMMENDATION:**

Adopt Resolution No. 22-\_\_ 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 2022/23, Amending the City of Goleta Schedule of Authorized Positions for Fiscal Year 2022/23 and Amending the City of Goleta Salary Schedule for Fiscal Year 2022/23."

**BACKGROUND:**

This report provides a financial update on the City's preliminary actual revenue and expenditure activity through the second quarter of the Fiscal Year (FY) 2022/23 Operating and Capital Improvement Program (CIP) Budget, which was adopted on June 15, 2021, as part of the two-year FY 2021/22 and FY 2022/23 budget plan and amended on June 21, 2022 (Mid-Cycle Budget). The information in this report is preliminary and provides a review of the revenue and expenditure activity from October 1 through December 31, 2022, 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 December totals may not represent three months of revenues in many categories. For example, "Traditional" Property Tax payments are normally received as follows: 55% in December, 41% in April, and 4% in June.
3. Expenditures for salaries and some operating costs may be disbursed evenly on a month-to-month basis; however, there are some expenditure line items whereby funds are released or encumbered at the start of the new fiscal year. In addition, expenditures for Liability Insurance, Workers Compensation and Debt Service are made on a quarterly, semi-annual or annual basis.

**DISCUSSION:****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	2021/22 Actuals	2022/23 Adopted Budget	2022/23 Current Budget	Recommended Amendments	2022/23 Amended Budget
<b>Revenues and Other Sources</b>	<b>\$ 37,623,480</b>	<b>\$ 36,041,100</b>	<b>\$ 36,350,591</b>	<b>\$ (916,982)</b>	<b>\$ 35,433,609</b>
Operating Expenditures	\$ 30,895,556	\$ 36,815,225	\$ 43,014,705	\$ 1,042,481	\$ 44,057,186
Capital Expenditures	\$ 251,642	\$ 7,260,078	\$ 10,334,314	\$ 97,750	\$ 10,432,064
<b>Total Expenditures</b>	<b>\$ 31,147,198</b>	<b>\$ 44,075,303</b>	<b>\$ 53,349,019</b>	<b>\$ 1,140,231</b>	<b>\$ 54,489,250</b>
<b>Net Change to Fund Balance</b>	<b>\$ 6,476,282</b>	<b>\$ (8,034,203)</b>	<b>\$ (16,998,427)</b>	<b>\$ (2,057,213)</b>	<b>\$ (19,055,640)</b>
<b>Beginning Fund Balance</b>	<b>\$ 32,792,658</b>	<b>\$ 39,268,940</b>	<b>\$ 39,268,940</b>		<b>\$ 39,268,940</b>
<b>Ending Fund Balance</b>	<b>\$ 39,268,940</b>	<b>\$ 31,234,737</b>	<b>\$ 22,270,513</b>	<b>\$ (2,057,213)</b>	<b>\$ 20,213,300</b>

The FY 2022/23 Adopted Budget was approved on June 21, 2022, with total expenditures at \$44.08 million. The budget included adjusting revenues to capture higher sales tax and transient occupancy tax (TOT) receipts, though maintaining conservative estimates. The budget also included increasing expenditures related to staff levels to address ongoing workload capacity to help meet service levels and address critical needs, including incorporating the new General Services Department and one-time funding for critical capital projects.

The FY 2022/23 Current Budget total expenditures are now at \$53.3 million, which includes carryover budget of \$6.4 million (supported by the fund balance of the General Fund) and new appropriations authorized by City Council. Since July 1, 2022, the City Council has approved various new expenditure budget appropriations totaling approximately \$2.7 million. Of the \$2.8 million, \$2.2 million was programmed for the Pavement Rehabilitation Project. Other new appropriations include additional funding needed for Sustainability Program outreach, landscape maintenance, Ellwood Beach Drive Draining Repair project, and appropriations approved during the Q1 Financial Review, including adjustments for Building and Safety contract services and Airport Impact Analysis and Planning Document Review.

Attachment 1 provides the General Fund Statement of Revenues & Expenditures.

**General Fund – Recommended Amendments Summary:**

Staff is recommending various budget adjustments this quarter which include a decrease of \$(916,982) to revenues and an increase of \$1,140,231 to expenditures.

## **General Fund – Personnel Updates**

In review and discussion with Finance, HR and City Manager's Office, staff is recommending various personnel updates outside the annual normal budget process due to the critical support needed and review of evaluating current duties and responsibilities of staff positions. Personnel updates include one reclassification of a current Management Assistant to Human Resources Technician and adding a Planning Commission Clerk, which was previously supported by contract services. The proposed personnel updates are described below.

### **Reclassification – Management Assistant to Human Resources Technician**

Staff is recommending a reclassification for one existing position. Section 2.4 of the Personnel Rules states that when the duties of a position have materially changed so as to necessitate reclassification, the Personnel Officer shall allocate the position to a more appropriate classification.

Staff recommends that the current Management Assistant (Grade 107) in Human Resources and City Attorney's Office (shared position) be reclassified to a newly created classification, Human Resources Technician (Grade 108), which is an increase of 8%. The Human Resources Technician is a standard specialized paraprofessional human resources classification that performs a wide variety of technical assignments in recruitment, examinations, compensation, classification, and/or employee benefits programs and more appropriately reflects the majority of the duties currently performed by this job. The Personnel Officer determined that the employee has been working out of class since September 2022.

The fiscal impact of this reclassification results in an approximate annualized ongoing cost increase of \$7,500 and no change to the FTE, since the position is already full-time. No new appropriation is needed in current fiscal year due to salary savings available. The classification specification for the Human Resources Technician can be found in Exhibit C of Attachment 5.

### **New Personnel – Planning Commission Clerk**

Staff has long used the services of contractor Linda Gregory for highly specialized administrative support of the Planning Commission and Design Review Board (DRB), and for document imaging and records management projects. With the recent death of Ms. Gregory, in review and discussion with PER, HR and City Manager's Office, a new full-time Planning Commission Clerk position (Grade 107) is recommended to provide direct support of our PER boards and commissions, which include Planning Commission, Design Review Board and the new Historic Preservation Commission. This position will also include document imaging work and implementation of records management programs in the PER department and will provide other support to department operations. This work was previously supported by the contract services provided by Linda Gregory and supplemented by the Planning Permit Technician and Planning's Management Assistant, who spent significant time developing agenda materials for the Planning Commission and DRB. A similar position supporting the agendas and meetings of community development-

related boards and commissions exists in many other cities (the City of Santa Barbara has two such positions in its Community Development Department).

Staff is recommending this position now and outside of the normal annual budget process due to the unexpected loss of Ms. Gregory. Once filled, this new position will serve an important role and help deliver essential public hearing and records management services. Annualized ongoing salary and benefit costs are at approximately \$112,800 and \$28,200 in current fiscal year if the position is filled by April. No new appropriation is needed for current fiscal year due to salary and contract savings available. The classification specification for the Planning Commission Clerk can be found in Exhibit D of Attachment 5.

When comparing the new full-time position to utilizing contract services, document imaging services was approximately \$25,000 and clerk support was approximately \$18,100 for a total of \$43,100 for an estimated FTE equivalent of approximately 0.6 FTE. The new position would be about \$70,000 more per year than previous contracted services. However, this cost comparison does not account for support from the Planning Permit Technician and Management Assistant and additional work that would be required to support the Historic Preservation Commission. Staff believe that this new position will alleviate approximately 0.50 FTE of capacity for these other positions and would result in no additional financial impact. Staff also believe it would be extremely unlikely to find contract services similar to those performed by Ms. Gregory, and certainly not at the rate at which she performed them. Staff further believe that such services are more appropriately performed by employees under state independent contractor and CalPERS regulations. If Council approves the recommended personnel change, total FTE's will increase from 117.275 to 118.275. The proposed Schedule of Authorized Positions can be seen in Exhibit B of Attachment 5.

### **General Fund Revenue Analysis:**

The tables presented in this section include budget-to-actual comparisons for the current fiscal year and compare the previous fiscal year quarter-to-date actuals.

Property tax, sales tax and transient occupancy tax are the City's major tax revenues. They account for over 80% of total General Fund revenues. Table 3 summarizes second quarter budget-to-actual activity, which is followed by a brief discussion of the key revenue variances and where the City is trending.

**Table 3 – General Fund FY 2022/23 Revenues through Q2 (December 31)**

Revenues	FY 2021/22		FY 2022/23			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	Qtr YTD Actuals	% Realized	
Property Taxes	8,655,521	2,162,057	8,478,600	2,467,978	29.1%	14.1%
Sales Taxes	8,572,807	2,871,838	8,316,500	3,290,722	39.6%	14.6%
Transient Occupancy Tax	14,341,129	5,814,840	13,100,000	5,789,817	44.2%	-0.4%
Cannabis Tax	1,738,534	570,778	2,100,000	273,470	13.0%	-52.1%
Franchise Fee Tax	1,513,730	402,115	1,408,900	389,957	27.7%	-3.0%
License & Service Charges	1,929,169	905,460	1,996,800	956,156	47.9%	5.6%
Fines & Penalties	168,275	56,092	141,000	49,273	34.9%	-12.2%
Interest & Rent Income	(105,801)	108,598	334,000	683,262	204.6%	529.2%
Reimbursements	386,437	170,288	326,000	113,981	35.0%	-33.1%
Other Revenues	398,976	26,743	104,991	47,059	44.8%	76.0%
Other Sources	24,704	13,765	43,800	10,700	24.4%	-22.3%
<b>Total Revenues</b>	<b>\$ 37,623,480</b>	<b>\$ 13,102,575</b>	<b>\$ 36,350,591</b>	<b>\$ 14,072,375</b>	<b>38.7%</b>	<b>7.4%</b>

### Property Tax

Property tax is the second largest revenue source for the City as it accounts for 23.5% of total General Fund revenues and it remains the most stable. This category is composed of three payment types – (1) the “Traditional” Property Tax, which is received in large part during the months of December and April, (2) the Property Tax in Lieu of Motor Vehicle License Fees (MVLFF), which is received in two payments during January and May, and (3) the monthly Documentary Transfer Tax revenue, which is derived from changes in ownership of real property and assessed value. The City shares half (50%) of its property tax allocation with the County of Santa Barbara, per the Revenue Neutrality Agreement (RNA). The amount shared with the County is estimated to be approximately \$4.0 million for FY 22/23.

Total property tax revenues anticipated for the fiscal year are estimated at \$8.5 million. When compared to prior year quarter actuals, an increase of 14.6% is experienced in this category due to unanticipated higher Documentary Transfer Tax revenues received through the quarter.

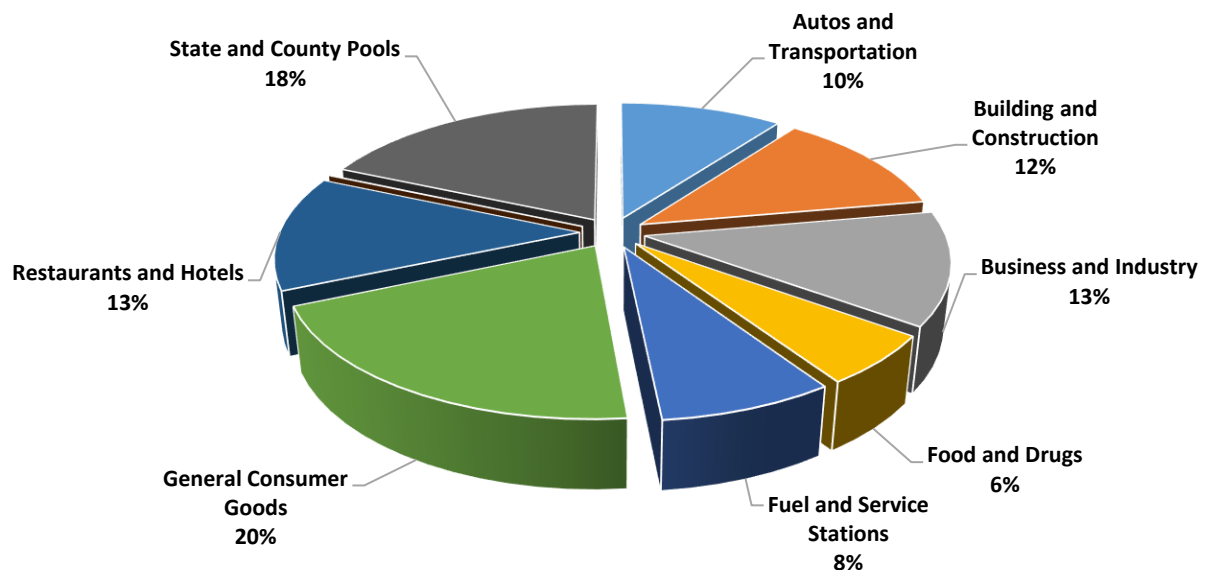
During budget adoption staff discussed that the City had experienced historic highs in transfer tax over the last two fiscal years, due to the low mortgage rate environment and high demand and low supply of inventory. As inventory continues to remain low and mortgage rates continue to rise, staff anticipates a slowdown in property transfers throughout FY 22/23. However, as it was noted in Q1, the Ritz Carlton – Bacara property had finalized its sale in early November 2022 and approximately \$291,427 of one-time documentary transfer tax was received in December 2022. Due to timing, the City will not experience the increase in assessed valuation until FY 23/24 which reflects transactions from January 1, 2022, through December 31, 2022. Staff will have updated information on revenues in the fourth quarter (year-end) financial review.

## Sales Tax

Sales tax collections are projected to be the third largest revenue source for the City at \$8.3 million and account for 23.1% of total General Fund revenues. Sales tax is considered one of the most volatile revenue sources given the dependency on consumer behavior and business activity. The City does not receive its full 1% sales tax 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 RNA. The amount projected to be shared this fiscal year is approximately \$3.6 million.

The City's sales tax base is generated from various main industry categories, including General Consumer Goods with a dominant share at an average of 20%. The General Consumer Goods category is represented by a multitude of retail stores that provide various consumer goods. The businesses in this category include large discount department stores, electronics stores, home furnishing stores and other retail stores. The next largest industry categories are the State and County Pools (primarily online sales) now at 18% (historically 14%). When combined together, these two industry groups account for 38% of the City's sales tax base. It is then supplemented by Business and Industry (manufacturers and industrial), Restaurants and Hotels (dining establishments, fast food, and bars), Building and Construction at 13% to 12%, and Autos and Transportation at 10%. For comparison purposes the percentage share by the eight major industry groups for the City is seen in Figure 1 below:

**Figure 1 - Sales Tax by Major Industry Groups**



Sales tax revenues are estimated this fiscal year to reach \$8.3 million. Through the end of the second quarter, sales tax receipts were tracking higher in comparison to the prior year second quarter by 14.6% (or ~\$418,884) at approximately \$3.3 million. In January 2023,

staff had its key sales tax meeting with our consultants HdL, and learned the increase was largely driven by fuel and service stations and restaurants and hotels. Based on current actual sales tax data and revised estimates, the City's sales tax is projected to reach up to \$8.7 million, approximately 4.8% or \$400,000 higher than budgeted. Given the level of uncertainty and volatility, staff is not recommending an adjustment to its current sales tax estimates.

### **Transient Occupancy Tax (TOT)**

The City's TOT is projected to be the largest General Fund revenue source at 36.3% this fiscal year with a current budget estimate of \$13.1 million. 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 is expected to recover over the course of the fiscal year. During budget adoption, staff assumptions include a gradual rise to continue in ADR rates and flattening out. Projections assume that nine hotels (not including the Super 8) remain operating in the future fiscal years, and no major changes occur in the overall demand of rooms in Goleta. With Super 8 converting to permanent housing, the supply of hotel rooms has been reduced by 65, for a total estimated supply of 1,306 hotel rooms. It is anticipated that demand for rooms will shift to other hotels.

It is still unknown how demand for leisure and business travel will be impacted, specifically with the drive market, with higher gas prices or increased lodging rates through end of FY 22/23. Additionally, other unknown factors that add uncertainty and volatility, include ongoing recessionary impacts and the effects that fiscal and monetary policy intervention may have on travel behavior and hotel activity. For these reasons, staff continues to estimate TOT revenues conservatively.

In the event of a recession, it is unlikely that it could be modeled using one of the past three downturns. If staff were to model after the Great Recession, for example, there were two consecutive periods of declines experienced in FY 08/09 and FY 09/10 of 12% and 13%, and a rebound in FY 10/11. However, during those same periods of decline, other notable events were experienced such as the Gap Fire, Tea Fire, and Jesusita Fire, which increased demand for hotel rooms. Should revenues fall short, the City has a portion of the unassigned fund balance to serve as an immediate revenue stabilizer, or the \$10.1 million contingency reserve to temporarily fall back on and give staff time to assess the situation.

Based on actual receipts (cash basis) received by December 31, TOT revenues of \$5,789,817 were down -0.4% when compared to the same quarter in the prior year of \$5,814,840 on a cash basis. This decrease is due to 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 November is due by December 31. The \$5.8 million reflected in the report represents July through October TOT receipts.

Staff has prepared the following table for informational purposes to show how our TOT is performing through the end of December on an accrual basis of actual receipts received. Table 4 summarizes TOT revenues by month in comparison to the same months in prior years.

**Table 4 – TOT Revenues for the First Six Months of FY 2022/23 (Accrual Basis)**

Month	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	\$ Chg from Prior Year	% Chg from Prior Year
July	\$ 1,325,613	\$ 1,389,695	\$ 669,922	\$ 1,704,247	\$ 1,618,463	\$ (85,784)	-5.0%
August	1,278,046	1,365,353	894,806	1,546,744	1,524,459	(22,285)	-1.4%
September	1,010,472	1,057,156	858,289	1,322,888	1,455,445	132,557	10.0%
October	904,428	1,008,713	845,369	1,130,339	1,139,646	9,307	0.8%
November	875,203	826,170	639,146	968,997	1,049,988	80,991	8.4%
December	692,371	731,050	322,282	891,069	846,705	(44,364)	-5.0%
<b>Total</b>	<b>\$ 6,086,133</b>	<b>\$ 6,378,137</b>	<b>\$ 4,229,813</b>	<b>\$ 7,564,285</b>	<b>\$ 7,634,706</b>	<b>\$ 70,421</b>	<b>0.9%</b>
18/19 Baseline \$ Change		\$ 292,004	\$ (1,856,320)	\$ 1,478,152	\$ 1,548,573		
18/19 Baseline % Change		4.8%	-30.5%	23.2%	36.6%		

On an accrual basis, for the first six months, TOT revenues were at \$7.6 million or up by \$70,421 or 0.9% when compared to prior year for the same period. When compared to pre-pandemic levels of FY 18/19, TOT was up by approximately \$1.5 million or 36.6%. Occupancy rates for the July through December period were on average between 81% and 90% with the average daily rate ranging between \$265 and \$421. Pre-pandemic the occupancy rates were between 79% to 89% with the average daily rate between \$260 to \$296.

When considering the current TOT budget estimate of \$13.1 million, TOT revenues are trending above targeted levels and similar to FY 21/22, which reached \$14.3 million. Given the ongoing volatility and uncertainty, staff does not recommend a revenue adjustment at this time and will review again at third quarter.

### **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. The current tax rates are seen in Table 5:

**Table 5 – Current Cannabis Tax Rates**

Cannabis Business Classification	Activities Taxed	Tax Rate
Adult Use Cannabis Retailing	Gross Receipts	5%
Medicinal-Use Cannabis Retailing	Gross Receipts	0%
Manufacturing	Gross Receipts	2%
Cultivation	Gross Receipts	4%
Distribution	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%

The City of Goleta currently has 14 active licenses and 2 other applications in the review process. When excluding businesses with multiple locations, there are currently 11 business operators, with 10 operators now reporting cannabis business tax revenues. Cannabis business tax payments are due quarterly by the end of the following month (e.g., October through December, is due by January 31). Given the timing of when cannabis tax revenues are due, only first quarter actual receipts are shown that were received by December 31, which totaled \$273,470 or 13% of total cannabis revenue budget of \$2.1 million. This is a decrease of 52.1% when compared to prior year for the same quarter.

At the time of preparing this report, preliminary data is showing the City has now collected approximately \$510,321 of cannabis business tax revenue on an accrual basis, which includes the second quarter revenues due by end of January. When comparing actual revenues received this year on an accrual basis, this would be a 50.1% decrease for the same period in the prior year.

