



**TO:** Mayor and Councilmembers

**FROM:** Luke Rioux, Finance Director

**CONTACT:** Tony Gonzalez, Accounting Manager

**SUBJECT:** Fiscal Year 2018/19 Third Quarter Financial Review

**RECOMMENDATION:**

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

**BACKGROUND:**

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

The first section of this report is a summary of the financial activity for the City's most significant fund, the General Fund, as of March 31, 2019. Staff has also included discussion on other miscellaneous funds and the Capital Improvement Program (CIP) budget. This report provides a summary of the revenues and expenditures with an "Actual" vs. "Budget" comparison to better assess the progress of the General Fund (Attachments 1 and 2).

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

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

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

## DISCUSSION:

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

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

	ORIGINAL BUDGET	PRIOR REVISIONS	CURRENT BUDGET	RECOMMENDED REVISIONS	REVISED BUDGET
Operating Revenues	\$ 27,135,278	\$ 438,556	\$ 27,573,834	\$ (421,958)	\$ 27,151,876
Operating Expenditures	\$ 25,080,703	\$ 4,131,383	\$ 29,212,086	\$ (115,400)	\$ 29,096,686
Capital Expenditures	\$ 819,661	\$ 2,667,908	\$ 3,487,569	\$ 48,720	\$ 3,536,289
<b>Total Expenditures</b>	<b>\$ 25,900,364</b>	<b>\$ 6,799,290</b>	<b>\$ 32,699,654</b>	<b>\$ (66,680)</b>	<b>\$ 32,632,974</b>
<b>Net Change</b>	<b>\$ 1,234,914</b>	<b>\$ (6,360,734)</b>	<b>\$ (5,125,820)</b>	<b>\$ (355,278)</b>	<b>\$ (5,481,098)</b>

Staff continues to closely monitor revenue projections, as well as evaluate resource requirements, and will advise Council of any changes as they arise. Details regarding revenue and expenditure performances, as well as recommended budget revisions, are further outlined in this report. Staff has included recommended budget adjustments for all funds within the analysis of the Revenues, Expenditures, and CIP and Other Funds sections of this report. Additionally, a summary by general ledger account can be found in Exhibit A to the attached resolution.

## General Fund Revenue Analysis:

Overall, the General Fund revenue budget of \$27.57 million is trending as expected for the third quarter of the fiscal year. The tables and summary information below provide additional detail on the revenue activity through the third quarter on a budget-to-actual comparison. Additionally, prior year comparisons are provided for trending purposes.

TAXES	2018/19 BUDGET	2018/19 YTD ACTUAL	% OF BUDGET	2017/18 YTD ACTUAL	% OF PRIOR YEAR BUDGET	% Change from Prior Year
Property Tax	\$ 6,915,120	\$ 3,980,154	57.6%	\$ 3,678,368	56.7%	8.2%
Sales Tax	6,644,300	4,495,574	67.7%	3,999,794	61.0%	12.4%
Transient Occupancy Tax	9,812,000	6,855,704	69.9%	5,708,610	61.7%	20.1%
Franchise Fees	1,228,500	548,035	44.6%	469,810	37.7%	16.7%
<b>TOTAL</b>	<b>\$ 24,599,920</b>	<b>\$ 15,879,467</b>	<b>64.6%</b>	<b>\$ 13,856,583</b>	<b>58.9%</b>	<b>14.6%</b>

The **Property Tax** category is composed of two payment types - the "Traditional" Property Tax, which is received in large part during the months of December and April, and the Property Tax in Lieu of Motor Vehicle License Fees (MVLFF) which is received in two payments during January and May. Property Tax revenues for the fiscal year are estimated at \$6,915,120 and are tracking as expected after adjustments made at mid-year due to increases in assessed valuations per the property tax rolls. Property taxes that are subject to AB 8, are shared equally (50%) with the County of Santa Barbara, per the Revenue Neutrality Agreement (RNA).

The annual **Sales Tax** budgeted figure of \$6,644,300 is comprised of twelve (12) monthly payments for the traditional Sales Tax line item. As of March 31<sup>st</sup>, the revenues collected totaled \$4,495,574, or 67.7% of the estimated revenue for the year, which is tracking higher in comparison to previous year. Staff will continue to monitor Sales Tax closely and at this time is not recommending any adjustments. As previously noted in last quarter's financial review, the California Department of Taxes and Fee Administration (CDTFA) transition to a new software reporting system, had affected the timing of receipts. Receipts received this fiscal year, will include amounts that were sales tax activity related to prior fiscal year. Additional information will be provided when it becomes available of how much sales tax revenue is related to prior fiscal year.

The **Transient Occupancy Tax (TOT)** actual revenues reported through March 31, 2019 are trending slightly higher in comparison with prior year at \$6,855,704 or 69.9% of the budget estimate of \$9,812,000. Based on the actual revenues received to date, the overall TOT account is tracking higher than anticipated. Staff does not recommend an adjustment at this time. It should be noted the TOT revenues reported represent collection through the first eight months of the fiscal year, due to the timing of TOT required to be remitted and collected.

The City collects **Franchise Fees** from four main service provider sources (Cable, Electric, Gas, Solid Waste). Each provider of these services has a different payment schedule. Electric and Gas providers make annual payments in April. The Cable provider is on a quarterly payment plan, while Solid Waste fees are collected monthly, with a one-time annual fee paid at the beginning of the fiscal year. The Third Quarter total of \$548,035 represents 44.6% of the total budgeted amount and is higher than historical trends for this time of year due to an increase in the Marborg Annual Fee from \$25,000 to \$100,000, which was received in the first quarter. Staff is not recommending any adjustments at this time.

The City also collects various licenses and services that support the City's functions and can be viewed in the table below. **Licenses and Service Charges** currently reflect

revenues at 54% of the budgeted amount through the third quarter. As shown in the table below, revenue categories are either exceeding, meeting or below target levels. Most of the fees related to development activity are below targeted levels and lower in comparison to prior year actuals, due to reductions in development activity for larger development projects that have concluded construction and associated building activity related fees. Staff is recommending a decrease in the following revenue accounts: Planning Deposits Earned **(\$100,000)**, Building Permits **(\$240,000)**, and Plan Check Fees **(\$40,000)**.

LICENSES AND SERVICE CHARGES	2018/19 BUDGET	2018/19 YTD ACTUAL	% OF BUDGET	2017/18 YTD ACTUAL	% OF PRIOR YEAR BUDGET	% Change from Prior Year
Legal Deposits Earned	\$ 1,000	\$ -	0.0%	\$ 2,286	76.2%	-100.0%
Planning Fees	137,300	115,645	84.2%	78,972	60.7%	46.4%
Planning Deposits Earned	242,000	105,132	43.4%	168,690	69.7%	-37.7%
Building Permits	750,000	297,920	39.7%	519,426	69.3%	-42.6%
PW Deposits Earned	69,700	34,751	49.9%	40,785	62.7%	-14.8%
PW/Engineering Fees	61,200	40,453	66.1%	48,093	80.2%	-15.9%
Solid Waste Roll Off Fees	33,293	21,216	63.7%	28,197	86.4%	-24.8%
Business License	265,000	232,821	87.9%	207,172	78.8%	12.4%
Plan Check Fees	300,000	163,699	54.6%	105,037	70.0%	55.8%
Other Licenses & Charges	4,225	3,976	94.1%	407	16.5%	876.3%
<b>TOTAL</b>	<b>\$ 1,863,718</b>	<b>\$ 1,015,612</b>	<b>54.5%</b>	<b>\$ 1,199,066</b>	<b>70.6%</b>	<b>-15.3%</b>

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

OTHER REVENUE CATEGORIES	2018/19 BUDGET	2018/19 YTD ACTUAL	% OF BUDGET	2017/18 YTD ACTUAL	% OF PRIOR YEAR BUDGET	% Change from Prior Year
Fines & Penalties	\$ 172,150	\$ 133,147	77.3%	\$ 94,763	70.2%	40.5%
Interest & Rent Income	415,340	317,803	76.5%	182,112	85.9%	74.5%
Reimbursements	377,320	139,541	37.0%	159,611	46.6%	-12.6%
Other Revenues	129,456	114,318	88.3%	23,655	8.7%	383.3%
Transfers In Other Funds	15,930	15,017	94.3%	12,361	36.2%	21.5%
<b>TOTAL</b>	<b>\$ 1,110,196</b>	<b>\$ 719,825</b>	<b>64.8%</b>	<b>\$ 472,502</b>	<b>47.5%</b>	<b>52.3%</b>

**Fines & Penalties** to-date are at 77.3% of projections and tracking higher than prior year, primarily due to the timing of payments related to traffic and parking fines and activity levels. Based on actual revenues received to-date, as well as projections for the next quarter, staff is recommending an increase in Traffic Fines of **\$32,000** and Parking Fines of **\$12,000**.

**Interest & Rent Income** revenues are at 76.5% of the budgeted amount for interest income, property rental and park reservations revenues. These revenues are tracking

higher than target levels of overall budget estimates, as well as tracking higher in comparison to the prior year due to rising interest rates in the City's money market account and Local Agency Investment Fund (LAIF). Staff does not recommend an adjustment at this time.

The **Reimbursements** revenue category of are at 37% of the budgeted amount. The budget of \$377,320 includes primarily \$250,000 in CIP-related staff time reimbursements and Successor Agency administration fees of \$120,000. Overall, reimbursements are trending lower at 37% in comparison to prior year due to staff vacancies and utilizing consultants that charge directly to CIP projects. At the end of the third quarter, \$112,649 is related to CIP staff time reimbursements. Staff is recommending a decrease of **(\$93,000)** based on actual staffing levels for CIP and related recovery of those costs.

**Other Revenues** are various revenues such as Motor Vehicle License Fees (MVLFF), State Mandate Reimbursements and donations. Revenues for MVLFF are generally received during the middle of the fiscal year. The City received a donation in the first quarter of approximately \$62,000 for the Goleta Library storywell project. There are no budget recommendations at this time.

