



**TO:** Mayor and Councilmembers

**FROM:** Kristy Schmidt, Assistant City Manager

**CONTACT:** Ryan Kintz, Assistant to the City Manager

**SUBJECT:** Professional Services Agreement with FM3 Research, Inc. to Conduct Polling and Public Opinion Research Services for a Potential November 2022 Sales Tax Measure

**RECOMMENDATION:**

Authorize the City Manager to execute Professional Services Agreement No. 2020-XXX with FM3 Research, Inc. in the amount not-to-exceed \$56,300, for polling and public opinion research services related to a potential November 2022 sales tax measure, with a term beginning October 1, 2021 and expiring December 31, 2022.

**BACKGROUND:**

In early Fiscal Year 2020-2021, following the direction of the City Council and the 2019/20-2020/21 Strategic Plan, staff began to explore a potential sales tax measure for the November 2020 ballot. Fairbank, Maslin, Maullin, Metz & Associates, Inc. (FM3) was hired to conduct a February 2020 polling and public opinion research survey related to a possible November 2020 sales tax measure.

During the early months of 2020, the COVID-19 virus was beginning to spread throughout the United States, and subsequently on March 4, 2020, Governor Gavin Newsom issued a State of Emergency Proclamation for the State of California. Staff had prepared an item for the City Council's March 17, 2020 meeting titled "Results of a Polling and Public Opinion Research Survey about a Possible November 2020 Sales Tax Measure, and Authorization to Amend Professional Services Agreement to Conduct Public Outreach and Education Services". However, due to the COVID-19 pandemic and the announcement of the Governor's intention to issue a stay-at-home order on March 19, 2020, this item was pulled from the agenda to allow the City Council to focus on its own emergency declaration and orders. The March 17, 2020, Council agenda item on the possible November 2020 sales tax measure was rescheduled for May 5, 2020.

At the May 5, 2020 meeting, Council received a presentation from staff and FM3 Research on the results of the February 2020 polling and public opinion research survey.

As shown in that presentation, before the COVID-19 crisis reached a critical point, the results of this survey indicated voter support for a new 1% sales tax to address various identified community priorities and unmet needs. Instead of moving forward immediately with the sales tax, however, given the change in circumstances since the February 2020 polling, City Council authorized updated polling by FM3 in response to both emerging new needs of the community and potential changes to the sentiments of voters brought on by the COVID-19 pandemic.

On June 16, 2020, Council received another presentation from FM3 on the results of this May 2020 second round of polling and public opinion research. Remarkably, the results of this polling showed increased support for a sales tax measure, compared to the February 2020 polling, making a November 2020 1% sales tax measure still a statistically viable endeavor for the City. Following this presentation, Council directed staff to gather the Council's input and return to City Council on July 7, 2020, with an ordinance to place a Sales Tax Measure on the ballot for the November 3, 2020 General Election.

On July 7, 2020, staff presented the City Council with a draft ordinance to place a local sales tax measure on the ballot for the November 3, 2020, General Election. The proposed measure asked whether the City should adopt a local 1%, or one cent (1¢) per dollar, Transactions and Use Tax (sales tax). The vote to place the measure on the ballot required a two thirds supermajority of the City Council (i.e., four of five Councilmembers), while the vote required for the measure to pass by the voters was a simple majority (50%+1) of the votes cast.

The proposed ballot question for the possible November 2020 ballot measure read as follows:

*"To maintain City of Goleta services, to address public health emergencies and natural disasters, support public safety and 911 response, clean and maintain public areas, retain local businesses and jobs, maintain open spaces, repair streets, address homelessness and provide other general City services, shall a measure be adopted establishing a 1¢ sales tax providing approximately \$7,000,000 annually until ended by voters, requiring annual independent audits with all funds staying in Goleta?"*

A supermajority vote of Council (four out of five Councilmembers) was required to place the measure on the ballot; however, the 3-2 vote did not achieve the required super majority and the sales tax measure was not approved. Councilmembers voting against a 2020 sales tax measure indicated that it was not the need for the sales tax, but the timing of the measure during the pandemic, that influenced their decision.

The purpose of this report is to authorize the City Manager to execute Professional Services Agreement No. 2020-XXX with FM3 Research, Inc. for polling and public opinion research services related to a possible November 2022 sales tax measure (Attachment 1).

**DISCUSSION:**Council Direction and Consideration of Sales Tax Measure

The City's adopted Two-Year Strategic Plan for Fiscal Years 2021-22 and 2022-23 includes the following objective:

- Explore a possible transaction and use (sales) tax measure and evaluate other revenue options to support the future sustainability of the City's budget

The City Council directed staff to explore new revenue sources to help maintain current service levels and programs and recover from the ongoing impacts of the COVID-19 pandemic, while also meeting the demand of the City's growing infrastructure maintenance and improvement needs. This direction is reflected in the Fiscal Year 2021/22 Work Programs for both the City Manager's Office and the Finance Department.

The City of Goleta currently has the lowest sales tax rate of cities in Santa Barbara County, as shown in Table 1 below.

**Table 1**

<b>City</b>	<b>Sales Tax Rate</b>	<b>Recent Changes</b>
<b>City of Goleta</b>	<b>7.750%</b>	
City of Buellton	7.750%	
City of Solvang	7.750%	
City of Guadalupe	8.750%	(1% increase approved November 2020)
City of Lompoc	8.750%	(1% increase approved March 2020)
City of Santa Barbara	8.750%	
City of Santa Maria	8.750%	
City of Carpinteria	9.000%	

It is important to note that, unlike other cities in the County and the state, Goleta does not receive the full 1% of the 7.75% sales tax. Under the Revenue Neutrality Agreement between Goleta and Santa Barbara County, the County receives 30% of that sales tax revenue. This results in the effective sales tax rate available to the City for operations of just 0.7%.

A sales tax increase would not be subject to the Revenue Neutrality Agreement, so the whole amount would be available for City programs and priorities. A sales tax increase would apply to everyone who purchases retail goods within City limits, including visitors from outside of Goleta. Some items are exempt from sales tax, including sales of certain

food products for human consumption (many groceries), sales of prescription medicine and certain medical devices, and sales of items paid for with food stamps.

In February of 2020, staff estimated that a 1% sales tax increase would generate an additional \$7.2 million per fiscal year for General Fund programs. This estimate has been revised to \$9.8 million based on the most recent economic data and projections for FY 2023/24. Given the timing of the election and tax measure implementation, a 1% tax would not be effective until April 1, 2023, with the first full fiscal year experienced in FY 2023/24. However, once a measure is passed, staff anticipates that we could begin addressing community priorities immediately in anticipation of those funds.

### Other Revenue Options

While conducting research last spring on the City's potential adoption of an ordinance to place a new 1% (or one cent) sales tax measure on the November 3, 2020 ballot, staff presented information regarding various revenue options to Council. This material encompassed: 1) the details of the adoption process for the two types of add-on sales taxes measures; 2) the difference between a General Purposes and a Specific Purpose Tax; 3) specifics about Goleta's current Sales and Use Tax rates; 4) add-on sales tax limits; 5) the difference between a Transactions and Use Tax and Sales and Use Tax; 6) potential impacts of a sales tax increase; and 7) a summary of alternative revenue options. Attachment 2 contains this detailed information for reference. In summary, the results of this research showed that the sales tax option will have the greatest positive impact on the City's revenue in order to meet the growing needs of the community. However, following City Council direction provided during the December 10, 2020 workshop on the City's long range financial forecast, , staff will have the other types of tax measures further evaluated and analyzed to get refined projections and impacts to aid the Council in its decision making regarding revenue enhancement options and a possible tax measure. The other tax measure options staff evaluated were:

1. Parcel Tax
2. Transient Occupancy Tax
3. Utility Users Tax
4. Business License Tax
5. Documentary Transfer Tax and Property Tax
6. Other Property Related Fees and Assessments (E.g. Special Assessment Districts)

The initial analysis was very high level and did not go into specific details that apply . Staff is working with consultants to evaluate the other tax measure options available and provide the additional information when it becomes available. Staff anticipates having draft information available when discussing the Cannabis Tax Analysis Report and the CIP and Capital Maintenance Funding Plan with the Finance Committee first. At this current time the Cannabis Tax Analysis is planned to be discussed with the Finance Committee on October 11, 2021 and the CIP and Capital Maintenance Funding Plan in later October or early November.

