



TO: Mayor and Councilmembers

FROM: Luke Rioux, Finance Director

CONTACT: Tony Gonzalez, Accounting Manager

SUBJECT: Fiscal Year 2020/21 Third Quarter Financial Review

RECOMMENDATION:

Adopt Resolution No. 21-__ entitled, "A Resolution of the City Council of the City of Goleta, California, Amending the City of Goleta's Operating and CIP Budget for Fiscal Year 2020/21."

BACKGROUND:

This report provides a financial update on the City's preliminary actual revenue and expenditure activity through the third quarter for the FY 2020/21 Operating and Capital Improvement Program (CIP) Budget, which was adopted on June 18, 2019 as part of the two-year FY 2019/20 and FY 2020/21 budget plan and amended on June 16, 2020. The information in this report is preliminary and provides a review of the continued estimated economic impact experienced from the COVID-19 pandemic from July 1, 2020 through March 31, 2021 and other relevant financial information. Additionally, this report recommends various adjustments to the FY 2020/21 budget.

DISCUSSION:

COVID-19 Financial Impacts on the City's General Fund Budget Recap

In March 2020, the unprecedented COVID-19 pandemic disrupted the world economy, impacting the City of Goleta and its community. The City responded with an emergency declaration and implemented various social distancing measures including the Governor's stay-at-home order. To help mitigate the spread of COVID-19, only essential services and businesses could operate and only essential travel was allowed. Businesses deemed non-essential were closed and local economic activity experienced a significant slowdown. The City's non-essential retailers were either closed or provided only online services and sales from mid-March to late May. Restaurants were only providing take out services for almost three-months, auto sales declined, and business-to-business sales fell sharply. In addition, during this same time period hotel occupancy was at a historic low.

On June 16, 2020, the City Council adopted the FY 2020/21 Mid-Cycle Budget, which included significant revisions to its original projected revenues and expenditures in the

General Fund. Revenue projections were adjusted downward by approximately \$5.9 million, with decreases in sales tax of \$980,000 and \$4.9 million in transient occupancy taxes when compared to original projections. To help offset revenue losses and balance the budget, the City Manager recommended temporary cost containment strategies and one-time use of a portion of the unassigned fund balance (\$12.8 million) in the amount of \$3.1 million. The temporary cost containment strategies included all departments re-evaluating and, in most cases, reducing expenditure budgets to fund only essential services, projects, and programs, instituting a temporary hiring freeze for 11 full time vacant positions and intern positions, and deferring certain capital projects. Overall, those cost containment strategies resulted in a reduction of \$2.3 million in expenditures compared to the original budget.

As part of FY 20/21 budget process two other scenarios were developed in case of a rapid economic recovery beginning the end of December 2020 or a deep recession with revenue losses continued through next FY 2021/22. The scenario the City Council adopted assumed a recession experienced through end of FY 2020/21 or June 30, 2021. In an effort to address this uncertainty, a three-tiered approach to temporary cost reduction strategies was created to address potential revenue shortfalls, with triggers identified if and when to implement the next tier of cost reduction strategies. The City began the first quarter with Tier 1 strategies implemented. The three-tier cost reduction strategies and triggers are summarized in Table 1.

Table 1 - Three-tier cost reduction strategies

Tier 1 (Currently implemented)	Tier 1 Triggers
Reductions in staff related expenses	Net operating revenue results in a negative balance due to revenue losses
Renegotiating or rebidding all third-party major contracts and purchases	
Hiring freeze of full-time employees and interns	
Portion of one-time unassigned fund balance utilized	
Delay all non-essential capital projects, until further notice	
Tier 2 (To be considered in future if necessary)	Tier 2 Triggers
Reassess funding provided to non-City entities for potential delay, reduction or cancellation	Projected FY 20/21 revenues are not met, or actual activity from FY 19/20 results in significant revisions and decreases to revised FY 20/21 budget. Overall impacts by 4% to 5%.
Additional reductions in staff related expenses	
Suspending leave cash-outs until further notice	
Citywide freeze on cost of living adjustments	
Offer voluntary part-time or reduced work hours and or a voluntary retirement incentive program	
Tier 3 (To be considered in future if necessary)	Tier 3 Triggers
Temporary Citywide Freeze on Merit Adjustments	Unassigned fund balance is projected to be negative.
Additional Use of Fund Balance (City Reserves) or other tools	
Reduced programs and reduced hours	
Potential furloughs	

As will be detailed further below, revenue performance through the end of the third quarter outpaced projections and resulted in a higher than anticipated projected unassigned fund balance of \$14.5 million. This is an increase of \$5.6 million from the previous projected amount of \$8.9 million for the General Fund. Based on the City's overall financial condition, staff does not find implementing Tier 2 or Tier 3 necessary at this time.

General Fund Budget Summary:

Table 2 summarizes the General Fund's prior year activity, adopted budget, current budget and recommended amendments.

Table 2 - General Fund FY 2020/21 Budget Summary

Category	2019/20 Actuals	2020/21 Adopted Budget	2020/21 Current Budget	Recommended Amendments	2020/21 Amended Budget
Revenues and Other Sources	\$ 28,573,830	\$ 22,910,700	\$ 24,960,900	\$ 14,091,000	\$ 39,051,900
Operating Expenditures	\$ 24,686,078	\$ 26,056,950	\$ 27,849,121	\$ 357,000	\$ 28,206,121
Capital Expenditures	\$ 815,083	\$ -	\$ 2,048,307	\$ (18,557)	\$ 2,029,750
Total Expenditures	\$ 25,501,161	\$ 26,056,950	\$ 29,897,428	\$ 338,443	\$ 30,235,871
Net Change to Fund Balance	\$ 3,072,669	\$ (3,146,250)	\$ (4,936,528)	\$ 13,752,557	\$ 8,816,029
Beginning Fund Balance	\$ 24,092,098	\$ 17,277,950	\$ 17,277,950	\$ 17,277,950	\$ 17,277,950
Ending Fund Balance	\$ 17,277,950	\$ 14,131,700	\$ 12,341,422	\$ 26,093,980	\$ 26,093,980

FY 2019/20 Ending Fund Balance has been restated to reflect the timing of recognizing the \$10 million reimbursement for the City Hall purchase. The \$10 million is now reflected in FY 2020/21, due to the timing and execution of financing lease in August 2020 and funds realized in October 2020.

The FY 2020/21 Budget was revised for COVID-19 impacts and adopted on June 16, 2020. Since July 1, 2020, the City Council has approved various revenue and expenditure budget adjustments. New expenditure budget appropriations have totaled \$1,073,992. The new appropriations included additional funding related to COVID-19 relief, City Hall solar and energy storage feasibility services, San Jose Creek, and project management services, operating expenditures related to personnel, unemployment insurance, and advertising. The FY 2019/20 carryover budget was \$2.8 million. Carryovers are the result of encumbered funds not paid until after the end of the fiscal year and required to be reported in the new fiscal year. They include one-time programmed budget for active and ongoing City projects and CIP projects that were not completed in the previous year. The amounts carried over are described in Table 3.

Table 3 – General Fund FY 2019/20 Carryover Budget Summary

Department	2019/20 Carryover Budget	Description of One-time Projects and CIP
General Government	\$ 4,311	Sales Tax Analysis Report and one-time IT related invoices
Finance	\$ 765	User Fee Study and Cost Allocation Plan
Planning and Environmental Review	\$ 740,429	Historic Preservation Ordinance, General Plan, Vehicle Miles Traveled, Creek and Watershed, Compliance and Monitoring, Aerial Mapping Services, Affordable Housing Implementation, Permit Tracking System, Local Coastal Program
Public Works	\$ 433,424	Old Town Parking and Safety Report, ROW Services, Environmental Monitoring Services, San Jose Creek, Hollister Avenue Bridge, Access Ramp Relocation, and Pavement Rehab Project
Capital Improvement	\$ 1,587,557	San Jose Creek Capacity Improvements, Old Town Sidewalk Improvement, Cathedral Oaks Crib Wall Interim Repair, LED Street Lighting Project, RRFB @ Chapel/HAWK @Kingston, Goleta Community Center Upgrade and IT Strategic Plan Implementation
Grand Total	\$ 2,766,486	

When combining the new appropriations with the carryovers, this increases the current expenditure budget by \$3.8 million for a total of \$29.9 million. These additional amounts are supported by the fund balance and revenues of the General Fund.

At this time, staff recommends a total net increase of \$14.1 million to revenues and other sources, which includes a one-time \$10 million increase in Other Sources to properly recognize the reimbursement of funds received from IBank financing that was executed by the financing lease in August 2020 as reported in the FY 19/20 Comprehensive Annual Financial Report. The \$10 million reimbursement was received in October 2020. Revenue adjustments are further described in the expenditure section below.

For expenditures, staff is recommending a net increase of \$338,443 to expenditures for priority needs, unanticipated expenditures and various cleanup adjustments, which are described in the expenditure section below.

General Fund Revenue Analysis:

The tables presented in this section include budget-to-actual comparisons between the current fiscal year and the previous fiscal year 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 4 summarizes first

quarter budget-to-actual activity, which is followed by a brief discussion of the key revenue variances and where the City is trending.

Table 4 – General Fund FY 2020/21 Revenues through Q3 (March 31)

Revenues	FY 2019/20		FY 2020/21			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	Qtr YTD Actuals	% Realized	
Property Taxes	7,684,647	4,117,940	7,854,200	4,396,315	56.0%	6.8%
Sales Taxes	6,735,609	4,180,967	6,400,000	4,540,701	70.9%	8.6%
Transient Occupancy Tax	9,197,440	7,118,898	5,530,000	4,593,696	83.1%	-35.5%
Cannabis Tax	391,342	-	1,400,000	1,030,798	73.6%	-
Franchise Fee Tax	1,361,348	543,158	1,333,400	580,427	43.5%	6.9%
License & Service Charges	1,823,082	1,466,551	1,497,400	1,279,993	85.5%	-12.7%
Fines & Penalties	165,935	110,021	148,000	62,488	42.2%	-43.2%
Interest & Rent Income	565,849	357,632	312,600	160,185	51.2%	-55.2%
Reimbursements	471,326	256,630	381,100	121,816	32.0%	-52.5%
Other Revenues	260,453	63,995	67,000	78,935	117.8%	23.3%
Other Sources	29,983	17,856	37,200	24,951	67.1%	39.7%
Total Revenues	\$ 28,687,014	\$ 18,233,650	\$ 24,960,900	\$ 16,870,305	67.6%	-7.5%

Property Tax

Property tax is normally the second largest revenue source for the City. Due to COVID-19 pandemic, it is now projected to be the largest revenue source for the City and account for 33.50% of total General Fund revenues as 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 \$3.6 million for FY 20/21.

Total property tax revenues anticipated for the fiscal year are estimated at \$7.7 million. Actual revenues continue to track higher than expected, primarily due to documentary transfer tax activity reported through March. The City’s share of the documentary transfer tax continues to track higher than anticipated and projected to exceed the revised amount of \$270,000 made during mid-year. Given the actual revenues received to date of \$268,523, staff recommends an increase of **\$30,000** to this revenue account for a total of \$300,000.

Sales Tax

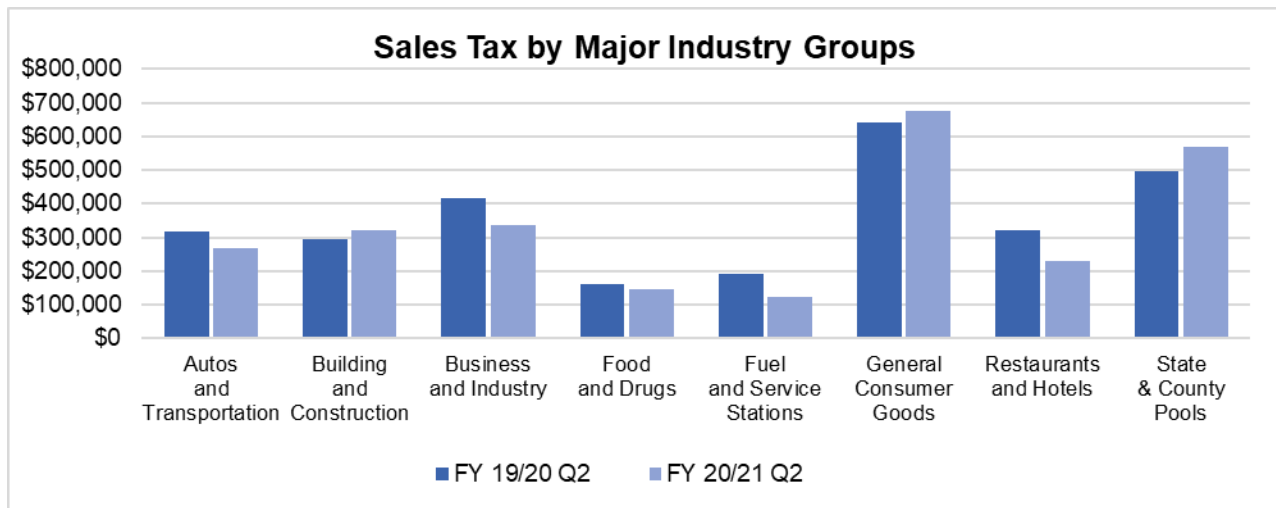
Sales tax collections are projected to be the second largest revenue source for the City at \$5.9 million and will account for 24.01% of total General Fund revenues. Sales tax is considered one of the most volatile revenue sources given the dependency on consumer behavior and business activity. The City does not receive its full 1% Bradley-Burns uniform sales and use tax allocation of the 7.75% sales and use tax rate that is normally

allocated to cities. Per the RNA, the City shares 30% of the 1% with the County of Santa Barbara. The amount shared this fiscal year is estimated to be approximately \$2.6 million.

Sales tax revenues are estimated this fiscal year to be \$5.9 million due to the ongoing impacts of the COVID-19 pandemic. Through the end of the third quarter, sales tax receipts were tracking higher in comparison to the prior year by 8.6% at \$4.5 million. This amount represents actual sales tax receipts from July through January.

In April 2021, City staff had its third key sales tax update with our consultants to understand the impacts experienced with the COVID-19 pandemic during our second quarter for the period October through December. The chart below summarizes the sales tax receipts by major industry groups and compares the amounts received in prior fiscal year for the same quarter – October through December only.