**Transfers In/Other Funds** are revenues provided by other funds to offset costs in the General Fund. The revenues received to date of \$15,017 or 94.3%, represent reimbursements for staff time spent in the administration of the Community Development Block Grants (CDBG) program. Staff has recently reconciled the CDBG funding, which has resulted in a recommended increase of **\$7,042** based on staff time spent.

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

The General Fund expenditures budget is currently at \$32.70 million, which includes carryovers of approximately \$3.9 million from FY 2017/18 and additional appropriations approved by Council through the third quarter of approximately \$2.9 million. As reflected in Attachment 1, the original FY 2018/19 mid-cycle budget, as adopted on June 5, 2018 was \$25,900,364, and the following revisions have resulted in total additional appropriations of \$6,799,290, for a total current budget appropriation of \$32,699,654:

- Total operating carryovers, which include encumbrances for purchase order obligations at June 30, 2018 in the amount of \$2,017,389.
- Carryover of capital improvement projects in the amount of \$1,927,751 for projects budgeted in the General Fund and not completed at the end of the FY 2017/18.
- Additional appropriations of \$2,854,150 for one-time costs, as approved by the City Council to-date, for Library related expenses (Storywell project), energy planning services (Sustainability Program), settlement agreement with the Department of Finance (DOF) related to the former Goleta Redevelopment Agency (RDA), City Hall acquisition costs, additional Support to Other Agencies and various professional services related to land development review (Engineering).

All departments are currently within the expected target of their overall allocated budgets as of March 31, 2019, with total expenditures at 49.6% of budget or 63.4% when including encumbrances. Further details on the department's budget to actuals comparison

information are provided in Attachment 2 to this report and are summarized in the table below.

DEPARTMENT	2018/19 BUDGET	2018/19 YTD	% OF BUDGET	2017/18 YTD	% OF BUDGET	% Change from Prior Year
General Government	\$ 6,256,547	\$ 4,597,728	73.5%	\$ 4,190,125	71.5%	9.7%
Library	399,004	246,938	61.9%	215,139	63.9%	14.8%
Finance	892,911	564,895	63.3%	478,781	56.8%	18.0%
Planning & Env. Review	4,967,696	2,003,210	40.3%	2,093,347	47.3%	-4.3%
Public Works	5,925,548	2,283,610	38.5%	5,558,093	62.8%	-58.9%
Neighborhood Services	1,568,730	887,938	56.6%	859,747	56.8%	3.3%
Public Safety	7,872,650	5,066,194	64.4%	6,234,806	73.4%	-18.7%
Non-Departmental	1,329,000	501,158	37.7%	11,837	19.7%	4133.8%
Capital Improvement Projects	3,487,569	62,547	1.8%	73,070	1.5%	-14.4%
<b>TOTAL</b>	<b>\$ 32,699,654</b>	<b>\$ 16,214,219</b>	<b>49.6%</b>	<b>\$ 19,714,945</b>	<b>56.2%</b>	<b>-17.8%</b>

Overall, the expenditures are tracking as expected with all departments within their overall allocated budgets as of March 31, 2019. At this time, staff is recommending various third quarter budget adjustments of an overall net decrease of **\$66,680** for operations and projects as outlined below.

- Support Services: An increase in appropriation of **\$15,000** is recommended for Computer Maintenance related to increased software licensing costs, additional software, email archiving and higher than estimated costs for printers.
- Building and Safety: Due to the decrease of Building Permits and Plan Check Fee Revenue, the corresponding appropriations should decrease accordingly. The contracted services provided by Willdan represent 70% of revenue, which equals a decrease in Contract Services of **(\$196,000)**.
- Parks and Open Spaces: Additional appropriation of approximately **\$49,600** is recommended due to additional water usage for the JD Wallis Park as well as higher than anticipated costs due to increases in water rates for FY 18/19, resulting in higher monthly invoices for overall water usage citywide.
- Streets Maintenance: Staff is recommending an increase of **\$16,000** for higher than anticipated costs for Santa Barbara County Resource Recovery & Waste Fees, due to the rain and wind storm events in winter 18/19, causing debris Public Works had to take to the County.
- Capital Improvement Projects: Staff is recommending **\$48,720** to be appropriated from the Public Facilities Reserves for acquisitions services related to City Hall. In addition, staff is recommending that Council approve a budget adjustment of **\$150,000** of General Fund from CIP Project 9056 (LED Street Lighting Project) to be reprogrammed to CIP Project 9083 (Signal Upgrades). The **\$150,000** of General Fund from CIP Project 9056 is recommended to be backfilled by available funds from Fund 502 (Street lighting Fund). The net impact of these transactions to the General Fund results an increase of appropriations of **\$48,720**.

Overall, the recommended revenue and expenditure adjustments total a net decrease of **(\$355,278)** to the General Fund. Of this amount, staff is recommending \$48,720 be appropriated from Public Facilities Reserves to support the City Hall acquisition project, with the other amounts supported by the Unassigned Fund Balance. These recommendations are shown in the General Fund – Fund Balance table below.

### General Fund - Fund Balance:

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

Classification	FY 2017/18 Ending Fund Balance	Increase or (Decreases)	FY 2018/19 Projected Ending Fund Balance	Recomm- endations	Adjusted FY 2018/19 Project Ending Fund Balance
Contingency	8,083,918	-	8,083,918		8,083,918
Public Facilities	1,453,828	(575,000)	878,828	(48,720)	830,108
Capital Equipment	472,722	(20,600)	452,122		452,122
Compensated Leave	206,995	-	206,995		206,995
Building Maintenance	-	-	-		-
Risk Management	200,000	(5,000)	195,000		195,000
OPEB UAL	333,500	-	333,500		333,500
CalPERS UAL	170,000	-	170,000		170,000
CIP Project Funding	1,927,727	(1,927,727)	-		-
Encumbrances	2,114,802	(2,114,802)	-		-
Street Maintenance	-	-	-		-
Litigation Defense Fund	300,000	-	300,000		300,000
Prepays and Deposit	51,198	(51,198)	-		-
Unassigned Fund Balance	4,187,785	(431,493)	3,756,292	(306,558)	3,449,734
<b>Total</b>	<b>\$ 19,502,475</b>	<b>\$ (5,125,820)</b>	<b>\$ 14,376,655</b>	<b>\$ (355,278)</b>	<b>\$ 14,021,377</b>

As shown above, the projected FY 2018/19 “budgetary” General Fund Balance stands at \$14,376,655 as of June 30, 2019. With the approval of the recommended budget amendments described above (decrease in total revenues of **\$421,958** and decrease in appropriations of **\$66,680**), the *Unassigned Fund Balance* will experience a net decrease of **\$306,558** for a total of \$3,449,734, and the *Public Facilities Reserve* will use **\$48,720**, resulting in a balance of \$830,108. These adjustments will bring the total Fund Balance to \$14,021,377. The net decrease in Unassigned Fund Balance is primarily due to the adjusted Revenues and Expenditures related to Building and Safety (Building Permits and Plan Check Fees).

### Revenue Neutrality Agreement (RNA):

The receipts and payments as a result of the RNA are not included in the budget. Under the RNA Agreement, the County is allocated 30% of the 1% Sales Tax revenues generated within the City of Goleta and shares equally in the Property Tax revenues of the City. The estimated cost for FY 18/19 of the total RNA payments is \$5.9 million. The estimated total contribution since City incorporation in 2002 is approximately \$115.5 million.

## **CAPITAL IMPROVEMENT PROGRAM AND OTHER FUNDS:**

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

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

### **Gas Tax Fund (Fund 201):**

Gas Tax revenues are tracking at 66.9% of the total budgeted amount. Revenues received through third quarter are at \$447,067. Budgeted expenditures are at \$1,205,487 for the fiscal year, which included carryovers. Through the third quarter, \$875,654 was expended and encumbered, which represents 72.6% of total Gas Tax budget. Budget is based on the most recent information as of January 2019, from California City Finance and Department of Finance. There are no recommendations at this time.

### **Road Maintenance & Repair Act (Fund 203):**

Senate Bill 1 (SB 1) – Road Repair and Accountability Act of 2017 has now been in effect since November 1, 2017. Staff expects to receive approximately \$506,408 for FY 2018/19. As of the third quarter, the City has received \$341,655 or 67.5% of the budgeted amount, which reflect receipts through end of February. These funds are separate from the normal Gas Tax revenues historically reported as mentioned above. Staff will continue to monitor this revenue source. Staff is recommending an increase of **\$7,000** in revenues to correspond with interest earnings and appropriating **\$7,000** to the corresponding pavement rehabilitation expenditures account.

### **Measure A Fund (Fund 205):**

The Measure A Fund is used to fund City Capital projects, street maintenance and repairs, and traffic signal maintenance and replacement. Revenues are estimated at \$1.5 million for the fiscal year and for the third quarter, the revenues are at 72.3% of the budget estimate. Approximately \$1.2 million or \$49.7% of budget has been expended and encumbered through the first nine months, as a result of street maintenance and CIP projects that are currently underway. The following appropriations are being recommending for various capital projects:

- Old Town Sidewalk Improvement (9031): Increase **\$5,500** for Traffic Cameras and for data counts and labor services.



- Hollister Class I Bikeway Improvement Project (9039): **\$1,500** for data counts and labor services.
- Hollister Crosswalk at Chapel Enhancement Project (9058): **\$1,500** for data counts and labor services.
- Calle Real and Encina HAWK Project (9087): **\$1,500** for data counts and labor services.