### Long Term Revenue Needs

The City Council is aware of the limitation on revenues caused by the Revenue Neutrality Agreement with the County of Santa Barbara, which permanently diverts revenues that would otherwise be available for City services. As the City grows and matures, the public looks to the City to provide a high level of services and investment in the community. In 2011 the loss of the Redevelopment funding seriously impacted available funding for community capital improvements, particularly in Old Town, compounding the problem. Council and staff have been extremely resourceful in meeting needs through aggressively pursuing grants and other sources of one-time funding. In addition, new community needs have evolved around public safety and sanitation, long-term social programs for those impacted by the COVID-19 pandemic and its consequences, and economic development and job recovery. These new needs will likely remain an area of focus for the City for the next several years as the City plays its part in efforts to contain and recover from the ongoing pandemic and resulting economic crisis. Without new funding, the City's role will be limited to what it can achieve with reduced revenues. However, the fact remains that there are significant unmet funding needs, and not having the requisite level of revenue to address identified needs and community priorities impacts the City's ability to address long-term challenges.

In the current 5-year Capital Improvement Program, for example, there are several unfunded and partially unfunded projects totaling \$108.5 Million. A summary and table showing these projects is included as Attachment 3. Whether and when the City can move forward with these projects will depend on our ability to identify funding and staffing to do so.

In addition to these specifically identified capital projects, the City's ability to address other community priorities is limited with existing revenues. Some of these other priority one-time and ongoing funding needs were also presented to Council in December of 2020 and are included in the excerpt in Attachment 4. Examples include investing in maintenance programs to delay further degradation of streets, sidewalks, buildings and other public assets, and supporting the important projects and objectives from the City's various strategic plans and goal-setting documents that either already exist or are currently under development (e.g., the Parks, Facilities and Playgrounds Master Plan; Open Space Management Plans; Recreation Needs Assessment; Homelessness Strategic Plan; Information Technology Strategic Plan; Library Strategic Plan; Goleta Community Center Strategic Plan, etc.). The City is committed to creating and maintaining the long-term financial stability of the organization, maintaining existing services while also planning to expand services to meet the growing demands of the growing City. These plans to expand the City's revenue are part of good fiscal government management practices and the City is committed to maintaining transparency in its revenue strategies.

### Contract with FM3 and Next Steps

On November 25, 2019, staff released a Request for Proposals (RFP) for professional polling and public opinion research services as part of a sales tax feasibility study phase. Three firms submitted proposals which were rated by a staff team that ultimately



recommended FM3 for the work. Should Council elect to proceed with consideration of the November 2022 sales tax measure, FM3 services would be used as part of a continuation of those services. Staff recommends Council authorize the City Manager to execute Professional Services Agreement No. 2020-XXX with FM3 Research, Inc. polling and public opinion research services related to a possible November 2022 sales tax measure.

Polling conducted in the first part of 2020 cannot be relied upon to predict support for a measure in November 2022. Significant changes in our community mean that this data is no longer statistically valid. The purpose of polling is to avoid time, effort, and public frustration related to devoting resources and public attention to a ballot measure when it is not likely to be supported by the Council and/or Goleta voters. Polling is cost effective in comparison to such an effort.

Under the scope of this contract, FM3 will conduct a Resident Budget and Priority Baseline Survey for the City of Goleta. The cost for this baseline survey would be \$29,650 and the purpose of this study is to identify voters' overall opinions and impressions of the City of Goleta and their services, test the viability of possible revenue measures, and identify voters' current budgeting priorities. The proposed 2021 Baseline Survey will be informed by the findings of FM3's surveys conducted in 2020 and will help identify the City services and projects on which voters believe the City should prioritize funding. The survey may also examine voters' view of the local economy as the City continues to grapple with the COVID-19 pandemic and the latest Delta variant case surge, as well as residents' own financial situation and job status, and will help explore how effective legally permissible outreach efforts are at informing residents of the City's and the community's current financial needs. FM3 recommends that the updated 2021 Baseline Survey be an 18-minute dual-mode survey (conducted online and by telephone—landlines and cells) among 400 voters likely to participate in the November 2022 election. Also, the survey will be made available in Spanish over the phone, so that Spanish-speaking voters have the opportunity to participate in the language of their preference.

In addition to conducting the baseline survey, FM3 suggests conducting a shorter, optional follow-up survey in Spring 2022, at a cost of \$26,650, to provide the City with updated data prior to Council's decision on whether or not to place a potential measure on the ballot in June of 2022. The follow-up survey (also known as a Tracking Survey) will be able to "track" public opinion over time by re-asking questions to determine if and to what extent the views of Goleta's voters have shifted given potential new circumstances in which residents and the City find themselves. As with past follow-up survey research conducted by FM3, FM3 recommends the Tracking Survey be a shorter 12-minute survey. This follow-up Tracking Survey would employ the same dual-mode methodology as the Baseline Survey and be conducted among a random sample of 400 voters likely to participate in the November 2022 election, with telephone interviews offered in both English and Spanish. The total cost of services with FM3 for both sets of polling and related services would be \$56,300.

Staff support FM3's recommendation for a separate-but-coordinated public outreach and education plan about the financial needs and potential uses of funds related a sales tax

measure. This information is important for the public to have, even if a measure were ultimately not included on the ballot in November of 2022. Staff believe that such communication is consistent with the City of Goleta's ongoing and active communication and engagement efforts with the public. Staff have begun exploring outreach and education strategies with a consultant, Props and Measures, who specializes in this type of effort and staff will return to Council at a later date for consideration of extended services for a full outreach and education effort.

Below is a sample timeline, including steps that staff will take if Council decides to move forward with the feasibility study phase and/or other phases of this effort.

**Next Steps - Project Timeline  
2022 Sales Tax Measure**

<b>Dates</b>	<b>Description</b>
October, 2021	Conduct baseline public opinion survey (feasibility study phase)
March 8, 2022	City Council review of public opinion polling results and determines whether to move forward with a full outreach and education effort for the possible placement of a sales tax measure or other tax measure on the November 8, 2022 ballot
April 19, 2022	Staff to return with draft ballot measure language for Council's consideration
March-November 2022	Conduct a public outreach and education effort on the financial need and potential uses of a funds related to a proposed sales tax measure
March – April 2022	Contract with California Department of Tax and Fee Administration (CDTFA). Cities are required to contract with the CDTFA for administration of the ordinance imposing the tax. There are two contracts. One is for setting up the tax; the second is for ongoing administration.
April – May 2022	Follow-up Tracking Survey conducted.
May 17, 2022	City Council considers draft ordinance approving sales tax ballot measure language for the November 8, 2022 Election
June 7, 2022 (latest date this item can be considered is June 21, 2022)	City Council adopts: 1) Resolution approving the Council-sponsored ballot measure to be submitted to the voters; 2) Resolution calling and giving Notice of Election and whether rebuttal arguments will be permitted, and if so, adoption of Resolution providing for the filing of rebuttal arguments for City measures submitted at Municipal Elections; and 3) Resolution directing the City Attorney to prepare an impartial analysis of the measure to be placed on the November 8, 2022 General Election
July 2020	Deadline to submit documentation to County Clerk of the Board of Supervisors
November 8, 2022	Election Day

As noted above, the deadline for the City Clerk to request to consolidate this election with the Santa Barbara County Board of Supervisors and to provide the resolution that contains the full text of any proposed measure/s and the exact form of question as it will appear on the ballot is in July of 2022. That means that the June 21, 2022 Council meeting would be the last meeting for Council to approve ballot measures.

### **FISCAL IMPACTS:**

The City Manager's budget for Fiscal Year (FY) 2021-2022 currently includes \$56,300 for these polling and public opinion services, in account 101-10-1200-51200. If Council approves the recommended contract with FM3 Research, the total compensation will not exceed \$56,300 to provide for the Baseline Survey and follow-up Tracking Survey described in this report.

### **ALTERNATIVES:**

City Council may choose not to proceed with a feasibility study for the possible sales tax ballot measure, directing staff to table the effort or consider it for a future year. In this case, the contract will not be pursued with FM3 Research. The City Council may also direct staff to research other revenue-raising solutions and return at a future meeting with options.