Chart 1 – Q2 (October-December) Sales Tax Comparison



Goleta's sales tax activity for the October through December period were 5.5% below the same period in 2019. However, when adjusting for economic aberrations actual sales were down 2.5%. This was the third quarter of economic impacts due to the pandemic. As expected, restaurants that usually depend on indoor services like casual dining and quick service establishments continue to be hindered. Continued reduced commuter frequency and lower gas prices held service stations lower, while auto-transportation merchants struggled to match the receipts from a year ago. However, gains from the countywide use tax pool continue to increase. With more online purchases being made and a greater number of out-of-state retailers collecting and remitting local sales tax, the City's share grew 20% over last year. Increased demand for materials and supplies boosted building-construction, which was consistent with the county and statewide trend. General consumer retailers experienced modest growth in this holiday shopping period. Net of aberrations, taxable sales for all of Santa Barbara County declined 1.9%, central coast region was up 0.3% and the state declined 2%.

It does not appear that the Governor's second stay at home directive had a significant impact on overall sales tax activity, as the growth in the other industry groups continued to help offset those groups impacted. Looking forward, mass deployment of the COVID-

19 vaccines will help a greater number of businesses, including restaurants and hotels and fuel and service stations, as the economy reopens. Recent approval of the American Rescue Plan Act of 2021 will also further support greater consumer spending in targeted segments.

Based on current actual data experienced in the first and second quarter and revised estimates through end of the fiscal year provided by the City's consultants, HDL, sales tax is now projected to reach \$7.1 million, an approximate \$1.2 million increase from the City's original budget estimate of \$5.9 million assumed in June 2020 as seen in the table below.

Table 5 – Sales Tax Major Industry Groups

Industry Groups	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Amended	FY 20/21 Revised Forecast
Autos & Transportation	-1.4%	-2.7%	-7.2%	-3.2%
Building & Construction	10.4%	-5.3%	1.5%	5.9%
Business & Industry	19.2%	-11.8%	-17.0%	-8.8%
Food & Drugs	15.0%	-3.5%	0.1%	13.1%
Fuel & Service Stations	62.5%	-21.3%	-18.7%	-9.7%
General Consumer Goods	2.4%	0.3%	-3.2%	0.8%
Restaurants & Hotels	15.2%	-24.3%	-15.3%	-5.3%
State & County Pools	8.6%	30.4%	8.6%	12.9%
All Groups	11.9%	-3.7%	-12.0%	1.3%
Sales Tax Total	\$ 6,994,204	\$ 6,735,609	\$ 5,927,500	\$ 7,081,280
<i>18/19 Baseline \$ Change</i>		\$ (258,595)	\$ (1,066,704)	\$ 87,076
<i>18/19 Baseline % Change</i>		-3.7%	-15.3%	1.2%

After further discussions with its sales tax consultants, staff is recommending increasing its sales tax revenues by **\$681,1000** for a total of \$7,081,000. Actual sales tax revenues through year to date have been higher than anticipated and continue to trend that way. Current projections are indicating faster recovery of sales tax revenue, mostly driven by general consumer goods and increased share of county pools, which mostly derive from online sales. Staff will have its next key sales tax meeting update in July or August 2021, which will cover the actual activity experienced for the January through March period.

Transient Occupancy Tax (TOT)

The City's TOT was originally projected to be the third largest General Fund revenue source at 24.01% this fiscal year with a current budget estimate of \$5.5 million. TOT has historically been the largest revenue source since FY 2012/13. TOT is the most volatile and most impacted by the COVID-19 pandemic due to heavy reliance on overnight stays and will continue to experience significant losses this fiscal year. During budget adoption, staff assumed low occupancy levels and rates to continue through summer and gradually rise in December, but not reach normal average occupancy levels above 70% until spring 2022. The TOT budget estimate was adopted at \$5.53 million for FY 2020/21. Since

adoption of the budget in June 2020, staff has learned the actual impacts experienced due to the COVID-19 pandemic since July through March.

The TOT revenues of \$4.6 million reflected in the report represent activity through February, due to the timing of when TOT is remitted. When compared to prior year for the same period, TOT revenues are down \$2.5 million or 35.5%. This decrease is due to the ongoing impacts of the pandemic resulting lower occupancy levels. When looking at actual receipts received by end of April that include the March period, TOT revenues were at \$5.9 million and have exceeded our original annual budget projection of \$5.5 million by \$330,000, with three months left in the fiscal year yet to be reported.

Staff has prepared the following tables and chart for informational purposes to show how our TOT is performing through end of March. Table 6 summarizes TOT revenues by month in comparison to the same month in prior years and compares how far off we are compared to pre-pandemic levels FY 18/19.

Table 6 – TOT Revenues for the First Nine Months of FY 2020/21 (Accrual Basis)

Month	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	\$ Chg from Prior Year	% Chg from Prior Year
July	\$ 1,325,613	\$ 1,389,695	\$ 670,543	\$ (719,152)	-51.7%
August	1,278,046	1,365,353	895,181	(470,172)	-34.4%
September	1,010,472	1,057,156	858,207	(198,949)	-18.8%
October	904,428	1,008,713	845,369	(163,344)	-16.2%
November	875,203	826,170	638,823	(187,348)	-22.7%
December	692,371	731,050	321,873	(409,177)	-56.0%
January	677,067	740,150	348,584	(391,566)	-52.9%
February	777,694	826,479	524,465	(302,015)	-36.5%
March	883,099	391,077	758,260	367,183	93.9%
Total	\$ 8,423,993	\$ 8,335,843	\$ 5,861,304	\$ (2,474,539)	-29.7%
<i>18/19 Baseline \$ Change</i>		\$ (88,150)	\$ (2,562,689)		
<i>18/19 Baseline % Change</i>		-1.0%	-30.4%		

Through the end of March 2021, TOT revenues of \$5.9 million were down \$2.5 million or 29.7% in comparison to the same period of the prior year. When compared to pre-pandemic levels of FY 18/19 through March, TOT is down \$2.6 million or 30.4%. The month of March is the first time this fiscal year we have seen the actual receipts exceed prior year for the same month. This is due to rising occupancy in current month, in comparison to what was the start of the pandemic and shut down orders experienced in FY 19/20 of that same period.

The following chart and table show how the City's TOT is trending on a monthly basis comparing the last two fiscal year actuals, the current budget, and an updated FY 20/21 forecast of TOT based on current fiscal year actuals from July through March. The April through June periods have been revised and reflect an average occupancy level of 53% and an average daily rate of \$240.

Chart 2 – TOT Monthly Trend

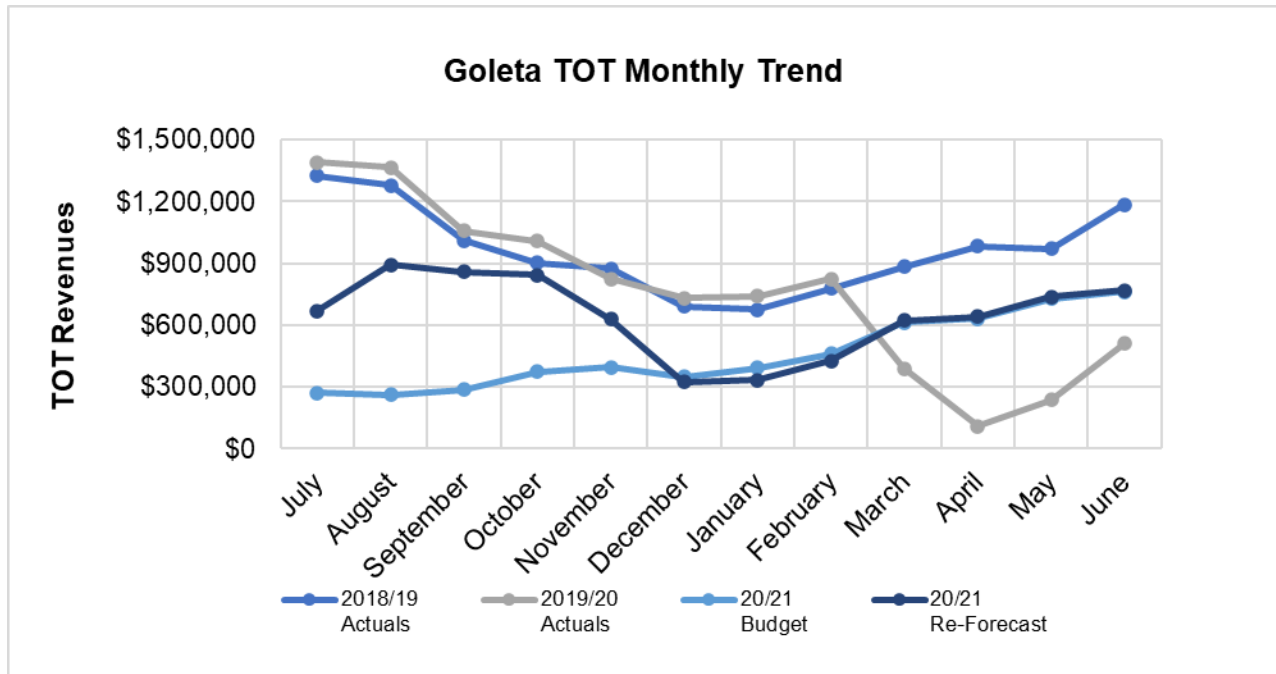


Table 7 – TOT Monthly Trend

Month	2018/19 Actuals	2019/20 Actuals	20/21 Budget	20/21 Re-Forecast	\$ Variance
July	\$ 1,325,613	\$ 1,389,695	\$ 272,066	\$ 670,543	\$ 398,478
August	1,278,046	1,365,353	262,349	895,181	632,831
September	1,010,472	1,057,156	287,973	858,207	570,234
October	904,428	1,008,713	374,091	845,369	471,278
November	875,203	826,170	394,934	638,823	243,888
December	692,371	731,050	348,584	321,873	(26,711)
January	677,067	740,150	393,524	348,584	(44,940)
February	777,694	826,479	460,757	524,465	63,708
March	883,099	391,077	614,577	758,260	143,682
April	982,306	111,640	633,541	641,298	7,758
May	972,262	238,349	728,748	842,527	113,779
June	1,185,351	511,608	761,659	947,372	185,713
Total	\$ 11,563,912	\$ 9,197,440	\$ 5,532,804	\$ 8,292,501	\$ 2,759,698
Rounded			\$ 5,530,000	\$ 8,290,000	\$ 2,760,000
18/19 Baseline \$ Change		\$ (2,366,473)	\$ (6,031,109)	\$ (3,271,411)	
18/19 Baseline % Change		-20.5%	-52.2%	-28.3%	

The updated forecast estimates TOT revenues at \$8.3 million or approximately \$2.8 million higher than the original budget estimate of \$5.5 million. Based on actual receipts of \$5.9 million received through March, TOT has exceeded the budget estimate, primarily due to higher than anticipated occupancy in the July through November months and in March. Staff has reviewed the preliminary data for the month of April and continues to see ongoing increases in occupancy and the average daily rate. Average monthly occupancy

has reached 65% in March and preliminary data for April is trending above 70%. Taking into consideration the higher than anticipated revenue already received, the rollout of the vaccines, the region continuing to reopen and increase travel demand by June, staff has assumed 70% occupancy in April and May, and gradually increasing to 75% by June. Pre-pandemic, occupancy averaged over 80% for the last three months. Staff recommends increasing TOT revenues by **\$2.8 million** for a total of \$8.3 million to align with most recent forecast. Final TOT numbers will be known by early August and will be reported in the 4th Quarter Financial Report in September.

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 8 below.

Table 8 – 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 issued ten licenses and three other applications are in the review process. When excluding businesses with multiple locations, there are currently eight cannabis business operators, with seven operators now reporting cannabis business tax revenues. Cannabis business tax payments are due quarterly by the end of the following month of the end of the quarter (e.g., for periods July through September, cannabis tax is due by October 30). Due to the timing of receiving quarterly tax receipts, this quarterly report reflects receipts received by March 31, 2021 for the July through December period (Q1 and Q2), which were approximately \$1.03 million.

Staff has since received tax revenues for the January through March period (Q3), resulting a total of approximately \$1.5 million received year to date. The next quarter's tax payment for the March through June period is due by end of July and will be reported in the fourth quarter financial report in September.

The actual tax revenues of \$1.5 million received year to date have exceeded the revised annual budget estimates of \$1.4 million. Now that staff has more tax data to analyze for forecasting, staff is recommending increasing cannabis business tax revenues by **\$513,000** for a total of \$1.9 million. The updated forecast projects cannabis tax revenues to range from \$1.9 million to \$2.5 million.

The recommended increase does not account for additional new revenue the other three applications in review will generate when licensed. Due to current experience with newly licensed operators, there are delays in when a cannabis business begins to fully operate and generating taxable revenues after they receive their license.

Table 9 summarizes the approved Cannabis Business License Operators as of the date preparing this report and the pending applicants in process.

Table 9 – Cannabis Business License Application Summary

#	Status	Business Application Name	Location	Applicant Name	License Type
1	Approved	HERBL, Inc	759 Ward Drive	Michael Beaudry	Distribution
2	Approved	Organic Greens Collective (Legal Non-Conforming)	5902 Daley Street	Kenneth Falstrom	Retail, Delivery
3	Approved	Green Rush Alliances LLC	6332 Lindmar Ave	Diana Langley	Distribution, Manufacturing
4	Approved	Sublime Processing LLC	123 Aero Camino Unit A	Tracy Trotter	Microbusiness (Distribution, Manufacturing, Delivery)
5	Approved	HERBL, Inc	839 Ward Drive	Michael Beaudry	Distribution
6	Approved	CalGreen (Legal Non-Conforming)	164 Aero Camino	Jed Hazard Mark Russel	Microbusiness (Cultivation, Retail, Distribution, Delivery, Manufacturing)
7	Approved	Santa Barbara Care Center (Legal Non-Conforming)	5814 Gaviota Street	David Macfarlane	Microbusiness (Cultivation, Retail, Distribution, Delivery)
8	Approved	Greenbridge Patient Collective	5904 Matthews St	Paul Kowalski	Microbusiness (Distribution, Manufacturing, Delivery)
9	Approved	HERBL Pro, Inc	749 Ward Drive	Michael Beudry	Distribution
10	Approved	Thornwood Distribution LLC	5756 Thornwood Drive	Will Crummer	Cultivation (Processor) Nursery
11	Pending	AGQ Green Nature	859 Ward Drive. Suite 103	Tenesor Pena	Testing
12	Pending	Three Habitat Consulting Storke, LLC	290 Storke Road	Adam Wilks	Retail, Delivery
13	Pending	Ocean Grown Farms	176 Aero Camino	Robert Braverman	Microbusiness (Distribution, Manufacturing, Delivery)

Staff anticipates at least two of the pending applicants to be licensed before end of June. Other potential applicants not shown on this list include two other storefront retail locations and one non storefront (delivery) location that have yet to submit a Cannabis Business License Application to Finance. Staff anticipates the two storefront retail locations will submit once zoning is confirmed and approved.