**Recommended Budget Amendments for Other Funds:**

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

- County per Capita (Fund 208) – An increase of **\$686** is requested to support operations of the Library, particularly water rates, which has been slightly more than expected. Funds are available for operations of the Library.
- Buellton Library (Fund 213) – An increase in revenue and corresponding expenditures of **\$13,384** is being requested to receive Contributions from Other Cities (Buellton), and to record initial start-up costs related to the Buellton Library.
- Solvang Library (Fund 214) – An increase in revenue and corresponding expenditures of **\$13,384** is being requested to receive Contributions from Other Cities (Solvang), and to record initial start-up costs related to the Solvang Library.
- GTIP (Fund 220) – A total decrease of **(\$67,881)** is recommended to close Capital Improvement Projects, including 9005-Los Carneros Bridge, 9040-Los Carneros and Hollister Widening and 9043-Storke Widening at Hollister.
- Parks DIF (Fund 221) – A decrease of **(\$545)** is recommended to close the Ellwood Mesa project (9024).
- Sheriff Facilities DIF (Fund 224) – An increase of **\$984,794** is requested in order to offset the City Hall acquisition financing cost (CIP 9101).
- Long Range Development Plan (LRDP) (Fund 230) – A total decrease of **(\$59,611)** is recommended to close Capital Improvement Project number 9005 under Fund 230 for Los Carneros Overhead Bridge.
- Miscellaneous Grants (Fund 311) – An increase of **\$13,857** in revenues and an increase of **\$13,857** in expenditures is requested in order to receive and expend grant funding for tutoring services at the Library.
- HBP (Fund 401) – A total decrease of **(\$854,951)** of expenditures **and** revenues is recommended to close Capital Improvement Project number 9005 under Fund 401 for Los Carneros Overhead Bridge.
- Community Development Block Grant (CDBG) (Fund 402) – An increase of **\$20,576** in revenues and an increase of **\$20,576** in expenditures is requested in

order to true-up the grant funding according to a reconciliation performed by the Neighborhood Services and Finance departments.

- FHWA – FEMA Rehab (Fund 420) – A revenue decrease of **(\$255,562)** and expenditure decrease of **(\$255,562)** is recommended to close Capital Improvement Project number 9053 under Fund 420 for the Cathedral Oaks Intersection Cribwall Repair.
- Library Services (Fund 501) – Decrease expenditures by **(\$9,330)** because Santa Barbara County procedures have been clarified in regards to the administration fee for the Library Special Tax. The tax is not withheld from Goleta revenue; therefore, appropriation for County administration expenses can be removed. Santa Barbara County currently charges and collects from the property owner without interfering with Goleta's revenue.
- Street Lighting (Fund 502) – Increase expenditures by a net **\$140,600**. An approximate **\$9,400** reduction is caused by Santa Barbara County procedures, which have been clarified in regard to accounting for administration fees for collection of Street Lighting Assessment. The administrative fee is not withheld from Goleta revenue; therefore, appropriation for County administration expense can be removed. Santa Barbara County currently charges and collects from the property owner without interfering with Goleta's revenue. The remaining **\$150,000** increase in appropriations is the result of backfilling the General Fund amount for the Street Light Acquisitions project.
- Loan Proceeds (Fund 608) – Staff is recommending a **\$12 million** appropriation request for the financing of the City Hall Purchase and Improvements Project. In addition, \$12 million for revenue will be budgeted to account for loan proceeds. Additional information will be brought back to Council for approval to finalize the City's financing options.
- Comstock Plover Endowment (Fund 701) – A revenue increase of **\$2,300** and expenditure increase of **\$2,300** is recommended to account for additional interest accrued. These funds are ultimately remitted to University of Santa Barbara, California at the end of every fiscal year.

#### **FINANCE COMMITTEE REVIEW:**

The Finance Committee met to review the Fiscal Year 2018/19 Third Quarter Financial Review Report on May 6, 2019.

#### **FISCAL IMPACTS:**

As described above and shown in Attachment 1, an overall decrease in General Fund revenues totaling **(\$421,958)** is proposed, along with a decrease in appropriations of **\$66,680**, resulting in an overall net change decrease in total fund balance of **(\$355,278)**. Additional details of the recommended General Fund budget amendments can also be

found in Exhibit A that is a part of Attachment 5 - Resolution Amending the City's Operating & CIP Budget for Fiscal Year 2018/19.

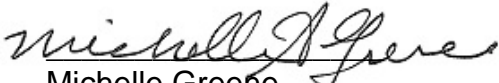
Recommended amendments to Other Special Revenue Funds for CIP and Operating that were also described above, can be found in detail in Exhibit A. The additional appropriations can be supported by the Special Revenue Funds fund balances.

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

**ALTERNATIVES:**

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

**Approved By:**

  
Michelle Greene  
City Manager

**ATTACHMENTS:**

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



**ATTACHMENT 1:**

General Fund Statement of Revenue and Expenditures  
Budget to Actual Comparison



**City of Goleta**  
**General Fund Statement of Revenue and Expenditures**  
**Budget to Actual Comparison**  
**For the Nine Months Ended March 31, 2019**

<b>Revenues</b>	<b>Original Budget</b>	<b>Prior Budget Revisions</b>	<b>Current Budget</b>	<b>3/31/19 Actuals</b>	<b>% of Budget</b>	<b>3rd QTR Recommended Revisions</b>	<b>Amended Budget</b>
Property Taxes	6,598,220	316,900	6,915,120	3,980,154	58%		6,915,120
Sales Taxes	6,644,300	-	6,644,300	4,495,574	68%		6,644,300
Transient Occupancy Tax	9,812,000	-	9,812,000	6,855,704	70%		9,812,000
Franchise Fee Tax	1,228,500	-	1,228,500	548,035	45%		1,228,500
Licenses & Service Charges	1,863,718	-	1,863,718	1,015,612	54%	(380,000)	1,483,718
Fines & Penalties	172,150	-	172,150	133,147	77%	44,000	216,150
Interest & Rent Income	337,340	78,000	415,340	317,803	77%		415,340
Reimbursements	377,320	-	377,320	139,541	37%	(93,000)	284,320
Other Revenues	67,000	62,456	129,456	114,318	88%		129,456
Transfers In Other Funds	34,730	(18,800)	15,930	15,017	94%	7,042	22,972
<b>Total Revenues</b>	<b>27,135,278</b>	<b>438,556</b>	<b>27,573,834</b>	<b>17,614,904</b>	<b>64%</b>	<b>(421,958)</b>	<b>27,151,876</b>
<b>Expenditures</b>							
General Government	5,848,324	408,222.71	6,256,547	4,597,728	73%	15,000	6,271,547
Library	399,004	-	399,004	246,938	62%		399,004
Finance	873,315	19,595.50	892,911	564,895	63%		892,911
Planning & Env. Review	4,160,940	806,756.04	4,967,696	2,003,210	40%	(196,000)	4,771,696
Public Works	4,776,040	1,149,508.31	5,925,548	2,283,610	39%	65,600	5,991,148
Neighborhood Services	1,085,430	483,300.00	1,568,730	887,938	57%		1,568,730
Public Safety	7,872,650	-	7,872,650	5,066,194	64%		7,872,650
Non-Departmental	65,000	1,264,000.00	1,329,000	501,158	38%		1,329,000
Capital Improvement Projects	819,661	2,667,907.71	3,487,569	62,547	2%	48,720	3,536,289
<b>Total Expenditures</b>	<b>25,900,364</b>	<b>6,799,290</b>	<b>32,699,654</b>	<b>16,214,219</b>	<b>50%</b>	<b>(66,680)</b>	<b>32,632,974</b>
<b>Net Change in Fund Balance</b>	<b>1,234,914</b>	<b>(6,360,734)</b>	<b>(5,125,820)</b>	<b>1,400,685</b>		<b>(355,278)</b>	<b>(5,481,098)</b>
<b>Beginning Fund Balance</b>	<b>19,502,475</b>		<b>19,502,475</b>	<b>19,502,475</b>			<b>19,502,475</b>
<b>Ending Fund Balance</b>	<b>20,737,389</b>		<b>14,376,655</b>	<b>20,903,160</b>			<b>14,021,377</b>





## **ATTACHMENT 2:**

### **General Fund Interim Statements by Department**



## General Fund

Interim Statement of Revenues and Expenditures  
For the Nine Months Ended March 31, 2019

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
<b>Taxes</b>					
Property Taxes	6,915,120	3,980,154	2,934,966	57.6%	3,678,368
Sales Taxes	6,644,300	4,495,574	2,148,726	67.7%	3,999,794
Transient Occupancy Tax	9,812,000	6,855,704	2,956,296	69.9%	5,708,610
Franchise Fee Tax	1,228,500	548,035	680,465	44.6%	469,810
Total	24,599,920	15,879,467	8,720,453	64.6%	13,856,583
<b>Licenses &amp; Service Charges</b>					
Legal Deposits Earned	1,000	-	1,000	0.0%	2,286
Planning Fees	137,300	115,645	21,655	84.2%	78,972
Planning Deposits Earned	242,000	105,132	136,868	43.4%	168,690
Building Permits	750,000	297,920	452,080	39.7%	519,426
Public Works Deposits Earned	69,700	34,751	34,949	49.9%	40,785
PW/Engineering Fees	61,200	40,453	20,747	66.1%	48,093
Solid Waste Roll Off Fees	33,293	21,216	12,077	63.7%	28,197
Business License	265,000	232,821	32,179	87.9%	207,172
Plan Check Fees	300,000	163,699	136,301	54.6%	105,037
Other Licenses & Charges	4225	3,976	249	94.1%	407
Total	1,863,718	1,015,612	848,106	54.5%	1,199,066
<b>Fines and Forfeitures</b>					
Fines & Penalties	172,150	133,147	39,003	77.3%	94,763
Total	172,150	133,147	39,003	77.3%	94,763
<b>Investment Income</b>					
Interest & Rent Income	415,340	317,803	97,537	76.5%	182,112
Total	415,340	317,803	97,537	76.5%	182,112
<b>Reimbursements</b>					
Reimbursements	377,320	139,541	237,779	37.0%	159,611
Total	377,320	139,541	237,779	37.0%	159,611
<b>Other Revenues</b>					
Other Revenues	129,456	114,318	15,139	88.3%	23,655
Total	129,456	114,318	15,139	88.3%	23,655
<b>Transfers In</b>					
Transfers In Other Funds	15,930	15,017	913	94.3%	12,361
Total	15,930	15,017	913	94.3%	12,361
<b>TOTAL REVENUES</b>	<b>27,573,834</b>	<b>17,614,904</b>	<b>9,958,930</b>	<b>63.9%</b>	<b>15,528,152</b>

Interim Statement of Revenues and Expenditures  
For the Nine Months Ended March 31, 2019