Due to the data received and known through Q2, cannabis tax revenues on a full fiscal year basis are currently trending towards \$1.1 million. Staff is recommending a decrease of \$1 million to cannabis revenue of \$2.1, for a revised revenue projection of \$1.1 million. The unassigned fund balance is able to serve as a revenue stabilizer to immediately absorb this impact.

Staff has had discussions with cannabis operators and other jurisdictions and cannabis tax revenue activity continues to be impacted by increased competition and oversupply statewide. In addition, distribution operators have continued to express issues with the black market across the state and supply and demand being affected by limited access to legalized cannabis. As of December 6, 2022, the Department of Cannabis Control reports 1,085 active cannabis store front retail licenses statewide and 328 out of the 539 (61%) cities and counties do not allow any retail cannabis business. The cost of doing business is also being affected with inflationary factors and having limited access to capital markets to assist with operations. Other issues include difficulties with operators collecting payment from other retailers across the state due to federal regulations.

Cannabis tax revenues will continue to experience ongoing volatility as uncertainty surrounds the cannabis industry. Staff will continue to evaluate the cannabis tax activity and potential fiscal impacts as new operators begin to collect and remit taxes. In addition, staff plans to conduct financial audits with its consultants for proper reporting early next fiscal year. Should revenues continue to fall short of estimates, the unassigned fund balance is available to serve as a revenue stabilizer and absorb the impact.

Table 6 summarizes the approved Cannabis Business License Operators as of the date preparing this report and the pending applicants in process.

**Table 6 – Cannabis Business License Application Summary**

#	Status	Business Application Name	Location	Primary License Type	Notes	Paying Tax?
1	Approved	CalGreen (Legal Non-Conforming)	164 Aero Camino	Storefront Retail		yes
2	Approved	Santa Barbara Care Center (Legal Non-Conforming)	5814 Gaviota Street	Microbusiness	Storefront Retail Cultivation Distribution	yes
3	Approved	Organic Greens Collective (Legal Non-Conforming)	5902 Daley Street	Storefront Retail		yes
4	Approved	Green Rush Alliances LLC	6332 Lindmar Ave	Manufacturing	Distribution	yes
5	Approved	Greenbridge Patient Collective	5940 Matthews St	Microbusiness	Distribution Manufacturing Non-Storefront Retail (Delivery)	yes
6	Approved	Sublime Processing	123 Aero Camino Unit A	Microbusiness	Manufacturer Distribution Non-Storefront Retail (Delivery)	yes
7	Approved	HERBL	759 Ward Drive	Distribution		yes
9	Approved	HERBL	839 Ward Drive	Distribution		yes
10	Approved	HERBL	749 Ward Drive	Distribution		yes
11	Approved	Thornwood Distribution LLC	5756 Thornwood Drive	Cultivation (Processor)	Nursery	no
12	Approved	One Plant	290 Storke Road	Storefront Retail		yes
13	Approved	Ocean Grown Farms	176 Aero Camino	Microbusiness	Distribution Manufacturing Non-Storefront Retail (Delivery)	no
14	Approved	Firefly Delivery, LLC	5775 Dawson Ave	Non-Store Front Retail (Delivery)	Delivery only	no
15	Pending	AGQ Green Nature	859 Ward Drive. Suite 103	Testing	Preliminary approved with City, waiting on State license	
16	Pending	Hollister Distribution, Inc.	5631 Calle Real	Storefront Retail	Application review in process	
17	TBD	TBD	5999 Hollister	Storefront Retail	Have not received application	

In March 2022, staff completed work with its cannabis consultants, HDL, and performed an analysis on the current tax rates and types of businesses. A report was prepared with recommendations and was discussed with the Finance Committee in October 2021 and at a City Council workshop in March 2022. City Council provided direction to staff in support of adjusting the medicinal retail tax to be set at the retail rate of 5% and was also supportive of updating the cannabis ordinance extending the allowable hours of operation for cannabis retailers to 10:00 p.m., rather than the current 8:00 p.m. Extending these hours could allow the City's retailers to recapture sales (and related sales tax revenue) that are likely being lost to retailers in nearby jurisdiction during these hours. These changes will require a resolution and ordinance update that is planned to be brought back in later this fiscal year, pending staff workload and vacancies.

### 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, with a one-time annual base fee of \$100,000 paid at the beginning of the fiscal year. Total franchise fees

collected by the end of second quarter were \$389,957 or 27.7% of the budget, which is on track with historical amounts.

### Licenses and Service Charges

This revenue category reflects the user fees 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 2022/23. Table 7 summarizes the primary revenue accounts within the Licenses and Service Charges category.

**Table 7 – Licenses and Service Charges Summary**

Licenses and Service Charges	FY 2021/22		FY 2022/23			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	
Legal Deposits Earned	15,982	4,111	1,000	6,072	607.2%	47.7%
Planning Fees	134,161	65,526	103,000	71,137	69.1%	8.6%
Planning Deposits Earned	255,513	127,003	200,000	47,327	23.7%	-62.7%
Building Permits	422,776	193,890	605,000	270,775	44.8%	39.7%
Public Works Deposits Earned	44,588	15,490	58,000	5,838	10.1%	-62.3%
PW/Engineering Fees	134,593	63,169	125,000	48,280	38.6%	-23.6%
Solid Waste Roll Off Fees	29,120	11,934	30,000	13,780	45.9%	15.5%
Business License	515,712	211,018	452,000	237,499	52.5%	12.5%
Plan Check Fees	290,934	131,834	334,500	243,606	72.8%	84.8%
Other Licenses & Charges	85,791	81,486	88,300	11,842	13.4%	-85.5%
<b>TOTAL</b>	<b>\$ 1,929,169</b>	<b>\$ 905,460</b>	<b>\$ 1,996,800</b>	<b>\$ 956,156</b>	<b>47.9%</b>	<b>5.6%</b>

Through the end of the second quarter, revenues were at \$956,156 and are tracking as expected against the current budget of \$2.0 million at 47.9%. In comparison to the same period in prior year, overall revenues are up by 5.6%, primarily due to building permit activity and plan check fees.

### 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 \$49,273 were at 34.9% of budget estimates of \$141,000. In comparison to the same period last year, overall revenues are down by 12.2%. Staff will continue to monitor activity levels and may recommend an adjustment at mid-year if warranted.

### 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. The budgeted revenues of \$334,000 were revised at budget adoption to reflect anticipated impacts of increasing interest rates.

Through the end of the second quarter, interest and rent income of \$683,262 were at 204.6% of the total budget. In comparison to prior year for the same quarter, revenues were up 529.2%. This increase is due to a fair market value (FMV) adjustment of \$429,996

applied to the City's investment program as required by the Governmental Accounting Standards Board (GASB) and reflects an FMV amount of unrealized gains and losses. When considering only actual realized interest earnings, total revenues are at a \$184,512 or at 77% of budget.

### **Reimbursements**

This revenue category primarily accounts for all staff time reimbursements (cost recovery) related to the CIP and Redevelopment Successor Agency administrative and direct costs. Additionally, it includes claim reimbursements or other one-time miscellaneous reimbursements. Staff that work directly on projects or programs supported by special revenue funds can charge staff time against the CIP project budgets supported by special revenue funds (if eligible) and reimburse the General Fund. The overall amounts vary year to year, depending on the use of contract engineering services. Contract engineering services are paid directly from the CIP project budgets supported by the special revenue funds, and therefore do not require payments from the General Fund. The revenues received through the end of the quarter totaled \$113,981 and were at 35% of the total budgeted amount of \$326,000. In comparison to prior year for the same quarter, revenues decreased by -33.1% or \$56,307 due to higher staff time reimbursement charges reflected in the second quarter.

### **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 \$47,059 by the end of the quarter or approximately 44.8% of the total budgeted amount of \$105,000. In comparison to prior year for the same quarter, revenues increased by 76%. This increase in revenue activity is primarily due to one-time revenues received from library donations and timing of when revenues were received this fiscal year. Staff is also recommending a cleanup adjustment to reflect a transfer of \$14,231 from Fund 320 to Fund 101, related to previous CalOES reimbursements.

### **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 primarily utilizes 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 quarter were at 24.4% or \$10,700 of the total budget amount of \$43,800.

### **General Fund Expenditure Analysis:**

The General Fund expenditures budget is currently at \$53.3 million. Total expenditures through the second quarter should be about 50% of the budget, assuming the timing of expenditures is consistent throughout the year. By the end of the second quarter total expenditures of \$15.3 million were at 28.8% of the total budgeted amount. In comparison to prior year for the same quarter, expenditures were up 27.9%. This is primarily due to

timing of payments made for public safety, additional one-time payments made related to the projects and other expenditures related to staffing levels. 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, budget transfers and personnel updates described further below.

Table 8 summarizes the General Fund expenditure budget activity by department, which is followed by a brief discussion of the key expenditure variances and recommended adjustments.

**Table 8 - General Fund FY 2022/23 Expenditures through Q2 (December 31)**

Expenditures	FY 2021/22		FY 2022/23			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	
General Government	6,401,327	3,430,946	6,413,980	2,900,561	45.2%	-15.5%
General Services	454,270	0	3,690,051	1,508,914	40.9%	-
Library	251,077	121,678	434,591	148,799	34.2%	22.3%
Finance	1,196,075	554,109	1,793,380	619,321	34.5%	11.8%
Planning & Env. Review	3,382,657	1,526,361	4,890,770	1,669,563	34.1%	9.4%
Public Works	7,525,224	1,834,575	12,441,299	2,497,465	20.1%	36.1%
Neighborhood Services	1,761,892	868,175	2,726,634	1,196,730	43.9%	37.8%
Public Safety	8,470,638	3,454,182	9,766,000	4,690,554	48.0%	35.8%
Non-Departmental	1,452,398	109,076	858,000	16,802	2.0%	-84.6%
Capital Improvement Projects	251,642	106,352	10,334,314	108,167	1.0%	1.7%
<b>Total Expenditures</b>	<b>\$ 31,147,198</b>	<b>\$ 12,005,454</b>	<b>\$ 53,349,019</b>	<b>\$ 15,356,876</b>	<b>28.8%</b>	<b>27.9%</b>

All departments were within range (at or below 50%) of their overall allocated budgets as of December 31, 2022. Provided in Attachment 2 of this report is a “Budget to Actuals” comparison of the Department’s divisions and programs. Some of the significant variances for the department’s programs are noted below along with recommended adjustments. The following recommended adjustments is described below by each department.

### General Government

General Government is comprised of City Council, City Manager, City Clerk, City Attorney, Community Relations and Support Services (HR and Risk Management). Staff is recommending an increase of **\$4,000** in City Clerk’s office to cover the increasing number of ordinances requiring codification.

### Planning and Environment Review (PER)

Staff is recommending budget appropriations of **\$63,881** in the PER Department for FY 21/22 missed carryover budget. This includes \$48,880.88 in Advanced Planning to cover the Computer Software Inc. Contract 2011-050.1 and \$15,000 in Sustainability for EV Chargers.

### Public Works (PW)

Staff is recommending a budget appropriation of **\$55,000** in the PW Street Maintenance Department. This includes \$25,000 to cover the Calle Real, Maria Ignacio Vegetation Removal project, \$18,000 to cover the Tree Planting/Old Town project, and \$12,000 to cover the Diseased/compromised Right of Way Tree removals.

### **Capital Improvements Program (CIP)**

Staff is recommending a new budget appropriation of **\$97,750** for two CIP projects . This includes a decrease of \$(2,250.00) for the San Jose Creek Channel Repair Project (Project #9009) that is now closed and an increase of \$100,000 for the LED Street Lighting Project (Project #9056) to cover the Tanko Contract 2019-015.1 for Construction and unanticipated invoices.

### **Non-Departmental**

Staff is recommending a budget appropriation of **\$974,600** related to a settlement agreement for eminent domain property acquisition and inverse condemnation related to zoning for the property needed as part of the Ekwill Street and Fowler Road Extensions Project (Project #9002).

### **General Fund - Fund Balance and Reserves:**

Table 9 shows a recap of Fund Balance as of June 30, 2022 and June 30, 2023, which has been revised. The revised ending fund balance reflects actual revenues and expenditures, and factors in final carryover amounts related to FY 2021/22.

**Table 9 – General Fund FY 2022/23 – Estimated Fund Balance and Reserves**

Classification	FY 21/22 Ending Fund Balance	Increase	Decrease	FY 22/23 Est. Ending Fund Balance	Reserve Adjustments	FY 22/23 Revised Est. Ending Fund Balance
Prepays and Deposit	26,176			26,176	-	26,176
City Hall Solar Removal	94,500			94,500		94,500
Public Facilities	830,108			830,108		830,108
Capital Equipment	791,653			791,653	-	791,653
Compensated Leave	407,606			407,606	-	407,606
Building Maintenance	-			-		-
Risk Management	200,000			200,000		200,000
Litigation Defense Fund	300,000			300,000		300,000
Contingency	10,129,713	1,105,541		11,235,254	-	11,235,254
Street Maintenance	-			-		-
Sustainability	-			-		-
OPEB UAL	-			-		-
CalPERS Pension UAL	-			-		-
CIP Project - Train Depot Match	-			-		-
CIP Project Funding	-		-	-		-
Encumbrances	-		-	-		-
<i>FMV Adjustment</i>	<i>429,996</i>			<i>429,996</i>		<i>429,996</i>
<i>Unassigned Fund Balance - Held for liquidity and revenue stability</i>					<i>3,000,000</i>	<i>3,000,000</i>
Unassigned Fund Balance	26,059,188	-	(19,209,509)	7,955,220	(5,057,213)	2,898,007
<b>Total</b>	<b>39,268,940</b>	<b>\$ 1,105,541</b>	<b>\$ (19,209,509)</b>	<b>\$ 22,270,513</b>	<b>\$ (2,057,213)</b>	<b>\$ 20,213,300</b>

As shown above, the revised estimated FY 2022/23 fund balance is projected at \$20.2 million as of June 30, 2023.

After factoring in recommended adjustments, adjusting for staff target levels for revenue stabilization and liquidity and cash flow needs with grant reimbursements of \$3 million, the unassigned fund balance available for one-time use is now projected to be \$3 million. The unassigned fund balance is comprised of funds that are not committed for any specific purpose. It is used for economic stability should revenues fall short, liquidity and cash flow needs, and for various one-time projects or other one-time priority needs.

The \$3 million unassigned fund balance held for liquidity and revenue stability will continue to serve as a revenue stabilizer and support liquidity and cash flow needs when dealing with timing issues of reimbursable grants through year end and will be re-evaluated during the upcoming budget process.

#### **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 2022/23 of the total RNA payments is \$7.3 million. The estimated total contribution since City incorporation in 2002 is approximately \$143.9 million through the end of FY 2022/23.

#### **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 allocation flows 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 \$394,779 or 44.2% of the \$892,266 revenue budget amount. Budgeted expenditures are programmed at \$1.8 million for the fiscal year and includes a carryover budget of approximately \$989,029.

#### **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 be used exclusively for the transportation system. SB 1 revenues through the end of the quarter are at \$313,751 or 43.4% of the \$722,119 revenue budget amount. Budgeted expenditures are programmed at \$619,000 and will include a carryover budget of approximately \$784,000 for a total budget of \$1.4 million. Through the end of the quarter \$1.3 million or 96.1% of budget have been expended or encumbered. All budget is programmed towards the City's pavement rehabilitation program.

#### **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 million or 50.6% of the \$2.1 million revenue budget amount. Budgeted expenditures are programmed at \$5 million and include a budget appropriation request of \$75,000. Through the end of the quarter \$2.8 million or 56.8% of budget have been expended or encumbered.

### **Recommended Budget Amendments – Special Revenue Funds:**

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

## **FINANCE COMMITTEE REVIEW:**

The Finance Committee met to review the Fiscal Year 2022/23 Second Quarter Financial Review Report on February 28, 2023.

## **FISCAL IMPACTS:**

### **General Fund**

Revenues are recommended for a decrease of \$(916,982) and expenditures for an increase of \$1,140,231. The recommended budget adjustment results in a net decrease of (\$2,057,213) to the total fund balance of the General Fund. After adjustments, the total ending fund balance is projected at \$20.2 million, which includes an unassigned fund balance of \$6 million (\$3 million held for revenue stabilization and liquidity, and \$3 million available for one-time use). Additional details of the accounts affected by the recommended General Fund budget adjustments can be found in Exhibit A that is part of Attachment 5 – Resolution Amending the City’s Operating and CIP Budget for Fiscal Year 2022/23.

The proposed reclassification of the Management Assistant to Human Resources Technician in City Attorney’s Office/Human Resources is estimated at an ongoing cost at approximately \$7,500. No new appropriation is needed for this reclassification in current fiscal year due to vacancy salary savings available.

The proposed new Planning Commission Clerk position in the Planning Commission and Design Review program is estimated at annualized cost at approximately \$112,800. No new appropriation is needed for this new position in current fiscal year due to vacancy salary and contract savings available. If Council approves the recommended personnel changes, total FTE’s will increase by 1 FTE from 117.275 to 118.275. The proposed Schedule of Authorized Positions can be seen in Exhibit B 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. The additional appropriations can be supported by the fund balances of the Special Revenue Funds, as shown in Attachment 3. 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 has been on average approximately \$70 million.

**ALTERNATIVES:**

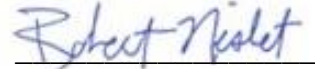
Council may elect not to adopt the attached resolution, thereby leaving the budget as previously approved; however, certain budget recommendations are necessary to meet obligations and financial reporting requirements.