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 fee of \$100,000 paid at the beginning of the fiscal year. Total franchise fees collected by the end of third quarter totaled \$580,427 or 44% of budget, which is trending with historical and estimated 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 2020/21 fiscal year. Table 10 summarizes the primary revenue accounts within the Licenses and Service Charges category.

Table 10 – Licenses and Service Charges Summary

Licenses and Service Charges	FY 2019/20		FY 2020/21			Prior Year
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	Qtr YTD % Chg
Legal Deposits Earned	1,750	1,718	1,000	-	0.0%	-100.0%
Planning Fees	98,430	80,099	100,000	85,728	85.7%	7.0%
Planning Deposits Earned	254,711	149,992	130,000	215,509	165.8%	43.7%
Building Permits	627,244	538,890	500,000	316,023	63.2%	-41.4%
Public Works Deposits Earned	69,413	50,157	58,000	36,676	63.2%	-26.9%
PW/Engineering Fees	63,314	45,103	65,000	68,694	105.7%	52.3%
Solid Waste Roll Off Fees	32,942	21,190	35,000	19,149	54.7%	-9.6%
Business License	340,718	270,138	332,000	306,566	92.3%	13.5%
Plan Check Fees	259,137	233,681	200,000	160,885	80.4%	-31.2%
Other Licenses & Charges	75,422	75,584	76,400	70,763	92.6%	-6.4%
TOTAL	\$ 1,823,082	\$ 1,466,551	\$ 1,497,400	\$ 1,279,993	85.5%	-12.7%

Through the end of the third quarter, revenues receipted total \$1.3 million and are tracking higher than anticipated against the current budget of \$1.5 million at 85.5%. In comparison to the same period in the prior year, revenues are down 12.7%. This is primarily due to higher building permit and plan check activity experienced in the prior year. Staff is recommending an overall increase of **\$237,000** due to the higher user fee and charges activity associated with developer deposits, permitting activity, and cannabis business license fees.

Fines and Penalties

The City collects various fines and penalties related to traffic, parking, and towing, and lost item fees related to the library. Overall receipts of \$62,488 were at 42.2% of budget estimates of \$148,000. In comparison to the same period last year, overall revenues are down 43.2%, which was expected due to the COVID-19 pandemic impacts and timing of processing receipts. Decreases were experienced in all accounts. Staff has reviewed activity levels and is recommending a decrease of **(\$45,000)** for a new total of \$103,000.

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 \$282,000 were revised at budget adoption to reflect anticipated impacts of the COVID-19 pandemic and assumed an earnings rate of approximately 70 basis points (0.7%).

Through the end of the second quarter, interest and rent income of \$160,185 was at 51.2% of the total budget. In comparison to prior year for the same quarter, revenues were down 43.2%. The overall decrease is due to a reduction in interest earnings and shifts to when interest is paid out due to the City's investment program. Staff is recommending a decrease of **(\$95,000)** to interest earnings for a revised total of \$217,600.

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 third quarter totaled \$121,816 and were at 32.0% of the total budgeted amount of \$381,100. In comparison to prior year for the same quarter, revenues are down by -52.5% or \$134,815 due to less staff time reimbursement charges, and one-time reimbursement of \$109,250 received last year.

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 \$78,935 by the end of the third quarter or approximately 118% of the total budgeted amount of \$67,000. In comparison to prior year for the same quarter, revenues increased by 23.3%. This is due to higher than anticipated MVLFF late fees, one-time miscellaneous revenue, and one-time additional Friends of the Goleta Valley Library donation of \$10,000. Staff is recommending an increase of **\$10,000** to account for the donation.

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 has primarily used this category to account for funds transferred in for staff time spent in administering the Community Development Block Grants (CDBG) program. The CDBG revenues received to date of \$24,951 were 67% of total budget amount of \$37,200

Additionally, one-time for this fiscal year, the City is needing to recognize the reimbursement financing for purchase of the City Hall building of \$10 million that was finalized with IBank in August 2020 and received by the City in October 2020 and has since replenished the fund balance. Staff is recommending adjusting this category by **\$10 million** to properly account for the one-time reimbursement.

General Fund Expenditure Analysis:

The General Fund expenditures budget is currently at \$29.9 million. Total expenditures through the third quarter should be about 75% of the budget, assuming the timing of expenditures is consistent throughout the year. By the end of the third quarter total expenditures of \$17.7 million were at 59.4% of the total budgeted amount. In comparison to prior year for the same quarter, expenditures were up 3.7%.

Table 11 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 11 - General Fund FY 2020/21 Expenditures through Q3 (March 31)

Expenditures	FY 2019/20		FY 2020/21			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	
General Government	5,150,183	3,946,026	5,808,921	4,024,899	69.3%	2.0%
Library	352,834	296,975	374,340	238,787	63.8%	-19.6%
Finance	978,992	720,154	1,021,615	679,911	66.6%	-5.6%
Planning & Env. Review	3,635,871	2,406,266	4,076,171	2,151,396	52.8%	-10.6%
Public Works	4,427,725	2,835,762	5,346,274	2,819,694	52.7%	-0.6%
Neighborhood Services	1,975,908	1,491,889	2,607,900	1,773,945	68.0%	18.9%
Public Safety	7,452,279	4,954,053	7,762,900	4,856,083	62.6%	-2.0%
Non-Departmental	845,484	13,865	851,000	12,074	1.4%	-12.9%
Capital Improvement Projects	681,884	449,767	2,048,307	1,189,725	58.1%	164.5%
Total Expenditures	\$ 25,501,161	\$ 17,114,755	\$ 29,897,428	\$ 17,746,514	59.4%	3.7%

All departments were below their overall allocated budgets as of March 31, 2021. Provided in Attachment 2 of this report is a "Budget to Actuals" comparison of the Departments' divisions and programs. Some of the significant variances for the departments' programs are noted below along with recommended adjustments. The following recommended appropriations are described below by each department. Any of the costs associated with the COVID-19 pandemic will continue to be tracked and submitted for possible reimbursement. Staff have reviewed their budgets and have determined there were a number of unanticipated costs experienced through the third quarter and various cleanup adjustments due to completed projects and are recommending various new appropriations described further below.

General Government

Staff is recommending a one-time increase of **\$22,000** for election costs in the City Clerks program budget. The final 2020 election invoice came in over budget by \$21,547 for a total of \$46,215. Cost increase was due to 30 fewer contests and COVID related expenses that were mandated at the State level for vote by mail requirements, therefore resulting in cost increases. The more contests on the ballot the cheaper it is for the consolidating jurisdictions.

Library

Staff is recommending a one-time additional appropriation of **\$10,000**, supported by the Friends of the Goleta Valley Library donation of the same amount to be used for purchasing books, online subscriptions, guest speakers, nine receipt printers and one iPad.

Staff is recommending transferring the maintenance facilities budget of \$9,000 to Public Works – Facilities Maintenance division to account for consolidate the maintenance budgets overseen by Public Works staff.

Finance

Staff is recommending a one-time additional appropriation of **\$10,000** for overtime cost experienced due to ongoing increased workload and staffing levels. The Finance Department has recently hired an Accounting Specialist who is being trained to take over processing accounts payable, which was temporarily being supported by the Budget Analyst position when the position was vacant.

Public Works

Staff is recommending a one-time additional appropriation of **\$28,000** in the Public Works – Engineering Services Division for professional services related to grant application support for a Highway Safety Improvement Program grant for the Citywide Traffic Signal Upgrade Project.

Staff is recommending a one-time additional appropriation of **\$29,000 and \$9,000** transfer of budget to the Facilities Maintenance division for contract services related to interior and exterior library maintenance, termite tending and emergency repairs at Goleta Community Center.

Staff is recommending a one-time additional appropriation totaling **\$215,000** to the Parks & Open Space Maintenance Division. This includes \$40,000 for replacement of special department supplies (additional \$40,000 in Street Maintenance), due to the burglary at the Corporate Yard, \$70,000 for water utility costs, \$30,000 for professional services related to preparation of Lake Los Carneros inundation mapping services needed as part of the Emergency Action Plan (EAP) for city-owned dam, \$25,000 for abandoned homelessness encampment cleanups and \$50,000 playground cleaning services as a result of the COVID-19 pandemic. Any costs associated with COVID-19 pandemic will continue to be tracked and considered for reimbursement submittal.

Staff is recommending a one-time additional appropriation of **\$40,000** to the Street Maintenance division for replacement of special department supplies, due to burglary at the Corporate Yard. Total replacement budget is programmed at \$80,000 and will be tracked accordingly.

Non-Departmental

Staff is recommending an additional appropriation of **\$3,000** related to credit card fees associated with the OpenEdge merchant account through the end of the fiscal year. Expenses will be offset with pass-through fees charged to customers. Actual revenue and expenditures will be dependent on activity and subject to future adjustment.

Capital Improvement Program (General Fund Portion Only)

Various cleanup adjustments totaling a decrease of **(\$18,557)** are being recommended for CIP projects that have General Fund budget that have been completed. The decrease adjustments of \$18,557 will result in the fund balance increasing by \$18,557. The following adjustments to the General Fund are summarized in the table below:

Program/Project Name	Fund	Appropriation Requests	Description/Notes
San Jose Creek Channel Repair	101	\$ (349.79)	San Jose Creek Repair Completed
Hollister Class I Bikeway	101	\$ (18,176.93)	Hollister Class 1 Bike Path NOC filed February 18, 2020
Hollister Class I Bikeway	101	\$ (9.30)	Hollister Class 1 Bike Path NOC filed February 18, 2020
Covington Drainage Pipe	101	\$ (5.70)	Covington Drainage Pipe Project Completed
Signal Upgrades	101	\$ (9.50)	Signal Upgrades Project Completed
Goleta Traffic Safety Study (GTSS)	101	\$ (5.87)	GTSS - clean up small balance on account, project still active

General Fund - Fund Balance and Reserves:

Table 12 shows a recap of Fund Balance as of June 30, 2020 and June 30, 2021, which have been revised. The revised ending fund balance reflects actual revenues and expenditures, and factors in final carryover amounts related to FY 2019/20.

Table 12 – General Fund FY 2020/21 – Estimated Fund Balance and Reserves

Classification	FY 19/20 Ending Fund Balance	Increase	Decrease	FY 20/21 Est. Ending Fund Balance	Reserve Adjustments	FY 20/21 Revised Est. Ending Fund Balance
Prepays and Deposit	74,711			74,711		74,711
Public Facilities	830,108			830,108		830,108
Capital Equipment	616,282			616,282		616,282
Compensated Leave	315,942			315,942		315,942
Building Maintenance	-			-		-
Risk Management	200,000			200,000		200,000
Litigation Defense Fund	300,000			300,000		300,000
Contingency	8,532,205	-		8,532,205		8,532,205
Street Maintenance	-			-		-
Sustainability	292,500	1,500	(29,107)	264,893		264,893
OPEB UAL	333,500			333,500		333,500
CalPERS Pension UAL	170,000			170,000		170,000
CIP Project Funding	1,587,557		(1,587,557)	-		-
Encumbrances	1,178,929		(1,178,929)	-		-
<i>FMV Adjustment</i>						
Unassigned Fund Balance	2,846,217	-	(2,142,435)	703,782	13,752,557	14,456,339
Total	17,277,950	\$ 1,500	\$ (4,938,028)	\$ 12,341,422	\$ 13,752,557	\$ 26,093,980

As shown above, the fund balance amounts have been restated to account for the timing of the \$10 million reimbursement along with the recommended revenue adjustments. The revised estimated FY 2020/21 total fund balance is projected at \$26.1 million as of June 30, 2021.

The unassigned fund balance is now estimated at \$14.5 million and is comprised of funds that are not committed for any specific purpose and 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.

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 2020/21 of the total RNA payments is \$6.6 million. The estimated total contribution since City incorporation in 2002 is approximately \$128.6 million through the end of FY 2020/21.

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 \$540,414 or 69.3% of the \$799,500 revenue budget amount. Budgeted expenditures are programmed at \$2.3 million for the fiscal year, which include carryover of approximately \$1.5 million. Through the end of the quarter no funds have been expended.

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 \$346,945 or 60.7% of the \$572,000 revenue budget amount. Budgeted expenditures are programmed at \$1.1 million, which include carryover of approximately \$535,000. Through the end of the quarter no funds have been expended. 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 \$1,236,468 or 79.3% of the \$1.6 million revenue budget amount. Budgeted expenditures are programmed at \$3.9 million, which include carryover of approximately \$2.4 million. Through the end of the quarter \$955,703 has been expended, with \$1.2 million encumbered.

Recommended Budget Amendments for Special Revenue Funds:

Table 13 summarizes the recommended expenditure budget adjustments for other various Special Revenue Funds along with a brief description. Additional details and corresponding revenue adjustment (if applicable) are found in Attachment 5 – Exhibit A.