**Reviewed By:**

**Legal Review By:**

**Approved By:**



Kristine Schmidt  
Assistant City Manager



Michael Jenkins  
City Attorney



Michelle Greene  
City Manager

### **ATTACHMENTS:**

1. Professional Services Agreement No. 2020-XXX with FM3 Research, Inc. for polling and public opinion services related to a possible November 2022 sales tax measure.
2. Tax Revenue Information
3. 5-year Capital Improvement Program Table
4. Excerpt from December 2020 Staff Report Detailing Unfunded Capital Improvement Program Projects and Other Priority Funding Needs



## **ATTACHMENT 1**

AGREEMENT FOR PROFESSIONAL SERVICES  
BETWEEN THE CITY OF GOLETA  
AND  
FAIRBANK, MASLIN, MAULLIN, METZ & ASSOCIATES, INC (FM3)

Project Name: Professional polling and research services

**AGREEMENT FOR PROFESSIONAL SERVICES  
BETWEEN THE CITY OF GOLETA  
AND  
FAIRBANK, MASLIN, MAULLIN, METZ & ASSOCIATES, INC (FM3)**

This AGREEMENT FOR PROFESSIONAL SERVICES (herein referred to as "AGREEMENT") is made and entered into this \_\_\_\_\_ day of September 2021, by and between the **CITY OF GOLETA**, a municipal corporation (herein referred to as "CITY"), and **FAIRBANK, MASLIN, MAULLIN, METZ & ASSOCIATES, INC (FM3)**, a California Corporation (herein referred to as "CONSULTANT").

**SECTION A. RECITALS**

1. The CITY has a need for professional polling and research services for a potential 2022 sales tax measure; and
2. The CITY does not have the personnel able and/or available to perform the services required under this AGREEMENT, and therefore, the CITY desires to contract for professional services to accomplish this work; and
3. The CITY procured such services in compliance with Goleta Municipal Code Section 3.05.260 by issuing a Request for Proposals and this constitutes a continuation of those services.
4. The City Council, on this 21<sup>st</sup> day of September 2021, approved this AGREEMENT and authorized the City Manager to execute the AGREEMENT.

**SECTION B. TERMS**

**1. RETENTION AS CONSULTANT**

CITY hereby retains CONSULTANT, and CONSULTANT hereby accepts such engagement, to perform the services described in Section 2. CONSULTANT warrants it has the qualifications, experience, and facilities to properly and timely perform said services.

**2. DESCRIPTION OF SERVICES**

The services to be performed by CONSULTANT are as follows:

Professional polling and research services in conjunction with a

Professional Services Agreement between City of Goleta and FM3

potential sales tax measure that would be placed on the November 2022 ballot. Services shall generally include conducting a Resident Budget and Priority Baseline Survey as more particularly set forth in the Scope of Work, attached as Exhibit "A," and incorporated herein.

CONSULTANT shall deliver to CITY the deliverables defined in Exhibit "A."

### **3. COMPENSATION AND PAYMENT**

(a) **Maximum and Rate.** The total compensation payable to CONSULTANT by CITY for the services under this AGREEMENT **SHALL NOT EXCEED** the sum of \$56,300 (herein "not to exceed amount"), and shall be earned as the work progresses on the following basis:

Payment to CONSULTANT for those fees set forth in CONSULTANT's Schedule of Fees marked Exhibit "B," attached and incorporated herein. The fees set forth in that exhibit shall be binding upon CONSULTANT until December 31, 2022, after which any change in said rates and expenses must be approved in writing by CITY's Project Manager as described in Section 5 (CITY is to be given 60 days notice of any rate increase request), provided the not to exceed amount is the total compensation due CONSULTANT for all work described under this AGREEMENT.

(b) **Payment.** CONSULTANT shall provide CITY with written verification of the actual compensation earned, which written verification shall be in a form satisfactory to CITY's Project Manager, as described in Section 5. Invoices shall be made no more frequently than on a monthly basis, and describe the work performed. All payments shall be made within 30 days after CITY's approval of the invoice.

### **4. EXTRA SERVICES**

CITY shall pay CONSULTANT for those CITY authorized extra services, not reasonably included within the services described in Section 2, as mutually agreed to writing in advance of the incurrence of extra services by CONSULTANT. Unless CITY and CONSULTANT have agreed in writing before the performance of extra services, no liability and no right to claim compensation for such extra services or expenses shall exist.

### **5. CITY PROJECT MANAGER AND SERVICES BY CITY**

The services to be performed by CONSULTANT shall be accomplished under the general direction of, and coordinate with, CITY's "Project Manager", as

that staff person is designated by CITY from time to time, and who presently is Ryan Kintz Project Manager shall have the authority to act on behalf of the CITY in administering this AGREEMENT but shall not be authorized to extend the term of the AGREEMENT or increase the not to exceed amount.

## **6. TERM, PROGRESS AND COMPLETION**

The term of this AGREEMENT is from the date first written above to December 31, 2022, unless term of this AGREEMENT is extended, or the AGREEMENT is terminated as provided for herein.

CONSULTANT shall not commence work on the services to be performed until (i) CONSULTANT furnishes proof of insurance as required by Section 10 below, and (ii) CITY gives written authorization to proceed with the work provided by CITY's Project Manager.

## **7. OWNERSHIP OF DOCUMENTS**

All drawings, designs, data, photographs, reports and other documentation (other than CONSULTANT's drafts, notes and internal memorandum), including duplication of same prepared by CONSULTANT in the performance of these services, are the property of CITY. CITY shall be entitled to immediate possession of the same upon completion of the work under this AGREEMENT, or at any earlier or later time when requested by CITY. CITY agrees to hold CONSULTANT harmless from all damages, claims, expenses, and losses arising out of any reuse of the plans and specifications for purposes other than those described in this AGREEMENT, unless written authorization of CONSULTANT is first obtained.

## **8. PERSONAL SERVICES/NO ASSIGNMENT/SUBCONTRACTOR**

This AGREEMENT is for professional services which are personal to CITY. Richard Bernard and Laura Covarrubias are deemed to be specially experienced and is a key member of CONSULTANT's firm and shall be directly involved in the performance of this work. This key person shall communicate with, and periodically report to, CITY on the progress of the work. Should any such individual be removed from assisting in this contracted work for any reason, CITY may terminate this AGREEMENT. This AGREEMENT may not be assigned or subcontracted without the City Manager's prior written consent.

## **9. HOLD HARMLESS AND INDEMNITY**

(a) **Hold Harmless for CONSULTANT's Damages.** CONSULTANT holds CITY, its elected officials, officers, agents, and employees, harmless from all of CONSULTANT's claims, demands, lawsuits, judgments, damages, losses, Professional Services Agreement between City of Goleta and FM3

injuries or liability to CONSULTANT, to CONSULTANT's employees, to CONSULTANT's contractors or subcontractors, or to the owners of CONSULTANT's firm, which damages, losses, injuries or liability occur during the work required under this AGREEMENT, or occur while CONSULTANT is on CITY property, or which are connected, directly or indirectly, with CONSULTANT's performance of any activity or work required under this AGREEMENT.

**(b) Defense and Indemnity of Third Party Claims/Liability.**

CONSULTANT shall investigate, defend, and indemnify CITY, its elected officials, officers, agents, and employees, from any claims, lawsuits, demands, judgments, and all liability including, but not limited to, monetary or property damage, lost profit, personal injury, wrongful death, general liability, automobile, infringement of copyright/patent/trademark, or professional errors and omissions arising out of, directly or indirectly, an error, negligence, or omission of CONSULTANT or any of CONSULTANT's officers, agents, employees, representatives, subconsultants, or subcontractors, or the willful misconduct of CONSULTANT or any of CONSULTANT's officers, agents, employees, representatives, subconsultants, or subcontractors, in performing the services described in, or normally associated with, this type of contracted work. The duty to defend shall include any suits or actions concerning any activity, product or work required under this AGREEMENT, and also include the payment of all court costs, attorney fees, expert witness costs, investigation costs, claims adjusting costs and any other costs required for and related thereto.

**(c) No Waiver.** CITY does not waive, nor shall be deemed to have waived, any indemnity, defense or hold harmless rights under this section because of the acceptance by CITY, or the deposit with CITY, of any insurance certificates or policies described in Section 10.

## **10. INSURANCE**

CONSULTANT shall, at CONSULTANT's sole cost and expense, provide insurance as described herein. All insurance is to be placed with insurers authorized to do business in the State of California with an A.M. Best and Company rating of A- or better, Class VII or better, or as otherwise approved by CITY.

Insurance shall include the following (or broader) coverage:

- a) Insurance Services Office Commercial Liability coverage "occurrence" form CG 00 01 or its exact equivalent with an edition date prior to 2004 and with minimum limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate.