**Reviewed By:**

**Approved By:**



Kristine Schmidt  
Assistant City Manager



Robert Nisbet  
City Manager

**ATTACHMENTS:**

1. General Fund Statement of Revenues & Expenditures
2. General Fund Interim Statements by Department
3. Interim Revenue and Expenditure Summary by Fund
4. CIP Expenditure Summary by Project
5. Resolution Amending the City's Operating and CIP Budget. Amending the City's Schedule of Authorized Positions, and Amending the City's Salary Schedule
6. Fiscal Year 2022/23 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, 2022**

Revenues	Original Budget	Prior Revisions	Current Budget	12/31/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
Property Taxes	8,478,600	-	8,478,600	2,467,978	29%	68,787	8,547,387
Sales Taxes	8,316,500	-	8,316,500	3,290,722	40%	-	8,316,500
Transient Occupancy Tax	13,100,000	-	13,100,000	5,789,817	44%	-	13,100,000
Cannabis Tax	2,100,000	-	2,100,000	273,470	13%	(1,000,000)	1,100,000
Franchise Fee Tax	1,408,900	-	1,408,900	389,957	28%	-	1,408,900
License & Service Charges	1,687,300	309,500	1,996,800	956,156	48%	-	1,996,800
Fines & Penalties	141,000	-	141,000	49,273	35%	-	141,000
Interest & Rent Income	334,000	-	334,000	683,262	205%	-	334,000
Reimbursements	326,000	-	326,000	113,981	35%	-	326,000
Other Revenues	105,000	(9)	104,991	47,059	45%	14,231	119,222
Other Sources	43,800	-	43,800	10,700	24%	-	43,800
<b>Total Revenues</b>	<b>36,041,100</b>	<b>309,491</b>	<b>36,350,591</b>	<b>14,072,375</b>	<b>39%</b>	<b>(916,982)</b>	<b>35,433,609</b>
Expenditures	Original Budget	Prior Revisions	Current Budget	12/31/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
General Government	6,218,750	195,230	6,413,980	2,900,561	45%	4,000	6,417,980
General Services	3,281,675	408,376	3,690,051	1,508,914	41%	-	3,690,051
Library	434,600	(9)	434,591	148,799	34%	-	434,591
Finance	1,789,500	3,880	1,793,380	619,321	35%	-	1,793,380
Planning & Env. Review	4,293,800	596,970	4,890,770	1,669,563	34%	63,881	4,954,651
Public Works	8,098,300	4,342,999	12,441,299	2,497,465	20%	-	12,441,299
Neighborhood Services	2,074,600	652,034	2,726,634	1,196,730	44%	-	2,726,634
Public Safety	9,766,000	-	9,766,000	4,690,554	48%	-	9,766,000
Non-Departmental	858,000	-	858,000	16,802	2%	974,600	1,832,600
Capital Improvement Projects	7,260,078	3,074,236	10,334,314	108,167	1%	97,750	10,432,064
<b>Total Expenditures</b>	<b>44,075,303</b>	<b>9,273,716</b>	<b>53,349,019</b>	<b>15,356,876</b>	<b>29%</b>	<b>1,140,231</b>	<b>54,489,250</b>
<b>Net Change in Fund Balance</b>	<b>(8,034,203)</b>	<b>(8,964,224)</b>	<b>(16,998,427.4)</b>	<b>(1,284,501)</b>		<b>(2,057,213)</b>	<b>(19,055,640)</b>
<b>Beginning Fund Balance</b>	<b>39,268,940</b>		<b>39,268,940</b>	<b>39,268,940</b>			<b>39,268,940</b>
<b>Ending Fund Balance</b>	<b>31,234,737</b>		<b>22,270,513</b>	<b>37,984,439</b>			<b>20,213,300</b>

**ATTACHMENT 2:**

General Fund Interim Statements by Department

## General Fund

Interim Statement of Revenues and Expenditures  
For the Quarter Ended December 31, 2022

	Annual "Current" Budget	QTR YTD Actuals	Remaining Balance	Percent Received	Prior Year QTR YTD Actuals
<b>Taxes</b>					
Property Taxes	8,478,600	2,467,978	6,010,622	29.1%	2,162,057
Sales Taxes	8,316,500	3,290,722	5,025,778	39.6%	2,871,838
Transient Occupancy Tax	13,100,000	5,789,817	7,310,183	44.2%	5,814,840
Cannabis Tax	2,100,000	273,470	1,826,530	13.0%	570,778
Franchise Fee Tax	1,408,900	389,957	1,018,943	27.7%	402,115
Total	33,404,000	12,211,944	21,192,056	36.6%	11,821,628
<b>Licenses &amp; Service Charges</b>					
Legal Deposits Earned	1,000	6,072	(5,072)	607.2%	4,111
Planning Fees	103,000	71,137	31,863	69.1%	65,526
Planning Deposits Earned	200,000	47,327	152,673	23.7%	127,003
Building Permits	605,000	270,775	334,225	44.8%	193,890
Public Works Deposits Earned	58,000	5,838	52,162	10.1%	15,490
PW/Engineering Fees	125,000	48,280	76,720	38.6%	63,169
Solid Waste Roll Off Fees	30,000	13,780	16,220	45.9%	11,934
Business License	452,000	237,499	214,501	52.5%	211,018
Plan Check Fees	334,500	243,606	90,894	72.8%	131,834
Other Licenses & Charges	88,300	11,842	76,458	13.4%	81,486
Total	1,996,800	956,156	1,040,644	47.9%	905,460
<b>Fines and Forfeitures</b>					
Fines & Penalties	141,000	49,273	91,727	34.9%	56,092
Total	141,000	49,273	91,727	34.9%	56,092
<b>Investment Income</b>					
Interest & Rent Income	334,000	683,262	(349,262)	204.6%	108,598
Total	334,000	683,262	(349,262)	204.6%	108,598
<b>Reimbursements</b>					
Reimbursements	326,000	113,981	212,019	35.0%	170,288
Total	326,000	113,981	212,019	35.0%	170,288
<b>Other Revenues</b>					
Other Revenues	104,991	47,059	57,932	44.8%	26,743
Total	104,991	47,059	57,932	44.8%	26,743
<b>Other Financing Sources</b>					
Transfers In	43,800	10,700	33,100	24.4%	13,765
Total	43,800	10,700	33,100	24.4%	13,765
<b>TOTAL REVENUES</b>	<b>36,350,591</b>	<b>14,072,375</b>	<b>22,278,217</b>	<b>38.7%</b>	<b>13,102,575</b>

**City of Goleta  
General Fund  
Interim Statement of Revenues and Expenditures  
For the Quarter Ended December 31, 2022**

Attachment 2

	<b>Annual "Current" Budget</b>	<b>QTR YTD Actuals</b>	<b>Encumbrances</b>	<b>Totals</b>	<b>Remaining Balance</b>	<b>%YTD Expended w/ Encumbr</b>
<b>General Government</b>						
City Council	497,750	287,272	-	287,272	210,478	57.7%
City Manager	2,146,523	822,602	295,460	1,118,062	1,028,461	52.1%
City Clerk	723,500	282,683	41,993	324,676	398,824	44.9%
City Attorney	1,010,400	356,833	347,649	704,483	305,917	69.7%
Community Relations	519,707	207,285	49,675	256,961	262,747	49.4%
Support Services	1,516,100	943,886	71,818	1,015,703	500,397	67.0%
<b>Total</b>	<b>6,413,980</b>	<b>2,900,561</b>	<b>806,596</b>	<b>3,707,156</b>	<b>2,706,824</b>	<b>57.8%</b>
<b>General Services</b>						
General Services	651,400	219,537	-	219,537	431,863	33.7%
Facilities	1,395,551	658,583	110,103	768,686	626,865	55.1%
Information Technology	870,000	352,524	142,266	494,790	375,210	56.9%
Fleet Management	773,100	278,270	309,629	587,899	185,201	76.0%
<b>Total</b>	<b>3,690,051</b>	<b>1,508,914</b>	<b>561,997</b>	<b>2,070,912</b>	<b>1,619,139</b>	<b>56.1%</b>
<b>Library</b>						
Library Services	434,591	148,799	186,323	335,122	99,469	77.1%
<b>Total</b>	<b>434,591</b>	<b>148,799</b>	<b>186,323</b>	<b>335,122</b>	<b>99,469</b>	<b>77.1%</b>
<b>Finance</b>						
Administration	1,793,380	619,321	145,413	764,734	1,028,646	42.6%
<b>Total</b>	<b>1,793,380</b>	<b>619,321</b>	<b>145,413</b>	<b>764,734</b>	<b>1,028,646</b>	<b>42.6%</b>
<b>Planning &amp; Environmental Review</b>						
Administration	436,300	187,885	-	187,885	248,415	43.1%
Current Planning	2,031,111	694,229	100,511	794,740	1,236,371	39.1%
Building & Safety	664,085	288,304	370,061	658,365	5,720	99.1%
Advanced Planning	1,010,541	275,859	263,047	538,906	471,635	53.3%
Planning Commission	54,400	5,600	-	5,600	48,800	10.3%
Sustainability Program	438,233	135,091	55,286	190,377	247,856	43.4%
Housing Program	256,100	82,596	15,750	98,346	157,754	38.4%
<b>Total</b>	<b>4,890,770</b>	<b>1,669,563</b>	<b>804,655</b>	<b>2,474,218</b>	<b>2,416,552</b>	<b>50.6%</b>
<b>Public Works</b>						
Administration	876,200	390,317	5,707	396,024	480,176	45.2%
Engineering Services	997,447	230,938	383,007	613,945	383,502	61.6%
Facility Maintenance	-	225	-	225	(225)	#DIV/0!
Parks & Open Spaces	2,231,619	455,398	691,190	1,146,589	1,085,030	51.4%
Capital Improvement Program	1,794,853	346,630	208,937	555,567	1,239,286	31.0%
Street Lighting	33,700	14,688	-	14,688	19,012	43.6%
Traffic Ops & Maintenance	563,800	42,812	78	42,890	520,910	7.6%
Street Maintenance	5,943,681	1,016,457	2,442,104	3,458,561	2,485,120	58.2%
Solid Waste and Environmental	-	-	-	-	-	
<b>Total</b>	<b>12,441,299</b>	<b>2,497,465</b>	<b>3,731,023</b>	<b>6,228,488</b>	<b>6,212,811</b>	<b>50.1%</b>
<b>Neighborhood Services</b>						
Neighborhood Services	1,189,834	605,338	84,928	690,266	499,568	58.0%
Homelessness	526,600	13,444	275,292	288,737	237,863	54.8%
Economic Development	179,643	93,381	86,262	179,643	-	100.0%
Parks & Recreation	730,665	484,567	-	484,567	246,098	66.3%
Parks & Recreation	99,892	-	-	-	99,892	0.0%
<b>Total</b>	<b>2,726,634</b>	<b>1,196,730</b>	<b>446,483</b>	<b>1,643,213</b>	<b>1,083,421</b>	<b>60.3%</b>
<b>Public Safety</b>						
Public Safety	9,766,000	4,690,554	-	4,690,554	5,075,446	48.0%
<b>Total</b>	<b>9,766,000</b>	<b>4,690,554</b>	<b>-</b>	<b>4,690,554</b>	<b>5,075,446</b>	<b>48.0%</b>
<b>Non-Departmental</b>						
Debit Service	853,000	9,238	-	9,238	843,762	1.1%
Non-Departmental	5,000	7,564	-	7,564	(2,564)	151.3%
<b>Total</b>	<b>858,000</b>	<b>16,802</b>	<b>-</b>	<b>16,802</b>	<b>841,198</b>	<b>2.0%</b>
<b>Capital Improvement Projects</b>						
Capital Improvement Projects	10,334,314	108,167	1,252,711	1,360,878	8,973,436	13.2%
<b>Total</b>	<b>10,334,314</b>	<b>108,167</b>	<b>1,252,711</b>	<b>1,360,878</b>	<b>8,973,436</b>	<b>13.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>53,349,019</b>	<b>15,356,876</b>	<b>7,935,201</b>	<b>23,292,077</b>	<b>30,056,942</b>	<b>43.7%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(16,998,427)</b>	<b>(1,284,501)</b>				
<b>BEGINNING FUND BALANCE</b>	<b>39,268,940</b>	<b>39,268,940</b>				
<b>ENDING FUND BALANCE</b>	<b>22,270,513</b>	<b>37,984,439</b>				

### **ATTACHMENT 3:**

#### Interim Revenue and Expenditure Summary By Fund

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Quarter Ended December 31, 2022**

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
<b>101 General Fund</b>								
Revenue	36,041,100	36,350,591	(916,982)	35,433,609	14,072,375	-	14,072,375	38.7%
Expenditures	44,075,303	53,349,019	1,140,231	54,489,250	15,356,876	7,935,201	23,292,077	43.7%
Addition to/(use of) reserves	(8,034,203)	(16,998,427)	(2,057,213)	(19,055,640)	(1,284,501)	(7,935,201)	(9,219,702)	
<b>Beginning Fund Balance</b>	<b>39,268,940</b>	<b>39,268,940</b>		<b>39,268,940</b>	<b>39,268,940</b>			
<b>Ending Fund Balance</b>	<b>31,234,737</b>	<b>22,270,513</b>		<b>20,213,300</b>	<b>37,984,439</b>			
<b>201 Gas Tax</b>								
Revenue	892,266	892,266	-	892,266	394,779	-	394,779	44.2%
Expenditures	765,600	1,754,629	-	1,754,629	175,767	2,138,261	2,314,029	131.9%
Addition to/(use of) reserves	126,666	(862,363)	-	(862,363)	219,012	(2,138,261)	(1,919,250)	
<b>Beginning Fund Balance</b>	<b>1,779,457</b>	<b>1,779,457</b>		<b>1,779,457</b>	<b>1,779,457</b>			
<b>Ending Fund Balance</b>	<b>1,906,123</b>	<b>917,094</b>		<b>917,094</b>	<b>1,998,469</b>			
<b>202 Local Transportation</b>								
Revenue	28,100	28,100	-	28,100	16,710	-	16,710	59.5%
Expenditures	-	55,232	-	55,232	-	-	-	0.0%
Addition to/(use of) reserves	28,100	(27,132)	-	(27,132)	16,710	-	16,710	
<b>Beginning Fund Balance</b>	<b>212,617</b>	<b>212,617</b>		<b>212,617</b>	<b>212,617</b>			
<b>Ending Fund Balance</b>	<b>240,717</b>	<b>185,485</b>		<b>185,485</b>	<b>229,327</b>			
<b>203 RMRA</b>								
Revenue	722,119	722,119	-	722,119	313,751	-	313,751	43.4%
Expenditures	619,000	1,403,359	-	1,403,359	156,468	1,191,891	1,348,359	96.1%
Addition to/(use of) reserves	103,119	(681,240)	-	(681,240)	157,283	(1,191,891)	(1,034,608)	
<b>Beginning Fund Balance</b>	<b>929,250</b>	<b>929,250</b>		<b>929,250</b>	<b>929,250</b>			
<b>Ending Fund Balance</b>	<b>1,032,369</b>	<b>248,010</b>		<b>248,010</b>	<b>1,086,533</b>			
<b>205 Measure A</b>								
Revenue	2,129,200	2,129,200	-	2,129,200	1,077,678	-	1,077,678	50.6%
Expenditures	1,827,000	5,062,573	75,000	5,137,573	382,762	2,492,704	2,875,466	56.8%
Addition to/(use of) reserves	302,200	(2,933,373)	(75,000)	(3,008,373)	694,916	(2,492,704)	(1,797,788)	
<b>Beginning Fund Balance</b>	<b>4,604,290</b>	<b>4,604,290</b>		<b>4,604,290</b>	<b>4,604,290</b>			
<b>Ending Fund Balance</b>	<b>4,906,490</b>	<b>1,670,917</b>		<b>1,595,917</b>	<b>5,299,205</b>			
<b>206 Measure A-Other</b>								
Revenue	-	3,090,154	-	3,090,154	-	-	-	0.0%
Expenditures	1,263,000	2,500,893	-	2,500,893	22,910	309,581	332,491	13.3%
Addition to/(use of) reserves	(1,263,000)	589,261	-	589,261	(22,910)	(309,581)	(332,491)	
<b>Beginning Fund Balance</b>	<b>(590,631)</b>	<b>(590,631)</b>		<b>(590,631)</b>	<b>(590,631)</b>			
<b>Ending Fund Balance</b>	<b>(1,853,631)</b>	<b>(1,369)</b>		<b>(1,369)</b>	<b>(613,541)</b>			
<b>208 County Per Capita - Goleta Library</b>								
Revenue	682,612	682,612	-	682,612	2,324	-	2,324	0.3%
Expenditures	761,200	761,200	-	761,200	316,873	-	316,873	41.6%
Addition to/(use of) reserves	(78,588)	(78,588)	-	(78,588)	(314,549)	-	(314,549)	
<b>Beginning Fund Balance</b>	<b>163,932</b>	<b>163,932</b>		<b>163,932</b>	<b>163,932</b>			
<b>Ending Fund Balance</b>	<b>85,344</b>	<b>85,344</b>		<b>85,344</b>	<b>(150,617)</b>			
<b>209 County Per Capita - Buellton Library</b>								
Revenue	157,255	157,255	-	157,255	2,226	-	2,226	1.4%
Expenditures	135,400	135,400	-	135,400	27,552	28,887	56,439	41.7%
Addition to/(use of) reserves	21,855	21,855	-	21,855	(25,326)	(28,887)	(54,213)	
<b>Beginning Fund Balance</b>	<b>150,003</b>	<b>150,003</b>		<b>150,003</b>	<b>150,003</b>			
<b>Ending Fund Balance</b>	<b>171,858</b>	<b>171,858</b>		<b>171,858</b>	<b>124,678</b>			
<b>210 County Per Capita - Solvang Library</b>								
Revenue	180,468	180,468	-	180,468	1,939	-	1,939	1.1%
Expenditures	161,400	161,400	-	161,400	32,930	35,728	68,659	42.5%
Addition to/(use of) reserves	19,068	19,068	-	19,068	(30,991)	(35,728)	(66,720)	
<b>Beginning Fund Balance</b>	<b>131,980</b>	<b>131,980</b>		<b>131,980</b>	<b>131,980</b>			
<b>Ending Fund Balance</b>	<b>151,048</b>	<b>151,048</b>		<b>151,048</b>	<b>100,988</b>			
<b>211 Solid Waste</b>								
Revenue	1,423,800	1,531,405	-	1,531,405	776,449	-	776,449	50.7%
Expenditures	1,515,800	1,895,593	-	1,895,593	353,783	705,441	1,059,224	55.9%
Addition to/(use of) reserves	(92,000)	(364,188)	-	(364,188)	422,666	(705,441)	(282,775)	
<b>Beginning Fund Balance</b>	<b>1,533,333</b>	<b>1,533,333</b>		<b>1,533,333</b>	<b>1,533,333</b>			
<b>Ending Fund Balance</b>	<b>1,441,333</b>	<b>1,169,145</b>		<b>1,169,145</b>	<b>1,955,999</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Quarter Ended December 31, 2022**

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
<b>212 Public Safety Donations</b>								
Revenue	-	-	-	-	411	-	411	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	411	-	411	
<b>Beginning Fund Balance</b>	<b>29,618</b>	<b>29,618</b>		<b>29,618</b>	<b>29,618</b>			
<b>Ending Fund Balance</b>	<b>29,618</b>	<b>29,618</b>		<b>29,618</b>	<b>30,028</b>			
<b>213 Buellton Library</b>								
Revenue	195,479	195,479	-	195,479	195,666	-	195,666	100.1%
Expenditures	216,900	216,900	-	216,900	85,009	-	85,009	39.2%
Addition to/(use of) reserves	(21,421)	(21,421)	-	(21,421)	110,658	-	110,658	
<b>Beginning Fund Balance</b>	<b>43,036</b>	<b>43,036</b>		<b>43,036</b>	<b>43,036</b>			
<b>Ending Fund Balance</b>	<b>21,615</b>	<b>21,615</b>		<b>21,615</b>	<b>153,694</b>			
<b>214 Solvang Library</b>								
Revenue	197,555	197,555	-	197,555	191,107	-	191,107	96.7%
Expenditures	224,800	224,800	-	224,800	96,116	-	96,116	42.8%
Addition to/(use of) reserves	(27,245)	(27,245)	-	(27,245)	94,991	-	94,991	
<b>Beginning Fund Balance</b>	<b>21,817</b>	<b>21,817</b>		<b>21,817</b>	<b>21,817</b>			
<b>Ending Fund Balance</b>	<b>(5,428)</b>	<b>(5,428)</b>		<b>(5,428)</b>	<b>116,808</b>			
<b>217 Community Center</b>								
Revenue	124,590	124,590	-	124,590	-	-	-	0.0%
Expenditures	501,800	501,800	99,500	601,300	70,323	38,940	109,263	21.8%
Addition to/(use of) reserves	(377,210)	(377,210)	(99,500)	(476,710)	(70,323)	(38,940)	(109,263)	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>(377,210)</b>	<b>(377,210)</b>		<b>(476,710)</b>	<b>(70,323)</b>			
<b>220 GTIP</b>								
Revenue	2,016,700	2,016,700	-	2,016,700	198,519	-	198,519	9.8%
Expenditures	3,291,416	18,705,331	-	18,705,331	621,203	2,206,060	2,827,263	15.1%
Addition to/(use of) reserves	(1,274,716)	(16,688,631)	-	(16,688,631)	(422,684)	(2,206,060)	(2,628,744)	
<b>Beginning Fund Balance</b>	<b>13,579,984</b>	<b>13,579,984</b>		<b>13,579,984</b>	<b>13,579,984</b>			
<b>Ending Fund Balance</b>	<b>12,305,268</b>	<b>(3,108,647)</b>		<b>(3,108,647)</b>	<b>13,157,299</b>			
<b>221 Parks DIF</b>								
Revenue	90,000	90,000	-	90,000	130,990	-	130,990	145.5%
Expenditures	1,120,000	6,008,993	-	6,008,993	30,957	261,979	292,936	4.9%
Addition to/(use of) reserves	(1,030,000)	(5,918,993)	-	(5,918,993)	100,033	(261,979)	(161,946)	
<b>Beginning Fund Balance</b>	<b>8,436,144</b>	<b>8,436,144</b>		<b>8,436,144</b>	<b>8,436,144</b>			
<b>Ending Fund Balance</b>	<b>7,406,144</b>	<b>2,517,151</b>		<b>2,517,151</b>	<b>8,536,176</b>			
<b>222 Public Facilities DIF</b>								
Revenue	17,800	17,800	-	17,800	(770)	-	(770)	-4.3%
Expenditures	-	17,030	-	17,030	-	-	-	0.0%
Addition to/(use of) reserves	17,800	770	-	770	(770)	-	(770)	
<b>Beginning Fund Balance</b>	<b>(1,639)</b>	<b>(1,639)</b>		<b>(1,639)</b>	<b>(1,639)</b>			
<b>Ending Fund Balance</b>	<b>16,161</b>	<b>(869)</b>		<b>(869)</b>	<b>(2,409)</b>			
<b>223 Library DIF</b>								
Revenue	5,000	5,000	-	5,000	3,507	-	3,507	70.1%
Expenditures	184,000	184,000	-	184,000	-	-	-	0.0%
Addition to/(use of) reserves	(179,000)	(179,000)	-	(179,000)	3,507	-	3,507	
<b>Beginning Fund Balance</b>	<b>220,719</b>	<b>220,719</b>		<b>220,719</b>	<b>220,719</b>			
<b>Ending Fund Balance</b>	<b>41,719</b>	<b>41,719</b>		<b>41,719</b>	<b>224,226</b>			
<b>224 Sheriff Facilities DIF</b>								
Revenue	300	300	-	300	2,104	-	2,104	701.5%
Expenditures	-	70,281	-	70,281	-	-	-	0.0%
Addition to/(use of) reserves	300	(69,981)	-	(69,981)	2,104	-	2,104	
<b>Beginning Fund Balance</b>	<b>139,502</b>	<b>139,502</b>		<b>139,502</b>	<b>139,502</b>			
<b>Ending Fund Balance</b>	<b>139,802</b>	<b>69,521</b>		<b>69,521</b>	<b>141,607</b>			
<b>225 Housing in Lieu</b>								
Revenue	6,000	6,000	-	6,000	18,857	-	18,857	314.3%
Expenditures	25,000	25,000	-	25,000	-	-	-	0.0%
Addition to/(use of) reserves	(19,000)	(19,000)	-	(19,000)	18,857	-	18,857	
<b>Beginning Fund Balance</b>	<b>1,250,001</b>	<b>1,250,001</b>		<b>1,250,001</b>	<b>1,250,001</b>			
<b>Ending Fund Balance</b>	<b>1,231,001</b>	<b>1,231,001</b>		<b>1,231,001</b>	<b>1,268,858</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Quarter Ended December 31, 2022**