Table 13 – Summary of Recommended Budget Adjustments for Special Revenue Funds

Program/Project Name	Fund	Appropriation Requests	Description/Notes	Type
Bicycle/Pedestrian Master Plan	202	\$ (57,030.06)	BPMP Project completed	Cleanup
Street Maintenance	205	\$ 30,000.00	Additional budget to finish the yearly tree trimming in the right of way	Cleanup - Additional
Cathedral Oaks Interchange Landscaping	205	\$ (6,376.71)	Cathedral Oaks Landscaping NOC filed November 5, 2019	Cleanup
Cathedral Oaks Interchange Landscaping	205	\$ (5,562.34)	Cathedral Oaks Landscaping NOC filed November 5, 2019	Cleanup
Hollister Class I Bikeway	205	\$ (6,456.57)	Hollister Class 1 Bike Path NOC filed February 18, 2020	Cleanup
Cathedral Oaks Cribwall Interim Repair	205	\$ 2,632.21	Cathedral Oaks Cribwall Repair Clear Negative Balance	Cleanuo - Additional
Bicycle/Pedestrian Master Plan	205	\$ (73,651.25)	BPMP Project completed	Cleanup
Fairview Avenue Sidewalk Infill at Stow Canyon Rd	205	\$ (1.39)	Fairview Sidewalk Infill @ Stow Cyn NOC filed July 16, 2019	Cleanup
Hollister Class I Bikeway	206	\$ (138,380.00)	Hollister Class 1 Bike Path NOC filed February 18, 2020	Cleanup
Bicycle/Pedestrian Master Plan	206	\$ (10,258.24)	BPMP Project completed	Cleanup
101 Overpass	220	\$ (500,000.00)	101 Overpass Project Temp on hold	Cleanup
Cathedral Oaks Interchange Landscaping	220	\$ (66,901.52)	Cathedral Oaks Landscaping NOC filed November 5, 2019	Cleanup
Cathedral Oaks Interchange Landscaping	220	\$ (42,962.00)	Cathedral Oaks Landscaping NOC filed November 5, 2019	Cleanup
Hollister Class I Bikeway	220	\$ (1,114.94)	Hollister Class 1 Bike Path NOC filed February 18, 2020	Cleanup
Fairview Avenue Sidewalk Infill at Stow Canyon Rd	220	\$ (7,996.19)	Fairview Sidewalk Infill @ Stow Cyn NOC filed July 16, 2019	Cleanup
Fairview Avenue Sidewalk Infill at Stow Canyon Rd	220	\$ (113,237.69)	Fairview Sidewalk Infill @ Stow Cyn NOC filed July 16, 2019	Cleanup
Cathedral Oaks Class I Bike Path	220	\$ (173,640.00)	Catedral Oaks Class 1 Bike Path put on hold to FY25	Cleanup
Kellogg Park Acquisition	221	\$ (119,521.00)	Phase 1 completed for CIP 9035. NOC filed on 8/21/19	Cleanup
Kellogg Park Acquisition	221	\$ (123,509.60)	Phase 1 completed for CIP 9035. NOC filed on 8/21/19	Cleanup
Kellogg Park Acquisition	221	\$ (899,195.03)	Phase 1 completed for CIP 9035. NOC filed on 8/21/19	Cleanup
Community Garden	221	\$ 50,000.00	Cost estimates received 3/3/21 indicate the need for additional funds for the construction of CIP 9084	New
Jonny D. Wallis Park Phase 2 - Splash Pad	221	\$ 650,000.00	Cost estimates received 3/3/21 indicate the need for additional funds for the construction of CIP 9111	New
LED Street Lighting Project	233	\$ (700,000.00)	Removed \$700k grant revenue and expense, grant not yet awarded. Dept will retry in FY21/22 for \$500k	Cleanup
Goleta Library	236	\$ 2,000.00	CAEP GRANT - Print and Online Ads	New
Goleta Library	236	\$ 5,400.00	RFTS GRANT - For various supplies specific to STEM from different vendors.	New
Goleta Library	236	\$ 100.00	RFTS GRANT - Book Purchases	New
Goleta Library	236	\$ 2,500.00	CAEP GRANT - 2 Library Technicians at 60 hours	New
Goleta Library	236	\$ 5,500.00	CAEP GRANT - Grant for Computer hardware and software	New
Goleta Library	236	\$ 441.00	Dia de Los Ninos Grant (~\$1500 split between all programs)	New

Table 13 - Continued

Program/Project Name	Fund	Appropriation Requests	Description/Notes	Type
Buellton Library	236	\$ 516.00	Dia de Los Ninos Grant (~\$1500 split between all programs)	New
Solvang Library	236	\$ 500.00	Dia de Los Ninos Grant (~\$1500 split between all programs)	New
Buellton Library	236	\$ 2,250.00	Lompoc Libraries District Foundation Grant for Books	New
Cathedral Oaks Interchange Landscaping	308	\$ (71,032.78)	Cathedral Oaks Landscaping NOC filed November 5, 2019	Cleanup
Community Outreach	311	\$ (110.95)	Fund 311, Program 1500 is completed	Cleanup
Community Development Block Grant	402	\$ 566.00	Reflects accurate allocation from HUD. Received more than originally budgeted.	Cleanup - Additional
Goleta Valley Community Center	402	\$ (4,140.20)	Funds needed in Design, not Construction. Reflects amount HUD shows in IDIS.	Cleanup
Crosswalk at S. Kellogg Avenue	402	\$ (23,477.90)	Project complete. No funds are needed to remain in this account.	Cleanup
Mathilda Park Improvements	402	\$ 46,602.00	HUD currently shows balance of \$146,602, while our budget shows \$100,000. Received more from HUD than originally budgeted.	Cleanup
Police Services	422	\$ 397,862.00	Recognize CARES Act funds and public safety costs associated. Reduces General Fund expenditures.	New

Other Information:**CARES Act – Coronavirus Relief Funds (CRF)**

The State of California (State) received \$9.5 billion dollars from the CRF and has allocated \$500 million to California cities with populations less than 500,000, of which \$397,862 has been apportioned to the City of Goleta (City). Since September, staff has been reporting to the California Department of Finance (DOF) on all COVID-19 related expenditures, obligations and projections that have incurred since March 1, 2020 and what is estimated through December 30, 2020 and through June 30, 2021. The DOF recommends that each agency report all eligible COVID-19 expenditures incurred within the funding period, even if the number exceeds the agency's allocated amount of reimbursement. The State hopes to use this data for support for additional COVID-19 Relief funding from legislature. This reporting is required for cities to receive their allocated funding and is contingent upon each community's ability to maintain public safety within the guidelines of public health orders put in place to fight the spread of COVID-19.

From the last reporting period, staff has estimated approximately \$4.2 million is CARES Act eligible expenditures. Approximately \$925,880 was reported for March 1 – June 30, 2020 and \$3.3 million from July 1 – June 30, 2021. The majority of the eligible expenditures reported of \$4.2 million is related to a portion of public safety payroll costs of approximately \$2.9 million. The rest of the \$1.3 million is related to direct expenditures in responding to COVID-19, including public health expenses such as custodial, janitorial, direct staff time diverted to COVID-19 and communication related efforts. The CRF has less restrictive criteria than FEMA. Additionally, the CARES Act and US Treasury has deemed public safety costs are presumed to be "substantially dedicated" and payroll costs related to public safety are considered "administrative conveniences" to lessen the burden on staff time reporting and requires a lower threshold on justification for use of funds. Staff has confirmed with DOF and has reported the payroll costs associated with sworn officers only. On October 15, 2020, the City has received its full allocation of

\$397,862 and was mentioned at the December 10, 2020 workshop that staff planned to bring back to Council to formally recognize the funding and make the appropriate budget adjustments necessary. Staff is now recommending the full amount be accounted for against eligible public safety costs and authorizing reimbursement back to the General Fund, which will increase the overall fund balance and reflected in the Fourth Quarter Financial Review. CARES Act funds will be accounted for in Fund 422.

American Rescue Plan Act of 2021 (ARPA)

In the next few months, the City Council will be asked to consider funding options on a City allocation from the \$1.9 trillion American Rescue Plan Act of 2021 (ARPA). The ARPA funding was approved by Congress and subsequently signed into law by President Biden on March 11, 2021. The relief package provides funding in several areas such as state and local aid, education, rental assistance, and transit.

As of May 10, 2021 the City has received updated information from the U.S. Treasury Department. The City of Goleta's allocation will be \$5,933,990, which is \$313,990 or 5.6% higher than original estimates of \$5.62 million. The funding being allocated to cities are officially called the Coronavirus Local Fiscal Recovery Fund (CLFRF) and will be directly received from the U.S. Treasury Department instead of a passthrough at the state level, due to the City's status with the CDBG program. Generally, cities with populations of less than 50,000 are considered non-entitlement units and would receive this funding through the state.

Based on current information, the City will receive the allocation in two payments, with 50% provided beginning May 2021, and the balance delivered approximately one year later (likely part of FY 22/23). The following timeline is for presentation purposes:

May/June 2021	May 2022	Total
\$2,966,995	\$2,966,995	\$5,933,990

The one-time \$5.93 million allocation will not likely be included in the proposed budget because the City is still waiting for confirmation on the final timeline of when the funds will be disbursed and received by the City. The timing of the allocation disbursement affects the fiscal years during which the City can record this as revenue. Additionally, since this is federal funding, its implementation could be an extensive process as new guidelines are implemented.

The U.S. Treasury Department has also issued guidance and requirements of the funds in the Interim Final Rule adopted by Treasury on May 10, 2021 and has been submitted to the Office of the Federal Register (OFR) for publication and currently pending placement on public display at the OFR and publication in the Federal Register. The document that is published in the Federal Register is the official document. Treasury encourages state, local, territorial and Tribal governments as well as other stakeholders to submit public comments on the Interim Final Rule.

Based on most current information at the time of this report, eligible uses may include the following:

- **Support public health expenditures**, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic
- **Provide premium pay for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet

Within these overall categories, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities. Additionally, the funds cannot be used for the following:

- Funds cannot be used to directly or indirectly offset tax reductions or delay a tax/tax increase.
- Funds cannot be deposited into any pension fund.

At the time of preparing this report, the Government Finance Officers Association (GFOA) is working on releasing an in-depth analysis of Treasury's new guidance. Staff has begun preliminary discussion on use of these funds and once additional information is known, a plan will be brought to City Council for consideration. Staff will continue to monitor the requirements and will report any available updates in upcoming preliminary budget workshops for FY 21/22 & 22/23.

FINANCE COMMITTEE REVIEW:

The Finance Committee met to review the Fiscal Year 2020/21 Third Quarter Financial Review Report on May 24, 2021.

FISCAL IMPACTS:

General Fund

The recommended General Fund budget adjustment results in a net increase of \$13.8 million to the overall fund balance of the General Fund. Revenues and other sources are recommended for a net increase of \$14.1 million and expenditures a net increase of \$338,443. 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 2020/21.

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 \$50 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:



Kristine Schmidt
Assistant City Manager

Legal Review By:



Michael Jenkins
City Attorney

Approved By:



Michelle Greene
City Manager

ATTACHMENTS:

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

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, 2021

Revenues	Original Budget	Prior Revisions	Current Budget	3/31/2021 Actuals	% of Budget	Recommended Revisions	Amended Budget
Property Taxes	7,625,500	228,700	7,854,200	4,396,315	56%	30,000	7,884,200
Sales Taxes	5,927,500	472,500	6,400,000	4,540,701	71%	681,000	7,081,000
Transient Occupancy Tax	5,530,000	-	5,530,000	4,593,696	83%	2,760,000	8,290,000
Cannabis Tax	81,600	1,318,400	1,400,000	1,030,798	74%	513,000	1,913,000
Franchise Fee Tax	1,333,400	-	1,333,400	580,427	44%		1,333,400
Licenses & Service Charges	1,497,400	-	1,497,400	1,279,993	85%	237,000	1,734,400
Fines & Penalties	148,000	-	148,000	62,488	42%	(45,000)	103,000
Interest & Rent Income	282,000	30,600	312,600	160,185	51%	(95,000)	217,600
Reimbursements	381,100	-	381,100	121,816	32%		381,100
Other Revenues	67,000	-	67,000	78,935	118%	10,000	77,000
Other Sources	37,200	-	37,200	24,951	67%	10,000,000	10,037,200
Total Revenues	22,910,700	2,050,200	24,960,900	16,870,305	68%	14,091,000	39,051,900
Expenditures							
General Government	5,966,210	(157,289)	5,808,921	4,024,899	69%	22,000	5,830,921
Library	374,340	-	374,340	238,787	64%	1,000	375,340
Finance	953,450	68,165	1,021,615	679,911	67%	10,000	1,031,615
Planning & Env. Review	3,184,350	891,821	4,076,171	2,151,396	53%		4,076,171
Public Works	4,806,800	539,474	5,346,274	2,819,694	53%	321,000	5,667,274
Neighborhood Services	2,157,900	450,000	2,607,900	1,773,945	68%		2,607,900
Public Safety	7,762,900	-	7,762,900	4,856,083	63%		7,762,900
Non-Departmental	851,000	-	851,000	12,074	1%	3,000	854,000
Capital Improvement Projects	0	2,048,307	2,048,307	1,189,725	58%	(18,557)	2,029,750
Total Expenditures	26,056,950	3,840,478	29,897,428	17,746,514	59%	338,443	30,235,871
Net Change in Fund Balance	(3,146,250)	(1,790,278)	(4,936,528.0)	(876,209)		13,752,557	8,816,029
Beginning Fund Balance	17,277,950		17,277,950	17,277,950			17,277,950
Ending Fund Balance	14,131,700		12,341,422	16,401,741			26,093,980

ATTACHMENT 2:

General Fund Interim Statements by Department

General Fund

Interim Statement of Revenues and Expenditures
For the Nine Months Ended March 31, 2021