- b) Insurance Services Office form number CA 00 01 or equivalent covering Automobile Liability, including hired and non-owned automobile liability with a minimum limit of \$1,000,000 per accident. If the Service Provider owns no vehicles, this requirement may be satisfied by a non-owned and hired auto endorsement to Service Provider's commercial general liability policy.
- c) Workers' Compensation insurance complying with California worker's compensation laws, including statutory limits for workers' compensation and an Employer's Liability limit of \$1,000,000 per accident or disease.
- d) Professional liability insurance that covers the services to be performed in connection with this agreement, in the minimum amount of \$1,000,000 per claim.

Liability insurance policies required to be provided by CONSULTANT hereunder shall contain or be endorsed to contain the following provisions:

- a) Except for professional liability insurance, CITY, its employees, officials, agents and member agencies shall be covered as additional insureds. Coverage shall apply to any and all liability arising out of the work performed or related to the contract. Additional insured status under the general liability requirement shall be provided on Insurance Services Office Form CG 20 10, with an edition date prior to 2004, or its equivalent. Additional insured status for completed operations shall be provided either in the additional insured form or through another endorsement such as CG 20 37, or its equivalent.
- b) General and automobile liability insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability. Coverage will not be limited to CITY's vicarious liability.
- c) Professional liability insurance policies inception date, continuity date, or retroactive date must be before the effective date of this agreement. CONSULTANT agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.
- d) Except for professional liability insurance, liability coverage shall be primary and non-contributing with any insurance maintained by CITY.
- e) Evidence of coverage (including the workers' compensation and employer's liability policies) shall provide that coverage shall not be

suspended, voided, canceled or reduced in coverage or in limits except after 30 days' prior written notice has been given to CITY. Such provision shall not include any limitation of liability of the insurer for failure to provide such notice.

- f) No liability insurance coverage provided to comply with this AGREEMENT shall prohibit CONSULTANT, or CONSULTANT's employees, or agents, from waiving the right of recovery prior to a loss. CONSULTANT waives its right of recovery against CITY.
- g) CONSULTANT agrees to deposit with CITY within fifteen days of Notice to Proceed of the Contract certificates of insurance and required endorsements.
- h) There shall be no recourse against CITY for payment of premiums or other amounts with respect to the insurance required to be provided by CONSULTANT hereunder. Any failure, actual or alleged, on the part of CITY to monitor compliance with these requirements will not be deemed as a waiver of any rights on the part of CITY. CITY has no additional obligations by virtue of requiring the insurance set forth herein. In the event any policy of insurance required under this AGREEMENT does not comply with these requirements or is canceled and not replaced, CITY has the right but not the duty to obtain the insurance it deems necessary and any premium paid by CITY will be promptly reimbursed by CONSULTANT or CITY will withhold amounts sufficient to pay premium from CONSULTANT payments.
- i) CONSULTANT agrees to provide immediate notice to CITY of any claim or loss against CONSULTANT arising out of the work performed under this AGREEMENT. CITY assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve CITY.

## **11. RELATIONSHIP OF CONSULTANT TO CITY**

The relationship of the CONSULTANT to CITY shall be that of an independent contractor and that in no event shall CONSULTANT be considered an officer, agent, servant or employee of CITY. CONSULTANT shall be solely responsible for any workers compensation insurance, withholding taxes, unemployment insurance, and any other employer obligations associated with the described work.

## **12. CORRECTIONS**

In addition to the above indemnification obligations, CONSULTANT shall correct, at its expense, all errors in the work that may be disclosed during CITY's review of CONSULTANT's report or plans. Should CONSULTANT fail to make such correction in a reasonably timely manner, such correction shall be made by CITY, and the cost thereof shall be charged to CONSULTANT or withheld from any funds due to CONSULTANT hereunder.

## **13. TERMINATION BY CITY**

CITY, by notifying CONSULTANT in writing, may upon 10 calendar days notice, terminate without cause any portion or all of the services agreed to be performed under this AGREEMENT. If termination is for cause, no notice period need be given. In the event of termination, CONSULTANT shall have the right and obligation to immediately assemble work in progress for the purpose of closing out the job. All compensation for actual work performed and charges outstanding at the time of termination shall be payable by CITY to CONSULTANT within 30 days following submission of a final statement by CONSULTANT unless termination is for cause. In such event, CONSULTANT shall be compensated only to the extent required by law.

## **14. ACCEPTANCE OF FINAL PAYMENT CONSTITUTES RELEASE**

The acceptance by CONSULTANT of the final payment made under this AGREEMENT shall operate as and be a release of CITY from all claims and liabilities for compensation to CONSULTANT for anything done, furnished, or relating to CONSULTANT'S work or services. Acceptance of payment shall be any negotiation of CITY's check or the failure to make a written extra compensation claim within 10 calendar days of the receipt of that check. However, approval or payment by CITY shall not constitute, nor be deemed, a release of the responsibility and liability of CONSULTANT, its employees, subcontractors, agents and CONSULTANTS for the accuracy and competency of the information provided and/or work performed; nor shall such approval or payment be deemed to be an assumption of such responsibility or liability by CITY for any defect or error in the work prepared by CONSULTANT, its employees, subcontractors, agents and consultants.

## **15. AUDIT OF RECORDS**

At any time during normal business hours and as often as it may deem necessary, CONSULTANT shall make available to a representative of CITY for examination of all its records with respect to all matters covered by this AGREEMENT and will permit CITY to audit, examine and/or reproduce such records. CONSULTANT will retain such financial records, time sheets, work

progress reports, invoices, bills and project records for at least two years after termination or final payment under this AGREEMENT.

#### **16. WAIVER; REMEDIES CUMULATIVE**

Failure by a party to insist upon the strict performance of any of the provisions of this AGREEMENT by the other party, irrespective of the length of time for which such failure continues, shall not constitute a waiver of such party's right to demand strict compliance by such other party in the future. No waiver by a party of a default or breach of the other party shall be effective or binding upon such party unless made in writing by such party, and no such waiver shall be implied from any omissions by a party to take any action with respect to such default or breach. No express written waiver of a specified default or breach shall affect any other default or breach, or cover any other period of time, other than any default or breach and/or period of time specified. All of the remedies permitted or available to a party under this AGREEMENT, or at law or in equity, shall be cumulative and alternative, and invocation of any such right or remedy shall not constitute a waiver or election of remedies with respect to any other permitted or available right of remedy.

#### **17. CONFLICT OF INTEREST**

CONSULTANT is unaware of any CITY employee or official that has a financial interest in CONSULTANT'S business. During the term of this AGREEMENT and/or as a result of being awarded this AGREEMENT, CONSULTANT shall not offer, encourage or accept any financial interest in CONSULTANT'S business by any CITY employee or official.

#### **18. CONSTRUCTION OF LANGUAGE OF AGREEMENT**

The provisions of this AGREEMENT shall be construed as a whole according to its common meaning of purpose of providing a public benefit and not strictly for or against any party. It shall be construed consistent with the provisions hereof, in order to achieve the objectives and purposes of the parties. Wherever required by the context, the singular shall include the plural and vice versa, and the masculine gender shall include the feminine or neutral genders or vice versa.

#### **19. MITIGATION OF DAMAGES**

In all situations arising out of this AGREEMENT, the parties shall attempt to avoid and minimize the damages resulting from the conduct of the other party.

#### **20. GOVERNING LAW**

This AGREEMENT, and the rights and obligations of the parties, shall be governed and interpreted in accordance with the laws of the State of California.

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Should litigation occur, venue shall be in Superior Court of Santa Barbara County.

**21. NONDISCRIMINATION**

CONSULTANT shall not discriminate on the basis of race, color, gender, gender identity/expression, pregnancy, sexual orientation, disability, marital status, or any other characteristic protected under applicable federal or state law.

**22. TAXPAYER IDENTIFICATION NUMBER**

CONSULTANT shall provide CITY with a complete Request for Taxpayer Identification Number and Certification, Form W-9 (Rev. October 2018), as issued by the Internal Revenue Service.

**23. NON-APPROPRIATION OF FUNDS**

Payments due and payable to CONSULTANT for current services are within the current budget and within an available, unexhausted and unencumbered appropriation of CITY funds. In the event CITY has not appropriated sufficient funds for payment of CONSULTANT services beyond the current fiscal year, this AGREEMENT shall cover only those costs incurred up to the conclusion of the current fiscal year.