	Annual Budget	YTD Actual	Encumbrances	Totals	Remaining Balance	%YTD Expended w/ Encumbr
<b>General Government</b>						
City Council	896,496	744,412	-	744,412	152,084	83.0%
City Manager	1,468,560	1,041,114	21,998	1,063,112	405,448	72.4%
City Clerk	504,788	341,188	23,135	364,323	140,465	72.2%
City Attorney	913,750	404,301	154,806	559,107	354,643	61.2%
Community Relations	338,438	231,598	9,240	240,838	97,600	71.2%
Support Services	2,134,515	1,835,115	82,476	1,917,591	216,924	89.8%
Total	6,256,547	4,597,728	291,655	4,889,384	1,367,163	78.1%
<b>Library</b>						
Library Services	399,004	246,938	133,170	380,107	18,897	95.3%
Total	399,004	246,938	133,170	380,107	18,897	95.3%
<b>Finance</b>						
Administration	892,911	564,895	13,895	578,790	314,121	64.8%
Total	892,911	564,895	13,895	578,790	314,121	64.8%
<b>Planning &amp; Environmental Review</b>						
Current Planning	1,567,912	956,376	111,125	1,067,500	500,412	68.1%
Building & Safety	714,600	286,483	420,092	706,575	8,025	98.9%
Advanced Planning	2,402,444	595,671	619,082	1,214,753	1,187,691	50.6%
Planning Commission	66,200	33,582	-	33,582	32,618	50.7%
Sustainability Program	216,540	131,098	40,291	171,389	45,151	79.1%
Total	4,967,696	2,003,210	1,190,590	3,193,800	1,773,896	64.3%
<b>Public Works</b>						
Administration	337,640	234,738	99	234,837	102,803	69.6%
Engineering Services	1,104,112	390,338	384,228	774,565	329,547	70.2%
Facility Maintenance	237,137	88,412	52,095	140,507	96,630	59.3%
Parks & Open Spaces	1,084,043	624,789	249,522	874,310	209,733	80.7%
Capital Improvement Program	881,996	445,788	238,529	684,316	197,679	77.6%
Street Lighting	-	-	-	-	-	0.0%
Street Maintenance	2,280,621	499,545	1,250,154	1,749,700	530,921	76.7%
Solid Waste and Environmental Services	-	-	-	-	-	0.0%
Total	5,925,548	2,283,610	2,174,626	4,458,236	1,467,312	75.2%
<b>Neighborhood Services</b>						
Neighborhood Services	1,078,955	600,110	195,908	796,018	282,937	73.8%
Community Development Block Grant	-	-	-	-	-	0.0%
Economic Development	294,750	162,295	19,042	181,337	113,413	61.5%
Parks & Recreation	195,025	125,533	1,254	126,787	68,238	65.0%
Total	1,568,730	887,938	216,204	1,104,142	464,588	70.4%
<b>Public Safety</b>						
Public Safety	7,872,650	5,066,194	-	5,066,194	2,806,456	64.4%
Total	7,872,650	5,066,194	-	5,066,194	2,806,456	64.4%
<b>Non-Departmental</b>						
Non-Departmental	1,329,000	501,158	-	501,158	827,842	37.7%
Total	1,329,000	501,158	-	501,158	827,842	37.7%
<b>Capital Improvement Projects</b>						
Capital Improvement Projects	3,487,569	62,547	494,496	557,043	2,930,526	16.0%
Total	3,487,569	62,547	494,496	557,043	2,930,526	16.0%
<b>TOTAL EXPENDITURES</b>	<b>32,699,654</b>	<b>16,214,219</b>	<b>4,514,635</b>	<b>20,728,853</b>	<b>11,970,801</b>	<b>63.4%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>(5,125,820)</b>	<b>1,400,685</b>				
<b>BEGINNING FUND BALANCE</b>	<b>19,502,475</b>	<b>19,502,475</b>				
<b>ENDING FUND BALANCE</b>	<b>14,376,655</b>	<b>20,903,160</b>				

### **ATTACHMENT 3:**

#### **Interim Revenue and Expenditure Summary By Fund**



**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Nine Months Ended March 31, 2019**

Attachment 3

	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encum- brances	Totals	Percent of Budget
<b>101 General Fund</b>								
Revenue	27,135,278	27,573,834	(421,958)	27,151,876	17,614,904	-	17,614,904	63.9%
Expenditures	25,900,364	32,699,654	(66,680)	32,632,974	16,214,219	4,514,635	20,728,853	63.4%
Addition to/(use of) reserves	1,234,914	(5,125,820)	(355,278)	(5,481,098)	1,400,685	(4,514,635)	(3,113,949)	
<b>Beginning Fund Balance</b>	<b>19,502,475</b>	<b>19,502,475</b>		<b>19,502,475</b>	<b>19,502,475</b>			
<b>Ending Fund Balance</b>	<b>20,737,389</b>	<b>14,376,655</b>		<b>14,021,377</b>	<b>20,903,160</b>			
<b>201 Gas Tax</b>								
Revenue	795,237	668,029		668,029	447,067	-	447,067	66.9%
Expenditures	791,230	1,205,487		1,205,487	29,884	845,770	875,654	72.6%
Addition to/(use of) reserves	4,007	(537,458)	-	(537,458)	417,183	(845,770)	(428,586)	
<b>Beginning Fund Balance</b>	<b>537,458</b>	<b>537,458</b>		<b>537,458</b>	<b>537,458</b>			
<b>Ending Fund Balance</b>	<b>541,465</b>	<b>-</b>		<b>-</b>	<b>954,642</b>			
<b>202 Local Transportation</b>								
Revenue	26,739	26,739		26,739	19,837	-	19,837	74.2%
Expenditures	-	61,398		61,398	15,611	15,902	31,514	51.3%
Addition to/(use of) reserves	26,739	(34,659)	-	(34,659)	4,226	(15,902)	(11,677)	
<b>Beginning Fund Balance</b>	<b>96,811</b>	<b>96,811</b>		<b>96,811</b>	<b>96,811</b>			
<b>Ending Fund Balance</b>	<b>123,550</b>	<b>62,152</b>		<b>62,152</b>	<b>101,037</b>			
<b>203 RMRA</b>								
Revenue	527,408	506,408	7,000	513,408	341,655	-	341,655	67.5%
Expenditures	527,400	692,881	7,000	699,881	-	703,881	703,881	101.6%
Addition to/(use of) reserves	8	(186,473)	-	(186,473)	341,655	(703,881)	(362,226)	
<b>Beginning Fund Balance</b>	<b>186,548</b>	<b>186,548</b>		<b>186,548</b>	<b>186,548</b>			
<b>Ending Fund Balance</b>	<b>186,556</b>	<b>75</b>		<b>75</b>	<b>528,203</b>			
<b>205 Measure A</b>								
Revenue	1,586,889	1,586,889		1,586,889	1,150,928	-	1,150,928	72.5%
Expenditures	1,374,584	2,415,275	10,000	2,425,275	588,687	611,265	1,199,952	49.7%
Addition to/(use of) reserves	212,305	(828,386)	(10,000)	(838,386)	562,241	(611,265)	(49,024)	
<b>Beginning Fund Balance</b>	<b>1,269,385</b>	<b>1,269,385</b>		<b>1,269,385</b>	<b>1,269,385</b>			
<b>Ending Fund Balance</b>	<b>1,481,690</b>	<b>440,999</b>		<b>430,999</b>	<b>1,831,626</b>			
<b>206 Measure A-Other</b>								
Revenue	66,416	675,153		675,153	-	-	-	0.0%
Expenditures	66,416	664,950		664,950	36,903	101,767	138,670	20.9%
Addition to/(use of) reserves	-	10,203	-	10,203	(36,903)	(101,767)	(138,670)	
<b>Beginning Fund Balance</b>	<b>(10,203)</b>	<b>(10,203)</b>		<b>(10,203)</b>	<b>(10,203)</b>			
<b>Ending Fund Balance</b>	<b>(10,203)</b>	<b>0</b>		<b>0</b>	<b>(47,106)</b>			
<b>208 County Per Capita - Goleta Library</b>								
Revenue	700,580	737,380		737,380	738,235	-	738,235	100.1%
Expenditures	700,480	736,694	686	737,380	424,389	29,656	454,046	61.6%
Addition to/(use of) reserves	100	686	(686)	-	313,845	(29,656)	284,189	
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			
<b>Ending Fund Balance</b>	<b>100</b>	<b>686</b>		<b>-</b>	<b>313,845</b>			
<b>209 County Per Capita - Buellton Library</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>210 County Per Capita - Solvang Library</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>211 Solid Waste</b>								
Revenue	594,900	594,900		594,900	439,208	-	439,208	73.8%
Expenditures	1,000,325	1,060,125		1,060,125	502,430	87,915	590,345	55.7%
Addition to/(use of) reserves	(405,425)	(465,225)	-	(465,225)	(63,222)	(87,915)	(151,137)	
<b>Beginning Fund Balance</b>	<b>835,528</b>	<b>835,528</b>		<b>835,528</b>	<b>835,528</b>			
<b>Ending Fund Balance</b>	<b>430,103</b>	<b>370,303</b>		<b>370,303</b>	<b>772,306</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Nine Months Ended March 31, 2019**