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
<b>226 Environmental Programs</b>								
Revenue	500	500	-	500	2,583	-	2,583	516.5%
Expenditures	9,400	9,400	-	9,400	-	-	-	0.0%
Addition to/(use of) reserves	(8,900)	(8,900)	-	(8,900)	2,583	-	2,583	
<b>Beginning Fund Balance</b>	<b>171,202</b>	<b>171,202</b>		<b>171,202</b>	<b>171,202</b>			
<b>Ending Fund Balance</b>	<b>162,302</b>	<b>162,302</b>		<b>162,302</b>	<b>173,784</b>			
<b>229 Fire DIF</b>								
Revenue	52,300	52,300	-	52,300	52,030	-	52,030	99.5%
Expenditures	-	4,842,367	-	4,842,367	3,036	641,626	644,662	13.3%
Addition to/(use of) reserves	52,300	(4,790,067)	-	(4,790,067)	48,995	(641,626)	(592,631)	
<b>Beginning Fund Balance</b>	<b>3,387,651</b>	<b>3,387,651</b>		<b>3,387,651</b>	<b>3,387,651</b>			
<b>Ending Fund Balance</b>	<b>3,439,951</b>	<b>(1,402,416)</b>		<b>(1,402,416)</b>	<b>3,436,646</b>			
<b>230 Long Range Development Plan (LRDP)</b>								
Revenue	-	3,318,514	-	3,318,514	368	-	368	0.0%
Expenditures	-	3,318,514	-	3,318,514	-	111,338	111,338	3.4%
Addition to/(use of) reserves	-	-	-	-	368	(111,338)	(110,969)	
<b>Beginning Fund Balance</b>	<b>160,196</b>	<b>160,196</b>		<b>160,196</b>	<b>160,196</b>			
<b>Ending Fund Balance</b>	<b>160,196</b>	<b>160,196</b>		<b>160,196</b>	<b>160,564</b>			
<b>231 Developer Agreements</b>								
Revenue	1,500	1,500	-	1,500	-	-	-	0.0%
Expenditures	-	270,000	-	270,000	-	-	-	0.0%
Addition to/(use of) reserves	1,500	(268,500)	-	(268,500)	-	-	-	
<b>Beginning Fund Balance</b>	<b>615,163</b>	<b>615,163</b>		<b>615,163</b>	<b>615,163</b>			
<b>Ending Fund Balance</b>	<b>616,663</b>	<b>346,663</b>		<b>346,663</b>	<b>615,163</b>			
<b>232 County Fire DIF</b>								
Revenue	100,000	849,514	-	849,514	-	-	-	0.0%
Expenditures	100,000	723,951	-	723,951	78,829	95,024	173,854	24.0%
Addition to/(use of) reserves	-	125,563	-	125,563	(78,829)	(95,024)	(173,854)	
<b>Beginning Fund Balance</b>	<b>(125,563)</b>	<b>(125,563)</b>		<b>(125,563)</b>	<b>(125,563)</b>			
<b>Ending Fund Balance</b>	<b>(125,563)</b>	<b>-</b>		<b>-</b>	<b>(204,392)</b>			
<b>233 OBF-SCE</b>								
Revenue	-	503,201	-	503,201	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	503,201	-	503,201	-	-	-	
<b>Beginning Fund Balance</b>	<b>(3,201)</b>	<b>(3,201)</b>		<b>(3,201)</b>	<b>(3,201)</b>			
<b>Ending Fund Balance</b>	<b>(3,201)</b>	<b>500,000</b>		<b>500,000</b>	<b>(3,201)</b>			
<b>234 Storm Drain Facilities</b>								
Revenue	72,700	72,700	-	72,700	7,255	-	7,255	10.0%
Expenditures	550,000	600,000	-	600,000	-	32,000	32,000	5.3%
Addition to/(use of) reserves	(477,300)	(527,300)	-	(527,300)	7,255	(32,000)	(24,745)	
<b>Beginning Fund Balance</b>	<b>532,103</b>	<b>532,103</b>		<b>532,103</b>	<b>532,103</b>			
<b>Ending Fund Balance</b>	<b>54,803</b>	<b>4,803</b>		<b>4,803</b>	<b>539,358</b>			
<b>235 Bicycle &amp; Pedestrian Facilities</b>								
Revenue	14,400	14,400	-	14,400	1,451	-	1,451	0.0%
Expenditures	-	-	-	-	-	-	-	10.1%
Addition to/(use of) reserves	14,400	14,400	-	14,400	1,451	-	1,451	
<b>Beginning Fund Balance</b>	<b>221,676</b>	<b>221,676</b>		<b>221,676</b>	<b>221,676</b>			
<b>Ending Fund Balance</b>	<b>236,076</b>	<b>236,076</b>		<b>236,076</b>	<b>223,127</b>			
<b>236 Misc Grants Library</b>								
Revenue	-	1,500	14,128	15,628	15,628	-	15,628	1041.9%
Expenditures	-	42,352	14,128	56,480	425	5,124	5,549	13.1%
Addition to/(use of) reserves	-	(40,852)	-	(40,852)	15,203	(5,124)	10,079	
<b>Beginning Fund Balance</b>	<b>40,852</b>	<b>40,852</b>		<b>40,852</b>	<b>40,852</b>			
<b>Ending Fund Balance</b>	<b>40,852</b>	<b>-</b>		<b>-</b>	<b>56,055</b>			
<b>237 Local Grants</b>								
Revenue	-	61,333	-	61,333	-	-	-	0.0%
Expenditures	-	555	-	555	-	-	-	0.0%
Addition to/(use of) reserves	-	60,778	-	60,778	-	-	-	
<b>Beginning Fund Balance</b>	<b>(60,778)</b>	<b>(60,778)</b>		<b>(60,778)</b>	<b>(60,778)</b>			
<b>Ending Fund Balance</b>	<b>(60,778)</b>	<b>-</b>		<b>-</b>	<b>(60,778)</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Quarter Ended December 31, 2022**

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
<b>238 Non-Residential Affordable Housing DIF</b>								
Revenue	84,200	84,200	-	84,200	6,361	-	6,361	7.6%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	84,200	84,200	-	84,200	6,361	-	6,361	
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	
<b>Ending Fund Balance</b>	<b>84,200</b>	<b>84,200</b>		<b>84,200</b>	<b>6,361</b>			
<b>301 State Park Grant</b>								
Revenue	177,952	177,952	-	177,952	-	-	-	0.0%
Expenditures	177,952	177,952	-	177,952	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	
<b>Ending Fund Balance</b>	-	-	-	-	-	-	-	
<b>302 Public Safety Fund COPS</b>								
Revenue	156,700	165,271	-	165,271	104,058	-	104,058	63.0%
Expenditures	156,700	165,271	-	165,271	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	104,058	-	104,058	
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	
<b>Ending Fund Balance</b>	-	-	-	-	<b>104,058</b>			
<b>304 Solid Waste Fund Recycle</b>								
Revenue	8,000	8,000	-	8,000	-	-	-	0.0%
Expenditures	8,200	8,200	-	8,200	-	-	-	0.0%
Addition to/(use of) reserves	(200)	(200)	-	(200)	-	-	-	
<b>Beginning Fund Balance</b>	39,334	39,334	-	39,334	39,334	-	-	
<b>Ending Fund Balance</b>	<b>39,134</b>	<b>39,134</b>		<b>39,134</b>	<b>39,334</b>			
<b>305 RSTP State Grant</b>								
Revenue	-	565,315	-	565,315	-	-	-	0.0%
Expenditures	-	10,150	-	10,150	-	5,582	5,582	55.0%
Addition to/(use of) reserves	-	555,164	-	555,164	-	(5,582)	(5,582)	
<b>Beginning Fund Balance</b>	(495,495)	(495,495)	-	(495,495)	(495,495)	-	-	
<b>Ending Fund Balance</b>	<b>(495,495)</b>	<b>59,670</b>		<b>59,670</b>	<b>(495,495)</b>			
<b>306 LSTP</b>								
Revenue	119,117	603,109	-	603,109	-	-	-	0.0%
Expenditures	119,117	415,732	-	415,732	30,445	16,948	47,393	11.4%
Addition to/(use of) reserves	-	187,377	-	187,377	(30,445)	(16,948)	(47,393)	
<b>Beginning Fund Balance</b>	(186,933)	(186,933)	-	(186,933)	(186,933)	-	-	
<b>Ending Fund Balance</b>	<b>(186,933)</b>	<b>444</b>		<b>444</b>	<b>(217,378)</b>			
<b>308 STIP</b>								
Revenue	-	11,386,694	-	11,386,694	-	-	-	0.0%
Expenditures	-	11,372,000	-	11,372,000	-	-	-	0.0%
Addition to/(use of) reserves	-	14,694	-	14,694	-	-	-	
<b>Beginning Fund Balance</b>	(4,309)	(4,309)	-	(4,309)	(4,309)	-	-	
<b>Ending Fund Balance</b>	<b>(4,309)</b>	<b>10,385</b>		<b>10,385</b>	<b>(4,309)</b>			
<b>310 CAL FIRE GRANT</b>								
Revenue	-	1,708,872	-	1,708,872	-	-	-	0.0%
Expenditures	-	1,708,872	-	1,708,872	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	
<b>Ending Fund Balance</b>	-	-	-	-	-	-	-	
<b>311 Misc. Grants</b>								
Revenue	-	238,500	-	238,500	4,649	-	4,649	1.9%
Expenditures	-	547,935	-	547,935	6,149	307,000	313,149	57.2%
Addition to/(use of) reserves	-	(309,435)	-	(309,435)	(1,500)	(307,000)	(308,500)	
<b>Beginning Fund Balance</b>	9,465	9,465	-	9,465	9,465	-	-	
<b>Ending Fund Balance</b>	<b>9,465</b>	<b>(299,970)</b>		<b>(299,970)</b>	<b>7,965</b>			
<b>317 SSARP Grant</b>								
Revenue	-	53,000	-	53,000	-	-	-	0.0%
Expenditures	-	3,596	-	3,596	-	4,079	4,079	113.4%
Addition to/(use of) reserves	-	49,404	-	49,404	-	(4,079)	(4,079)	
<b>Beginning Fund Balance</b>	(49,404)	(49,404)	-	(49,404)	(49,404)	-	-	
<b>Ending Fund Balance</b>	<b>(49,404)</b>	-	-	-	<b>(49,404)</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Quarter Ended December 31, 2022**

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
<b>318 Active Transportation Program - State</b>								
Revenue	650,000	3,359,000	-	3,359,000	-	-	-	0.0%
Expenditures	650,000	3,344,245	-	3,344,245	-	16,169	16,169	0.5%
Addition to/(use of) reserves	-	14,755	-	14,755	-	(16,169)	(16,169)	
<b>Beginning Fund Balance</b>	<b>(14,755)</b>	<b>(14,755)</b>		<b>(14,755)</b>	<b>(14,755)</b>			
<b>Ending Fund Balance</b>	<b>(14,755)</b>	<b>0</b>		<b>0</b>	<b>(14,755)</b>			
<b>319 Housing &amp; Community Development State Fund</b>								
Revenue	-	233,654	-	233,654	3,150	-	3,150	1.3%
Expenditures	-	180,322	-	180,322	46,133	82,803	128,936	71.5%
Addition to/(use of) reserves	-	53,331	-	53,331	(42,983)	(82,803)	(125,786)	
<b>Beginning Fund Balance</b>	<b>(53,331)</b>	<b>(53,331)</b>		<b>(53,331)</b>	<b>(53,331)</b>			
<b>Ending Fund Balance</b>	<b>(53,331)</b>	<b>-</b>		<b>-</b>	<b>(96,314)</b>			
<b>320 Cal OES</b>								
Revenue	-	-	(14,231)	(14,231)	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	(14,231)	(14,231)	-	-	-	
<b>Beginning Fund Balance</b>	<b>14,231</b>	<b>14,231</b>		<b>14,231</b>	<b>14,231</b>			
<b>Ending Fund Balance</b>	<b>14,231</b>	<b>14,231</b>		<b>-</b>	<b>14,231</b>			
<b>321 TIRCP</b>								
Revenue	9,681,877	10,739,773	-	10,739,773	230,902	-	230,902	
Expenditures	9,681,877	10,478,711	-	10,478,711	368,691	474,512	843,203	8.0%
Addition to/(use of) reserves	-	261,062	-	261,062	(137,789)	(474,512)	(612,301)	-234.5%
<b>Beginning Fund Balance</b>	<b>(230,458)</b>	<b>(230,458)</b>		<b>(230,458)</b>	<b>(230,458)</b>			
<b>Ending Fund Balance</b>	<b>(230,458)</b>	<b>30,604</b>		<b>30,604</b>	<b>(368,247)</b>			
<b>322 MBHMP</b>								
Revenue	-	3,975,000	-	3,975,000	294,787	-	294,787	
Expenditures	75,000	3,399,124	-	3,399,124	322,440	910,774	1,233,214	36.3%
Addition to/(use of) reserves	(75,000)	575,876	-	575,876	(27,653)	(910,774)	(938,427)	-163.0%
<b>Beginning Fund Balance</b>	<b>(592,760)</b>	<b>(592,760)</b>		<b>(592,760)</b>	<b>(592,760)</b>			
<b>Ending Fund Balance</b>	<b>(667,760)</b>	<b>(16,884)</b>		<b>(16,884)</b>	<b>(620,413)</b>			
<b>323 Cal OES PSPS Grant</b>								
Revenue	-	-	-	-	-	-	-	
Expenditures	-	29,770	-	29,770	24,249	8,684	32,933	110.6%
Addition to/(use of) reserves	-	(29,770)	-	(29,770)	(24,249)	(8,684)	(32,933)	110.6%
<b>Beginning Fund Balance</b>	<b>29,770</b>	<b>29,770</b>		<b>29,770</b>	<b>29,770</b>			
<b>Ending Fund Balance</b>	<b>29,770</b>	<b>-</b>		<b>-</b>	<b>5,521</b>			
<b>324 California Planning Program Grant</b>								
Revenue	-	114,881	-	114,881	107,790	-	107,790	
Expenditures	-	7,091	-	7,091	-	-	-	0.0%
Addition to/(use of) reserves	-	107,790	-	107,790	107,790	-	107,790	100.0%
<b>Beginning Fund Balance</b>	<b>(107,790)</b>	<b>(107,790)</b>		<b>(107,790)</b>	<b>(107,790)</b>			
<b>Ending Fund Balance</b>	<b>(107,790)</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>325 Isla Vista Library Grant</b>								
Revenue	-	-	-	-	-	-	-	
Expenditures	-	51,870	-	51,870	38,450	1,406	39,856	76.8%
Addition to/(use of) reserves	-	(51,870)	-	(51,870)	(38,450)	(1,406)	(39,856)	76.8%
<b>Beginning Fund Balance</b>	<b>51,870</b>	<b>51,870</b>		<b>51,870</b>	<b>51,870</b>			
<b>Ending Fund Balance</b>	<b>51,870</b>	<b>-</b>		<b>-</b>	<b>13,420</b>			
<b>401 HBP</b>								
Revenue	1,668,000	15,478,056	-	15,478,056	-	-	-	0.0%
Expenditures	1,668,000	15,374,643	-	15,374,643	97,808	93,875	191,683	1.2%
Addition to/(use of) reserves	-	103,413	-	103,413	(97,808)	(93,875)	(191,683)	
<b>Beginning Fund Balance</b>	<b>(103,412)</b>	<b>(103,412)</b>		<b>(103,412)</b>	<b>(103,412)</b>			
<b>Ending Fund Balance</b>	<b>(103,412)</b>	<b>0</b>		<b>0</b>	<b>(201,221)</b>			
<b>402 CDBG</b>								
Revenue	353,279	995,374	-	995,374	23,048	-	23,048	2.3%
Expenditures	593,072	995,374	-	995,374	77,023	105,493	182,515	18.3%
Addition to/(use of) reserves	(239,793)	-	-	-	(53,975)	(105,493)	(159,467)	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>(239,793)</b>	<b>-</b>		<b>-</b>	<b>(53,975)</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Quarter Ended December 31, 2022**