**24. MODIFICATION OF AGREEMENT**

The tasks described in this AGREEMENT and all other terms of this AGREEMENT may be modified only upon mutual written consent of CITY and CONSULTANT.

**25. USE OF THE TERM "CITY"**

Reference to "CITY" in this AGREEMENT includes City Manager or any authorized representative acting on behalf of CITY.

**26. PERMITS AND LICENSES**

CONSULTANT, at its sole expense, shall obtain and maintain during the term of this AGREEMENT, all appropriate permits, licenses, and certificates that may be required in connection with the performance of services under this AGREEMENT.

**27. CAPTIONS**

The captions or headings in this AGREEMENT are for convenience only and in no other way define, limit or describe the scope or intent of any provision or section of the AGREEMENT.



## 28. AUTHORIZATION

Each party has expressly authorized the execution of this AGREEMENT on its behalf and bind said party and its respective administrators, officers, directors, shareholders, divisions, subsidiaries, agents, employees, successors, assigns, principals, partners, joint venturers, insurance carriers and any others who may claim through it to this AGREEMENT.

## **29. ENTIRE AGREEMENT BETWEEN PARTIES**

Except for CONSULTANT'S proposals and submitted representations for obtaining this AGREEMENT, this AGREEMENT supersedes any other agreements, either oral or in writing, between the parties hereto with respect to the rendering of services, and contains all of the covenants and agreements between the parties with respect to said services.

### 30. PARTIAL INVALIDITY

If any provision in this AGREEMENT is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

## 31. NOTICES

Any notice required to be given hereunder shall be deemed to have been given by depositing said notice in the United States mail, postage prepaid, and addressed as follows:

TO CITY: Attention: Michelle Greene, City Manager  
City of Goleta  
130 Cremona Drive, Suite B  
Goleta, CA 93117

TO CONSULTANT: Attention: Richard Bernard  
Fairbank, Maslin, Maullin, Metz, & Associates,  
Inc (FM3)  
12100 Wilshire Boulevard, Suite 350  
Los Angeles, CA 90025

## 32. COUNTERPARTS AND ELECTRONIC/FACSIMILE SIGNATURES

This Agreement may be executed in several counterparts, which may be facsimile or electronic copies. Each counterpart is fully effective as an original, and together constitutes one and the same instrument.

**In concurrence and witness whereof**, this AGREEMENT has been executed by the parties effective on the date and year first above written.

**CITY OF GOLETA**

**CONSULTANT**

\_\_\_\_\_  
Michelle Greene, City Manager

\_\_\_\_\_  
Dr. Richard Bernard, Partner

**ATTEST**

\_\_\_\_\_  
Deborah Lopez, City Clerk

\_\_\_\_\_  
John Travale, Controller

**APPROVED AS TO FORM:**  
MICHAEL JENKINS, CITY ATTORNEY

DocuSigned by:  
  
A1BF8F896161498...  
\_\_\_\_\_  
Winnie Cai, Assistant City Attorney

**Exhibit A**  
**Scope of Work**

**PROPOSED RESEARCH SPECIFICATIONS FOR A 2021 BASELINE SURVEY**

**Research**                      Dual-mode voter survey

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**Methodology**

<b>Data Collection Mode</b>	Telephone and online interviews
<b>Respondent Contact Method</b>	Telephone calls and Email invitations
<b>Sample</b>	400 Likely November 2022 General Election City of Goleta voters
<b>Margin of Sampling Error</b>	±4.9 percent in 95 out of 100 cases for a sample of 400 interviews
<b>Questionnaire</b>	18- to 20-minute survey, featuring between 55 and 75 unique questions (Including battery question items and demographic questions)
<b>Language</b>	Telephone interviews will be conducted in English and Spanish. Online interviews will be conducted in English only.
<b>Deliverables</b>	Following the completion of the survey, we will provide: <ul style="list-style-type: none"> <li>• A questionnaire for easy reference</li> <li>• A complete analysis of survey results in PowerPoint</li> <li>• A presentation of the survey results</li> </ul>

FM3 will also be available for ongoing consultation and any further analysis of the research.

**PROPOSED RESEARCH SPECIFICATIONS FOR A 2022 OPTIONAL TRACKING SURVEY**

<b>Sample</b>	400 Likely November 2022 General Election City of Goleta voters
<b>Margin of Sampling Error</b>	±4.9 percent in 95 out of 100 cases for a sample of 400 interviews
<b>Questionnaire</b>	12-minute survey, featuring between 20 and 35 unique questions (including battery question items and demographic questions)
<b>Language</b>	Telephone interviews will be conducted in English and Spanish. Online interviews will be conducted in English only.
<b>Deliverables</b>	Following the completion of the survey, we will provide: <ul style="list-style-type: none"> <li>• A questionnaire for easy reference</li> <li>• A complete analysis of survey results in PowerPoint</li> <li>• A presentation of the survey results</li> </ul>

FM3 will provide additional consultation and analysis of the research as requested by the City.

### **Exhibit B Schedule of Fees**

The total cost for this overall research project is not-to-exceed **\$56,300**, and includes the following:

- **2021 Baseline Survey: Figure 1** below contains the total estimated cost for the baseline survey

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depending on the length of interview preferred. These prices are comprehensive, and include all costs for questionnaire design, sample acquisition and preparation, translation, programming, email invitations, survey hosting, telephone interviewing, data entry and analysis, and reporting.

**Figure 1: Estimated Costs for a 2021 Baseline Survey**  
(Sample Size of 400 Voters)

Length of Interview	Cost
18 Minutes	\$29,650
20 Minutes	\$30,650

- **2022 Optional Tracking Survey:** If the City chooses to move forward with the 2022 Tracking Survey, the total cost for this portion of the survey research is **\$26,650**. This price is comprehensive, and includes all costs for questionnaire design, sample acquisition and preparation, translation, programming, email invitations, survey hosting, telephone interviewing, data entry and analysis, and reporting.



## **ATTACHMENT 2**

### Tax Measure Information

## Goleta Tax Measure Information

### Adoption Process for Add-on Sales Tax (District Tax, Transactions and Use Tax)<sup>1</sup>

In order for a governing body of any city to levy, increase or extend a transactions and use tax (TUT) for general purposes, an ordinance proposing the tax must be approved by a two-thirds vote of all members of the governing body and the tax must be approved by the a majority vote of the qualified voters of the city voting in an election on the issue (California Revenue and Taxation Code 7251.1). For a specific purpose, this requires a two-thirds vote of all members of the governing body and the tax must be approved by two-thirds vote of the qualified voters. Figure 1 summarizes clarifying information regarding the adoption rules for an add-on sales tax.

Figure 1<sup>2</sup>

What section of the law allows for the imposition of district taxes?

Entity	Purpose	Adoption Rules	Legislation
County	General Purpose tax	2/3 vote of Board of Supervisors <b>and</b> majority of voters	7285
	Specific Purpose tax (expenditure plan required)	2/3 vote of Board of Supervisors <b>and</b> 2/3 majority of voters	7285.5
City	General Purpose tax	2/3 vote of City Council <b>and</b> majority of voters	7285.9
	Specific Purpose tax (expenditure plan required)	2/3 vote of City Council <b>and</b> 2/3 majority of voters	7285.91
County Authority	Transportation Authority	2/3 vote of Board of Supervisors <b>and</b> 2/3 majority of voters	PUC Divisions 10-25

Special jurisdictions can also be created when authorized by special and specific legislation.

### General Purposes vs. Specific Purpose Tax

Taxes fall into one of two categories: general or special. As noted above, a simple majority approval is required for general purpose taxes. A simple majority means 50% of voters plus one additional voter. A general tax is a tax: 1) levied by a general-purpose government (city or county); and, 2) expended at the discretion of the local government's governing body on any programs or services. All non-property taxes which cities and counties are authorized to levy may be imposed as general taxes. A general tax is imposed to raise general-purpose revenues. Counties and cities may use revenues from a general tax for any lawful public purpose. A simple majority of voters also must approve the decision to increase or extend a general tax. A general tax may only be submitted for voter approval at an election for city council or board of supervisors seats, unless a unanimous vote of the governing board declares an emergency.

<sup>1</sup> Add-on sales tax is also known as transactions and use tax and district tax.

<sup>2</sup> Figure 1 Source: California Department of Tax and Fee Administration (CDTFA).