Attachment 3

	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encum- brances	Totals	Percent of Budget
<b>212 Public Safety Donations</b>								
Revenue	-	-		-	3,930	-	3,930	#DIV/0!
Expenditures	-	324,099		324,099	144,000	174,000	318,000	98.1%
Addition to/(use of) reserves	-	(324,099)	-	(324,099)	(140,070)	(174,000)	(314,070)	
<b>Beginning Fund Balance</b>	<b>344,971</b>	<b>344,971</b>		<b>344,971</b>	<b>344,971</b>			
<b>Ending Fund Balance</b>	<b>344,971</b>	<b>20,873</b>		<b>20,873</b>	<b>204,901</b>			
<b>213 Buellton Library</b>								
Revenue	-	-	13,384	13,384	-	-	-	0.0%
Expenditures	-	-	13,384	13,384	-	-	-	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>214 Solvang Library</b>								
Revenue	-	-	13,384	13,384	-	-	-	0.0%
Expenditures	-	-	13,384	13,384	-	-	-	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>220 GTIP</b>								
Revenue	1,048,101	1,048,101		1,048,101	976,451	-	976,451	93.2%
Expenditures	2,915,538	9,157,806	(67,881)	9,089,925	401,723	3,753,551	4,155,273	45.4%
Addition to/(use of) reserves	(1,867,437)	(8,109,705)	67,881	(8,041,824)	574,728	(3,753,551)	(3,178,822)	
<b>Beginning Fund Balance</b>	<b>14,998,840</b>	<b>14,998,840</b>		<b>14,998,840</b>	<b>14,998,840</b>			
<b>Ending Fund Balance</b>	<b>13,131,403</b>	<b>6,889,135</b>		<b>6,957,016</b>	<b>15,573,568</b>			
<b>221 Parks DIF</b>								
Revenue	48,565	48,565		48,565	247,904	-	247,904	510.5%
Expenditures	1,445,607	6,175,166	(545)	6,174,621	2,747,003	1,241,554	3,988,557	64.6%
Addition to/(use of) reserves	(1,397,042)	(6,126,601)	545	(6,126,056)	(2,499,099)	(1,241,554)	(3,740,653)	
<b>Beginning Fund Balance</b>	<b>10,828,882</b>	<b>10,828,882</b>		<b>10,828,882</b>	<b>10,828,882</b>			
<b>Ending Fund Balance</b>	<b>9,431,840</b>	<b>4,702,281</b>		<b>4,702,826</b>	<b>8,329,784</b>			
<b>222 Public Facilities DIF</b>								
Revenue	566,955	566,955		566,955	224,742	-	224,742	39.6%
Expenditures	-	12,762		12,762	-	-	-	0.0%
Addition to/(use of) reserves	566,955	554,193	-	554,193	224,742	-	224,742	
<b>Beginning Fund Balance</b>	<b>(685,147)</b>	<b>(685,147)</b>		<b>(685,147)</b>	<b>(685,147)</b>			
<b>Ending Fund Balance</b>	<b>(118,192)</b>	<b>(130,954)</b>		<b>(130,954)</b>	<b>(460,405)</b>			
<b>223 Library DIF</b>								
Revenue	128,597	128,597		128,597	54,050	-	54,050	42.0%
Expenditures	158,006	158,006		158,006	49,744	106,563	156,307	98.9%
Addition to/(use of) reserves	(29,409)	(29,409)	-	(29,409)	4,306	(106,563)	(102,258)	
<b>Beginning Fund Balance</b>	<b>194,471</b>	<b>194,471</b>		<b>194,471</b>	<b>194,471</b>			
<b>Ending Fund Balance</b>	<b>165,062</b>	<b>165,062</b>		<b>165,062</b>	<b>198,777</b>			
<b>224 Sheriff Facilities DIF</b>								
Revenue	149,111	149,111		149,111	72,836	-	72,836	48.8%
Expenditures	-	3,461	984,794	988,255	1,113	2,348	3,461	100.0%
Addition to/(use of) reserves	149,111	145,650	(984,794)	(839,144)	71,723	(2,348)	69,375	
<b>Beginning Fund Balance</b>	<b>903,111</b>	<b>903,111</b>		<b>903,111</b>	<b>903,111</b>			
<b>Ending Fund Balance</b>	<b>1,052,222</b>	<b>1,048,761</b>		<b>63,967</b>	<b>974,834</b>			
<b>225 Housing in Lieu</b>								
Revenue	4,080	4,080		4,080	332,138	-	332,138	8140.6%
Expenditures	25,000	29,064	-	29,064	26,272	2,792	29,064	100.0%
Addition to/(use of) reserves	(20,920)	(24,984)	-	(24,984)	305,866	(2,792)	303,074	
<b>Beginning Fund Balance</b>	<b>352,854</b>	<b>352,854</b>		<b>352,854</b>	<b>352,854</b>			
<b>Ending Fund Balance</b>	<b>331,934</b>	<b>327,870</b>		<b>327,870</b>	<b>658,720</b>			
<b>226 Environmental Programs</b>								
Revenue	1,326	1,326		1,326	2,621	-	2,621	197.7%
Expenditures	9,400	9,400		9,400	-	-	-	0.0%
Addition to/(use of) reserves	(8,074)	(8,074)	-	(8,074)	2,621	-	2,621	
<b>Beginning Fund Balance</b>	<b>163,400</b>	<b>163,400</b>		<b>163,400</b>	<b>163,400</b>			
<b>Ending Fund Balance</b>	<b>155,326</b>	<b>155,326</b>		<b>155,326</b>	<b>166,021</b>			



**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Nine Months Ended March 31, 2019**

Attachment 3

	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encum- brances	Totals	Percent of Budget
<b>229 Fire DIF</b>								
Revenue	379,989	379,989		379,989	183,955	-	183,955	48.4%
Expenditures	-	1,862,213	-	1,862,213	10,014	36,911	46,925	2.5%
Addition to/(use of) reserves	379,989	(1,482,224)	-	(1,482,224)	173,941	(36,911)	137,029	
<b>Beginning Fund Balance</b>	<b>2,708,597</b>	<b>2,708,597</b>		<b>2,708,597</b>	<b>2,708,597</b>			
<b>Ending Fund Balance</b>	<b>3,088,586</b>	<b>1,226,373</b>		<b>1,226,373</b>	<b>2,882,538</b>			
<b>230 Long Range Development Plan (LRDP)</b>								
Revenue	705,283	705,283		705,283	3,809	-	3,809	0.5%
Expenditures	385,000	1,418,961	(59,611)	1,359,350	6,586	5,773	12,359	0.9%
Addition to/(use of) reserves	320,283	(713,678)	59,611	(654,067)	(2,777)	(5,773)	(8,549)	
<b>Beginning Fund Balance</b>	<b>201,242</b>	<b>201,242</b>		<b>201,242</b>	<b>201,242</b>			
<b>Ending Fund Balance</b>	<b>521,525</b>	<b>(512,436)</b>		<b>(452,825)</b>	<b>198,465</b>			
<b>231 Developer Agreements</b>								
Revenue	8,160	8,160		8,160	7,832	-	7,832	96.0%
Expenditures	-	270,000		270,000	-	-	-	0.0%
Addition to/(use of) reserves	8,160	(261,840)	-	(261,840)	7,832	-	7,832	
<b>Beginning Fund Balance</b>	<b>488,563</b>	<b>488,563</b>		<b>488,563</b>	<b>488,563</b>			
<b>Ending Fund Balance</b>	<b>496,723</b>	<b>226,723</b>		<b>226,723</b>	<b>496,395</b>			
<b>232 County Fire DIF</b>								
Revenue	-	1,063,897		1,063,897	68,785	-	68,785	6.5%
Expenditures	-	1,063,897		1,063,897	83,561	535,563	619,124	58.2%
Addition to/(use of) reserves	-	-	-	-	(14,776)	(535,563)	(550,339)	
<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>(14,776)</b>			
<b>233 OBF-SCE</b>								
Revenue	700,000	700,000		700,000	-	-	-	
Expenditures	700,000	700,000		700,000	366	-	366	
Addition to/(use of) reserves	-	-	-	-	(366)	-	(366)	
<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>(366)</b>			
<b>301 State Park Grant</b>								
Revenue	-	910,000		910,000	728,000	-	728,000	80.0%
Expenditures	-	363,676		363,676	363,676	-	363,676	100.0%
Addition to/(use of) reserves	-	546,324	-	546,324	364,324	-	364,324	
<b>Beginning Fund Balance</b>	<b>(546,324)</b>	<b>(546,324)</b>		<b>(546,324)</b>	<b>(546,324)</b>			
<b>Ending Fund Balance</b>	<b>(546,324)</b>	<b>-</b>		<b>-</b>	<b>(182,000)</b>			
<b>302 Public Safety Fund COPS</b>								
Revenue	100,080	148,827		148,827	129,737	-	129,737	87.2%
Expenditures	100,000	148,747		148,747	148,747	-	148,747	100.0%
Addition to/(use of) reserves	80	80	-	80	(19,010)	-	(19,010)	
<b>Beginning Fund Balance</b>	<b>271</b>	<b>271</b>		<b>271</b>	<b>271</b>			
<b>Ending Fund Balance</b>	<b>351</b>	<b>351</b>		<b>351</b>	<b>(18,739)</b>			
<b>304 Solid Waste Fund Recycle</b>								
Revenue	8,170	8,170		8,170	(7,555)	-	(7,555)	-92.5%
Expenditures	16,000	16,000		16,000	-	-	-	0.0%
Addition to/(use of) reserves	(7,830)	(7,830)	-	(7,830)	(7,555)	-	(7,555)	
<b>Beginning Fund Balance</b>	<b>37,518</b>	<b>37,518</b>		<b>37,518</b>	<b>37,518</b>			
<b>Ending Fund Balance</b>	<b>29,688</b>	<b>29,688</b>		<b>29,688</b>	<b>29,963</b>			
<b>305 RSTP State Grant</b>								
Revenue	816	566,131		566,131	1,825	-	1,825	0.3%
Expenditures	-	565,315		565,315	22,666	22,731	45,397	8.0%
Addition to/(use of) reserves	816	816	-	816	(20,841)	(22,731)	(43,572)	
<b>Beginning Fund Balance</b>	<b>131,916</b>	<b>131,916</b>		<b>131,916</b>	<b>131,916</b>			
<b>Ending Fund Balance</b>	<b>132,732</b>	<b>132,732</b>		<b>132,732</b>	<b>111,075</b>			
<b>306 LSTP</b>								
Revenue	116,710	116,710		116,710	328	-	328	0.3%
Expenditures	116,710	116,710		116,710	50,346	66,364	116,710	100.0%
Addition to/(use of) reserves	-	-	-	-	(50,018)	(66,364)	(116,382)	
<b>Beginning Fund Balance</b>	<b>65</b>	<b>65</b>		<b>65</b>	<b>65</b>			
<b>Ending Fund Balance</b>	<b>65</b>	<b>65</b>		<b>65</b>	<b>(49,953)</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Nine Months Ended March 31, 2019**