	Annual "Current" Budget	QTR YTD Actuals	Remaining Balance	Percent Received	Prior Year QTR YTD Actuals
Taxes					
Property Taxes	7,854,200	4,396,315	3,457,885	56.0%	4,117,940
Sales Taxes	6,400,000	4,540,701	1,859,299	70.9%	4,180,967
Transient Occupancy Tax	5,530,000	4,593,696	936,304	83.1%	7,118,898
Cannabis Tax	1,400,000	1,030,798	369,202	73.6%	-
Franchise Fee Tax	1,333,400	580,427	752,973	43.5%	543,158
Total	22,517,600	15,141,938	7,375,662	67.2%	15,960,963
Licenses & Service Charges					
Legal Deposits Earned	1,000	-	1,000	0.0%	1,718
Planning Fees	100,000	85,728	14,272	85.7%	80,099
Planning Deposits Earned	130,000	215,509	(85,509)	165.8%	149,992
Building Permits	500,000	316,023	183,977	63.2%	538,890
Public Works Deposits Earned	58,000	36,676	21,324	63.2%	50,157
PW/Engineering Fees	65,000	68,694	(3,694)	105.7%	45,103
Solid Waste Roll Off Fees	35,000	19,149	15,851	54.7%	21,190
Business License	332,000	306,566	25,434	92.3%	270,138
Plan Check Fees	200,000	160,885	39,115	80.4%	233,681
Other Licenses & Charges	76,400	70,763	5,637	92.6%	75,584
Total	1,497,400	1,279,993	217,407	85.5%	1,466,551
Fines and Forfeitures					
Fines & Penalties	148,000	62,488	85,512	42.2%	110,021
Total	148,000	62,488	85,512	42.2%	110,021
Investment Income					
Interest & Rent Income	312,600	160,185	152,415	51.2%	357,632
Total	312,600	160,185	152,415	51.2%	357,632
Reimbursements					
Reimbursements	381,100	121,816	259,284	32.0%	256,630
Total	381,100	121,816	259,284	32.0%	256,630
Other Revenues					
Other Revenues	67,000	78,935	(11,935)	117.8%	63,995
Total	67,000	78,935	(11,935)	117.8%	63,995
Other Sources					
Transfers In Other Funds and Other Sources	37,200	24,951	12,249	67.1%	17,856
Total	37,200	24,951	12,249	67.1%	17,856
TOTAL REVENUES	24,960,900	16,870,305	8,090,595	67.6%	18,233,650

**City of Goleta
General Fund
Interim Statement of Revenues and Expenditures
For the Nine Months Ended March 31, 2021**

	Annual "Current" Budget	QTR YTD Actuals	Encumbrances	Totals	Remaining Balance	%YTD Expended w/ Encumbr
General Government						
City Council	428,100	306,147	-	306,147	121,953	71.5%
City Manager	1,592,232	1,071,854	32,625	1,104,479	487,753	69.4%
City Clerk	602,600	330,114	88,225	418,338	184,262	69.4%
City Attorney	913,400	633,744	125,339	759,083	154,317	83.1%
Community Relations	304,500	194,807	9,682	204,489	100,011	67.2%
Support Services	1,968,089	1,488,233	120,632	1,608,865	359,225	81.7%
Total	5,808,921	4,024,899	376,502	4,401,401	1,407,520	75.8%
Library						
Library Services	374,340	238,787	44,052	282,839	91,501	75.6%
Total	374,340	238,787	44,052	282,839	91,501	75.6%
Finance						
Administration	1,021,615	679,911	31,376	711,287	310,328	69.6%
Total	1,021,615	679,911	31,376	711,287	310,328	69.6%
Planning & Environmental Review						
Administration	356,200	244,956	-	244,956	111,244	68.8%
Current Planning	1,449,460	925,823	61,734	987,557	461,903	68.1%
Building & Safety	561,500	283,415	276,585	560,000	1,500	99.7%
Advanced Planning	1,400,418	529,390	363,696	893,086	507,332	63.8%
Planning Commission	34,800	8,689	-	8,689	26,111	25.0%
Sustainability Program	243,792	159,033	22,078	181,111	62,681	74.3%
Housing Program	30,000	90	-	90	29,910	0.3%
Total	4,076,171	2,151,396	724,093	2,875,489	1,200,681	70.5%
Public Works						
Administration	291,213	204,020	600	204,620	86,593	70.3%
Engineering Services	1,071,633	546,282	379,308	925,590	146,043	86.4%
Facility Maintenance	163,850	105,225	73,456	178,681	(14,831)	109.1%
Parks & Open Spaces	1,541,952	812,558	219,054	1,031,612	510,340	66.9%
Capital Improvement Progra	927,646	613,111	35,214	648,325	279,321	69.9%
Street Lighting	-	-	-	-	-	-
Street Maintenance	1,349,981	538,499	478,397	1,016,896	333,085	75.3%
Solid Waste and Environmei	-	-	-	-	-	-
Total	5,346,274	2,819,694	1,186,029	4,005,723	1,340,551	74.9%
Neighborhood Services						
Neighborhood Services	1,903,200	1,215,057	333,872	1,548,929	354,271	81.4%
Economic Development	158,000	95,136	3,294	98,430	59,570	62.3%
Parks & Recreation	546,700	463,753	-	463,753	82,947	84.8%
Total	2,607,900	1,773,945	337,166	2,111,111	496,789	81.0%
Public Safety						
Public Safety	7,762,900	4,856,083	-	4,856,083	2,906,817	62.6%
Total	7,762,900	4,856,083	-	4,856,083	2,906,817	62.6%
Non-Departmental						
Debit Service	851,000	12,074	-	12,074	838,926	1.4%
Non-Departmental	-	-	-	-	-	-
Total	851,000	12,074	-	12,074	838,926	1.4%
Capital Improvement Projects						
Capital Improvement Project	2,048,307	1,189,725	447,529	1,637,254	411,053	79.9%
Total	2,048,307	1,189,725	447,529	1,637,254	411,053	79.9%
TOTAL EXPENDITURES	29,897,428	17,746,514	3,146,747	20,893,261	9,004,167	69.9%
NET REVENUES OVER EXPENDITURES	(4,936,528)	(876,209)				
BEGINNING FUND BALANCE	17,277,950	17,277,950				
ENDING FUND BALANCE	12,341,422	16,401,741				

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, 2021

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
101 General Fund								
Revenue	22,910,700	24,960,900	14,091,000	39,051,900	16,870,305	-	16,870,305	67.6%
Expenditures	26,056,950	29,897,428	338,443	30,235,871	17,746,514	3,146,747	20,893,261	69.9%
Addition to/(use of) reserves	(3,146,250)	(4,936,528)	13,752,557	8,816,029	(876,209)	(3,146,747)	(4,022,956)	
Beginning Fund Balance	17,277,950	17,277,950		17,277,950	17,277,950			
Ending Fund Balance	14,131,700	12,341,422		26,093,980	16,401,741			
201 Gas Tax								
Revenue	779,500	779,500		779,500	540,414	-	540,414	69.3%
Expenditures	760,000	2,265,619		2,265,619	-	10,000	10,000	0.4%
Addition to/(use of) reserves	19,500	(1,486,119)	-	(1,486,119)	540,414	(10,000)	530,414	
Beginning Fund Balance	1,632,858	1,632,858		1,632,858	1,632,858			
Ending Fund Balance	1,652,358	146,739		146,739	2,173,273			
202 Local Transportation								
Revenue	29,333	28,600		28,600	19,845	-	19,845	69.4%
Expenditures	28,097	85,127	(57,030)	28,097	-	11,490	11,490	13.5%
Addition to/(use of) reserves	1,236	(56,527)	57,030	503	19,845	(11,490)	8,355	
Beginning Fund Balance	151,104	151,104		151,104	151,104			
Ending Fund Balance	152,340	94,577		151,607	170,950			
203 RMRA								
Revenue	572,000	572,000		572,000	346,945	-	346,945	60.7%
Expenditures	563,000	1,098,000		1,098,000	-	-	-	0.0%
Addition to/(use of) reserves	9,000	(526,000)	-	(526,000)	346,945	-	346,945	
Beginning Fund Balance	664,257	664,257		664,257	664,257			
Ending Fund Balance	673,257	138,257		138,257	1,011,202			
205 Measure A								
Revenue	1,558,700	1,558,700		1,558,700	1,236,468	-	1,236,468	79.3%
Expenditures	1,522,000	4,039,332	(59,416)	3,979,916	955,703	1,265,717	2,221,420	55.0%
Addition to/(use of) reserves	36,700	(2,480,632)	59,416	(2,421,216)	280,765	(1,265,717)	(984,952)	
Beginning Fund Balance	2,976,936	2,976,936		2,976,936	2,976,936			
Ending Fund Balance	3,013,636	496,304		555,720	3,257,701			
206 Measure A-Other								
Revenue	87,725	1,105,755	(148,638)	957,117	-	-	-	0.0%
Expenditures	87,725	1,087,319	(148,638)	938,681	71,540	29,965	101,505	9.3%
Addition to/(use of) reserves	-	18,436	-	18,436	(71,540)	(29,965)	(101,505)	
Beginning Fund Balance	(18,436)	(18,436)		(18,436)	(18,436)			
Ending Fund Balance	(18,436)	0		0	(89,975)			
208 County Per Capita - Goleta Library								
Revenue	752,358	752,358		752,358	377,101	-	377,101	50.1%
Expenditures	751,858	758,107		758,107	465,565	17,397	482,962	63.7%
Addition to/(use of) reserves	500	(5,749)	-	(5,749)	(88,464)	(17,397)	(105,861)	
Beginning Fund Balance	178,933	178,933		178,933	178,933			
Ending Fund Balance	179,433	173,184		173,184.05	90,470			
209 County Per Capita - Buellton Library								
Revenue	151,499	151,499		151,499	76,037	-	76,037	50.2%
Expenditures	151,498	151,498		151,498	66,903	49,936	116,839	77.1%
Addition to/(use of) reserves	1	1	-	1	9,134	(49,936)	(40,802)	
Beginning Fund Balance	40,558	40,558		40,558	40,558			
Ending Fund Balance	40,559	40,559		40,559	49,692			
210 County Per Capita - Solvang Library								
Revenue	174,712	174,712		174,712	85,084	-	85,084	48.7%
Expenditures	169,561	169,561		169,561	89,192	45,167	134,359	79.2%
Addition to/(use of) reserves	5,151	5,151	-	5,151	(4,108)	(45,167)	(49,275)	
Beginning Fund Balance	30,249	30,249		30,249	30,249			
Ending Fund Balance	35,400	35,400		35,400	26,141			
211 Solid Waste								
Revenue	714,000	789,400	(25,000)	764,400	570,622	-	570,622	72.3%
Expenditures	973,900	1,156,485		1,156,485	459,349	453,276	912,625	78.9%
Addition to/(use of) reserves	(259,900)	(367,085)	(25,000)	(392,085)	111,273	(453,276)	(342,003)	
Beginning Fund Balance	561,825	561,825		561,825	561,825			
Ending Fund Balance	301,925	194,740		169,740	673,098			
212 Public Safety Donations								
Revenue	5,000	5,000		5,000	629	-	629	12.6%
Expenditures	-	115,212		115,212	115,212	-	115,212	1
Addition to/(use of) reserves	5,000	(110,212)	-	(110,212)	(114,583)	-	(114,583)	
Beginning Fund Balance	145,403	145,403		145,403	145,403			
Ending Fund Balance	150,403	35,190		35,190	30,819			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Nine Months Ended March 31, 2021

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
213 Buellton Library								
Revenue	197,973	197,973		197,973	194,857	-	194,857	98.4%
Expenditures	197,972	197,972		197,972	123,496	-	123,496	62.4%
Addition to/(use of) reserves	1	1	-	1	71,361	-	71,361	
Beginning Fund Balance	15,865	15,865		15,865	15,865			
Ending Fund Balance	15,866	15,866		15,866	87,226			
214 Solvang Library								
Revenue	212,847	212,847		212,847	185,653	-	185,653	87.2%
Expenditures	212,100	212,100		212,100	128,848	-	128,848	60.7%
Addition to/(use of) reserves	747	747	-	747	56,805	-	56,805	
Beginning Fund Balance	11,141	11,141		11,141	11,141			
Ending Fund Balance	11,888	11,888		11,888	67,946			
220 GTIP								
Revenue	2,250,900	2,250,900		2,250,900	1,342,250	-	1,342,250	59.6%
Expenditures	9,136,648	18,361,662	(905,852)	17,455,809	1,363,046	3,015,334	4,378,380	23.8%
Addition to/(use of) reserves	(6,885,748)	(16,110,762)	905,852	(15,204,909)	(20,796)	(3,015,334)	(3,036,130)	
Beginning Fund Balance	14,209,260	14,209,260		14,209,260	14,209,260			
Ending Fund Balance	7,323,512	(1,901,502)		(995,650)	14,188,463			
221 Parks DIF								
Revenue	802,600	802,600		802,600	236,281	-	236,281	29.4%
Expenditures	2,463,257	5,551,541	(442,226)	5,109,315	42,096	193,430	235,526	4.2%
Addition to/(use of) reserves	(1,660,657)	(4,748,941)	442,226	(4,306,715)	194,185	(193,430)	755	
Beginning Fund Balance	7,481,792	7,481,792		7,481,792	7,481,792			
Ending Fund Balance	5,821,135	2,732,851		3,175,077	7,675,977			
222 Public Facilities DIF								
Revenue	344,400	344,400		344,400	58,556	-	58,556	17.0%
Expenditures	-	11,146		11,146	-	-	-	0.0%
Addition to/(use of) reserves	344,400	333,254	-	333,254	58,556	-	58,556	
Beginning Fund Balance	(215,071)	(215,071)		(215,071)	(215,071)			
Ending Fund Balance	129,329	118,183		118,183	(156,515)			
223 Library DIF								
Revenue	125,500	125,500		125,500	26,450	-	26,450	21.1%
Expenditures	40,800	90,800		90,800	16,680	53,474	70,153	77.3%
Addition to/(use of) reserves	84,700	34,700	-	34,700	9,770	(53,474)	(43,703)	
Beginning Fund Balance	132,997	132,997		132,997	132,997			
Ending Fund Balance	217,697	167,697		167,697	142,767			
224 Sheriff Facilities DIF								
Revenue	20,000	20,000		20,000	35,238	-	35,238	176.2%
Expenditures	-	170,849		170,849	100,567	677	101,244	59.3%
Addition to/(use of) reserves	20,000	(150,849)	-	(150,849)	(65,329)	(677)	(66,006)	
Beginning Fund Balance	175,820	175,820		175,820	175,820			
Ending Fund Balance	195,820	24,971		24,971	110,490			
225 Housing in Lieu								
Revenue	384,000	14,000		14,000	101,457	-	101,457	724.7%
Expenditures	25,000	25,000		25,000	25,000	-	25,000	100.0%
Addition to/(use of) reserves	359,000	(11,000)	-	(11,000)	76,457	-	76,457	
Beginning Fund Balance	1,209,663	1,209,663		1,209,663	1,209,663			
Ending Fund Balance	1,568,663	1,198,663		1,198,663	1,286,120			
226 Environmental Programs								
Revenue	4,000	4,000		4,000	973	-	973	24.3%
Expenditures	9,400	9,400		9,400	-	-	-	0.0%
Addition to/(use of) reserves	(5,400)	(5,400)	-	(5,400)	973	-	973	
Beginning Fund Balance	171,824	171,824		171,824	171,824			
Ending Fund Balance	166,424	166,424		166,424	172,797			
229 Fire DIF								
Revenue	466,330	258,100		258,100	97,755	-	97,755	37.9%
Expenditures	1,532,791	3,340,401		3,340,401	7,590	38,007	45,597	1.4%
Addition to/(use of) reserves	(1,066,461)	(3,082,301)	-	(3,082,301)	90,165	(38,007)	52,158	
Beginning Fund Balance	3,121,162	3,121,162		3,121,162	3,121,162			
Ending Fund Balance	2,054,701	38,861		38,861	3,211,327			
230 Long Range Development Plan (LRDP)								
Revenue	2,039,600	2,039,600		2,039,600	786	-	786	0.0%
Expenditures	-	1,529,306		1,529,306	-	-	-	0.0%
Addition to/(use of) reserves	2,039,600	510,294	-	510,294	786	-	786	
Beginning Fund Balance	190,045	190,045		190,045	190,045			
Ending Fund Balance	2,229,645	700,338		700,338	190,830			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Nine Months Ended March 31, 2021