Special taxes require approval from two-thirds of local voters. Definitions of a special tax are as follows: 1) Special-Purpose District Tax (all taxes, other than property taxes for infrastructure bonds, levied by special districts, school districts, and community college districts are special taxes); 2) Tax Dedicated to a Specific Purpose (a city or county tax dedicated to a specific purpose or specific purposes, including a tax for a specific purpose deposited to the agency's general fund. All non-property taxes that cities and counties are authorized to levy may be raised as special taxes); 3) Tax Levied on Property (all taxes levied on property other than the property tax—typically parcel taxes—are special taxes). Special taxes may be placed before the electorate at any time, either during a general election or in a special election.

A special tax is a tax imposed for a specific purpose. For example, a city may increase the sales and use tax by adding a special use tax for public safety, the acquisition of open space or transportation projects. All taxes imposed by special districts are considered special taxes. Since the tax is for a specific purpose, the revenues may only be used for that purpose. Two-thirds of voters must agree to enact, increase or extend a special tax. Special tax revenues must be accounted for in a separate fund. It should be noted that normally a special tax only requires a simple majority of the governing body approval to place on the ballot, but the TUT is one of the few exceptions. The following table summarizes the comparison between general and special purpose taxes.

Table 1<sup>3</sup>

	General Tax	Special Tax
Use of Revenues	Unrestricted	Specific purpose
Governing Body Approval	<ul style="list-style-type: none"> <li>Counties and general law cities: two-thirds</li> <li>Charter cities: majority</li> <li>Transactions and use taxes: two-thirds</li> <li>Special districts may not adopt general taxes.</li> </ul>	Majority  <i>*Transaction and Use Tax is the exception and requires two-thirds for special purpose</i>
Voter Approval	Majority	Two-thirds
Other Rules	A general tax election must be consolidated with a regularly scheduled general election of members of the governing body, unless an emergency is declared by unanimous vote (among those present) of the governing body.	Special tax funds must be deposited in a separate account. The taxing agency must publish an annual report including: 1) the tax rate; 2) the amounts of revenues collected and expended; and 3) the status of any project funded by the special tax.

In the context of the City of Goleta, the main benefit of a general-purpose tax is the flexibility of its use and ability to support all operations of the City as needed. Given the various critical funding needed for the City of Goleta, such as a variety of unfunded CIP projects, deferred maintenance of roads and facilities, costs associated with maintaining services, etc., a general purpose tax would give the City the additional funding needed to meet a wide variety of needs since general revenues can be used for any legitimate public purpose.

A special purpose tax legally restricts the funds for a specific use and ensures ongoing funding for that specific function. An example of this in Goleta is the special tax assessment for the library. If Council is interested in a special purpose tax, it could choose

<sup>3</sup> Table 1 Source: Institute for Local Government.

to restrict the use of funds to specific purposes such as pavement, capital projects, and/or COVID-19 recovery. Doing so would legally restrict those funds for such purposes. The risk with this approach may be that other priority needs may arise in the future that could not be supported by special purpose taxes.

### **Transactions and Use Tax vs. Sales and Use Tax**

TUT's are local taxes in which revenues are collected and spent locally within that taxing district. Sales and Use Tax are state mandated taxes imposed by the state and allocated to various agencies by law. The base statewide sales tax rate is 7.25%

TUTs generally apply to merchandise that is delivered in a jurisdiction which imposes such a tax. In practice, the tax application and allocation for most retail sales will not differ from the sales and use tax. But there are some key differences. The Sales and Use Tax is generally allocated to the jurisdiction where the sale is negotiated or order taken (the "origin" or the "place of sale"), whereas TUT is place of delivery or put into use. Importantly, in the case of a sale or lease of a vehicle, vessel, or aircraft, a transaction and use tax is charged and allocated based on the location in which the property will be registered.

In other words, a TUT is allocated to the district where the goods are delivered or placed into use (the "place of first possession") rather than the place of sell. This means that sellers of vehicles are required to collect TUT for the jurisdiction in which the vehicle will be registered. Thus, residents are unable to "escape" paying the tax by buying from a dealer outside the City, as dealers statewide are required to collect the TUT for the jurisdiction where the vehicle will be registered. This means that the patrons of Goleta's auto dealers who do not reside in Goleta, will not be subject to the TUT, but would rather only be subject to the TUT (if any) that is imposed by the city where they live (where the vehicle will be registered). Conversely, with an add-on sales tax increase of 1%, a Goleta resident purchasing a \$30,000 vehicle would pay an additional \$300 in TUT that would be directed to the City, regardless of where the vehicle is purchased.

For example, if the City of Goleta has a 1% TUT, and a buyer from Goleta purchases a vehicle from a dealer in the City of Santa Barbara, the City of Santa Barbara would receive revenue from the 1% Bradley-Burns sales tax and the City of Goleta would receive revenue from the 1% TUT. On the other hand, if a buyer from the City of Santa Barbara purchases a vehicle from a dealer in City of Goleta, the City of Goleta and County of Santa Barbara would receive revenues from the 1% Bradley-Burns sales tax, but no TUT would be collected for Goleta, though the City of Santa Barbara would receive revenue for their 1% TUT.

If the vehicle is purchased through a private party or individual and registered at the Department of Motor Vehicles (DMV) the 1% of the Bradley-Burns sales tax revenue is allocated through the countywide use tax pool system on a pro-rata basis. With TUTs there are no pool systems since it is a local tax specific to the district imposing the tax.

Under the pool concept, the tax is first coded to the county of use and then distributed to each jurisdiction in that county on a pro rate share of taxable sales each quarter. An agency generating 8% of the county's total taxable sales receives 8% of the pool. If the county of use cannot be identified, the allocation goes to the state pool for pro rata distribution on a statewide basis. The following table shows a comparison of the countywide pool allocations based on first quarter taxable sales:

Table 2

<b>Share of County Pool (First Quarter Comparisons)</b>				
<b>Agency Name</b>	<b>1Q2017</b>	<b>1Q2018</b>	<b>1Q2019</b>	<b>1Q2020</b>
Buellton	3.3%	3.7%	3.6%	2.8%
Carpinteria	2.3%	2.8%	2.7%	2.4%
Goleta	13.0%	14.3%	12.6%	13.8%
Guadalupe	0.4%	0.5%	0.4%	0.6%
Lompoc	11.6%	1.6%	7.2%	6.8%
Santa Barbara	29.5%	31.0%	30.0%	26.5%
Santa Maria	28.8%	32.8%	30.3%	33.1%
Solvang	1.7%	1.9%	1.7%	1.7%
County of SB	9.5%	11.3%	11.6%	12.4%
<b>Totals (rounding errors)</b>	<b>100.1%</b>	<b>99.9%</b>	<b>100.1%</b>	<b>100.1%</b>

The largest components of the base that makes up the pools are: 1) private party sales of vehicles, vessels and aircraft registered at the DMV, and mobile homes reported by the Department of Housing and Community Development; 2) private party sales of vessels (not required to register with the DMV) and aircraft purchases; 3) use tax paid by contractors who are consumers of materials purchased without tax, but used by the contractor in the improvement of real property, and whose job site is regarded as the place of businesses; 4) merchandise shipped directly to consumers by common carriers from inventory located outside the state with the title passing out of state<sup>4</sup>; 5) long term leases of tangible personal property except long term leases of motor vehicles; 6) catering trucks, itinerant vendors (transient businesses), vending machine operators and other permit holders who operate in more than one local jurisdiction and are unable to readily allocate taxable transactions to specific point of sale; 7) use tax on purchases consumed at non-selling facilities (research and development for example); 8) use tax on motor vehicle leases negotiated by out-of-state leasing companies; 9) internet, telephone and mail-order sales from out of state retailers.

Given the number of options that consumers now have in how they select, pay and take possession of merchandise, new challenges in properly allocating local sales and use tax

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<sup>4</sup> If merchandise is inventoried and delivered from out of state, the tax is allocated through the countywide pools, except for transactions over \$500,000, which are allocated to the jurisdiction of first delivery.



have arisen. The following table summarizes the various scenarios that determine where the local tax from online sales is allocated.