Attachment 3

	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encum- brances	Totals	Percent of Budget
<b>308 STIP</b>								
Revenue	60	6,622,708		6,622,708	239,318	-	239,318	3.6%
Expenditures	-	6,383,375		6,383,375	-	14,311	14,311	0.2%
Addition to/(use of) reserves	60	239,333	-	239,333	239,318	(14,311)	225,007	
<b>Beginning Fund Balance</b>	<b>(229,028)</b>	<b>(229,028)</b>		<b>(229,028)</b>	<b>(229,028)</b>			
<b>Ending Fund Balance</b>	<b>(228,968)</b>	<b>10,306</b>		<b>10,306</b>	<b>10,291</b>			
<b>311 Misc. Grants</b>								
Revenue	-	-	13,857	13,857	153	-	153	0.0%
Expenditures	-	9,925	13,857	23,782	86	-	86	0.9%
Addition to/(use of) reserves	-	(9,925)	-	(9,925)	67	-	67	
<b>Beginning Fund Balance</b>	<b>10,030</b>	<b>10,030</b>		<b>10,030</b>	<b>10,030</b>			
<b>Ending Fund Balance</b>	<b>10,030</b>	<b>105</b>		<b>105</b>	<b>10,097</b>			
<b>313 Prop 84 IRWMP</b>								
Revenue	-	-		-	18	-	18	0.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	18	-	18	
<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>18</b>			
<b>314 Sustainable Community Grant</b>								
Revenue	-	118,733		118,733	100,301	-	100,301	84.5%
Expenditures	-	18,828		18,828	12,989	-	12,989	69.0%
Addition to/(use of) reserves	-	99,905	-	99,905	87,312	-	87,312	
<b>Beginning Fund Balance</b>	<b>(99,905)</b>	<b>(99,905)</b>		<b>(99,905)</b>	<b>(99,905)</b>			
<b>Ending Fund Balance</b>	<b>(99,905)</b>	<b>-</b>		<b>-</b>	<b>(12,593)</b>			
<b>317 SSARP Grant</b>								
Revenue	-	225,000		225,000	-	-	-	0.0%
Expenditures	-	225,000		225,000	30	196,560	196,590	87.4%
Addition to/(use of) reserves	-	-	-	-	(30)	(196,560)	(196,590)	
<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>(30)</b>			
<b>318 Active Transportation Program - State</b>								
Revenue	1,721,000	3,673,701		3,673,701	-	-	-	0.0%
Expenditures	1,721,000	2,008,689		2,008,689	118,427	169,262	287,689	14.3%
Addition to/(use of) reserves	-	1,665,012	-	1,665,012	(118,427)	(169,262)	(287,689)	
<b>Beginning Fund Balance</b>	<b>(1,665,012)</b>	<b>(1,665,012)</b>		<b>(1,665,012)</b>	<b>(1,665,012)</b>			
<b>Ending Fund Balance</b>	<b>(1,665,012)</b>	<b>-</b>		<b>-</b>	<b>(1,783,439)</b>			
<b>319 Housing &amp; Community Development State Fund</b>								
Revenue	-	269,234		269,234	-	-	-	0.0%
Expenditures	-	265,624		265,624	17,369	13,776	31,145	11.7%
Addition to/(use of) reserves	-	3,610	-	3,610	(17,369)	(13,776)	(31,145)	
<b>Beginning Fund Balance</b>	<b>(3,610)</b>	<b>(3,610)</b>		<b>(3,610)</b>	<b>(3,610)</b>			
<b>Ending Fund Balance</b>	<b>(3,610)</b>	<b>-</b>		<b>-</b>	<b>(20,979)</b>			
<b>320 Cal OES</b>								
Revenue	-	-		-	-	-	-	0.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<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>14,231</b>	<b>14,231</b>			
<b>321 TIRCP</b>								
Revenue	400,000	400,000		400,000	-	-	-	
Expenditures	400,000	400,000		400,000	5,275	145,721	150,996	
Addition to/(use of) reserves	-	-	-	-	(5,275)	(145,721)	(150,996)	
<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>(5,275)</b>			
<b>401 HBP</b>								
Revenue	-	6,776,881	(854,951)	5,921,930	203,067	-	203,067	3.0%
Expenditures	-	6,576,387	(854,951)	5,721,435	90,381	442,088	532,469	8.1%
Addition to/(use of) reserves	-	200,494	-	200,494	112,686	(442,088)	(329,403)	
<b>Beginning Fund Balance</b>	<b>(200,494)</b>	<b>(200,494)</b>		<b>(200,494)</b>	<b>(200,494)</b>			
<b>Ending Fund Balance</b>	<b>(200,494)</b>	<b>0</b>		<b>0</b>	<b>(87,808)</b>			

**City of Goleta**  
**Interim Statement of Revenues and Expenditures - Summary by Fund**  
**For the Nine Months Ended March 31, 2019**

Attachment 3

	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encum- brances	Totals	Percent of Budget
<b>402 CDBG</b>								
Revenue	210,117	269,368	20,576	289,944	140,437	-	140,437	52.1%
Expenditures	210,117	269,368	20,576	289,944	214,526	27,467	241,993	89.8%
Addition to/(use of) reserves	-	-	-	-	(74,089)	(27,467)	(101,556)	
<b>Beginning Fund Balance</b>	-	-		-	-			
<b>Ending Fund Balance</b>	-	-		-	<b>(74,089)</b>			
<b>417 HSIP Hwy Safety Imp.</b>								
Revenue	-	235,369		235,369	-	-	-	0.0%
Expenditures	-	204,452		204,452	6,871	2,101	8,972	4.4%
Addition to/(use of) reserves	-	30,917	-	30,917	(6,871)	(2,101)	(8,972)	
<b>Beginning Fund Balance</b>	(25,282)	(25,282)		(25,282)	(25,282)			
<b>Ending Fund Balance</b>	<b>(25,282)</b>	<b>5,636</b>		<b>5,636</b>	<b>(32,152)</b>			
<b>419 TIGER</b>								
Revenue	-	157,038		157,038	126,399	-	126,399	80.5%
Expenditures	-	52,138		52,138	24,291	10,382	34,673	66.5%
Addition to/(use of) reserves	-	104,899	-	104,899	102,108	(10,382)	91,726	
<b>Beginning Fund Balance</b>	(104,899)	(104,899)		(104,899)	(104,899)			
<b>Ending Fund Balance</b>	<b>(104,899)</b>	-		-	<b>(2,791)</b>			
<b>420 FHWA - FEMA Reimb</b>								
Revenue	-	343,308	(255,562)	87,746	-	-	-	0.0%
Expenditures	-	343,308	(255,562)	87,746	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	58,107	58,107		58,107	58,107			
<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	-	70,970		70,970	-	-	-	0.0%
Expenditures	-	70,970		70,970	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	-	-		-	-			
<b>Ending Fund Balance</b>	-	-		-	-			
<b>501 Library Services</b>								
Revenue	472,390	621,582		621,582	809,583	-	809,583	130.2%
Expenditures	472,290	482,590	(9,330)	473,260	258,590	15,030	273,620	56.7%
Addition to/(use of) reserves	100	138,992	9,330	148,322	550,993	(15,030)	535,963	
<b>Beginning Fund Balance</b>	6,052	6,052		6,052	6,052			
<b>Ending Fund Balance</b>	<b>6,152</b>	<b>145,044</b>		<b>154,374</b>	<b>557,045</b>			
<b>502 Street Lighting</b>								
Revenue	277,218	277,218		277,218	168,170	-	168,170	60.7%
Expenditures	260,400	260,400	140,600	401,000	173,252	-	173,252	66.5%
Addition to/(use of) reserves	16,818	16,818	(140,600)	(123,782)	(5,082)	-	(5,082)	
<b>Beginning Fund Balance</b>	146,011	146,011		146,011	146,011			
<b>Ending Fund Balance</b>	<b>162,829</b>	<b>162,829</b>		<b>22,229</b>	<b>140,929</b>			
<b>503 PEG</b>								
Revenue	78,280	78,280		78,280	38,195	-	38,195	48.8%
Expenditures	14,500	14,500		14,500	1,847	-	1,847	12.7%
Addition to/(use of) reserves	63,780	63,780	-	63,780	36,348	-	36,348	
<b>Beginning Fund Balance</b>	108,542	108,542		108,542	108,542			
<b>Ending Fund Balance</b>	<b>172,322</b>	<b>172,322</b>		<b>172,322</b>	<b>144,890</b>			
<b>504 CASp Cert and Training</b>								
Revenue	-	-		-	103	-	103	0.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	103	-	103	
<b>Beginning Fund Balance</b>	11	11		11	11			
<b>Ending Fund Balance</b>	<b>11</b>	<b>11</b>		<b>11</b>	<b>114</b>			
<b>605 RDA Successor-NonHousing</b>								
Revenue	1,907,158	1,907,158		1,907,158	1,047,715	-	1,047,715	54.9%
Expenditures	1,907,795	1,907,795		1,907,795	764,081	-	764,081	40.1%
Addition to/(use of) reserves	(637)	(637)	-	(637)	283,634	-	283,634	
<b>Beginning Fund Balance</b>	2,283,498	2,283,498		2,283,498	2,283,498			
<b>Ending Fund Balance</b>	<b>2,282,861</b>	<b>2,282,861</b>		<b>2,282,861</b>	<b>2,567,132</b>			
<b>608 iBank</b>								
Revenue	-	-	12,000,000	12,000,000	-	-	-	0.0%
Expenditures	-	-	12,000,000	12,000,000	-	-	-	0.0%

City of Goleta  
Interim Statement of Revenues and Expenditures - Summary by Fund  
For the Nine Months Ended March 31, 2019

Attachment 3

	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encum- brances	Totals	Percent of Budget
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	-	-		-	-			
<b>Ending Fund Balance</b>	-	-		-	-			

City of Goleta  
Interim Statement of Revenues and Expenditures - Summary by Fund  
For the Nine Months Ended March 31, 2019