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
<b>409 OTS</b>								
Revenue	-	3,972	-	3,972	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	3,972	-	3,972	-	-	-	
<b>Beginning Fund Balance</b>	<b>(4,537)</b>	<b>(4,537)</b>		<b>(4,537)</b>	<b>(4,537)</b>			
<b>Ending Fund Balance</b>	<b>(4,537)</b>	<b>(565)</b>		<b>(565)</b>	<b>(4,537)</b>			
<b>417 HSIP Hwy Safety Imp.</b>								
Revenue	2,739,500	3,120,100	-	3,120,100	-	-	-	0.0%
Expenditures	2,739,500	3,120,100	-	3,120,100	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	<b>5,636</b>	<b>5,636</b>		<b>5,636</b>	<b>5,636</b>			
<b>Ending Fund Balance</b>	<b>5,636</b>	<b>5,636</b>		<b>5,636</b>	<b>5,636</b>			
<b>419 TIGER</b>								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>420 FHWA - FEMA Reimb</b>								
Revenue	-	87,746	-	87,746	-	-	-	0.0%
Expenditures	-	87,746	-	87,746	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	<b>58,107</b>	<b>58,107</b>		<b>58,107</b>	<b>58,107</b>			
<b>Ending Fund Balance</b>	<b>58,107</b>	<b>58,107</b>		<b>58,107</b>	<b>58,107</b>			
<b>421 Hazard Mitigation Grant Program</b>								
Revenue	-	3,858,620	-	3,858,620	-	-	-	0.0%
Expenditures	-	3,853,060	-	3,853,060	-	-	-	0.0%
Addition to/(use of) reserves	-	5,560	-	5,560	-	-	-	
<b>Beginning Fund Balance</b>	<b>(5,560)</b>	<b>(5,560)</b>		<b>(5,560)</b>	<b>(5,560)</b>			
<b>Ending Fund Balance</b>	<b>(5,560)</b>	<b>0</b>		<b>0</b>	<b>(5,560)</b>			
<b>423 Coronavirus State &amp; Local Fiscal Recovery Funds</b>								
Revenue	2,966,995	2,966,995	-	2,966,995	-	-	-	0.0%
Expenditures	5,783,990	5,783,990	-	5,783,990	150,000	-	150,000	2.6%
Addition to/(use of) reserves	(2,816,995)	(2,816,995)	-	(2,816,995)	(150,000)	-	(150,000)	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>(2,816,995)</b>	<b>(2,816,995)</b>		<b>(2,816,995)</b>	<b>(150,000)</b>			
<b>501 Library Services</b>								
Revenue	560,600	560,600	-	560,600	211,329	-	211,329	37.7%
Expenditures	673,500	673,500	-	673,500	302,316	24,909	327,225	48.6%
Addition to/(use of) reserves	(112,900)	(112,900)	-	(112,900)	(90,988)	(24,909)	(115,897)	
<b>Beginning Fund Balance</b>	<b>896,723</b>	<b>896,723</b>		<b>896,723</b>	<b>896,723</b>			
<b>Ending Fund Balance</b>	<b>783,823</b>	<b>783,823</b>		<b>783,823</b>	<b>805,736</b>			
<b>502 Street Lighting</b>								
Revenue	306,000	306,000	-	306,000	183,582	-	183,582	60.0%
Expenditures	305,500	333,637	-	333,637	115,270	-	115,270	34.5%
Addition to/(use of) reserves	500	(27,637)	-	(27,637)	68,312	-	68,312	
<b>Beginning Fund Balance</b>	<b>190,727</b>	<b>190,727</b>		<b>190,727</b>	<b>190,727</b>			
<b>Ending Fund Balance</b>	<b>191,227</b>	<b>163,090</b>		<b>163,090</b>	<b>259,039</b>			
<b>503 PEG</b>								
Revenue	71,000	71,000	-	71,000	17,307	-	17,307	24.4%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	71,000	71,000	-	71,000	17,307	-	17,307	
<b>Beginning Fund Balance</b>	<b>177,574</b>	<b>177,574</b>		<b>177,574</b>	<b>177,574</b>			
<b>Ending Fund Balance</b>	<b>248,574</b>	<b>248,574</b>		<b>248,574</b>	<b>194,881</b>			
<b>504 CASp Cert and Training</b>								
Revenue	100	100	-	100	450	-	450	450.4%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	100	100	-	100	450	-	450	
<b>Beginning Fund Balance</b>	<b>532</b>	<b>532</b>		<b>532</b>	<b>532</b>			
<b>Ending Fund Balance</b>	<b>632</b>	<b>632</b>		<b>632</b>	<b>983</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Quarter Ended December 31, 2022**

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
<b>605 RDA Successor-NonHousing</b>								
Revenue	1,151,844	1,151,844	-	1,151,844	557,919	-	557,919	48.4%
Expenditures	1,225,788	1,225,788	-	1,225,788	536,975	338,288	875,263	71.4%
Addition to/(use of) reserves	(73,944)	(73,944)	-	(73,944)	20,944	(338,288)	(317,344)	
<b>Beginning Fund Balance</b>	<b>(8,338,141)</b>	<b>(8,338,141)</b>		<b>(8,338,141)</b>	<b>(8,338,141)</b>			
<b>Ending Fund Balance</b>	<b>(8,412,085)</b>	<b>(8,412,085)</b>		<b>(8,412,085)</b>	<b>(8,317,197)</b>			
<b>608 iBank</b>								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>701 Comstock Plover Endmnt</b>								
Revenue	2,000	2,000	-	2,000	665	-	665	33.3%
Expenditures	2,000	2,000	-	2,000	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	665	-	665	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>665</b>			
<b>702 Section 115 Trust - Pension</b>								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	<b>153,548</b>	<b>153,548</b>		<b>153,548</b>	<b>153,548</b>			
<b>Ending Fund Balance</b>	<b>153,548</b>	<b>153,548</b>		<b>153,548</b>	<b>153,548</b>			
<b>703 Section 115 Trust - OPEB</b>								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	<b>301,225</b>	<b>301,225</b>		<b>301,225</b>	<b>301,225</b>			
<b>Ending Fund Balance</b>	<b>301,225</b>	<b>301,225</b>		<b>301,225</b>	<b>301,225</b>			
<b>801 Developer Deposit</b>								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>TOTAL FOR ALL FUNDS</b>								
Revenue	65,848,908	115,308,683	(917,085)	114,391,598	19,223,936		19,223,936	16.7%
Expenditures	81,207,215	166,191,251	1,328,859	167,520,110	19,927,768	20,620,306	40,548,074	24.4%
Addition to/(use of) reserves	(15,358,307)	(50,882,568)	(2,245,944)	(53,128,512)	(703,833)	20,620,306	(21,324,139)	
<b>Beginning Fund Balance</b>	<b>68,583,508</b>	<b>68,583,508</b>		<b>68,583,508</b>	<b>68,583,508</b>			
<b>Ending Fund Balance</b>	<b>53,225,201</b>	<b>17,700,939</b>		<b>15,454,995</b>	<b>67,879,675</b>			

**ATTACHMENT 4:**

Capital Improvement Program (CIP) Expenditure Summary

City of Goleta  
Capital Improvement Program (CIP) Expenditure Summary  
For the Quarter Ended December 31, 2022

Attachment 4

Project No. & Description	Current Budget	Activity	Encumbrances	Remaining Budget
9001 Hollister Avenue Redesign	\$ 602,931	\$ -	\$ -	\$ 602,931
9002 Ekwil Street & Fowler Extension	\$ 21,776,760	\$ 254,569	\$ 432,831	\$ 21,089,361
9006 Capital Improvement Projects - Neighborhood Srvs	\$ 7,039,685	\$ 258,286	\$ 222,543	\$ 6,558,856
9007 San Jose Creek Bike Path - Middle Segment	\$ 1,028,637	\$ 60,900	\$ 241,836	\$ 725,902
9009 San Jose Creek Channel Repair	\$ 2,250	\$ -	\$ -	\$ 2,250
9024 Ellwood Mesa	\$ 1,760	\$ 363	\$ -	\$ 1,397
9025 Fire Station No. 10	\$ 5,836,318	\$ 81,865	\$ 736,650	\$ 5,017,803
9027 101 Overpass	\$ 1,182,914	\$ -	\$ 1,142,015	\$ 40,899
9031 Old Town Sidewalk Improvement	\$ 589,606	\$ -	\$ 511,438	\$ 78,168
9033 Hollister Avenue Bridge Replacement (SJC Phase II)	\$ 18,550,290	\$ 141,643	\$ 182,494	\$ 18,226,153
9042 Storke Road Widening Phelps Road to City Limits	\$ 383,716	\$ -	\$ -	\$ 383,716
9044 Hollister Widen Storke to 280 Ft W of S Glen Annie	\$ 940,951	\$ -	\$ -	\$ 940,951
9045 Los Carneros Rd Interchange SB 101 Onramp	\$ 8,885	\$ -	\$ -	\$ 8,885
9053 Cathedral Oaks Cribwall Interim Repair	\$ 7,303,158	\$ 6,258	\$ 125,526	\$ 7,171,374
9056 LED Street Lighting Project	\$ 96,159	\$ 4,652	\$ 143,212	\$ (51,704)
9058 Hollister Avenue Crosswalk Enhancement-Chapel Str	\$ 92,787	\$ -	\$ 90,496	\$ 2,292
9062 Storke Road Medians	\$ 746,247	\$ 122	\$ 130,784	\$ 615,340
9063 Evergreen Park Restroom	\$ 258,506	\$ -	\$ -	\$ 258,506
9065 Reclaimed Water Service to Bella Vista Park	\$ 204,141	\$ -	\$ -	\$ 204,141
9066 Miscellaneous Park Improvements	\$ 35,731	\$ 200	\$ 34,355	\$ 1,175
9067 Goleta Community Center Seismic Upgrades	\$ 7,963,988	\$ 120,216	\$ 189,991	\$ 7,653,781
9069 Miscellaneous Facilities Improvements	\$ 10	\$ -	\$ -	\$ 10
9070 Fairview Ave at Calle Real/101 Sidewalk Infill	\$ 24,001	\$ -	\$ -	\$ 24,001
9071 Improvements to Athletic Field @ GCC	\$ 31,163	\$ 3,245	\$ -	\$ 27,918
9072 La Patera Road Overcrossing/Undercrossing	\$ 218,644	\$ -	\$ -	\$ 218,644
9073 La Patera Rd Sidewalk Infill & Class II Bike Lanes	\$ 129,805	\$ -	\$ -	\$ 129,805
9074 Stow Grove Park Master Plan & Renovation	\$ 887,825	\$ 11,739	\$ 66,205	\$ 809,881
9078 Rancho La Patera Improvements	\$ 648,304	\$ -	\$ 52,926	\$ 595,377
9079 Goleta Train Depot & S. La Patera Improvements	\$ 10,495,840	\$ 368,691	\$ 474,512	\$ 9,652,637
9080 Electrical Utility Undergrounding	\$ 9	\$ -	\$ -	\$ 9
9083 Signal Upgrades	\$ 3,215,100	\$ -	\$ -	\$ 3,215,100
9084 Community Garden	\$ 1,587,105	\$ 7,390	\$ 56,497	\$ 1,523,219
9085 Old Town Goleta Drainage Study	\$ 300,000	\$ -	\$ -	\$ 300,000
9086 Vision Zero Plan	\$ 10,000	\$ -	\$ -	\$ 10,000
9087 Mid-Block Crossing on Calle Real/Encina (HAWK)	\$ 106,555	\$ 38,058	\$ 36,094	\$ 32,403
9088 RRFB Improvements at School Crosswalks	\$ 127,608	\$ 20,735	\$ 112,406	\$ (5,534)
9089 Goleta Traffic Safety Study (GTSS)	\$ 49,895	\$ -	\$ 4,079	\$ 45,816
9093 San Miguel Park Improvements	\$ 245,000	\$ -	\$ -	\$ 245,000
9094 Santa Barbara Shores Park Improvements	\$ 180,000	\$ -	\$ -	\$ 180,000
9097 Fairview Corridor Study (Fowler to Calle Real)	\$ 140,100	\$ -	\$ -	\$ 140,100
9098 Crosswalk at S. Kellogg Avenue	\$ 29,983	\$ -	\$ -	\$ 29,983
9099 Crosswalk at Calle Real @ Fairview	\$ 779,616	\$ 7,253	\$ 603,984	\$ 168,379
9100 Fairview Ave and Hollister Ave Roundabout	\$ 520,000	\$ -	\$ -	\$ 520,000
9101 City Hall Purchase & Improvements	\$ 70,291	\$ -	\$ -	\$ 70,291
9102 Storke Road Corridor Study	\$ 138,775	\$ -	\$ -	\$ 138,775
9103 Citywide School Zone Signage & Striping Evaluation	\$ 19,950	\$ -	\$ -	\$ 19,950
9104 Citywide Evaluation of Existing Traffic Signals	\$ 68,800	\$ -	\$ -	\$ 68,800
9106 Phelps Ditch Flood Control Channel Trash Control	\$ 50,000	\$ -	\$ -	\$ 50,000
9107 Old Town S Fairview Av High Flow Trash Capture D	\$ 350,000	\$ -	\$ 32,000	\$ 318,000
9108 Winchester II Park	\$ 59,641	\$ -	\$ 25,493	\$ 34,148
9110 Hollister Ave Class 1 Bike Path Lighting	\$ 659,615	\$ 8,830	\$ 75,342	\$ 575,443
9111 Jonny D. Wallis Park Phase 2 - Splash Pad	\$ 1,771,497	\$ 8,383	\$ 26,502	\$ 1,736,612
9112 Ellwood Mesa/Sperling Preserve Open Space Plan	\$ 3,324,124	\$ 322,440	\$ 910,774	\$ 2,090,910
9113 Mathilda Park Improvements	\$ 511,981	\$ 432	\$ 11,947	\$ 499,603
9114 Hollister Ave Old Town Interim Striping Project	\$ 1,378,446	\$ 837	\$ 53,606	\$ 1,324,003
9115 Public Works Corp Yard Repairs	\$ 600,000	\$ 8,519	\$ 26,481	\$ 565,000
9116 Pickleball Courts	\$ 100,000	\$ -	\$ -	\$ 100,000
9117 San Jose Creek Channel Fish Passage Modification	\$ 1,264,347	\$ 18,989	\$ 401,074	\$ 844,284
9118 Ellwood Coastal Trails & Habitat Restoration	\$ 283,500	\$ -	\$ -	\$ 283,500
9119 Ellwood Beach Drive Drainage	\$ 93,000	\$ 6,334	\$ 83,666	\$ 3,000
9120 Evergreen Park Drainage Repair	\$ 52,300	\$ -	\$ 4,238	\$ 48,062
9121 Goleta Community Center ADA Improvements	\$ 912,746	\$ -	\$ 39,200	\$ 873,546
9122 City-Wide Open Space Management & Maintenance	\$ 100,000	\$ -	\$ -	\$ 100,000
9123 Lake Los Carneros Master Plan	\$ 250,000	\$ -	\$ -	\$ 250,000
9124 Fairview & Stow Canyon Traffic Signal	\$ 200,000	\$ -	\$ -	\$ 200,000
9125 Rectangular Rapid Flashing Beacons (RRFBs) Calle Real @ Jenna	\$ 100,000	\$ -	\$ -	\$ 100,000
9807 Goleta Prepare Now Grant	\$ 9,435	\$ 678	\$ -	\$ 8,757
9901 MIS/ERP System Implementation	\$ 349,272	\$ -	\$ 41,309	\$ 307,963
<b>Grand Total</b>	<b>\$ 107,089,705</b>	<b>\$1,761,626</b>	<b>\$ 7,322,507</b>	<b>\$ 98,005,572</b>

**ATTACHMENT 5:**

Resolution Amending the City's Operating & CIP Budget for  
Fiscal Year 2022/23

**RESOLUTION NO. 23-\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GOLETA, CALIFORNIA, AMENDING THE CITY OF GOLETA OPERATING AND CIP BUDGET FOR FISCAL YEAR 2022/23, AMENDING THE CITY OF GOLETA SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2022/23, AND AMENDING THE CITY OF GOLETA SALARY SCHEDULE FOR FISCAL YEAR 2022/23.**

**WHEREAS**, the City Council of the City of Goleta adopted the Operating Budget and Capital Improvement Program for Fiscal Year 2022/23 on June 21, 2022; and

**WHEREAS**, the City Manager has proposed a budget adjustment as described in the Council report dated March 7, 2023 for Fiscal Year 2022/23 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, 2022 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 September 1, 2022, December 6, 2022, and December 20, 2022 the City Council adopted most recent said recommended authorized positions, salary schedule and appropriations for the City of Goleta Operating and CIP Budget for Fiscal Year 2022/23; and

**WHEREAS**, the City Council has reviewed the proposed amended authorized positions, salary schedule and budget adjustments for Fiscal Year 2022/23 and does hereby find the recommendation to be necessary 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 2022/23 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

2022/23 included herein as Exhibit B is amended to reclass the Management Assistant position to Human Resources Technician in City Manager's Office and Human Resources program, and to add a new Planning Commission Clerk position to the Planning Commission and Design Review program and is hereby approved and adopted to supersede any prior schedule of authorized positions.

**SECTION 3.**

The City of Goleta Salary Schedule and Classification Plan for Fiscal Year 2022/23 is amended effective March 7, 2023, to add the Classification Specification of "Human Resources Technician" at Grade 108 and "Planning Commission Clerk" at Grade 107 as included herein as Exhibit C.

**SECTION 4.**

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 7<sup>th</sup> day of March, 2023.

\_\_\_\_\_  
PAULA PEROTTE, MAYOR

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
DEBORAH S. LOPEZ  
CITY CLERK

\_\_\_\_\_  
MEGAN GARIBALDI  
CITY ATTORNEY

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

I, DEBORAH S. LOPEZ, City Clerk of the City of Goleta, California, DO  
HEREBY CERTIFY that the foregoing Resolution No. 23-\_\_\_\_ was duly adopted  
by the City Council of the City of Goleta at a regular meeting held on the 7<sup>th</sup> day  
of March, 2023, by the following vote of the Council:

AYES:

NOES:

ABSENT:

(SEAL)

\_\_\_\_\_  
DEBORAH S. LOPEZ  
CITY CLERK

Schedule of FY 2022/23  
2nd QTR Adjustments - Revenues

Exhibit A

<u>Program/Project Name</u>	<u>Fund</u>	<u>Proj</u>	<u>Object</u>	<u>Account Code</u>	<u>Requests</u>	<u>Account Name</u>	<u>FY 2022/23 Current Budget</u>	<u>FY 2022/23 Actuals</u>	<u>FY 2021/22 Budget Balance</u>	<u>Type of Request</u>	<u>FY 2022/23 Amended Budget</u>	<u>FY 2022/23 Adjusted Budget Balance</u>
Non-Departmental	101	8500	40003	101-80-8500-40003	<b>68,787.00</b>	Property Tax In-Lieu of VLF	4,285,300.00	-	4,285,300.00	Cleanup	4,354,087.00	4,354,087.00
Non-Departmental	101	8500	40300	101-80-8500-40300	<b>(1,000,000.00)</b>	Cannabis Tax	2,100,000.00	273,469.72	1,826,530.28	Cleanup	1,100,000.00	826,530.28
Non-Departmental	101	8500	46000	101-80-8500-46000	<b>14,231.00</b>	Miscellaneous Revenue	-	14,964.55	(14,964.55)	Cleanup	14,231.00	(733.55)
Goleta Library	236	2100	44701	236-20-2100-44701	<b>14,128.00</b>	Grant Proceeds - Other Agencies	1,500.00	15,628.00	(14,128.00)	New	15,628.00	-
Non-Departmental	320	8500	44400	320-80-8500-44400	<b>(14,231.00)</b>	Grant Proceeds - State	-	-	-	Cleanup	(14,231.00)	(14,231.00)
<b>Total</b>					<b>\$ (917,085.00)</b>							

Program/Project Name	Fund	Program	Object	Department	Program	Category	Subcategory	Account Code	Appropriation/ Transfer Requests	Account Name	FY 2022/23 Current Budget	FY 2022/23 Actuals	FY 2022/23 Encumbrance	FY 2022/23 Budget Balance	Type of Request	FY 2022/23 Amended Budget	FY 2022/23 Adjusted Budget Balance	Frequency
City Clerk	101	1300	51200	10 General Government	1300 City Clerk	510 Service	5120 Professional & Contract Services	101-10-1300-51200	4,000.00	Professional Services	57,200.00	10,238.00	41,992.95	4,969.05	Cleanup	61,200.00	8,969.05	On-Going
Advance Planning	101	4300	57020	40 Community Development	4300 Advance Planning	570 Capital	5702 Computer Hardware & Peripherals	101-40-4300-57020	48,880.88	Computer Hardware & Peripherals	33,150.67	-	33,150.67	-	Cleanup	82,031.55	48,880.88	One-Time
Sustainability	101	4500	57010	40 Community Development	4500 Sustainability	570 Capital	5701 Machinery & Equipment	101-40-4500-57010	15,000.00	Machinery & Equipment	50,000.00	-	-	50,000.00	Cleanup	65,000.00	65,000.00	One-Time
Debt Service	101	8100	54014	80 Non-Departmental	8100 Debt Service	540 Other	5401 Other Charges	101-80-8100-54014	974,600.00	Other Charges	776,000.00	-	-	776,000.00	Cleanup	1,750,600.00	1,750,600.00	One-Time
San Jose Creek Channel Repair	101	9009	57071	90 Capital Improvement	9009 San Jose Creek Channel Repair	570 Capital	5707 Capital Project	101-90-9009-57071	(2,250.00)	Construction	2,250.00	-	-	2,250.00	Cleanup	-	-	One-Time
LED Street Lighting Project	101	9056	57071	90 Capital Improvement	9056 LED Street Lighting Project	570 Capital	5707 Capital Project	101-90-9056-57071	100,000.00	Construction	74,989.84	4,651.71	143,212.13	(72,874.00)	Cleanup	174,989.84	27,126.00	One-Time
Street Maintenance	205	5800	51062	50 Public Works	5800 Street Maintenance	510 Service	5106 Maintenance and Repairs	205-50-5800-51062	55,000.00	Maintenance-Streets	117,754.73	53,762.43	1,760.30	62,232.00	New	172,754.73	117,232.00	One-Time
Hollister Ave Class 1 Bike Path Lighting	205	9110	57070	90 Capital Improvement	9110 Hollister Ave Class 1 Bike Path Lighting	570 Capital	5707 Capital Project	205-90-9110-57070	20,000.00	Design	25,745.40	7,938.90	23,479.40	(5,672.90)	Cleanup	45,745.40	14,327.10	One-Time
Goleta Community Center	217	6510	51200	60 Neighborhood Services & Programs	6510 Goleta Community Center	510 Service	5120 Professional & Contract Services	217-60-6510-51200	99,500.00	Professional Services	-	29,932.54	38,939.66	(68,872.20)	Cleanup	99,500.00	30,627.80	One-Time
Old Town Goleta Drainage Study	234	9085	57070	90 Capital Improvement	9085 Old Town Goleta Drainage Study	570 Capital	5707 Capital Project	234-90-9085-57070	(50,000.00)	Design	200,000.00	-	-	200,000.00	Transfer	150,000.00	150,000.00	One-Time
Ellwood Beach Drive Drainage	234	9119	57070	90 Capital Improvement	9119 Ellwood Beach Drive Drainage	570 Capital	5707 Capital Project	234-90-9119-57070	50,000.00	Design	-	-	-	-	Transfer	50,000.00	50,000.00	One-Time
Goleta Library	236	2100	51035	20 Library Services	2100 Goleta Library	510 Service	5103 Supplies	236-20-2100-51035	14,128.00	Books & Subscriptions	10,177.98	-	5,123.63	5,054.35	New	24,305.98	19,182.35	One-Time