Table 3

Place of Sale	Location of Goods at the Time of Sale	How Customer Receives Goods	Allocation of Tax
Online – Order is placed or downloaded outside California	California Fulfillment Center	Shipped to Customer from California Location	Local tax is allocated to the jurisdiction in which the fulfillment center is located
Online – Order is placed or downloaded in California	California Fulfillment Center	Shipped to Customer from California Location	Per CDTFA Regulation 1802, local tax is allocated to the jurisdiction where the order is placed
Online	Out of State Fulfillment Center	Shipped to California Customer	Local tax is allocated to the countywide pool based on point of delivery
Online	Out of State Fulfillment Center	Picked Up In-Store (Click & Collect)	Local tax is allocated to the countywide pool based on point of delivery
Online	In-Store (Goods withdrawn from store inventory)	Shipped to California Customer	Local Tax is allocated to the jurisdiction where the store is located
Online	In-Store (Goods withdrawn from store inventory)	Picked Up In-Store (Click & Collect)	Local Tax is allocated to the jurisdiction where the store is located
In-Store	In-Store (Goods withdrawn from store inventory)	Over the Counter	Local Tax is allocated to the jurisdiction where the store is located

It should be noted that the South Dakota v. Wayfair U.S. Supreme Court decision in 2018 and CA passing of AB 147 (Burke) in 2019 addressed the under-collection of local sales and use tax revenues and made conforming changes to TUT law. As a result, the State of California amended Revenue and Taxation code section 6203 which became effective on April 1, 2019 and requires out-of-state retailers with total annual combined sales of tangible personal property of \$500,000 or more delivered into California to collect and remit the state's sales and use taxes. Further, Revenue and Taxation code section 7262 now requires that all retailers with statewide sales of \$500,000 or more collect and remit voter approved local TUT for every agency imposing such a tax regardless of the level of sales within the individual district.

Additionally, California also adopted Revenue and Taxation code sections 6040-6049.5, which became effective on October 1, 2019 and requires Marketplace Facilitators such as Amazon, eBay, Google, Walmart.com and Etsy, to assume the obligation for collecting



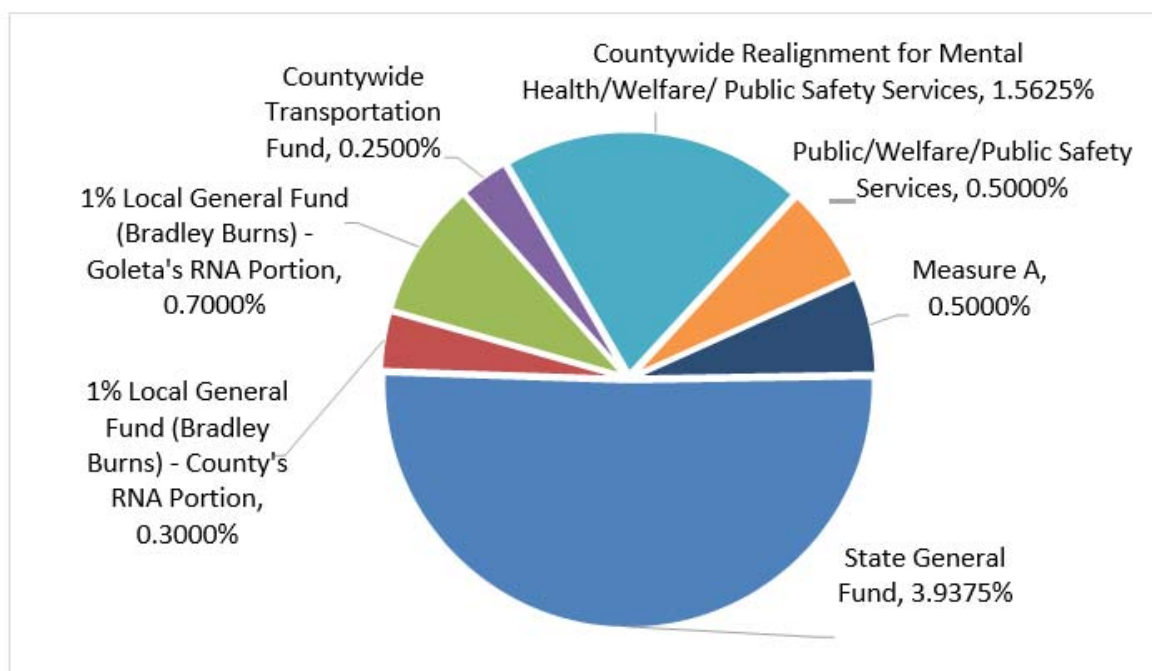
and remitting the sales and use taxes for third party retailer who contract with the facilitator to provide sales related services. These include payment processing, fulfillment or storage services, setting of prices, taking orders, providing customer service or assisting with returns or exchanges. The \$500,000 threshold applies to the sum of all third-party transactions that the Marketplace Facilitator processes for its clients.

### Current Goleta Sales and Use Tax Rate

The sales and use tax rate currently applied in the City of Goleta is 7.75%, which is the base rate for Santa Barbara County. This includes a combined statewide rate of 7.25% and the Santa Barbara County district tax of 0.50% for Santa Barbara County Association of Governments (SBCAG). Of the total 7.75% collected, Goleta receives only 0.70%, which is 0.30% less than the 1% normally allocated to cities and is referred to as the Bradley-Burns Local Sales and Use Tax. Since Goleta is subject to revenue sharing with the County of Santa Barbara per the Revenue Neutrality Agreement (RNA), the County receives that 0.30% instead of the City. However, any new add-on sales tax levied by the City is not required to be shared.

Figure 2 below shows a breakdown of the City of Goleta's current sales and use tax rate of 7.75%.

Figure 2



### Add-on Sales Tax (District Tax, Transaction and Use Tax) Limits

The Transactions and Use Tax (TUT) is an additional tax levy on top of the Bradley-Burns Local Sales and Use Tax imposed by individual cities or counties when approved by the local jurisdiction's voters. Local TUT Tax rates are added on and administered in tandem with the sales and use tax. A Transactions Tax District can be established for a county, within only the unincorporated area of a county or for an incorporated city as a whole. The CDTFA refers to these taxes as "District Taxes".

As written in California Revenue and Taxation Code Part 1.6 and 1.7 (Sections 7251 through 7299), cities and counties are authorized to seek voter approval of either general purpose or specific purpose transaction and use tax districts at a rate of 0.125%, or a multiple thereof. The combined tax rate of all local sales taxes in any county is generally not allowed to exceed 2.00% (California Revenue and Taxation Code 7251.1). The 2.00% local tax rate cap is exceeded in any city with a combined sales tax rate in excess of 9.25% (7.25% statewide tax rate plus the 2.00% tax rate cap). Should the City Council choose to levy an additional 1% (or 1 cent sales tax) (and voters were to approve such a measure), this would move the City's combined sales tax rate to 8.75% and will fall below the 2.0% cap by 0.50%.

The following tables summarizes the components of Goleta's current combined sales tax rate of 7.75%, along with the maximum TUT rate that can currently be imposed by the City of Goleta without exceeding the 2.00% cap.

Table 4<sup>5</sup>

<b>Goleta Sales &amp; Use Tax Total Rate:</b>	<b>7.75%</b>
<b>Sales &amp; Use Tax Allocation Category</b>	<b>Tax Rate</b>
State General Fund	3.9375%
Countywide Realignment for Mental Health/Welfare/Public Safety Services	1.5625%
1 % Local General Fund (Bradley Burns) – Goleta's RNA Portion	0.7000%
1 % Local General Fund (Bradley Burns) – County's RNA Portion	0.3000%
Public Safety Augmentation Fund - Prop 172	0.5000%
Countywide Transportation Fund -LTF	0.2500%
<b>Total Goleta Sales &amp; Use Tax Category</b>	<b>7.2500%</b>
<b>Transaction and Use Tax (TUT) Districts (Max Rate Per County )</b>	<b>2.0000%</b>
Measure A (Transportation) - County & City Roads	0.5000%
<b>Total Goleta Sales &amp; Use Tax Rate + TUT</b>	<b>7.7500%</b>
Transaction and Use Tax Rate Available	1.5000%
<b>Total Transaction and Use Tax Cap</b>	<b>2.0000%</b>
<b>Total Sales &amp; Use Tax + Transaction and Use Tax Rate Cap</b>	<b>9.2500%</b>