Attachment 3

	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encum- brances	Totals	Percent of Budget
<b>701 Comstock Plover Endmnt</b>								
Revenue	1,100	1,100	2,300	3,400	2,417	-	2,417	219.8%
Expenditures	1,100	1,100	2,300	3,400	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	2,417	-	2,417	
<b>Beginning Fund Balance</b>	-	-		-	-			
<b>Ending Fund Balance</b>	-	-		-	<b>2,417</b>			
<b>801 Developer Deposit</b>								
Revenue	-	-		-	-	-	-	0.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
<b>Beginning Fund Balance</b>	-	-		-	-			
<b>Ending Fund Balance</b>	-	-		-	-			
<b>TOTAL FOR ALL FUNDS</b>								
Revenue	40,466,713	60,970,882	10,538,030	71,508,912	26,659,100		26,659,100	43.7%
Expenditures	41,219,262	81,426,194	11,892,020	93,318,214	23,555,955	13,895,640	37,451,595	46.0%
Addition to/(use of) reserves	(752,549)	(20,455,311)	(1,353,991)	(21,809,302)	3,103,145	13,895,640	(10,792,495)	
<b>Beginning Fund Balance</b>	52,839,484	52,839,484		52,839,484	52,839,484			
<b>Ending Fund Balance</b>	<b>52,086,935</b>	<b>32,384,173</b>		<b>31,030,182</b>	<b>55,942,629</b>			



**ATTACHMENT 4:**

Capital Improvement Program (CIP) Expenditure Summary





City of Goleta  
Capital Improvement Program (CIP) Expenditure Summary  
For the Nine Months Ended March 31, 2019

Attachment 4

Project No. & Description	FY 18/19 Budget	YTD Expenditure	YTD Encumbr.	Remaining Budget
9001 : Hollister Avenue Complete Streets Corridor Plan	\$ 471,678	\$ 41,003	\$ 31,233	\$ 399,443
9002 : Ekwil Street & Fowler Extension	\$ 7,807,144	\$ 186,573	\$ 517,217	\$ 7,103,354
9005 : Los Carneros Bridge	\$ 929,876	\$ 694	\$ -	\$ 929,182
9006 : San Jose Creek Bike Path - South Segment	\$ 1,578,089	\$ 62,559	\$ 1,431,140	\$ 84,390
9007 : San Jose Creek Bike Path - Middle Segment	\$ 1,347,871	\$ 60,182	\$ 45,272	\$ 1,242,417
9024 : Ellwood Mesa	\$ 652	\$ 107	\$ -	\$ 545
9025 : Fire Station No. 10	\$ 3,196,109	\$ 94,150	\$ 571,899	\$ 2,530,060
9027 : 101 Overcrossing	\$ 1,914,363	\$ 86,247	\$ 1,015,653	\$ 812,463
9029 : Cathedral Oaks Interchange Landscaping	\$ 171,649	\$ 3,725	\$ 39,228	\$ 128,696
9031 : Old Town Sidewalk Improvement	\$ 2,499,869	\$ 159,345	\$ 367,467	\$ 1,973,057
9033 : Hollister Avenue Bridge Replacement	\$ 6,598,425	\$ 117,384	\$ 485,896	\$ 5,995,146
9035 : Hollister/Kellogg Park (Jonny D.Wallis Neighborhood Park)	\$ 4,194,653	\$ 3,025,419	\$ 760,586	\$ 408,649
9039 : Hollister Class 1 Bike Path	\$ 83,566	\$ 1,617	\$ 78,796	\$ 3,153
9040 : Los Carneros Rd Widening	\$ 38,225	\$ -	\$ -	\$ 38,225
9042 : Storke Road Widening, Phelps Road to City Limits	\$ 385,880	\$ 1,849	\$ 2,160	\$ 381,871
9043 : Storke Rd Widening Hollister to HWY 101	\$ 15,036	\$ -	\$ -	\$ 15,036
9044 : Hollister Widening, West of Storke Road	\$ 942,570	\$ 1,027	\$ 1,080	\$ 940,463
9045 : Los Carneros Rd/ US 101 SB Onramp Dual Right Turn Lanes	\$ 47,696	\$ 22,543	\$ 25,111	\$ 43
9053 : Cathedral Oaks Crib Wall Interim Repair	\$ 565,874	\$ 2,925	\$ 213,894	\$ 349,056
9056 : LED Street Lighting Project	\$ 1,332,039	\$ 366	\$ 115,814	\$ 1,215,859
9058 : Rectangular Rapid Flasing Beacons (RRFB) @ Chapel/High Intensity Activated Crosswalk (HAWK) @ Kingston	\$ 444,839	\$ 10,258	\$ 11,990	\$ 422,590
9059 : Bicycle/Pedestrian Master Plan	\$ 203,585	\$ 57,864	\$ 16,645	\$ 129,077
9060 : Fairview Avenue Sidewalk Infill at Stow Canyon Road	\$ 655,982	\$ 118,298	\$ 478,966	\$ 58,718
9061 : Cathedral Oaks Class I Multi-Use Path	\$ 173,640	\$ -	\$ -	\$ 173,640
9062 : Storke Road/Hollister Ave Transit, Bike/Ped & Median Improvements	\$ 230,000	\$ -	\$ 1,620	\$ 228,380
9063 : Evergreen Park - Public Restroom	\$ 129,578	\$ 1,073	\$ 14	\$ 128,492
9064 : Reclaimed Water Service to Evergreen Park	\$ 107,000	\$ -	\$ 1,215	\$ 105,785
9065 : Reclaimed Water Service to Bella Vista Park	\$ 225,141	\$ -	\$ -	\$ 225,141
9066 : Miscellaneous Park Improvements	\$ 813,351	\$ -	\$ 380,000	\$ 433,351
9067 : Goleta Community Center Upgrade	\$ 245,900	\$ 3,413	\$ 93,995	\$ 148,492
9068 : Parks Master Plan	\$ 50,000	\$ 40,780	\$ 9,220	\$ -
9069 : Miscellaneous Facilities Improvements	\$ 356,713	\$ 66,709	\$ 12,982	\$ 277,023
9070 : Fairview Ave at Calle Real/101 Sidewalk Infill	\$ 44,550	\$ -	\$ 14,320	\$ 30,230
9071 : Improvements to Athletic Field	\$ 467,231	\$ 17,369	\$ 13,776	\$ 436,086
9072 : La Patera Road / US 101 Crossing	\$ 218,644	\$ -	\$ -	\$ 218,644
9073 : La Patera Road Sidewalk Infill and Class II Bike Lanes	\$ 129,805	\$ -	\$ -	\$ 129,805
9075 : Evergreen Park Multi-Purpose Field	\$ 50,000	\$ -	\$ -	\$ 50,000
9078 : Rancho La Patera Improvements	\$ 703,392	\$ 54,881	\$ 52,926	\$ 595,585
9079 : Goleta Train Depot and S. La Patera Improvements	\$ 400,923	\$ 5,275	\$ 145,721	\$ 249,927
9080 : Electrical Utility Undergrounding	\$ 37,029	\$ -	\$ -	\$ 37,029
9081 : Covington Drainage System Improvements	\$ 105,146	\$ -	\$ 1,080	\$ 104,066
9083 : Traffic Signal Upgrades	\$ 391,850	\$ -	\$ -	\$ 391,850
9084 : Community Garden	\$ 200,000	\$ -	\$ -	\$ 200,000
9085 : Goleta Storm Drain Master Plan	\$ 50,000	\$ -	\$ -	\$ 50,000
9086 : Vison Zero Plan	\$ 10,000	\$ -	\$ -	\$ 10,000
9087 : Crosswalk Pedestrian Hybrid Beacon (PHB) on Calle Real near Encina Rd	\$ 231,000	\$ 2,115	\$ 27,705	\$ 201,180
9088 : Rectangular Rapid Flasing Beacons (RRFB) Improvements at School Crosswalks	\$ 430,664	\$ 37,596	\$ 7	\$ 393,061
9089 : Goleta Traffic Safety Study (GTSS)	\$ 280,866	\$ 34	\$ 218,400	\$ 62,432
9093 : San Miguel Park Improvements	\$ 45,000	\$ -	\$ 9,850	\$ 35,150
9094 : Santa Barbara Shores Park Improvements	\$ 25,000	\$ -	\$ 7,623	\$ 17,378
9095 : Storke/Glen Annie at US 101 Interchange Analysis	\$ 50,000	\$ -	\$ -	\$ 50,000
9096 : Orange Avenue Parking Lot	\$ 12,688	\$ -	\$ -	\$ 12,688
9097 : Fairview Corridor Study (Fowler to Calle Real)	\$ 50,000	\$ -	\$ -	\$ 50,000
9098 : Crosswalk At S. Kellogg Ave	\$ 267,138	\$ 206,128	\$ 12,245	\$ 48,766
9100 : Hollister Ave/Fairview Ave Roundabout (Intersection Improvements)	\$ 520,000	\$ -	\$ -	\$ 520,000
9101 : City Hall Purchase & Improvements	\$ 575,000	\$ -	\$ -	\$ 575,000
9901 : MIS/ERP System Implementation	\$ 450,000	\$ 2,269	\$ 68,375	\$ 379,356
<b>Grand Total</b>	<b>\$43,502,921</b>	<b>\$ 4,491,774</b>	<b>\$7,281,120</b>	<b>\$31,730,027</b>



**ATTACHMENT 5:**

Resolution Amending the City's Operating and CIP Budget



**RESOLUTION NO. 19-\_\_\_\_**

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

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

**WHEREAS**, the City Manager has proposed a budget adjustment as described in the Council report dated May 21, 2019 for Fiscal Year 2018/19 based on the determination by the City Manager that this adjustment is essential to the City's operations; and

**WHEREAS**, the City Council has reviewed the proposed budget adjustments for the Third Quarter Ended March 31, 2019 and Fiscal Year 2018/19 and does hereby find the recommendation to be necessary and in the City's best interest.