Total \$ 1,328,858.88



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

Department/Positions	FY 22/23 Adopted Dec 20, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed March 7, 2023
<b>General Government:</b>					
<b>City Manager</b>					
City Manager	1.00				1.00
Manager Emeritus	1.00				1.00
Assistant City Manager	1.00				1.00
Deputy City Manager	-				-
Assistant to the City Manager	1.00				1.00
Human Resources Risk Manager	-				-
Management Analyst	1.00				1.00
Human Resources Analyst	-				-
Human Resources Analyst/DEI Officer	-				-
Executive Assistant	1.00				1.00
Management Assistant	-				-
Office Specialist	0.90				0.90
City Hall Receptionist	-				-
<b>Total City Manager</b>	<b>6.90</b>	-	-	-	<b>6.90</b>
<b>City Clerk</b>					
City Clerk	1.00				1.00
Deputy City Clerk	2.00				2.00
Public Records Specialist	1.00				1.00
Records Technician/Recording Clerk	-				-
<b>Total City Clerk</b>	<b>4.00</b>	-	-	-	<b>4.00</b>
<b>City Attorney</b>					
City Attorney	-				-
Assistant City Attorney	1.00				1.00
Deputy City Attorney	-				-
Sr. Legal Analyst	-				-
Management Assistant	1.00	(1.00)			-
<b>Total City Attorney</b>	<b>2.00</b>	-	(1.00)	-	<b>1.00</b>
<b>Community Relations</b>					
Community Relations Manager	1.00				1.00
Management Assistant	1.75				1.75
Administrative Assistant	-				-
<b>Total Community Relations</b>	<b>2.75</b>	-	-	-	<b>2.75</b>
<b>Human Resources/Risk Management</b>					
Human Resources Risk Manager	1.00				1.00
Human Resources Analyst	1.00				1.00
Human Resources Analyst/DEI Officer	1.00				1.00
Human Resources Technician	-	1.00			1.00
<b>Total Human Resources/Risk Management</b>	<b>3.00</b>	-	1.00	-	<b>4.00</b>
<b>Total General Government</b>	<b>18.65</b>	-	-	-	<b>18.65</b>
<b>General Services:</b>					
<b>General Services Administration</b>					
General Services Director	1.00				1.00
Senior Management Analyst	1.00				1.00
Management Assistant	1.00				1.00
<b>Total General Services Administration</b>	<b>3.00</b>	-	-	-	<b>3.00</b>
<b>City Facilities and Fleet Management</b>					
Facilities Maintenance Technician	1.00				1.00
<b>Total City Facilities Management</b>	<b>1.00</b>	-	-	-	<b>1.00</b>
<b>Information and Communications</b>					
Management Analyst	1.00				1.00
<b>Total Information and Communications</b>	<b>1.00</b>	-	-	-	<b>1.00</b>
<b>Total General Services</b>	<b>5.00</b>	-	-	-	<b>5.00</b>
<b>Finance:</b>					
<b>Finance Administration</b>					
Finance Director	1.00				1.00
Accounting Manager	1.00				1.00
Accounting Supervisor	1.00				1.00
Accountant	2.00				2.00
Budget Analyst	1.00				1.00
Management Assistant	1.00				1.00
Accounting Specialist	4.00				4.00
Senior Office Specialist	1.00				1.00
<b>Total Finance</b>	<b>12.00</b>	-	-	-	<b>12.00</b>



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

Department/Positions	FY 22/23 Adopted Dec 20, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed March 7, 2023
<b>Planning Environmental Review</b>					
<b>Current Planning</b>					
Planning Director	-				-
Planning Manager	1.00				1.00
Supervising Senior Planner	2.00				2.00
Senior Planner	1.00				1.00
Associate Planner	3.00				3.00
Management Analyst	-				-
Code Compliance Officer	2.00				2.00
Assistant Planner	-				-
Management Assistant	-				-
Permit Technician	1.00				1.00
Office Specialist	0.50				0.50
<b>Total Current Planning</b>	<b>10.50</b>	-	-	-	<b>10.50</b>
<b>Advance Planning</b>					
Planning Manager	1.00				1.00
Senior Planner	2.00				2.00
<b>Total Advance Planning</b>	<b>3.00</b>	-	-	-	<b>3.00</b>
<b>Planning Comm &amp; Design Rev</b>					
Planning Commission Clerk	-			1.00	1.00
<b>Total Planning Comm &amp; Design Rev</b>	-	-	-	1.00	1.00
<b>Sustainability Program</b>					
Sustainability Manager	1.00				1.00
Sustainability Coordinator	-				-
Management Assistant	1.00				1.00
<b>Total Sustainability Program</b>	<b>2.00</b>	-	-	-	<b>2.00</b>
<b>Housing Program</b>					
Senior Housing Analyst	1.00				1.00
<b>Total Housing Program</b>	<b>1.00</b>	-	-	-	<b>1.00</b>
<b>Administration</b>					
Planning Director	1.00				1.00
Management Assistant	1.00				1.00
<b>Total Administration</b>	<b>2.00</b>	-	-	-	<b>2.00</b>
<b>Total Planning Environmental Review</b>	<b>18.50</b>	-	-	1.00	<b>19.50</b>
<b>Public Works:</b>					
<b>Administration</b>					
Public Works Director	1.00				1.00
Assistant Public Works Director	1.00				1.00
Senior Management Analyst	1.00				1.00
Management Analyst	1.00				1.00
Management Assistant	1.00				1.00
Administrative Assistant	-				-
Senior Office Specialist	-				-
<b>Total Administration</b>	<b>5.00</b>	-	-	-	<b>5.00</b>
<b>Engineering</b>					
Principal Civil Engineer	1.00				1.00
Traffic Engineer	-				-
Assistant Engineer	1.00				1.00
Public Works Inspector	1.00				1.00
Senior Engineering Technician	1.00				1.00
<b>Total Engineering</b>	<b>4.00</b>	-	-	-	<b>4.00</b>
<b>Parks &amp; Open Spaces</b>					
Parks & Open Spaces Manager	1.00				1.00
Management Assistant	-				-
Public Works Supervisor	1.00				1.00
Environmental Services Specialist	1.00				1.00
Lead Maintenance Worker	-				-
Administrative Assistant	1.00				1.00
Maintenance Worker II	1.00				1.00
Maintenance Worker I	3.00				3.00
<b>Total Parks &amp; Open Spaces</b>	<b>8.00</b>	-	-	-	<b>8.00</b>



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

Department/Positions	FY 22/23 Adopted Dec 20, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed March 7, 2023
<b>Capital Improvement</b>					
Assistant Public Works Director	-				-
Principal Civil Engineer	2.00				2.00
CIP Manager	-				-
Senior Project Engineer	1.00				1.00
Senior Engineer	1.00				1.00
Senior Management Analyst	-				-
Management Analyst	-				-
Assistant Engineer	2.00				2.00
Senior Office Specialist	1.00				1.00
<b>Total Capital Improvement</b>	<b>7.00</b>	-	-	-	<b>7.00</b>
<b>Street Lighting</b>					
Principal Civil Engineer	-				-
Assistant Engineer	-				-
<b>Total Street Lighting</b>	<b>-</b>	-	-	-	<b>-</b>
<b>Traffic Ops &amp; Maint</b>					
Principal Civil Engineer	1.00				1.00
Assistant Engineer	1.00				1.00
<b>Total Traffic Ops &amp; Maint</b>	<b>2.00</b>	-	-	-	<b>2.00</b>
<b>Street Maintenance</b>					
Public Works Manager	1.00				1.00
Public Works Supervisor	1.00				1.00
Senior Office Specialist	-				-
Lead Maintenance Worker	-				-
Administrative Assistant	1.00				1.00
Maintenance Worker II (1 Underfilling)	3.00				3.00
Maintenance Worker I	1.00				1.00
<b>Total Street Maintenance</b>	<b>7.00</b>	-	-	-	<b>7.00</b>
<b>Solid Waste &amp; Environmental Services</b>					
Environmental Services Manager	1.00				1.00
Environmental Services Coordinator	-				-
Environmental Services Specialist	1.00				1.00
Administrative Assistant	1.00				1.00
Assistant Engineer	-				-
<b>Total Solid Waste &amp; Environmental Services</b>	<b>3.00</b>	-	-	-	<b>3.00</b>
<b>Total Public Works</b>	<b>36.00</b>	-	-	-	<b>36.00</b>
<b>Neighborhood Services:</b>					
<b>Neighborhood Services</b>					
Neighborhood Services Director	1.00				1.00
Senior Project Manager	-				-
Emergency Services Coordinator	1.00				1.00
Management Analyst	1.00				1.00
Management Assistant	1.00				1.00
<b>Total Neighborhood Services</b>	<b>4.00</b>	-	-	-	<b>4.00</b>
<b>Homelessness</b>					
Homelessness Services Coordinator	1.00				1.00
<b>Total Homelessness</b>	<b>1.00</b>	-	-	-	<b>1.00</b>
<b>Economic Development</b>					
Principal Project Manager	-				-
Senior Project Manager	-				-
Economic Development Coordinator	-				-
<b>Total Economic Development</b>	<b>-</b>	-	-	-	<b>-</b>
<b>Parks &amp; Recreation</b>					
Parks & Recreation Manager	1.00				1.00
Management Assistant	1.00				1.00
<b>Total Parks &amp; Recreation</b>	<b>2.00</b>	-	-	-	<b>2.00</b>
<b>Community Center</b>					
Recreation Supervisor	1.00				1.00
Maintenance Worker I	1.00				1.00
Administrative Assistant	1.00				1.00
<b>Total Community Center</b>	<b>3.00</b>	-	-	-	<b>3.00</b>



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

<b>Department/Positions</b>	<b>FY 22/23 Adopted Dec 20, 2022</b>	<b>Program Reallocation</b>	<b>Reclass</b>	<b>Additions/ Deletions</b>	<b>FY 22/23 Proposed March 7, 2023</b>
<b>Library - Goleta</b>					
Library Director	-				-
Library Director (Assistant Neighborhood Services Director)	1.00				1.00
Supervising Librarian	1.00				1.00
Management Assistant	1.00				1.00
Librarian II/Children's Librarian	1.00				1.00
Library Technician (1 Full-Time, 5 Part-Time)	2.88				2.88
Library Assistant I (3 Full-Time, 4 Part-Time, 2 Part-Time Limited T	5.25				5.25
<b>Total Library - Goleta</b>	<b>12.13</b>	-	-	-	<b>12.13</b>
<b>Library - Buellton</b>					
Senior Library Technician	1.00				1.00
Library Technician (2 Part-Time)	0.75				0.75
Library Assistant I (2 Part-Time)	0.75				0.75
<b>Total Library - Buellton</b>	<b>2.50</b>	-	-	-	<b>2.50</b>
<b>Library - Solvang</b>					
Senior Library Technician	1.00				1.00
Library Technician (4 Part-Time)	1.50				1.50
<b>Total Library - Solvang</b>	<b>2.50</b>	-	-	-	<b>2.50</b>
<b>Total Neighborhood Services</b>	<b>27.13</b>	-	-	-	<b>27.13</b>
<b>Grand Total:</b>	<b>117.275</b>	-	-	<b>1.000</b>	<b>118.275</b>



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

Department/Positions	FY 22/23 Adopted Dec 20, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed March 7, 2023
<i>*Schedule of Proposed Authorized Positions has been summarized to reflect positions in the Departments/Programs by majority of time spent. On the next page is a detailed schedule of allocations of how positions are budgeted based on time spent.</i>					
<i>*Positions are allocated by budgeted time spent in programs and department:</i>					
<b>General Government:</b>					
<b>City Manager</b>					
City Manager	1.00				1.00
Manager Emeritus	1.00				1.00
Assistant City Manager	1.00				1.00
Deputy City Manager	-				-
Assistant to the City Manager	1.00				1.00
Human Resources Risk Manager	-				-
Management Analyst	1.00				1.00
Human Resources Analyst	-				-
Human Resources Analyst/DEI Officer	-				-
Executive Assistant	1.00				1.00
Management Assistant	0.25				0.25
Office Specialist	0.90				0.90
City Hall Receptionist	-				-
<b>Total City Manager</b>	<b>7.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7.15</b>
<b>City Clerk</b>					
City Clerk	1.00				1.00
Deputy City Clerk	2.00				2.00
Public Records Specialist	1.00				1.00
Records Technician/Recording Clerk	-				-
<b>Total City Clerk</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.00</b>
<b>City Attorney</b>					
City Attorney	-				-
Assistant City Attorney	1.00				1.00
Deputy City Attorney	-				-
Sr. Legal Analyst	-				-
Management Assistant	0.50	(0.50)			-
<b>Total City Attorney</b>	<b>1.50</b>	<b>-</b>	<b>(0.50)</b>	<b>-</b>	<b>1.00</b>
<b>Community Relations</b>					
Community Relations Manager	1.00				1.00
Management Assistant	1.75				1.75
Administrative Assistant	-				-
<b>Total Community Relations</b>	<b>2.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.75</b>
<b>Human Resources/Risk Management</b>					
Human Resources Risk Manager	1.00				1.00
Human Resources Analyst	1.00				1.00
Human Resources Analyst/DEI Officer	1.00				1.00
Human Resources Technician	0.50	0.50			1.00
<b>Total Human Resources/Risk Management</b>	<b>3.50</b>	<b>-</b>	<b>0.50</b>	<b>-</b>	<b>4.00</b>
<b>Total General Government</b>	<b>18.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18.90</b>
<b>General Services:</b>					
<b>General Services Administration</b>					
General Services Director	1.00				1.00
Senior Management Analyst	1.00				1.00
Management Analyst	0.50				0.50
Management Assistant	0.75				0.75
<b>Total General Services Administration</b>	<b>3.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.25</b>
<b>City Facilities and Fleet Management</b>					
Facilities Maintenance Technician	1.00				1.00
<b>Total City Facilities Management</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>
<b>Information and Communications</b>					
Management Analyst	0.50				0.50
<b>Total Information and Communications</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.50</b>
<b>Total General Services</b>	<b>4.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.75</b>



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

Department/Positions	FY 22/23 Adopted Dec 20, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed March 7, 2023
<b>Finance:</b>					
<b>Finance Administration</b>					
Finance Director	1.00				1.00
Accounting Manager	1.00				1.00
Accounting Supervisor	1.00				1.00
Budget Analyst	1.00				1.00
Accountant	2.00				2.00
Management Assistant	1.00				1.00
Accounting Specialist	4.00				4.00
Senior Office Specialist	1.00				1.00
<b>Total Finance</b>	<b>12.00</b>	-	-	-	<b>12.00</b>
<b>Planning Environmental Review:</b>					
<b>Current Planning</b>					
Planning Director	-				-
Planning Manager	1.00				1.00
Supervising Senior Planner	2.00				2.00
Senior Planner	1.00				1.00
Associate Planner	3.00				3.00
Management Analyst	-				-
Code Compliance Officer	2.00				2.00
Assistant Planner	-				-
Management Assistant	-				-
Permit Technician	1.00				1.00
Office Specialist	0.50				0.50
<b>Total Current Planning</b>	<b>10.50</b>	-	-	-	<b>10.50</b>
<b>Building &amp; Safety</b>					
Planning Director	-				-
Management Assistant	-				-
<b>Total Building &amp; Safety</b>	<b>-</b>	-	-	-	<b>-</b>
<b>Advance Planning</b>					
Planning Director	-				-
Planning Manager	1.00				1.00
Senior Planner	2.00				2.00
Management Assistant	-				-
<b>Total Advance Planning</b>	<b>3.00</b>	-	-	-	<b>3.00</b>
<b>Planning Commission &amp; Design Review Board</b>					
Planning Commission Clerk	-			1.00	1.00
<b>Total Planning Commission &amp; Design Review Board</b>	<b>-</b>	-	-	1.00	<b>1.00</b>
<b>Sustainability Program</b>					
Sustainability Manager	1.00				1.00
Sustainability Coordinator	-				-
Management Assistant	1.00				1.00
<b>Total Sustainability Program</b>	<b>2.00</b>	-	-	-	<b>2.00</b>
<b>Housing Program</b>					
Senior Housing Analyst	1.00				1.00
<b>Total Housing Program</b>	<b>1.00</b>	-	-	-	<b>1.00</b>
<b>Administration</b>					
Planning Director	1.00				1.00
Management Assistant	1.00				1.00
<b>Total Administration</b>	<b>2.00</b>	-	-	-	<b>2.00</b>
<b>Total Planning Environmental Review</b>	<b>18.50</b>	-	-	1.00	<b>19.50</b>



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

Department/Positions	FY 22/23 Adopted Dec 20, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed March 7, 2023
<b>Public Works:</b>					
<b>Administration</b>					
Public Works Director	1.00				1.00
Assistant Public Works Director	0.50				0.50
Senior Management Analyst	0.50				0.50
Management Analyst	1.00				1.00
Management Assistant	1.00				1.00
Administrative Assistant	-				-
Senior Office Specialist	-				-
<b>Total Administration</b>	<b>4.00</b>	-	-	-	<b>4.00</b>
<b>Engineering</b>					
Assistant Public Works Director	0.25				0.25
Principal Civil Engineer	1.00				1.00
Traffic Engineer	-				-
Management Analyst	-				-
Assistant Engineer	1.00				1.00
Public Works Inspector	1.00				1.00
Sr. Engineering Technician	1.00				1.00
Management Assistant	-				-
Administrative Assistant	-				-
<b>Total Engineering</b>	<b>4.25</b>	-	-	-	<b>4.25</b>
<b>Facilities Maintenance</b>					
Facilities Maintenance Technician	-				-
<b>Total Facilities Maintenance</b>	<b>-</b>	-	-	-	<b>-</b>
<b>Parks &amp; Open Spaces</b>					
Public Works Manager	-				-
Parks & Open Spaces Manager	1.00				1.00
Public Works Supervisor	1.00				1.00
Environmental Services Specialist	1.00				1.00
Lead Maintenance Worker	-				-
Administrative Assistant	1.00				1.00
Senior Office Specialist	-				-
Maintenance Worker II	1.00				1.00
Maintenance Worker I	3.00				3.00
<b>Total Parks &amp; Open Spaces</b>	<b>8.00</b>	-	-	-	<b>8.00</b>
<b>Capital Improvement</b>					
Public Works Director	-				-
Assistant Public Works Director	0.25				0.25
Principal Civil Engineer	2.00				2.00
CIP Manager	-				-
Sr. Project Engineer	1.00				1.00
Senior Engineer	1.00				1.00
Senior Management Analyst	0.50				0.50
Management Analyst	-				-
Assistant Engineer	1.75				1.75
Senior Office Specialist	1.00				1.00
<b>Total Capital Improvement</b>	<b>7.50</b>	-	-	-	<b>7.50</b>
<b>Street Lighting</b>					
Principal Civil Engineer	-				-
Assistant Engineer	0.25				0.25
<b>Total Street Lighting</b>	<b>0.25</b>	-	-	-	<b>0.25</b>
<b>Traffic Ops &amp; Maint</b>					
Principal Civil Engineer	1.00				1.00
Assistant Engineer	1.00				1.00
<b>Total Traffic Ops &amp; Maint</b>	<b>2.00</b>	-	-	-	<b>2.00</b>
<b>Street Maintenance</b>					
Public Works Director	-				-
Public Works Manager	1.00				1.00
Management Assistant	-				-
Administrative Assistant	1.00				1.00
Public Works Supervisor	1.00				1.00
Lead Maintenance Worker	-				-
Senior Office Specialist	-				-
Maintenance Worker II (1 Underfilling)	3.00				3.00
Maintenance Worker I	1.00				1.00
<b>Total Street Maintenance</b>	<b>7.00</b>	-	-	-	<b>7.00</b>