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
231 Developer Agreements								
Revenue	46,100	10,000		10,000	3,310	-	3,310	33.1%
Expenditures	-	270,000		270,000	-	-	-	0.0%
Addition to/(use of) reserves	46,100	(260,000)	-	(260,000)	3,310	-	3,310	
Beginning Fund Balance	616,788	616,788		616,788	616,788			
Ending Fund Balance	662,888	356,788		356,788	620,099			
232 County Fire DIF								
Revenue	-	978,039		978,039	-	-	-	0.0%
Expenditures	-	977,904		977,904	24,947	508,063	533,010	54.5%
Addition to/(use of) reserves	-	135	-	135	(24,947)	(508,063)	(533,010)	
Beginning Fund Balance	(135)	(135)		(135)	(135)			
Ending Fund Balance	(135)	-		-	(25,082)			
233 OBF-SCE								
Revenue	500,000	1,200,000	(700,000)	500,000	-	-	-	
Expenditures	500,000	1,200,000	(700,000)	500,000	-	-	-	
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
234 Storm Drain Facilities								
Revenue	143,600	143,600		143,600	3,666	-	3,666	2.6%
Expenditures	-	-		-	-	-	-	#DIV/0!
Addition to/(use of) reserves	143,600	143,600	-	143,600	3,666	-	3,666	
Beginning Fund Balance	3,698	3,698		3,698	3,698			
Ending Fund Balance	147,298	147,298		147,298	7,364			
235 Bicycle & Pedestrian Facilities								
Revenue	123,400	123,400		123,400	3,153	-	3,153	
Expenditures	-	-		-	-	-	-	
Addition to/(use of) reserves	123,400	123,400	-	123,400	3,153	-	3,153	
Beginning Fund Balance	3,223	3,223		3,223	3,223			
Ending Fund Balance	126,623	126,623		126,623	6,375			
236 Misc Grants Library								
Revenue	-	2,200	19,207	21,407	14,450	-	14,450	
Expenditures	-	40,044	19,207	59,251	8,863	-	8,863	
Addition to/(use of) reserves	-	(37,844)	-	(37,844)	5,587	-	5,587	
Beginning Fund Balance	38,395	38,395		38,395	38,395			
Ending Fund Balance	38,395	550		550	43,982			
237 Local Grants								
Revenue	-	61,333		61,333	-	-	-	
Expenditures	-	61,333		61,333	-	-	-	
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
301 State Park Grant								
Revenue	-	-		-	-	-	-	#DIV/0!
Expenditures	-	-		-	-	-	-	#DIV/0!
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
302 Public Safety Fund COPS								
Revenue	125,000	156,700		156,700	141,026	-	141,026	90.0%
Expenditures	125,000	156,700		156,700	156,700	-	156,700	100.0%
Addition to/(use of) reserves	-	-	-	-	(15,674)	-	(15,674)	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	(15,674)			
304 Solid Waste Fund Recycle								
Revenue	8,000	8,000		8,000	153	-	153	1.9%
Expenditures	8,000	8,000		8,000	5,000	2,434	7,434	92.9%
Addition to/(use of) reserves	-	-	-	-	(4,847)	(2,434)	(7,281)	
Beginning Fund Balance	27,780	27,780		27,780	27,780			
Ending Fund Balance	27,780	27,780		27,780	22,933			
305 RSTP State Grant								
Revenue	2,400	567,715		567,715	-	-	-	0.0%
Expenditures	-	404,626		404,626	34,916	392,525	427,441	105.6%
Addition to/(use of) reserves	2,400	163,089	-	163,089	(34,916)	(392,525)	(427,441)	
Beginning Fund Balance	(25,875)	(25,875)		(25,875)	(25,875)			
Ending Fund Balance	(23,475)	137,214		137,214	(60,790)			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Nine Months Ended March 31, 2021

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
306 LSTP								
Revenue	116,500	234,770		234,770	-	-	-	0.0%
Expenditures	116,500	234,770		234,770	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	444	444		444	444			
Ending Fund Balance	444	444		444	444			
308 STIP								
Revenue	5,074,452	11,457,827	(71,033)	11,386,794	-	-	-	0.0%
Expenditures	5,074,352	11,443,033	(71,033)	11,372,000	-	-	-	0.0%
Addition to/(use of) reserves	100	14,794	-	14,794	-	-	-	
Beginning Fund Balance	(4,309)	(4,309)		(4,309)	(4,309)			
Ending Fund Balance	(4,209)	10,485		10,485	(4,309)			
311 Misc. Grants								
Revenue	-	4,494	(111)	4,383	4,434	-	4,434	98.7%
Expenditures	-	12,054	(111)	11,944	2,105	-	2,105	17.5%
Addition to/(use of) reserves	-	(7,561)	-	(7,561)	2,329	-	2,329	
Beginning Fund Balance	8,079	8,079		8,079	8,079			
Ending Fund Balance	8,079	519		519	10,409			
313 Prop 84 IRWMP								
Revenue	-	-		-	-	-	-	0.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
314 Sustainable Community Grant								
Revenue	-	-		-	-	-	-	#DIV/0!
Expenditures	-	-		-	-	-	-	#DIV/0!
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
317 SSARP Grant								
Revenue	-	225,000		225,000	-	-	-	0.0%
Expenditures	-	29,850		29,850	10,702	11,503	22,205	74.4%
Addition to/(use of) reserves	-	195,150	-	195,150	(10,702)	(11,503)	(22,205)	
Beginning Fund Balance	(195,150)	(195,150)		(195,150)	(195,150)			
Ending Fund Balance	(195,150)	-		-	(205,852)			
318 Active Transportation Program - State								
Revenue	2,669,000	4,524,379		4,524,379	-	-	-	0.0%
Expenditures	2,669,000	3,147,775		3,147,775	453,530	16,169	469,699	14.9%
Addition to/(use of) reserves	-	1,376,604	-	1,376,604	(453,530)	(16,169)	(469,699)	
Beginning Fund Balance	(1,376,604)	(1,376,604)		(1,376,604)	(1,376,604)			
Ending Fund Balance	(1,376,604)	-		-	(1,830,134)			
319 Housing & Community Development State Fund								
Revenue	-	345,386		345,386	-	-	-	0.0%
Expenditures	-	350,750		350,750	-	-	-	0.0%
Addition to/(use of) reserves	-	(5,364)	-	(5,364)	-	-	-	
Beginning Fund Balance	5,364	5,364		5,364	5,364			
Ending Fund Balance	5,364	(0)		(0)	5,364			
320 Cal OES								
Revenue	-	-		-	-	-	-	0.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	14,231	14,231		14,231	14,231			
Ending Fund Balance	14,231	14,231		14,231	14,231			
321 TIRCP								
Revenue	571,000	1,168,349		1,168,349	126,773	-	126,773	
Expenditures	571,000	1,041,627		1,041,627	529,704	501,016	1,030,721	
Addition to/(use of) reserves	-	126,723	-	126,723	(402,931)	(501,016)	(903,948)	
Beginning Fund Balance	(126,723)	(126,723)		(126,723)	(126,723)			
Ending Fund Balance	(126,723)	-		-	(529,654)			
322 MBHMP								
Revenue	1,000,000	3,898,450		3,898,450	-	-	-	
Expenditures	1,000,000	3,786,158		3,786,158	2,140	6,958	9,098	
Addition to/(use of) reserves	-	112,292	-	112,292	(2,140)	(6,958)	(9,098)	
Beginning Fund Balance	(112,292)	(112,292)		(112,292)	(112,292)			
Ending Fund Balance	(112,292)	(0)		(0)	(114,432)			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Nine Months Ended March 31, 2021

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
323 Cal OES PSPS Grant								
Revenue	-	-		-	-	-	-	
Expenditures	-	100,945		100,945	-	27,091	27,091	
Addition to/(use of) reserves	-	(100,945)	-	(100,945)	-	(27,091)	(27,091)	
Beginning Fund Balance	100,945	100,945		100,945	100,945			
Ending Fund Balance	100,945	-		-	100,945			
324 California Planning Program Grant								
Revenue	-	160,000		160,000	-	-	-	
Expenditures	-	160,000		160,000	35,119	114,881	150,000	
Addition to/(use of) reserves	-	-	-	-	(35,119)	(114,881)	(150,000)	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	(35,119)			
325 Isla Vista Library Grant								
Revenue	-	200,000		200,000	200,000	-	200,000	
Expenditures	-	200,000		200,000	244	(56)	188	
Addition to/(use of) reserves	-	-	-	-	199,756	56	199,812	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	199,756			
401 HBP								
Revenue	10,750,000	16,304,774		16,304,774	248,993	-	248,993	1.5%
Expenditures	10,750,000	16,005,371		16,005,371	410,173	100,175	510,348	3.2%
Addition to/(use of) reserves	-	299,402	-	299,402	(161,180)	(100,175)	(261,355)	
Beginning Fund Balance	(299,402)	(299,402)		(299,402)	(299,402)			
Ending Fund Balance	(299,402)	0		0	(460,582)			
402 CDBG								
Revenue	178,937	763,340	19,550	782,890	98,188	-	98,188	12.9%
Expenditures	178,937	748,811	19,550	768,361	100,911	341,632	442,543	59.1%
Addition to/(use of) reserves	-	14,529	-	14,529	(2,723)	(341,632)	(344,355)	
Beginning Fund Balance	(11,129)	(11,129)		(11,129)	(11,129)			
Ending Fund Balance	(11,129)	3,400		3,400	(13,852)			
409 OTS								
Revenue	-	40,000		40,000	-	-	-	0.0%
Expenditures	-	40,000		40,000	570	-	570	1.4%
Addition to/(use of) reserves	-	-	-	-	(570)	-	(570)	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	(570)			
417 HSIP Hwy Safety Imp.								
Revenue	-	195,480		195,480	648	-	648	0.3%
Expenditures	-	195,269		195,269	648	194,621	195,269	100.0%
Addition to/(use of) reserves	-	211	-	211	(0)	(194,621)	(194,621)	
Beginning Fund Balance	5,425	5,425		5,425	5,425			
Ending Fund Balance	5,425	5,636		5,636	5,425			
419 TIGER								
Revenue	-	6,348		6,348	6,348	-	6,348	100.0%
Expenditures	-	-		-	-	10,382	10,382	0.0%
Addition to/(use of) reserves	-	6,348	-	6,348	6,348	(10,382)	(4,035)	
Beginning Fund Balance	(6,348)	(6,348)		(6,348)	(6,348)			
Ending Fund Balance	(6,348)	-		-	-			
420 FHWA - FEMA Reimb								
Revenue	-	87,746		87,746	-	-	-	0.0%
Expenditures	-	87,746		87,746	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	58,107	58,107		58,107	58,107			
Ending Fund Balance	58,107	58,107		58,107	58,107			
421 Hazard Mitigation Grant Program								
Revenue	-	6,708		6,708	-	-	-	0.0%
Expenditures	-	1,148		1,148	-	-	-	0.0%
Addition to/(use of) reserves	-	5,560	-	5,560	-	-	-	
Beginning Fund Balance	(5,560)	(5,560)		(5,560)	(5,560)			
Ending Fund Balance	(5,560)	-		-	(5,560)			
422 CARES								
Revenue	-	-	265,242	265,242	266,741	-	266,741	0.0%
Expenditures	-	-	397,862	397,862	-	-	-	0.0%
Addition to/(use of) reserves	-	-	(132,620)	(132,620)	266,741	-	266,741	
Beginning Fund Balance	132,620	132,620		132,620	132,620			
Ending Fund Balance	132,620	132,620		-	399,361			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Nine Months Ended March 31, 2021