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

**SECTION 1.**

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

**SECTION 2.**

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

**PASSED, APPROVED, AND ADOPTED** this 21<sup>st</sup> day of May, 2019.

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

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
MICHAEL JENKINS  
CITY ATTORNEY

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

I, DEBORAH S. LOPEZ, City Clerk of the City of Goleta, California, DO  
HEREBY CERTIFY that the foregoing Resolution No. 19-\_\_\_\_ was duly adopted  
by the City Council of the City of Goleta at a regular meeting held on the 21<sup>st</sup> day  
of May, 2019, by the following vote of the Council:

AYES:       COUNCILMEMBERS

NOES:       COUNCILMEMBERS

ABSENT:     COUNCILMEMBERS

(SEAL)

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

Schedule of FY 2018/19  
3rd QTR Adjustments - Revenues

Exhibit A

Program/Project Name	Fund	Account Code	Requests	Account Name	FY 2018/19 Current Budget	FY 2018/19 Actuals	FY 2018/19 Balance	Type of Request	FY 2018/19 Amended Budget	FY 2018/19 Adjusted Budget Balance
Current Planning	101	4-4100-516	(100,000.00)	Planning Deposits Earned	242,000.00	104,555.07	137,444.93	Cleanup	142,000.00	37,444.93
Building & Safety	101	4-4200-501	(240,000.00)	Building Permits	750,000.00	297,919.78	452,080.22	Cleanup	510,000.00	212,080.22
Public Works	101	4-5000-615	(93,000.00)	Other Reimbursements - CIP	250,000.00	112,649.14	137,350.86	Cleanup	157,000.00	44,350.86
Police Services	101	4-7000-340	32,000.00	Traffic Fines	50,000.00	57,840.46	(7,840.46)	Cleanup	82,000.00	24,159.54
Police Services	101	4-7000-350	12,000.00	Parking Fines	40,000.00	37,149.01	2,850.99	Cleanup	52,000.00	14,850.99
Non-Departmental	101	4-8500-520	(40,000.00)	Plan Check Fees	300,000.00	163,698.60	136,301.40	Cleanup	260,000.00	96,301.40
Non-Departmental	101	4-8500-903	7,041.80	Transfer In From CDBG	15,930.00	15,017.01	912.99	Cleanup	22,971.80	7,954.79
Non-Departmental	203	4-8500-401	7,000.00	Interest Income	-	4,488.88	(4,488.88)	New	7,000.00	2,511.12
Library - Buellton	213	4-1710-226	13,384.00	Payment from Other Cities	-	-	-	New	13,384.00	13,384.00
Library - Solvang	214	4-1720-226	13,384.00	Payment from Other Cities	-	-	-	New	13,384.00	13,384.00
Library - Goleta	311	4-1700-220	13,857.00	Grant Proceeds	-	-	-	New	13,857.00	13,857.00
Los Cameros Bridge	401	4-9005-220	(854,951.16)	Grant Proceeds-LCarn. Interchg	858,110.04	-	858,110.04	Cleanup	3,158.88	3,158.88
Non-Departmental	402	4-8500-222	20,575.87	CDBG	269,368.31	140,437.36	128,930.95	Cleanup	289,944.18	149,506.82
Cathedral Oaks Crib Wall Interim Repair	420	4-9053-220	(255,562.00)	Grant Proceeds-Cath Oaks Cribw	343,308.00	-	343,308.00	Cleanup	87,746.00	87,746.00
Non-Departmental	701	4-8500-401	2,300.00	Interest Income	1,100.00	2,106.20	(1,006.20)	Cleanup	3,400.00	1,293.80
City Hall Purchase & Improvements	608	4-9101-690	12,000,000.00	Loan Proceeds	-	-	-	New	12,000,000.00	12,000,000.00

Program/Project Name	Fund	Account Code	Appropriation Requests	Account Name	FY 2018/19 Current Budget	FY 2018/19 Actuals	FY 2018/19 Encumbrance	FY 2018/19 Balance	Type of Request	FY 2018/19 Amended Budget	FY 2018/19 Adjusted Budget Balance
Support Services	101	5-1600-407	15,000.00	Maintenance - Computers	180,908.00	180,749.72	5,752.24	(5,593.96)	Cleanup	195,908.00	9,406.04
Building & Safety	101	5-4200-554	(168,000.00)	Contract Svcs - Building	486,500.00	170,981.56	315,518.44	-	Cleanup	318,500.00	(168,000.00)
Building & Safety	101	5-4200-555	(28,000.00)	Contract Svcs - Bldg Plan Ck	210,000.00	105,426.25	104,573.75	-	Cleanup	182,000.00	(28,000.00)
Parks & Open Space	101	5-5400-141	49,600.00	Utilities - Water	150,000.00	151,089.13	-	(1,089.13)	Cleanup	199,600.00	48,510.87
Street Maintenance Program	101	5-5800-401	16,000.00	Maintenance - Cleanup	5,500.00	14,495.14	-	(8,995.14)	Cleanup	21,500.00	7,004.86
LED Street Lighting Project	101	5-9056-702	(150,000.00)	CIP - Machinery & Equipment	632,038.75	-	115,814.00	516,224.75	Transfer	482,038.75	366,224.75
City Hall Purchase & Improvements	101	5-9101-704	48,720.00	CIP - Services	-	-	-	-	New	48,720.00	48,720.00
Traffic Signal Upgrades	101	5-9083-705	150,000.00	CIP - Capital Outlay	250,000.00	-	-	250,000.00	Transfer	400,000.00	400,000.00
Street Maintenance Program	203	5-5800-413	7,000.00	Maintenance - Pavement Rehab	692,881.00	-	703,881.00	(11,000.00)	Cleanup	699,881.00	(4,000.00)
Old Town Sidewalk Improvement	205	5-9031-702	4,000.00	CIP - Machinery & Equipment	-	-	-	-	New	4,000.00	4,000.00
Old Town Sidewalk Improvement	205	5-9031-706	1,500.00	CIP - Services	197,560.94	29,606.75	51,383.20	116,570.99	New	199,060.94	118,070.99
Hollister Class 1 Bike Path	205	5-9039-706	1,500.00	CIP - Services	8,427.84	1,321.25	7,106.59	-	New	9,927.84	1,500.00
Rectangular Rapid Flasing Beacons (RRFB) @ Chapel/High Intensity Activated Crosswalk (HAWK) @ Kingston	205	5-9058-706	1,500.00	CIP - Services	24,629.39	3,387.75	9,889.31	11,352.33	New	26,129.39	12,852.33
Crosswalk Pedestrian Hybrid Beacon (PHB) on Calle Real near Encina Rd	205	5-9087-706	1,500.00	CIP - Services	16,000.00	-	5,541.00	10,459.00	New	17,500.00	11,959.00
Library - Goleta	208	5-1700-141	685.89	Utilities - Water	4,200.00	3,025.32	-	1,174.68	Cleanup	4,885.89	1,860.57
Library - Buellton	213	5-1710-201	8,218.00	Administrative Charges - City	-	-	-	-	New	8,218.00	8,218.00
Library - Buellton	213	5-1710-111	5,166.00	Special Department Supplies	-	-	-	-	New	5,166.00	5,166.00
Library - Solvang	214	5-1720-201	8,218.00	Administrative Charges - City	-	-	-	-	New	8,218.00	8,218.00
Library - Solvang	214	5-1720-111	5,166.00	Special Department Supplies	-	-	-	-	New	5,166.00	5,166.00
Los Carneros Bridge	220	5-9005-705	(6,445.87)	CIP - Capital Outlay	6,445.87	-	-	6,445.87	Cleanup	-	-
Los Carneros Bridge	220	5-9005-706	(8,174.32)	CIP - Services	8,868.32	694.00	-	8,174.32	Cleanup	694.00	-
Los Carneros Rd Widening	220	5-9040-705	(38,225.00)	CIP - Capital Outlay	38,225.00	-	-	38,225.00	Cleanup	-	-
Storke Rd Widening Hollister to HWY 101	220	5-9043-706	(15,036.06)	CIP - Services	15,036.06	-	-	15,036.06	Cleanup	-	-
Ellwood Mesa	221	5-9024-704	(544.53)	CIP - Land Acquisition	651.75	107.22	-	544.53	Cleanup	107.22	0.00
City Hall Purchase & Improvements	224	5-9101-704	984,793.59	CIP - Land Acquisition	-	-	-	-	New	984,793.59	984,793.59
Los Carneros Bridge	230	5-9005-705	(59,610.98)	CIP - Capital Outlay	59,610.98	-	-	59,610.98	Cleanup	-	-
Library - Goleta	311	5-1700-500	13,857.00	Professional Services	-	-	-	-	New	13,857.00	13,857.00
Los Carneros Bridge	401	5-9005-705	(744,773.32)	CIP - Capital Outlay	-	-	-	-	Cleanup	-	-
Los Carneros Bridge	401	5-9005-706	(110,177.84)	CIP - Services	110,177.84	-	-	110,177.84	Cleanup	-	-
CDBG Community Grants	402	5-6300-902	6,241.80	Transfer to General Fund	15,930.00	15,017.01	-	912.99	Cleanup	22,171.80	7,154.79
Old Town Sidewalk Improvement	402	5-9031-706	(6,803.26)	CIP - Services	34,175.31	9,406.01	-	24,769.30	Cleanup	27,372.05	17,966.04
Crosswalk At S. Kellogg Ave	402	5-9098-705	21,137.33	CIP - Services	165,709.00	163,406.00	2,340.57	(37.57)	Cleanup	186,846.33	21,099.76
Cathedral Oaks Crib Wall Interim Repair	420	5-9053-706	(255,562.00)	CIP - Services	343,308.00	-	-	343,308.00	Cleanup	87,746.00	87,746.00
Library - Goleta	501	5-1700-202	(9,330.00)	County Administration Fees	9,330.00	-	-	9,330.00	Cleanup	-	-
Street Lighting	502	5-5600-202	(9,400.00)	Administrative Charges-County	9,400.00	-	-	9,400.00	Cleanup	-	-
LED Street Lighting Project	502	5-9056-702	150,000.00	CIP - Machinery & Equipment	-	-	-	-	New/Transfer	150,000.00	150,000.00
Advance Planning	701	5-4300-203	2,300.00	Other Charges	1,100.00	-	-	1,100.00	Cleanup	3,400.00	3,400.00
City Hall Purchase & Improvements	608	5-9101-704	12,000,000.00	CIP - Land Acquisition	-	-	-	-	New	12,000,000.00	12,000,000.00