**SCHEDULE OF AUTHORIZED POSITIONS  
FISCAL YEAR 2021/22 AND 2022/23**

Department/Positions	FY 22/23 Adopted Dec 20, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed March 7, 2023
<b>Solid Waste &amp; Environmental Services</b>					
Public Works Director	-				-
Assistant Public Works Director	-				-
Environmental Services Manager	1.00				1.00
Environmental Services Coordinator	-				-
Environmental Services Specialist	1.00				1.00
Senior Management Analyst	-				-
Assistant Engineer	-				-
Management Analyst	-				-
Management Assistant	-				-
Administrative Assistant	1.00				1.00
Senior Office Specialist	-				-
<b>Total Solid Waste &amp; Environmental Services</b>	<b>3.00</b>	-	-	-	<b>3.00</b>
<b>Total Public Works</b>	<b>36.00</b>	-	-	-	<b>36.00</b>
<b>Neighborhood Services:</b>					
<b>Neighborhood Services Administration</b>					
Neighborhood Services Director	0.90				0.90
Principal Project Manager	-				-
Senior Project Manager	-				-
Emergency Services Coordinator	1.00				1.00
Management Analyst	0.90				0.90
Management Assistant	1.00				1.00
<b>Total Neighborhood Services</b>	<b>3.80</b>	-	-	-	<b>3.80</b>
<b>Homelessness</b>					
Homelessness Services Coordinator	1.00				1.00
<b>Total Homelessness</b>	<b>1.00</b>	-	-	-	<b>1.00</b>
<b>Economic Development</b>					
Principal Project Manager	-				-
Senior Project Manager	-				-
Economic Development Coordinator	-				-
<b>Total Economic Development</b>	<b>-</b>	-	-	-	<b>-</b>
<b>Parks &amp; Recreation</b>					
Neighborhood Services Director	0.10				0.10
Parks & Recreation Manager	1.00				1.00
Management Analyst	0.10				0.10
Management Assistant	1.00				1.00
<b>Total Parks &amp; Recreation</b>	<b>2.20</b>	-	-	-	<b>2.20</b>
<b>Community Center</b>					
Recreation Supervisor	1.00				1.00
Maintenance Worker I	1.00				1.00
Administrative Assistant (GCC)	1.00				1.00
<b>Total Community Center</b>	<b>3.00</b>	-	-	-	<b>3.00</b>
<b>Library - Goleta</b>					
Library Director	-				-
Library Director (Assistant Neighborhood Services Director)	1.00				1.00
Supervising Librarian	1.00				1.00
Management Assistant	1.00				1.00
Librarian II/Children's Librarian	1.00				1.00
Library Technician (1 Full-Time, 5 Part-Time)	2.88				2.88
Library Assistant I (3 Full-Time, 4 Part-Time, 2 Part-Time Limited T	5.25				5.25
<b>Total Library - Goleta</b>	<b>12.13</b>	-	-	-	<b>12.13</b>
<b>Library - Buellton</b>					
Senior Library Technician	1.00				1.00
Library Technician (2 Part-Time)	0.75				0.75
Library Assistant I (2 Part-Time)	0.75				0.75
<b>Total Library - Buellton</b>	<b>2.50</b>	-	-	-	<b>2.50</b>
<b>Library - Solvang</b>					
Senior Library Technician	1.00				1.00
Library Technician (4 Part-Time)	1.50				1.50
<b>Total Library - Solvang</b>	<b>2.50</b>	-	-	-	<b>2.50</b>
<b>Total Neighborhood Services</b>	<b>27.13</b>	-	-	-	<b>27.13</b>
<b>Grand Total:</b>	<b>117.275</b>	-	-	<b>1.00</b>	<b>118.275</b>

**CITY OF GOLETA, CALIFORNIA  
SALARY SCHEDULE FY 2022-23**

CLASSIFICATION TITLE	GRADE NO.	CATEGORY B.U. / FLSA		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
City Hall Receptionist	100	G / NE	HOURLY	21.14	22.20	23.31	24.48	25.70	26.98
			BI-WEEKLY	1,691.43	1,776.00	1,864.80	1,958.04	2,055.94	2,158.74
			MONTHLY	3,664.76	3,848.00	4,040.40	4,242.42	4,454.54	4,677.27
			ANNUAL	43,977.13	46,175.99	48,484.79	50,909.03	53,454.48	56,127.20
Maintenance Worker I	101	G / NE	HOURLY	22.41	23.53	24.71	25.94	27.24	28.60
Records Technician/Recording Clerk		G / NE	BI-WEEKLY	1,792.91	1,882.56	1,976.69	2,075.52	2,179.30	2,288.26
Library Assistant I		G / NE	MONTHLY	3,884.65	4,078.88	4,282.82	4,496.96	4,721.81	4,957.90
			ANNUAL	46,615.76	48,946.55	51,393.87	53,963.57	56,661.74	59,494.83
Maintenance Worker II	102	G / NE	HOURLY	23.98	25.18	26.44	27.76	29.15	30.61
Office Specialist		G / NE	BI-WEEKLY	1,918.42	2,014.34	2,115.06	2,220.81	2,331.85	2,448.44
Library Assistant II		G / NE	MONTHLY	4,156.57	4,364.40	4,582.62	4,811.75	5,052.34	5,304.96
			ANNUAL	49,878.86	52,372.80	54,991.44	57,741.02	60,628.07	63,659.47
Senior Office Specialist	103	G / NE	HOURLY	25.66	26.94	28.29	29.70	31.19	32.75
Library Technician		G / NE	BI-WEEKLY	2,052.71	2,155.34	2,263.11	2,376.26	2,495.08	2,619.83
			MONTHLY	4,447.53	4,669.91	4,903.40	5,148.57	5,406.00	5,676.30
			ANNUAL	53,370.38	56,038.90	58,840.85	61,782.89	64,872.03	68,115.63
Accounting Specialist	104	G / NE	HOURLY	27.71	29.10	30.55	32.08	33.68	35.37
Permit Technician		G / NE	BI-WEEKLY	2,216.92	2,327.77	2,444.16	2,566.37	2,694.68	2,829.42
Senior Library Technician		G / E	MONTHLY	4,803.33	5,043.50	5,295.68	5,560.46	5,838.48	6,130.41
Facilities Maintenance Technician		G / NE	ANNUAL	57,640.01	60,522.01	63,548.11	66,725.52	70,061.79	73,564.88
Administrative Assistant	105	G(*) / NE	HOURLY	29.93	31.42	33.00	34.65	36.38	38.20
Lead Maintenance Worker		G / NE	BI-WEEKLY	2,394.28	2,513.99	2,639.69	2,771.68	2,910.26	3,055.77
Public Affairs Assistant		G / NE	MONTHLY	5,187.60	5,446.98	5,719.33	6,005.30	6,305.56	6,620.84
Librarian I		M / NE	ANNUAL	62,251.21	65,363.77	68,631.96	72,063.56	75,666.74	79,450.07
Assistant Engineering Technician		G / NE							
Public Works Supervisor	106	M / NE	HOURLY	32.32	33.94	35.64	37.42	39.29	41.25
Librarian II		M / NE	BI-WEEKLY	2,585.82	2,715.11	2,850.87	2,993.41	3,143.08	3,300.23
Associate Engineering Technician		G / NE	MONTHLY	5,602.61	5,882.74	6,176.88	6,485.72	6,810.01	7,150.51
			ANNUAL	67,231.31	70,592.87	74,122.52	77,828.64	81,720.08	85,806.08
Assistant Planner	107	G / NE	HOURLY	34.91	36.65	38.49	40.41	42.43	44.55
Legal Office Assistant		C / NE	BI-WEEKLY	2,792.69	2,932.32	3,078.94	3,232.88	3,394.53	3,564.25
Management Assistant		G(*) / NE	MONTHLY	6,050.82	6,353.36	6,671.03	7,004.58	7,354.81	7,722.55
Senior Engineering Technician		G / NE	ANNUAL	72,609.81	76,240.30	80,052.32	84,054.94	88,257.68	92,670.57
<b>Planning Commission Clerk</b>		<b>G / NE</b>							
Public Records Specialist									
Accountant	108	G(*) / NE	HOURLY	37.70	39.59	41.57	43.64	45.83	48.12
Budget Analyst		C / NE	BI-WEEKLY	3,016.10	3,166.90	3,325.25	3,491.51	3,666.09	3,849.39
Code Compliance Officer		G / NE	MONTHLY	6,534.88	6,861.63	7,204.71	7,564.94	7,943.19	8,340.35
Deputy City Clerk		M / E	ANNUAL	78,418.60	82,339.53	86,456.51	90,779.33	95,318.30	100,084.21
Executive Assistant		C / E							
<b>Human Resources Technician</b>		<b>C / NE</b>							
Public Works Inspector		G / NE							
Assistant Engineer*	109	G / NE	HOURLY	40.72	42.75	44.89	47.14	49.49	51.97
Emergency Services Coordinator		G / E	BI-WEEKLY	3,257.39	3,420.26	3,591.27	3,770.83	3,959.38	4,157.34
Human Resources Analyst		C / E	MONTHLY	7,057.67	7,410.56	7,781.09	8,170.14	8,578.65	9,007.58
Human Resources Analyst/DEI Officer		C / E	ANNUAL	84,692.09	88,926.69	93,373.03	98,041.68	102,943.76	108,090.95
Management Analyst		M(*) / E							
Environmental Services Specialist		M / NE							
Recreation Supervisor		M / E							
Associate Planner	110	G / NE	HOURLY	43.97	46.17	48.48	50.91	53.45	56.12
Senior Legal Analyst		C / E	BI-WEEKLY	3,517.98	3,693.88	3,878.57	4,072.50	4,276.13	4,489.93
			MONTHLY	7,622.29	8,003.40	8,403.57	8,823.75	9,264.94	9,728.19
			ANNUAL	91,467.45	96,040.83	100,842.87	105,885.01	111,179.26	116,738.23
Associate Engineer**	111	G / NE	HOURLY	47.49	49.87	52.36	54.98	57.73	60.61
Supervising Librarian		M / E	BI-WEEKLY	3,799.42	3,989.39	4,188.86	4,398.30	4,618.22	4,849.13
Accounting Supervisor		C / E	MONTHLY	8,232.07	8,643.67	9,075.86	9,529.65	10,006.13	10,506.44
			ANNUAL	98,784.85	103,724.09	108,910.30	114,355.81	120,073.60	126,077.28

**Category or Bargaining Unit**

C = Confidential  
G = General Unit  
M = Miscellaneous Unit  
M/M = Mid-Management  
M/C = Conf. Management  
E = Executive Management  
\* May be confidential, depending on assignment

**Fair Labor Standards Act Classification**

NE = Non Exempt from overtime  
E = Exempt from overtime

**CITY OF GOLETA, CALIFORNIA  
SALARY SCHEDULE FY 2022-23**

CLASSIFICATION TITLE	GRADE NO.	CATEGORY B.U. / FLSA		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Environmental Services Coordinator	112	M / E	HOURLY	51.29	53.86	56.55	59.38	62.35	65.46
Senior Management Analyst		C / E	BI-WEEKLY	4,103.37	4,308.54	4,523.97	4,750.16	4,987.67	5,237.06
Project Manager		M / E	MONTHLY	8,890.64	9,335.17	9,801.93	10,292.02	10,806.62	11,346.96
Homelessness Outreach Coordinator		M / E	ANNUAL	106,687.64	112,022.02	117,623.12	123,504.28	129,679.49	136,163.47
Senior Planner		M / E							
Sustainability Coordinator		M / E							
Senior Housing Analyst		M / E							
Accounting Manager	113	M/C / E	HOURLY	55.91	58.70	61.64	64.72	67.96	71.35
Community Relations Manager		M/C / E	BI-WEEKLY	4,472.67	4,696.31	4,931.12	5,177.68	5,436.56	5,708.39
Economic Development Coord.		M / E	MONTHLY	9,690.79	10,175.33	10,684.10	11,218.31	11,779.22	12,368.18
HR / Risk Manager		M/C / E	ANNUAL	116,289.53	122,104.00	128,209.20	134,619.66	141,350.65	148,418.18
Library Services Manager		M/M / E							
Assistant to the City Manager		M/C / E							
Senior Engineer		M / E							
Sustainability Manager		M/M / E							
Deputy City Attorney	114	C / E	HOURLY	60.94	63.99	67.19	70.55	74.07	77.78
Supervising Senior Planner		M / E	BI-WEEKLY	4,875.21	5,118.98	5,374.92	5,643.67	5,925.85	6,222.15
Parks and Recreation Manager		M/M / E	MONTHLY	10,562.97	11,091.11	11,645.67	12,227.95	12,839.35	13,481.32
Envrionmental Services Manager		M/M / E	ANNUAL	126,755.58	133,093.36	139,748.03	146,735.43	154,072.20	161,775.81
Planning Manager	115	M/M / E	HOURLY	66.42	69.75	73.23	76.90	80.74	84.78
Principal Civil Engineer		M/M / E	BI-WEEKLY	5,313.98	5,579.68	5,858.67	6,151.60	6,459.18	6,782.14
Public Works Manager		M/M / E	MONTHLY	11,513.63	12,089.31	12,693.78	13,328.47	13,994.89	14,694.64
Senior Project Engineer - grandfathered class		M / E	ANNUAL	138,163.59	145,071.77	152,325.35	159,941.62	167,938.70	176,335.64
Principal Project Manager		M/M / E							
Parks and Open Space Manager		M/M / E							
Assistant Public Works Director	116	M/M / E	HOURLY	72.40	76.02	79.82	83.82	88.01	92.41
Library Director (Asst. Neighborhood Services Director)		M/M / E	BI-WEEKLY	5,792.24	6,081.85	6,385.95	6,705.24	7,040.51	7,392.53
City Clerk		E / E	MONTHLY	12,549.86	13,177.35	13,836.22	14,528.03	15,254.43	16,017.15
			ANNUAL	150,598.31	158,128.22	166,034.64	174,336.37	183,053.19	192,205.85
Assistant City Attorney	117	E / E	HOURLY	78.92	82.87	87.01	91.36	95.93	100.72
Finance Director		E / E	BI-WEEKLY	6,313.54	6,629.22	6,960.68	7,308.72	7,674.15	8,057.86
Neighborhood Services Director		E / E	MONTHLY	13,679.35	14,363.31	15,081.48	15,835.55	16,627.33	17,458.70
General Services Director		E / E	ANNUAL	164,152.16	172,359.76	180,977.75	190,026.64	199,527.97	209,504.37
Public Works Director***	118	E / E	HOURLY	86.02	90.32	94.84	99.58	104.56	109.79
Planning & Environmental Review Director <sup>1</sup>		E / E	BI-WEEKLY	6,881.76	7,225.85	7,587.14	7,966.50	8,364.83	8,783.07
			MONTHLY	14,910.49	15,656.01	16,438.81	17,260.75	18,123.79	19,029.98
			ANNUAL	178,925.85	187,872.14	197,265.75	207,129.04	217,485.49	228,359.76
	119	E / E	HOURLY	90.32	94.84	99.58	104.56	109.79	115.28
			BI-WEEKLY	7,225.85	7,587.14	7,966.50	8,364.83	8,783.07	9,222.22
			MONTHLY	15,656.01	16,438.81	17,260.75	18,123.79	19,029.98	19,981.48
			ANNUAL	187,872.14	197,265.75	207,129.04	217,485.49	228,359.76	239,777.75
Assistant City Manager	120	E / E	HOURLY	98.18	103.09	108.24	113.66	119.34	125.31
			BI-WEEKLY	7,854.50	8,247.23	8,659.59	9,092.57	9,547.19	10,024.55
			MONTHLY	17,018.08	17,868.99	18,762.44	19,700.56	20,685.59	21,719.87
			ANNUAL	204,217.02	214,427.87	225,149.26	236,406.73	248,227.06	260,638.42
Manager Emeritus			HOURLY	128.79	(eff. 9/1/22)				
City Manager			HOURLY	139.90					
			BI-WEEKLY	11,192.31					
			MONTHLY	24,250.00					
			ANNUAL	291,000.00	(eff. 9/1/22)				
City Councilmember			HOURLY	26.55					
			BI-WEEKLY	2,123.80					
			MONTHLY	4,601.56					
			ANNUAL	55,218.75	(eff. 12/3/22)				
Mayor			HOURLY	31.86					
			BI-WEEKLY	2,548.56					
			MONTHLY	5,521.88					
			ANNUAL	66,262.50	(eff. 12/3/22)				

<sup>1</sup> Title Under Review

\*If certified as an Engineer-in-Training (EIT) in the State of California, this position will receive a 5% pay differential at each step.

\*\*If registered as Civil Engineer in the State of California, this position will receive a 5% pay differential at each step.

\*\*\*If also serving as City Engineer, this position will receive a 5% pay differential at each step.

**Category**

C = Confidential

G = General Unit

M = Miscellaneous Unit

M/M = Mid-Management

M/C = Conf. Management

E = Executive Management

\* May be confidential, depending on assignment

**Fair Labor Standards Act Classification**

NE = Non Exempt from overtime

E = Exempt from overtime

## **CITY OF GOLETA, CALIFORNIA HUMAN RESOURCES TECHNICIAN**

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.*

### **DEFINITION**

Performs a variety of para-professional level administrative, technical, and analytical duties in support of the City's human resources functions including recruitment and selection, classification and compensation, payroll and benefits administration, performance management, employee training, labor relations, and related functions; also provides information and assistance to City employees and the general public regarding human resources activities, policies, and procedures.

### **CLASS CHARACTERISTICS**

Incumbents of this class perform a variety of technical and complex tasks in support of the Human Resources Department. The Human Resources Technician is expected to carry out responsibilities with a significant degree of independence, exercising sound judgement, problem-solving skills, and customer services skills. Incumbents of this class also provide paraprofessional and clerical assistance to professional staff and may assist with general office support.

### **ESSENTIAL JOB FUNCTIONS**

*The following duties are typical for positions in this classification. Incumbents may not perform all listed job functions, nor are all listed duties necessarily performed by everyone in this class depending upon business needs and changing business practices:*

1. Perform a variety of administrative and technical tasks involved in the human resources function including recruitment and selection, classification and compensation, performance management, employee and labor relations, payroll and benefits administration, and employee training.
2. Participate in the preparation of recruitment plans, including preparing job bulletins and examination materials. Prepare recruitment advertisements and announcements and submit them to appropriate publications and/or websites.
3. Screen applications, proctor exams, and grade test materials.
4. Prepare, schedule, and administer written, oral, performance and agility tests; conduct briefings and debriefings of examination board members.
5. Draft and send letters, notices, and other related correspondence to candidates and raters participating in a variety of selection processes.
6. Conduct pre-employment processes; receive and review completed paperwork from candidates and new employees. Schedule pre-employment drug screening or physical exams as needed.
7. Conduct employment verification and contact candidate references.