Attachment 3

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
501 Library Services								
Revenue	538,100	535,700		535,700	196,825	-	196,825	36.7%
Expenditures	537,900	550,632		550,632	360,138	25,041	385,179	70.0%
Addition to/(use of) reserves	200	(14,932)	-	(14,932)	(163,313)	(25,041)	(188,354)	
Beginning Fund Balance	800,329	800,329		800,329	800,329			
Ending Fund Balance	800,529	785,397		785,397	637,016			
502 Street Lighting								
Revenue	312,300	311,200		311,200	184,036	-	184,036	59.1%
Expenditures	354,500	400,292		400,292	116,670	75,646	192,316	48.0%
Addition to/(use of) reserves	(42,200)	(89,092)	-	(89,092)	67,366	(75,646)	(8,280)	
Beginning Fund Balance	46,540	46,540		46,540	46,540			
Ending Fund Balance	4,340	(42,552)		(42,552)	113,906			
503 PEG								
Revenue	79,000	79,000		79,000	35,703	-	35,703	45.2%
Expenditures	70,000	70,000		70,000	3,084	-	3,084	4.4%
Addition to/(use of) reserves	9,000	9,000	-	9,000	32,619	-	32,619	
Beginning Fund Balance	257,807	257,807		257,807	257,807			
Ending Fund Balance	266,807	266,807		266,807	290,426			
504 CASp Cert and Training								
Revenue	1,000	1,000		1,000	113	-	113	11.3%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	1,000	1,000	-	1,000	113	-	113	
Beginning Fund Balance	634	634		634	634			
Ending Fund Balance	1,634	1,634		1,634	747			
605 RDA Successor-NonHousing								
Revenue	1,948,860	1,948,860		1,948,860	1,929,091	-	1,929,091	99.0%
Expenditures	1,633,516	1,633,516		1,633,516	932,481	-	932,481	57.1%
Addition to/(use of) reserves	315,344	315,344	-	315,344	996,611	-	996,611	
Beginning Fund Balance	(8,537,061)	(8,537,061)		(8,537,061)	(8,537,061)			
Ending Fund Balance	(8,221,717)	(8,221,717)		(8,221,717)	(7,540,450)			
608 iBank								
Revenue	-	10,000,000	(10,000,000)	-	10,000,000	-	10,000,000	100.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	10,000,000	(10,000,000)	-	10,000,000	-	10,000,000	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	10,000,000		-	10,000,000			
701 Comstock Plover Endmnt								
Revenue	4,000	4,000		4,000	862	-	862	21.6%
Expenditures	4,000	4,000		4,000	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	862	-	862	
Beginning Fund Balance	1,263	1,263		1,263	1,263			
Ending Fund Balance	1,263	1,263		1,263	2,125			
801 Developer Deposit								
Revenue	-	-		-	-	-	-	0.0%
Expenditures	-	-		-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
TOTAL FOR ALL FUNDS								
Revenue	58,775,326	92,902,142	3,450,217	96,352,359	35,868,222		35,868,222	38.6%
Expenditures	68,275,262	113,686,220	(1,609,244)	112,076,976	24,965,947	10,658,699	35,624,646	31.3%
Addition to/(use of) reserves	(9,499,936)	(20,784,078)	5,059,461	(15,724,617)	10,902,275	10,658,699	243,576	
Beginning Fund Balance	41,567,218	41,567,218		41,567,218	41,567,218			
Ending Fund Balance	32,067,282	20,783,140		25,842,601	52,469,493			

ATTACHMENT 4:

Capital Improvement Program (CIP) Expenditure Summary

City of Goleta
Capital Improvement Program (CIP) Expenditure Summary
For the Nine Months Ended March 31, 2021

Attachment 4

Project No. & Description	Total Budget	Actuals	Encumbrances	Remaining Budget
9001 Hollister Avenue Redesign	\$ 641,181	\$ 10,090	\$ 27,635	\$ 603,455
9002 Ekwill Street & Fowler Extension	\$ 19,682,255	\$ 607,279	\$ 341,209	\$18,733,767
9006 Capital Improvement Projects - Neighborhood Srvs	\$ 4,268,012	\$ 152,197	\$ 964,926	\$ 3,150,889
9007 San Jose Creek Bike Path - Middle Segment	\$ 1,711,340	\$ 145,698	\$ 787,695	\$ 777,947
9009 San Jose Creek Channel Repair	\$ 514,404	\$ 515,323	\$ 5,770	\$ (6,689)
9025 Fire Station No. 10	\$ 4,588,305	\$ 32,537	\$ 546,069	\$ 4,009,699
9027 101 Overpass	\$ 1,690,522	\$ 1,386	\$ 1,145,323	\$ 543,813
9029 Cathedral Oaks Interchange Landscaping	\$ 150,573	\$ -	\$ -	\$ 150,573
9031 Old Town Sidewalk Improvement	\$ 2,600,899	\$1,930,809	\$ 583,109	\$ 86,981
9033 Hollister Avenue Bridge Replacement (SJC Phase II)	\$ 19,206,822	\$ 517,770	\$ 150,289	\$18,538,762
9035 Kellogg Park Acquisition	\$ 1,142,226	\$ -	\$ -	\$ 1,142,226
9039 Hollister Class I Bikeway	\$ 164,138	\$ -	\$ -	\$ 164,138
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	\$ 941,122	\$ -	\$ -	\$ 941,122
9053 Cathedral Oaks Cribwall Interim Repair	\$ 157,499	\$ 6,859	\$ 65,526	\$ 85,114
9056 LED Street Lighting Project	\$ 1,323,242	\$ 55,745	\$ 46,327	\$ 1,221,170
9058 Hollister Avenue Crosswalk Enhancement-Chapel Str	\$ 646,538	\$ 4,244	\$ 629,976	\$ 12,318
9059 Bicycle/Pedestrian Master Plan	\$ 140,940	\$ -	\$ 11,490	\$ 129,449
9060 Fairview Avenue Sidewalk Infill at Stow Canyon Rd	\$ 121,235	\$ -	\$ -	\$ 121,235
9061 Cathedral Oaks Class I Bike Path	\$ 173,640	\$ -	\$ -	\$ 173,640
9062 Storke Road Medians	\$ 442,675	\$ -	\$ -	\$ 442,675
9063 Evergreen Park Restroom	\$ 198,506	\$ -	\$ -	\$ 198,506
9065 Reclaimed Water Service to Bella Vista Park	\$ 204,141	\$ -	\$ -	\$ 204,141
9066 Miscellaneous Park Improvements	\$ 347,954	\$ 2,100	\$ 5,453	\$ 340,401
9067 Goleta Valley Community Center	\$ 189,299	\$ -	\$ -	\$ 189,299
9069 Miscellaneous Facilities Improvements	\$ 5,659	\$ -	\$ -	\$ 5,659

City of Goleta
Capital Improvement Program (CIP) Expenditure Summary
For the Nine Months Ended March 31, 2021

Attachment 4

Project No. & Description	Total Budget	Actuals	Encumbrances	Remaining Budget
9070 Fairview Ave at Calle Real/101 Sidewalk Infill	\$ 91,353	\$ 67,351	\$ 14,658	\$ 9,344
9071 Athletic Field & Parking Lot @ GVCC	\$ 31,163	\$ -	\$ -	\$ 31,163
9074 Stow Grove Multi-Purpose Field	\$ 490,000	\$ -	\$ -	\$ 490,000
9075 Evergreen Park Multi-Purpose Field	\$ 50,000	\$ -	\$ -	\$ 50,000
9078 Rancho La Patera Improvements	\$ 648,304	\$ -	\$ 52,926	\$ 595,377
9079 Amtrak Depot	\$ 1,042,350	\$ 530,254	\$ 501,016	\$ 11,079
9081 Covington Drainage Pipe	\$ 6	\$ -	\$ -	\$ 6
9083 Signal Upgrades	\$ 10	\$ -	\$ -	\$ 10
9084 Community Garden	\$ 1,109,842	\$ 32,954	\$ 77,553	\$ 999,335
9086 Vision Zero Plan	\$ 10,000	\$ -	\$ -	\$ 10,000
9087 Mid-Block Crossing on Calle Real/Encina (HAWK)	\$ 187,946	\$ 2,889	\$ -	\$ 185,057
9088 RRFB Improvements at School Crosswalks	\$ 469,307	\$ 11,368	\$ 10,352	\$ 447,587
9089 Goleta Traffic Safety Study (GTSS)	\$ 79,249	\$ 12,298	\$ 12,196	\$ 54,754
9093 San Miguel Park Improvements	\$ 175,000	\$ -	\$ -	\$ 175,000
9094 Santa Barbara Shores Park Improvements	\$ 40,000	\$ -	\$ -	\$ 40,000
9096 Orange Avenue Parking Lot	\$ 11,072	\$ -	\$ -	\$ 11,072
9097 Fairview Corridor Study (Fowler to Calle Real)	\$ 140,100	\$ -	\$ -	\$ 140,100
9099 Crosswalk at Calle Real @ Fairview	\$ 130,463	\$ 34,718	\$ 65,282	\$ 30,463
9100 Fairview Ave and Hollister Ave Roundabout	\$ 520,000	\$ -	\$ -	\$ 520,000
9101 City Hall Purchase & Improvements	\$ 170,858	\$ 100,567	\$ 677	\$ 69,614
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
9108 Winchester II Park	\$ 266,950	\$ 50	\$ -	\$ 266,900
9110 Hollister Ave Class 1 Bike Path Lighting	\$ 123,725	\$ -	\$ -	\$ 123,725
9111 Jonny D. Wallis Park Phase 2 - Splash Pad	\$ 852,652	\$ 6,993	\$ 57,497	\$ 788,162

City of Goleta
Capital Improvement Program (CIP) Expenditure Summary
For the Nine Months Ended March 31, 2021

Attachment 4

Project No. & Description	Total Budget	Actuals	Encumbrances	Remaining Budget
9112 Ellwood Mesa/Sperling Preserve Open Space Plan	\$ 3,786,158	\$ 2,140	\$ 6,958	\$ 3,777,059
9113 Mathilda Park Improvements	\$ 100,000	\$ -	\$ -	\$ 100,000
9807 Goleta Prepare Now Grant	\$ 9,839	\$ -	\$ -	\$ 9,839
9901 MIS/ERP System Implementation	\$ 405,142	\$ 44,935	\$ 42,913	\$ 317,294
Grand Total	\$ 72,805,856	\$4,828,555	\$ 6,152,830	\$61,824,470

ATTACHMENT 5:

Resolution Amending the City's Operating and CIP Budget

RESOLUTION NO. 21-____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
GOLETA, CALIFORNIA, AMENDING THE CITY'S OPERATING
AND CIP BUDGET FOR FISCAL YEAR 2020/21**

WHEREAS, the City Council of the City of Goleta adopted the Operating Budget and Capital Improvement Program for Fiscal Year 2020/21 on June 16, 2020; and

WHEREAS, the City Manager has proposed a budget adjustment as described in the Council report dated June 1, 2021 for Fiscal Year 2020/21 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, 2021 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 2020/21 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 1st day of June, 2021.

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. 21-____ was duly adopted
by the City Council of the City of Goleta at a regular meeting held on the 1st day
of June, 2021, by the following vote of the Council:

AYES: COUNCILMEMBERS

NOES: COUNCILMEMBERS

ABSENT: COUNCILMEMBERS

(SEAL)

DEBORAH S. LOPEZ
CITY CLERK

Program/Project Name	Fund	Account Code	Requests	Account Name	FY 2020/21 Current Budget	FY 2020/21 Actuals	FY 2020/21 Budget Balance	Type of Request	FY 2020/21 Amended Budget	FY 2020/21 Adjusted Budget Balance
Current Planning	101	101-40-4100-45300	140,000.00	Developer Deposits Earned	130,000.00	215,508.85	(85,508.85)	New	270,000.00	54,491.15
Engineering Services	101	101-50-5200-41208	20,000.00	Permits - Encroachment & Transportation	65,000.00	68,694.00	(3,694.00)	New	85,000.00	16,306.00
Police Services	101	101-70-7100-42001	(30,000.00)	Civil Code Violations	60,000.00	13,809.61	46,190.39	New	30,000.00	16,190.39
Police Services	101	101-70-7100-42002	(15,000.00)	Parking Fines	45,000.00	16,463.83	28,536.17	New	30,000.00	13,536.17
Non-Departmental	101	101-80-8500-40100	681,000.00	Sales Tax	6,400,000.00	4,540,701.25	1,859,298.75	New	7,081,000.00	2,540,298.75
Non-Departmental	101	101-80-8500-40200	2,760,000.00	Transient Occupancy Tax	5,530,000.00	4,593,695.64	936,304.36	New	8,290,000.00	3,696,304.36
Non-Departmental	101	101-80-8500-40300	513,000.00	Cannabis Tax	1,400,000.00	1,030,798.42	369,201.58	New	1,913,000.00	882,201.58
Non-Departmental	101	101-80-8500-40400	30,000.00	Real Property Transfer Tax	270,000.00	237,063.65	32,936.35	New	300,000.00	62,936.35
Non-Departmental	101	101-80-8500-41001	74,000.00	License - Cannabis	80,000.00	139,652.00	(59,652.00)	New	154,000.00	14,348.00
Non-Departmental	101	101-80-8500-43000	(95,000.00)	Interest	250,000.00	95,680.42	154,319.58	New	155,000.00	59,319.58
City Hall Purchase & Improvements	101	101-90-9101-49102	10,000,000.00	Proceeds of Loan	-	-	-	Cleanup	10,000,000.00	10,000,000.00
Goleta Library	101	101-20-2100-46003	10,000.00	Donations	53,000.00	13,657.50	39,342.50	New	63,000.00	49,342.50
Non-Departmental	101	101-80-8500-45902	3,000.00	Merchant Card Service Fee	-	-	-	New	3,000.00	3,000.00
Hollister Class I Bikeway	206	206-90-9039-44701	(138,380.00)	Grant Proceeds - Other Agencies	138,380.00	-	138,380.00	New	-	-
Bicycle/Pedestrian Master Plan	206	206-90-9059-44701	(10,258.24)	Grant Proceeds - Other Agencies	10,258.24	-	10,258.24	New	-	-
Solid Waste & Environmental	211	211-50-5900-46000	(25,000.00)	Miscellaneous Revenue	97,400.00	72,379.11	25,020.89	Cleanup	72,400.00	20.89
LED Street Lighting Project	233	233-90-9056-44701	(700,000.00)	Grant Proceeds - Other Agencies	1,200,000.00	-	1,200,000.00	Cleanup	500,000.00	500,000.00
Goleta Library	236	236-20-2100-44701	5,500.00	Grant Proceeds - Other Agencies	-	12,250.00	(12,250.00)	New	5,500.00	(6,750.00)
Goleta Library	236	236-20-2100-44701	10,000.00	Grant Proceeds - Other Agencies	-	12,250.00	(12,250.00)	New	10,000.00	(2,250.00)
Buellton Library	236	236-20-2200-44701	2,250.00	Grant Proceeds - Other Agencies	2,200.00	2,200.00	-	New	4,450.00	2,250.00
Goleta Library	236	236-20-2100-44701	441.00	Grant Proceeds - Other Agencies	-	12,250.00	(12,250.00)	New	441.00	(11,809.00)
Buellton Library	236	236-20-2200-44701	516.00	Grant Proceeds - Other Agencies	2,200.00	2,200.00	-	New	2,716.00	516.00
Solvang Library	236	236-20-2300-44701	500.00	Grant Proceeds - Other Agencies	-	-	-	New	500.00	500.00
Cathedral Oaks Interchange Landscaping	308	308-90-9029-44400	(71,032.78)	Grant Proceeds - State	85,726.52	-	85,726.52	New	14,693.74	14,693.74
Community Outreach	311	311-10-1500-44705	(110.95)	Grant Proceeds - Other Agencies	4,493.65	4,382.70	110.95	Cleanup	4,382.70	-
Non-Departmental	402	402-80-8500-44600	19,549.90	Grant Proceeds - Federal	763,340.30	98,188.17	665,152.13	New	782,890.20	684,702.03
Non-Departmental	422	422-80-8500-44602	265,242.00	Other Financial Assistance - Federal	-	265,242.00	(265,242.00)	New	265,242.00	-
City Hall Purchase & Improvements	608	608-90-9101-49102	(10,000,000.00)	Proceeds of Loan	10,000,000.00	10,000,000.00	-	New	-	(10,000,000.00)

Schedule of FY 2020/21
3rd QTR Adjustments - Expenditures

Exhibit A

Program/Project Name	Fund	Proj	Object	Account Code	Appropriation/ Transfer Requests	Account Name	FY 2020/21 Current Budget	FY 2020/21 Actuals	FY 2020/21 Encumbrance	FY 2020/21 Budget Balance	Type of Request	FY 2020/21 Amended Budget	FY 2020/21 Adjusted Budget Balance	Frequency
City Clerk	101	1300	54002	101-10-1300-54002	22,000.00	Election Costs	25,000.00	331.05	-	24,668.95	Cleanup	47,000.00	46,668.95	One-time
Goleta Library	101	2100	51031	101-20-2100-51031	500.00	Special Department Supplies	20,240.00	3,507.28	5,540.92	11,191.80	New	20,740.00	11,691.80	One-Time
Goleta Library	101	2100	51032	101-20-2100-51032	4,000.00	Minor Equipment (under 5k)	-	-	-	-	New	4,000.00	4,000.00	One-Time
Goleta Library	101	2100	51035	101-20-2100-51035	5,200.00	Books & Subscriptions	-	22.81	-	(22.81)	New	5,200.00	5,177.19	One-Time
Goleta Library	101	2100	51064	101-20-2100-51064	(9,000.00)	Maintenance-Facilities	18,200.00	5,777.50	178.50	12,244.00	Cleanup	9,200.00	3,244.00	One-time
Goleta Library	101	2100	51200	101-20-2100-51200	300.00	Professional Services	274,400.00	192,246.33	38,332.67	43,821.00	New	274,700.00	44,121.00	One-Time
Finance Administration	101	3100	50003	101-30-3100-50003	10,000.00	Overtime	22,000.00	23,261.30	-	(1,261.30)	Cleanup	32,000.00	8,738.70	One-time
Engineering Services	101	5200	51200	101-50-5200-51200	28,000.00	Professional Services	531,483.25	252,096.25	281,849.40	(2,462.40)	New	559,483.25	25,537.60	One-time
Facilities Maintenance	101	5300	51064	101-50-5300-51064	9,000.00	Maintenance-Facilities	41,050.00	18,114.82	52,426.34	(29,491.16)	Cleanup	50,050.00	(20,491.16)	On-Going
Facilities Maintenance	101	5300	51300	101-50-5300-51300	29,000.00	Contract Services	82,387.00	66,835.08	16,945.48	(1,393.56)	New	111,387.00	27,606.44	One-time
Parks & Open Space Maintenance	101	5400	51031	101-50-5400-51031	40,000.00	Special Department Supplies	40,800.00	27,521.07	9,680.81	3,598.12	New	80,800.00	43,598.12	One-time
Parks & Open Space Maintenance	101	5400	51053	101-50-5400-51053	70,000.00	Utilities - Water & Sewer	200,000.00	172,199.21	2,495.00	25,305.79	New	270,000.00	95,305.79	One-time
Parks & Open Space Maintenance	101	5400	51200	101-50-5400-51200	30,000.00	Professional Services	86,187.43	2,828.25	29,059.18	54,300.00	New	116,187.43	84,300.00	One-time
Parks & Open Space Maintenance	101	5400	51300	101-50-5400-51300	75,000.00	Contract Services	11,700.00	640.00	10,050.00	1,010.00	New	86,700.00	76,010.00	One-time
Street Maintenance	101	5800	51031	101-50-5800-51031	40,000.00	Special Department Supplies	80,000.00	38,080.01	12,227.97	29,692.02	New	120,000.00	69,692.02	One-time
Non-Departmental	101	8500	54000	101-80-8500-54000	3,000.00	Bank Fees	-	-	-	-	New	3,000.00	3,000.00	One-time
San Jose Creek Channel Repair	101	9009	57050	101-90-9009-57050	(349.79)	Land Acquisition	15,000.00	5,000.00	-	10,000.00	Cleanup	14,650.21	9,650.21	One-time
Hollister Class I Bikeway	101	9039	57070	101-90-9039-57070	(18,176.93)	Design	18,176.93	-	-	18,176.93	Cleanup	-	-	One-time
Hollister Class I Bikeway	101	9039	57071	101-90-9039-57071	(9.30)	Construction	9.30	-	-	9.30	Cleanup	-	-	One-time
Covington Drainage Pipe	101	9081	57070	101-90-9081-57070	(5.70)	Design	5.70	-	-	5.70	Cleanup	-	-	One-time
Signal Upgrades	101	9083	57070	101-90-9083-57070	(9.50)	Design	9.50	-	-	9.50	Cleanup	-	-	One-time
Goleta Traffic Safety Study (GTSS)	101	9089	57070	101-90-9089-57070	(5.87)	Design	5.87	-	-	5.87	Cleanup	-	-	One-time
Bicycle/Pedestrian Master Plan	202	9059	57070	202-90-9059-57070	(57,030.06)	Design	57,030.06	-	11,490.39	45,539.67	Cleanup	-	(11,490.39)	One-time
Street Maintenance	205	5800	51076	205-50-5800-51076	30,000.00	Maintenance-Traffic Signals	336,260.39	2,154.36	193,566.03	140,540.00	Cleanup	366,260.39	170,540.00	One-time

Schedule of FY 2020/21
3rd QTR Adjustments - Expenditures

Exhibit A

Program/Project Name	Fund	Proj	Object	Account Code	Appropriation/ Transfer Requests	Account Name	FY 2020/21 Current Budget	FY 2020/21 Actuals	FY 2020/21 Encumbrance	FY 2020/21 Budget Balance	Type of Request	FY 2020/21 Amended Budget	FY 2020/21 Adjusted Budget Balance	Frequency
Cathedral Oaks Interchange Landscaping	205	9029	57070	205-90-9029-57070	(6,376.71)	Design	6,376.71	-	-	6,376.71	Cleanup	-	-	One-time
Cathedral Oaks Interchange Landscaping	205	9029	57071	205-90-9029-57071	(5,562.34)	Construction	5,562.34	-	-	5,562.34	Cleanup	-	-	One-time
Hollister Class I Bikeway	205	9039	57070	205-90-9039-57070	(6,456.57)	Design	6,456.57	-	-	6,456.57	Cleanup	-	-	One-time
Cathedral Oaks Cribwall Interim Repair	205	9053	57070	205-90-9053-57070	2,632.21	Design	3,466.79	6,099.00	-	(2,632.21)	Cleanup	6,099.00	-	One-time
Bicycle/Pedestrian Master Plan	205	9059	57070	205-90-9059-57070	(73,651.25)	Design	73,651.25	-	-	73,651.25	Cleanup	-	-	One-time
Fairview Avenue Sidewalk Infill at Stow Canyon Rd	205	9060	57070	205-90-9060-57070	(1.39)	Design	1.39	-	-	1.39	Cleanup	-	-	One-time
Hollister Class I Bikeway	206	9039	57070	206-90-9039-57070	(138,380.00)	Design	138,380.00	-	-	138,380.00	Cleanup	-	-	One-time
Bicycle/Pedestrian Master Plan	206	9059	57070	206-90-9059-57070	(10,258.24)	Design	10,258.24	-	-	10,258.24	Cleanup	-	-	One-time
101 Overpass	220	9027	57070	220-90-9027-57070	(500,000.00)	Design	1,690,522.15	1,386.13	1,145,322.97	543,813.05	Cleanup	1,190,522.15	43,813.05	One-time
Cathedral Oaks Interchange Landscaping	220	9029	57070	220-90-9029-57070	(66,901.52)	Design	24,639.52	-	-	24,639.52	Cleanup	(42,262.00)	(42,262.00)	One-time
Cathedral Oaks Interchange Landscaping	220	9029	57071	220-90-9029-57071	(42,962.00)	Construction	42,962.00	-	-	42,962.00	Cleanup	-	-	One-time
Hollister Class I Bikeway	220	9039	57070	220-90-9039-57070	(1,114.94)	Design	1,114.94	-	-	1,114.94	Cleanup	-	-	One-time
Fairview Avenue Sidewalk Infill at Stow Canyon Rd	220	9060	57070	220-90-9060-57070	(7,996.19)	Design	7,996.19	-	-	7,996.19	Cleanup	-	-	One-time
Fairview Avenue Sidewalk Infill at Stow Canyon Rd	220	9060	57071	220-90-9060-57071	(113,237.69)	Construction	113,237.69	-	-	113,237.69	Cleanup	-	-	One-time
Cathedral Oaks Class I Bike Path	220	9061	57070	220-90-9061-57070	(173,640.00)	Design	173,640.00	-	-	173,640.00	Cleanup	-	-	One-time
Kellogg Park Acquisition	221	9035	57050	221-90-9035-57050	(119,521.00)	Land Acquisition	119,521.00	-	-	119,521.00	Cleanup	-	-	One-time
Kellogg Park Acquisition	221	9035	57070	221-90-9035-57070	(123,509.60)	Design	123,509.60	-	-	123,509.60	Cleanup	-	-	One-time
Kellogg Park Acquisition	221	9035	57071	221-90-9035-57071	(899,195.03)	Construction	899,195.03	-	-	899,195.03	Cleanup	-	-	One-time
Community Garden	221	9084	57071	221-90-9084-57071	50,000.00	Construction	874,227.00	-	-	874,227.00	New	924,227.00	924,227.00	One-time
Jonny D. Wallis Park Phase 2 - Splash Pad	221	9111	57071	221-90-9111-57071	650,000.00	Construction	682,660.00	-	-	682,660.00	New	1,332,660.00	1,332,660.00	One-time
LED Street Lighting Project	233	9056	57071	233-90-9056-57071	(700,000.00)	Construction	1,200,000.00	-	-	1,200,000.00	Cleanup	500,000.00	500,000.00	One-time
Goleta Library	236	2100	51012	236-20-2100-51012	2,000.00	Advertising	483.15	-	-	483.15	New	2,483.15	2,483.15	One-Time
Goleta Library	236	2100	51031	236-20-2100-51031	5,400.00	Special Department Supplies	8,104.20	8,417.34	-	(313.14)	New	13,504.20	5,086.86	One-time
Goleta Library	236	2100	51035	236-20-2100-51035	100.00	Books & Subscriptions	1,752.00	197.65	-	1,554.35	New	1,852.00	1,654.35	One-time

Schedule of FY 2020/21
3rd QTR Adjustments - Expenditures

Exhibit A

Program/Project Name	Fund	Proj	Object	Account Code	Appropriation/ Transfer Requests	Account Name	FY 2020/21 Current Budget	FY 2020/21 Actuals	FY 2020/21 Encumbrance	FY 2020/21 Budget Balance	Type of Request	FY 2020/21 Amended Budget	FY 2020/21 Adjusted Budget Balance	Frequency
Goleta Library	236	2100	54010	236-20-2100-54010	2,500.00	Administrative Charges	22,303.01	-	-	22,303.01	New	24,803.01	24,803.01	One-time
Goleta Library	236	2100	57020	236-20-2100-57020	5,500.00	Computer Hardware & Peripherals	4,949.99	-	-	4,949.99	New	10,449.99	10,449.99	One-time
Goleta Library	236	2100	51031	236-20-2100-51031	441.00	Special Department Supplies	8,104.20	8,417.34	-	(313.14)	New	8,545.20	127.86	One-time
Buellton Library	236	2200	51031	236-20-2200-51031	516.00	Special Department Supplies	-	-	-	-	New	516.00	516.00	One-time
Solvang Library	236	2300	51031	236-20-2300-51031	500.00	Special Department Supplies	-	-	-	-	New	500.00	500.00	One-time
Buellton Library	236	2200	51035	236-20-2200-51035	2,250.00	Books & Subscriptions	1,100.00	-	-	1,100.00	New	3,350.00	3,350.00	One-time
Cathedral Oaks Interchange Landscaping	308	9029	57071	308-90-9029-57071	(71,032.78)	Construction	71,032.78	-	-	71,032.78	Cleanup	-	-	One-time
Community Outreach	311	1500	51031	311-10-1500-51031	(110.95)	Special Department Supplies	2,215.95	2,105.00	-	110.95	Cleanup	2,105.00	-	One-time
Community Development Block Grant	402	6300	51012	402-60-6300-51012	566.00	Advertising	1,300.00	1,452.00	-	(152.00)	Cleanup	1,866.00	414.00	One-time
Goleta Valley Community Center	402	9067	57070	402-90-9067-57070	(4,140.20)	Design	101,756.20	-	-	101,756.20	Cleanup	97,616.00	97,616.00	One-time
Goleta Valley Community Center	402	9067	57071	402-90-9067-57071	-	Construction	43,017.00	-	-	43,017.00	Cleanup	43,017.00	43,017.00	One-time
Crosswalk at S. Kellogg Avenue	402	9098	57071	402-90-9098-57071	(23,477.90)	Construction	23,477.90	-	-	23,477.90	Cleanup	-	-	One-time
Mathilda Park Improvements	402	9113	57070	402-90-9113-57070	46,602.00	Design	100,000.00	-	-	100,000.00	Cleanup	146,602.00	146,602.00	One-time
Police Services	422	7100	51301	422-70-7100-51301	397,862.00	Contract Services - Other	-	-	-	-	Cleanup	397,862.00	397,862.00	One-time

Total \$ (1,609,244.24)