8. Coordinate personnel functions with payroll activities; ensure accurate maintenance of personnel transactions and status.
9. Assist in coordination of City's benefit program including open enrollment and providing assistance with new employee enrollment and existing employee change forms.
10. Maintain the dedicated webpage for the Human Resource Department; replace posted documents as necessary and update with current, relevant information.
11. Conduct salary surveys and special studies; participate in a variety of projects; gather and analyze data; prepare recommendations as necessary.
12. Maintain confidential exam and employee personnel files, including medical files.
13. Assist in the coordination of the annual performance evaluation program.
14. Conduct new employee on-boarding and participate in New Employee Orientation presentations. Explain and advise employees of City benefits and personnel policies.
15. Interpret general human resources policies and procedures; respond to requests for information and assistance from employees, management, outside agencies, and the public.
16. Perform related duties and responsibilities as required.

## **QUALIFICATIONS GUIDELINES**

### **Education, Experience and Training**

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

#### **Education:**

Graduation from high school of a GED equivalent; completion of an Associate's degree in human resources or a related field or completion of college coursework applicable to human resources management is highly desirable.

#### **Experience:**

Two years of progressively responsible experience in the administration of human resources programs or a related field, preferably within a local government environment.

### **Knowledge and Abilities**

#### **Knowledge of:**

- Modern principles and practices of public sector human resource management and administration.
- Methods and techniques of recruitment, interviewing and selection.
- Principles for job evaluation and analysis.

- Research and analysis methods and techniques.
- Principles and practices of benefits administration.
- Pertinent Federal, State and local laws, codes and regulations.
- Modern office practices, methods computers and computer software including Microsoft Word and Excel and HRIS systems.

Ability to:

- Perform responsible and complex technical and analytical human resources functions involving the use of sound judgment and personal initiative.
- Model exemplary behaviors and conformance to policy expectations.
- Analyze, interpret, summarize, and present administrative and technical information and data in an effective manner.
- Effectively administer a variety of departmental programs and administrative duties.
- Evaluate and recommend improvements in operations, procedures, policies, or methods.
- Interpret and apply the policies, procedures, laws, codes, and regulations pertaining to assigned programs and functions.
- Plan, organize, and execute assignments with minimal supervision and direction.
- Understand and carry out verbal and written instructions; express ideas clearly and concisely verbally and in writing; read, understand, and utilize data.
- Establish and maintain professional and cooperative working relationships with those contacted in the course of work.
- Use a computer and utilize software applications such as word processing, spreadsheets, database management, and graphics presentations as required by the duties of the assignment.

Special Requirements

- Possession of a valid Class "C" California driver's license and a satisfactory driving record.

**PHYSICAL AND MENTAL DEMANDS/WORKING CONDITIONS**

*The physical and mental demands herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these essential job functions.*

- Mental function: Includes reading, writing, mathematical computations, operating a computer, problem solving, managing multiple projects, calmly handling complaints and problems from irate citizens or contractors, and decision making under stressful conditions.
- Productivity: Incumbents must perform work in an efficient, effective and timely manner with

minimal direction.

- Mobility: Incumbents require sufficient mobility to work in an office setting and operate office equipment. Incumbents may be required to perform light lifting and carrying, file documents in various locations and heights, and sit, stand, walk, remain seated, and work at a video display terminal for prolonged periods of time.
- Vision: Vision sufficient to read small print, computer screens, and printed documents, and to operate assigned equipment.
- Hearing: Incumbents are required to hear in the normal audio range with or without correction.
- Environment: Normal office setting with some travel to attend meetings. Incumbents may be exposed to noise and/or dust.
- Other factors: Incumbents may be required to work extended hours including evenings and weekends. Incumbents may be required to travel outside City boundaries to attend meetings and to use a personal vehicle in the course of employment.

Date Adopted: TBD

Revised:

## **CITY OF GOLETA, CALIFORNIA PLANNING COMMISSION CLERK**

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.*

### **DEFINITION**

Under general supervision of the Planning and Environmental Review Department Director, assists with the activities and operations of assigned boards and commissions including the Planning Commission, Design Review Board, and Historic Preservation Commission, including agenda preparation and distribution, taking and transcribing minutes, public information dissemination, and records management; provides administrative support to the Planning Department and performs related duties as required.

### **CLASS CHARACTERISTICS**

This position performs administrative tasks in support of the Planning Department, including preparing agendas; attending, taking, and transcribing minutes; and assisting with Planning Department functions. Employees in this class often have contact with the public and staff and provide information and research assistance as well as answer a variety of questions requiring knowledge of City departments, procedures and operations.

### **ESSENTIAL JOB FUNCTIONS**

*The following duties are typical for positions in this classification. Incumbents may not perform all listed job functions, nor are all listed duties necessarily performed by everyone in this class depending upon business need and changing business practices:*

1. Attends Planning Commission, Design Review Board, Historic Preservation Commission, and other special meetings to record official proceedings; assists with the preparation of minutes and other documents; assists with the publication, filing, indexing and safekeeping of all proceedings of assigned boards and commissions.
2. Assists with the preparation, organization, and distribution of the agenda and agenda packet materials for assigned boards and commission meetings.
3. Records proceedings of meetings; takes detailed and comprehensive notes of meetings with the end product being concise, accurate, articulate, and well thought out minutes.
4. Assists with the maintenance of Planning Department records and archives including General Plan amendments, permits, ordinances, resolutions, minutes.
5. Prepares legal notices of meetings for publication; mail to appropriate parties; coordinate ad posting.
6. Coordinates the retrieval, protection, retention, and destruction of all records in accordance with City policy and legal, financial, governmental, and historical requirements.

7. Assists with the coordination of the Planning Department's activities with those of other departments and outside agencies and organizations.
8. Assists in the preparation of complex documents and reports.
9. Assists in maintenance of dedicated webpages for the Planning Department.
10. Composes and proofreads a wide variety of complex and confidential documents, reports, letters, memoranda including action minutes.
11. Provides research support for City staff regarding agenda items, staff reports, resolutions, CC&Rs, retrieval of files, plans, etc.
12. Performs research activities including detailed records retrieval of previous actions, codes, and develops historical records on research efforts; assists with the preparation of reports, boards and commissions agendas, and correspondence.
13. Acts as liaison between the Planning Department and other City departments regarding agenda items, legal documents, meeting procedures, and other items that may arise.
14. Prepares official notifications to the public regarding public hearings, including legal advertising of notices.
15. Responds to inquiries from the public and City staff regarding departmental programs, procedures, activities, and other matters which require an in-depth knowledge of the department.
16. Performs related duties and responsibilities as required.

## **QUALIFICATIONS GUIDELINES**

### **Education, Experience and Training**

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

#### **Education:**

- Equivalent to two years of college-level coursework at an accredited college with major emphasis on public administration, business administration, or a related field.

#### **Experience:**

- Four years of increasingly responsible experience in complex administrative office work including participating in recording or transcription activities and records management, preferably in local government.

### **Knowledge and Abilities**

#### **Knowledge of:**

- Meetings, processes, and procedures for boards and commissions.
- Research and report writing techniques and methods.
- Principles and practices of records management, including records retention laws.

- Principles used in taking and preparing minutes.
- English usage, spelling, grammar, and punctuation.

Ability to:

- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.
- Ensure compliance with Federal, State, and local rules, laws, and regulations.
- Interpret and apply pertinent laws, rules and regulations.
- Coordinate the retention/destruction of official records in accordance with applicable laws and regulations.
- Research, analyze and recommend appropriate policies and procedures for the operation of a records management system.
- Interpret and apply the policies, procedures, laws, codes, and regulations pertaining to assigned programs and functions.
- Communicate clearly and concisely, both verbally and in writing.
- Establish and maintain cooperative and effective working relationships with those contacted in the course of work.
- Attend evening meetings.

Special Requirements

- Possession of a valid Class "C" California driver's license and a satisfactory driving record.

**PHYSICAL AND MENTAL DEMANDS/WORKING CONDITIONS**

*The physical and mental demands herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these essential job functions.*

- Mental function: Includes reading, writing, mathematical computations, operating a computer, problem solving, managing multiple projects, calmly handling complaints and problems from irate citizens or contractors, and decision making under stressful conditions.
- Productivity: Incumbents must perform work in an efficient, effective and timely manner with minimal direction.
- Mobility: Incumbents require sufficient mobility to work in an office setting and operate office equipment. Incumbents may be required to perform light lifting and carrying, file documents in various locations and heights, and sit, stand, walk, remain seated, and work at a video display terminal for prolonged periods of time.
- Vision: Vision sufficient to read small print, computer screens, and printed documents, and to operate assigned equipment.
- Hearing: Incumbents are required to hear in the normal audio range with or without correction.
- Environment: Normal office setting with some travel to attend meetings. Incumbents may be exposed to noise and/or dust.

- Other factors: Incumbents will be required to work extended hours including evenings. Incumbents may be required to travel outside City boundaries to attend meetings and to use a personal vehicle in the course of employment.

Date Adopted: TBD

Date Revised:

**ATTACHMENT 6:**

Fiscal Year 2022/23 Second Quarter Financial Review  
Presentation

# Fiscal Year 2022/23 Second Quarter Financial Review

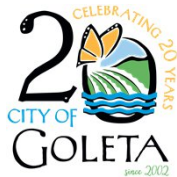
City of Goleta  
City Council Meeting  
March 7, 2023



# General Fund Budget Summary

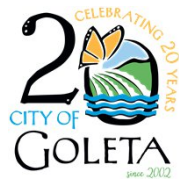
Category	2021/22 Actuals	2022/23 Adopted Budget	2023/23 Current Budget	Recommended Amendments	2022/23 Amended Budget
<b>Revenues and Other Sources</b>	<b>\$37,623,480</b>	<b>\$ 36,041,100</b>	<b>\$ 36,350,591</b>	<b>\$ (916,982)</b>	<b>\$ 35,433,609</b>
Operating Expenditures	\$30,895,556	\$ 36,815,225	\$ 43,014,705	\$ 1,042,481	\$ 44,057,186
Capital Expenditures	\$ 251,642	\$ 7,260,078	\$ 10,334,314	\$ 97,750	\$ 10,432,064
<b>Total Expenditures</b>	<b>\$31,147,198</b>	<b>\$ 44,075,303</b>	<b>\$ 53,349,019</b>	<b>\$ 1,140,231</b>	<b>\$ 54,489,250</b>
<b>Net Change to Fund Balance</b>	<b>\$ 6,476,282</b>	<b>\$ (8,034,203)</b>	<b>\$ (16,998,427)</b>	<b>\$ (2,057,213)</b>	<b>\$ (19,055,640)</b>
<b>Beginning Fund Balance</b>	<b>\$32,792,658</b>	<b>\$ 39,268,940</b>	<b>\$ 39,268,940</b>		<b>\$ 39,268,940</b>
<b>Ending Fund Balance</b>	<b>\$39,268,940</b>	<b>\$ 31,234,737</b>	<b>\$ 22,270,513</b>	<b>\$ (2,057,213)</b>	<b>\$ 20,213,300</b>

- ▶ FY 22/23 Adopted Budget was approved June 21, 2022 at \$44.08 million
- ▶ FY 22/23 Current Budget at \$53.4 million
  - ▶ Includes FY 21/22 final carryover of \$6.4 million
  - ▶ New appropriations since July 1, approximately \$2.7 million
- ▶ Recommending revenue adjustments of \$(916,982) and expenditures adjustment of \$1.1 million
- ▶ Personnel Updates
  - ▶ Recommending reclassifying Management Assistant (Grade 107) to Human Resources Technician (Grade 108)
  - ▶ Recommending new Planning Commission Clerk (previously provided through contract services). Total FTE will increase from 117.275 FTE to 118.275 FTE



# Summary of Revenues

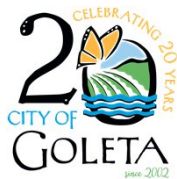
Revenues	FY 2021/22		FY 2022/23			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	Qtr YTD Actuals	% Realized	
Property Taxes	8,655,521	2,162,057	8,478,600	2,467,978	29.1%	14.1%
Sales Taxes	8,572,807	2,871,838	8,316,500	3,290,722	39.6%	14.6%
Transient Occupancy Tax	14,341,129	5,814,840	13,100,000	5,789,817	44.2%	-0.4%
Cannabis Tax	1,738,534	570,778	2,100,000	273,470	13.0%	-52.1%
Franchise Fee Tax	1,513,730	402,115	1,408,900	389,957	27.7%	-3.0%
License & Service Charges	1,929,169	905,460	1,996,800	956,156	47.9%	5.6%
Fines & Penalties	168,275	56,092	141,000	49,273	34.9%	-12.2%
Interest & Rent Income	(105,801)	108,598	334,000	683,262	204.6%	529.2%
Reimbursements	386,437	170,288	326,000	113,981	35.0%	-33.1%
Other Revenues	398,976	26,743	104,991	47,059	44.8%	76.0%
Other Sources	24,704	13,765	43,800	10,700	24.4%	-22.3%
<b>Total Revenues</b>	<b>\$ 37,623,480</b>	<b>\$ 13,102,575</b>	<b>\$ 36,350,591</b>	<b>\$ 14,072,375</b>	<b>38.7%</b>	<b>7.4%</b>



# Summary of Revenue Adjustments

**City of Goleta**  
**General Fund Statement of Revenue and Expenditures**  
**Budget to Actual Comparison**  
**For the Quarter Ended December 31, 2022**

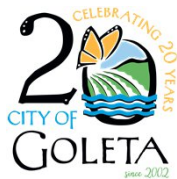
Revenues	Original Budget	Prior Revisions	Current Budget	12/31/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
Property Taxes	8,478,600	-	8,478,600	2,467,978	29%	68,787	8,547,387
Sales Taxes	8,316,500	-	8,316,500	3,290,722	40%	-	8,316,500
Transient Occupancy Tax	13,100,000	-	13,100,000	5,789,817	44%	-	13,100,000
Cannabis Tax	2,100,000	-	2,100,000	273,470	13%	(1,000,000)	1,100,000
Franchise Fee Tax	1,408,900	-	1,408,900	389,957	28%	-	1,408,900
License & Service Charges	1,687,300	309,500	1,996,800	956,156	48%	-	1,996,800
Fines & Penalties	141,000	-	141,000	49,273	35%	-	141,000
Interest & Rent Income	334,000	-	334,000	683,262	205%	-	334,000
Reimbursements	326,000	-	326,000	113,981	35%	-	326,000
Other Revenues	105,000	(9)	104,991	47,059	45%	14,231	119,222
Other Sources	43,800	-	43,800	10,700	24%	-	43,800
<b>Total Revenues</b>	<b>36,041,100</b>	<b>309,491</b>	<b>36,350,591</b>	<b>14,072,375</b>	<b>39%</b>	<b>(916,982)</b>	<b>35,433,609</b>



# Summary of Expenditure Adjustments

**City of Goleta**  
**General Fund Statement of Revenue and Expenditures**  
**Budget to Actual Comparison**  
**For the Quarter Ended December 31, 2022**

Expenditures	Original Budget	Prior Revisions	Current Budget	12/31/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
General Government	6,218,750	195,230	6,413,980	2,900,561	45%	4,000	6,417,980
General Services	3,281,675	408,376	3,690,051	1,508,914	41%	-	3,690,051
Library	434,600	(9)	434,591	148,799	34%	-	434,591
Finance	1,789,500	3,880	1,793,380	619,321	35%	-	1,793,380
Planning & Env. Review	4,293,800	596,970	4,890,770	1,669,563	34%	63,881	4,954,651
Public Works	8,098,300	4,342,999	12,441,299	2,497,465	20%	-	12,441,299
Neighborhood Services	2,074,600	652,034	2,726,634	1,196,730	44%	-	2,726,634
Public Safety	9,766,000	-	9,766,000	4,690,554	48%	-	9,766,000
Non-Departmental	858,000	-	858,000	16,802	2%	974,600	1,832,600
Capital Improvement Projects	7,260,078	3,074,236	10,334,314	108,167	1%	97,750	10,432,064
<b>Total Expenditures</b>	<b>44,075,303</b>	<b>9,273,716</b>	<b>53,349,019</b>	<b>15,356,876</b>	<b>29%</b>	<b>1,140,231</b>	<b>54,489,250</b>



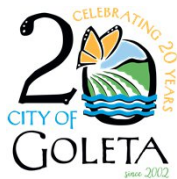
# Personnel Updates

## General Government – City Attorney’s Office & Human Resources

- ▶ Management Assistant (Grade 107) recommended to be reclassified as Human Resources Technician (Grade 108)
- ▶ Classification that performs wide variety of technical assignments in recruitment, examinations, compensation, classification and employee benefits program, and reflects majority of duties
- ▶ Position will continue to be programmed 50% under City Attorney's Office and 50% under Human Resources
- ▶ No new appropriation needed due to vacancy and realized salary savings available
- ▶ Future annualized increase costs are at approximately \$7,500.

## Planning & Environmental Review - Planning Administration

- ▶ New Planning Commission Clerk (Grade 107)
- ▶ Work efforts previously provided by contract services by Linda Gregory and supplemented by the Planning Permit Technician and Planning's Management Assistant
- ▶ Position will provide administrative support to Planning Commission, Design Review Board, and the new Historic Preservation Commission. Including document imaging work and implementation of records management program in the PER department and other support to department operations.
- ▶ Future annualized increase costs are at approximately \$70,000 more per year when compared to contracted amount of \$43,100 with an estimated 0.6 FTE equivalency. However, does not account for support from the Planning Permit Technician and Management Assistant and additional work for the Historical Preservation Commission
- ▶ Services are more appropriately performed by employees under state independent contractor and CalPERS regulations.
- ▶ Total FTE's will increase from 117.275 to 118.275.



# General Fund – Fund Balance and Reserves

Classification	FY 21/22 Ending Fund Balance	Increase	Decrease	FY 22/23 Est. Ending Fund Balance	Reserve Adjustments	FY 22/23 Revised Est. Ending Fund Balance
Prepays and Deposit	26,176			26,176	-	26,176
City Hall Solar Removal	94,500			94,500		94,500
Public Facilities	830,108			830,108		830,108
Capital Equipment	791,653			791,653	-	791,653
Compensated Leave	407,606			407,606	-	407,606
Building Maintenance	-			-		-
Risk Management	200,000			200,000		200,000
Litigation Defense Fund	300,000			300,000		300,000
Contingency	10,129,713	1,105,541		11,235,254	-	11,235,254
Street Maintenance	-			-		-
Sustainability	-			-		-
OPEB UAL	-			-		-
CalPERS Pension UAL	-			-		-
CIP Project - Train Depot Match	-			-		-
CIP Project Funding	-		-	-		-
Encumbrances	-		-	-		-
FMV Adjustment	429,996			429,996		429,996
Unassigned Fund Balance - Held for liquidity and revenue stability					3,000,000	3,000,000
Unassigned Fund Balance	26,059,188	-	(19,209,509)	7,955,220	(5,057,213)	2,898,007
<b>Total</b>	<b>39,268,940</b>	<b>\$ 1,105,541</b>	<b>\$ (19,209,509)</b>	<b>\$ 22,270,513</b>	<b>\$ (2,057,213)</b>	<b>\$ 20,213,300</b>

- ▶ Revised estimated unassigned fund balance available for one-time use estimated at \$3 million by June 30, 2023, after adjusting for liquidity and revenue stability of \$3 million.

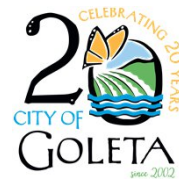
#### Reminder:

- ▶ Carryovers for CIP and Special projects reflected
- ▶ Fair market value adjustment
- ▶ Target level to maintain unassigned fund balance at \$3 million, leaving \$3 million available for one-time use for unanticipated expenditures and other unfunded liabilities, priorities and projects
- ▶ \$3 million to serve as revenue stabilizer and support liquidity and cash flow needs when dealing with timing issues and reimbursable grants – to be revaluated during upcoming budget process
- ▶ Staff evaluating reserve categories and amounts



# 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

Date	Description
March – April, 2023	Annual Work Program Workshops
April 2023	User Fee Update for FY 23/24
April 2023	FY 22/23 – Annual Comprehensive Financial Report and Single Audit Report
May 16, 2023	FY 22/23 - Q3 Financial Review
May 2023	FY 23/24 & 24/25 Two Year Budget Workshops (Operating and CIP)
June 20, 2023	FY 23/24 & 24/25 Two Year Budget Adoption