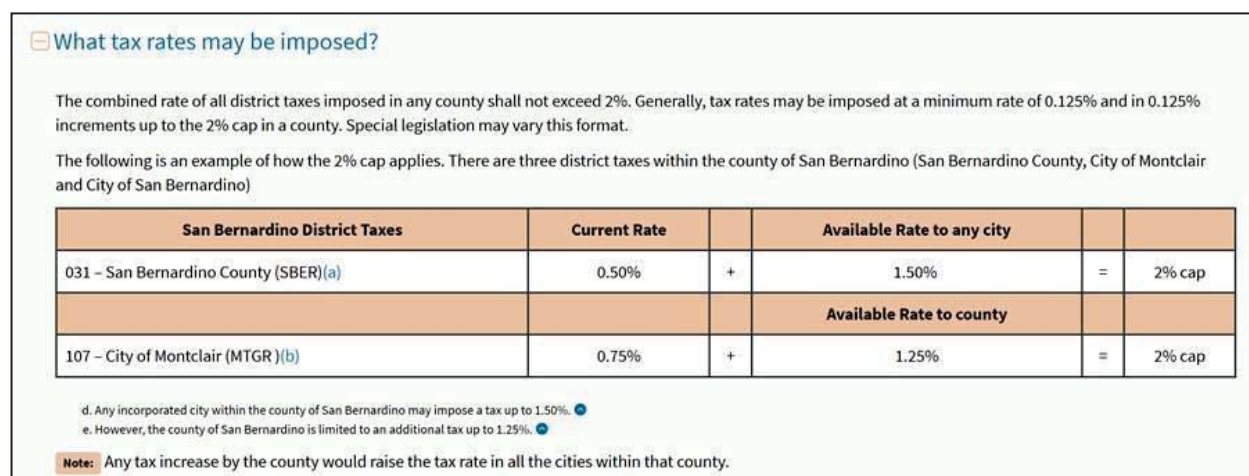
<sup>5</sup> Public Safety Augmentation Fund – Prop. 172 revenues are allocated to Santa Barbara County.

Table 5 below summarizes the City of Goleta's 7.75% sales tax rate by primary entity showing the amount of sales tax revenue each entity receives. Additionally, it shows what the addition of a potential 1.00% add-on sales tax rate would look like. An add-on sales tax of 1% would increase the overall combined sales tax rate from 7.75% to 8.75%

Table 5

Allocation of Sales Tax Rate (Current)		Allocation of Sales Tax Rate (1% Add-On)	
Primary Entity	Tax Rate	Primary Entity	Tax Rate
State	3.9375%	State	3.9375%
County/SBCAG	3.1125%	County/SBCAG	3.1125%
Goleta	0.7000%	Goleta	1.7000%
<b>Total</b>	<b>7.7500%</b>	<b>Total</b>	<b>8.7500%</b>

To clarify what future TUT rates may be imposed, and how this affects the City of Goleta, the following figure and table summarize the cap issue. Figure 3 shows an example of how the 2% cap applies.

Figure 3<sup>6,7</sup>

For example, this means that in a county where there are three countywide district taxes that total 1.50%, the maximum levy remaining for a city within the county to propose is 0.50%. On the other hand, if a city within a county has already approved district taxes of 1.50%, the maximum levy available for a countywide tax would be the remaining 0.50%.

To show how the 2.0% cap rate applies in Santa Barbara County, Table 6 below summarizes the combined sales tax rates in neighboring cities, which range from 7.25% to 9.0% and displays the available add-on sales tax to each jurisdiction.

<sup>6</sup> Figure 3 Source: California Department of Tax and Fee Administration (CDTFA).

<sup>7</sup> Data from San Bernardino County used as an example for illustrative purposes.

Table 6

City/County Entity Name	Base Sales and Use Tax Rate	SBCAG TUT	City/County TUT	Total Sales and Use Tax Rate	% Available (9.25% Cap)
City of Buellton	7.25%	0.50%	0.00%	<b>7.75%</b>	1.50%
City of Carpinteria (1)	7.25%	0.50%	1.25%	<b>9.00%</b>	0.25%
City of Goleta	7.25%	0.50%	0.00%	<b>7.75%</b>	1.50%
City of Guadalupe (2)	7.25%	0.50%	0.25%	<b>8.00%</b>	1.25%
City of Lompoc (3)	7.25%	0.50%	1.00%	<b>8.75%</b>	0.50%
City of Santa Barbara (4)	7.25%	0.50%	1.00%	<b>8.75%</b>	0.50%
City of Santa Maria (5)	7.25%	0.50%	1.00%	<b>8.75%</b>	0.50%
City of Solvang	7.25%	0.50%	0.00%	<b>7.75%</b>	1.50%
County of Santa Barbara	7.25%	0.50%	0.00%	<b>7.75%</b>	0.25% - 1.50%

- (1) City of Carpinteria passed a 1.25% sales tax measure at the November 6, 2018 General Election.
- (2) City of Guadalupe passed a 0.25% sales tax measure at the November 4, 2014 General Election, along with two other tax measures.
- (3) City of Lompoc passed a 1% sales tax measure during the primary election March 3, 2020, with a sunset date of 15 years
- (4) City of Santa Barbara passed a 1.0% sales tax measure at the November 6, 2018 General Election.
- (5) City of Santa Maria first passed a 0.25% sales tax measure at the June 5, 2012 Primary Election with a sunset date of 9 years (2021). City of Santa Maria then passed a sales tax renewal measure to increase the 0.25% rate to 1% with no sunset clause at the November 6, 2018 General Election.

In considering a local sales tax measure, one of staff's concerns is protecting the City's ability to retain sales tax for the direct benefit of Goleta and its residents, as opposed to those revenues being used to support programs that serve greater Santa Barbara County. The following table summarizes the estimated TUT revenues at various levels of additional sales tax rates.

Table 7<sup>8</sup>

Rate	0.25% TUT Estimate	0.5% TUT Estimate	0.75% TUT Estimate	1.0% TUT Estimate
<b>TUT Estimated Revenue (Rounded)</b>	\$ 1,800,000	\$ 3,600,000	\$ 5,400,000	\$ 7,000,000
<b>Range (+/- 5%)</b>	\$1.7M- \$1.9M	\$3.4M - \$3.8M	\$5.1M to \$5.7M	\$6.7M to \$7.4M
<b>Combined City Tax Rate</b>	8.00%	8.25%	8.50%	8.75%

In Goleta's case, since SBCAG has implemented the Measure A countywide TUT, the maximum TUT increase that can be imposed by the City of Goleta is now 1.50% (without authorization by the state legislature to exceed the cap). Given that the combined sales tax rates differ across the city jurisdictions within Santa Barbara County, the County or SBCAG can only levy up to an additional 0.25% add-on sales tax countywide but can levy up to 1.50% in the unincorporated area. In other words, any taxes generated in the City of Goleta from the remaining add-on sales tax cap could be captured by the County or

<sup>8</sup> Table 5 Source: HdL.

other local agencies such as SBCAG, instead of remaining in the City to provide funding for programs and services in Goleta.

If hypothetically, the County of Santa Barbara or SBCAG pursue a countywide 0.25% TUT that is passed by voters, then the City of Goleta would be restricted to a max add-on sales tax rate of 1.25%. Should the County of Santa Barbara or SBCAG want to levy a countywide TUT rate greater than 0.25%, they would need authorization by the state legislature to exceed the 2% cap. Numerous agencies in California have pursued state legislation so that the 2% cap may be exceeded within their jurisdictions, including the Counties of Los Angeles, Alameda and Contra Costa. Pursuit of such exemption to the cap can be costly and requires significant political support for approval. When a taxing entity obtains a legislative exemption, that entity's tax increase is not counted toward the 2% cap.

### **Draft Resident vs Non-Resident Spending data for the City of Goleta (Draft)**

Staff reached out to its sales tax consultants HdL and requested an analysis on resident versus non-resident spending for the City of Goleta. The following information is provided from their draft report for reference. Table 8 below summarizes the results of the resident vs versus non-resident spending analysis completed by HdL for the City of Goleta. This data is based on calendar year 2019 revenue estimates and shows 42.4% of the 1% Bradley Burns Sales Tax is estimated to be paid by non-residents of the City of Goleta

Such a tax is generally assessed based on where the sale is negotiated or the place where the order is taken. Because Transactions and Use Taxes (TUT) are charged in accordance with where purchased goods are delivered or placed into use, HdL's estimate for the percentage of a 1% TUT that would be paid by non-residents is slightly lower at 38.0% due to the fact that businesses often market and sell their goods and services to buyers and businesses outside the City's jurisdictional boundaries.



Table 8<sup>9</sup>

Economic Segment	Bradley Burns 1% Sales & Use Tax	Transactions & Use Taxes (TUT) @ 1%
Autos & Transportation	15.4%	17.0%
Building & Construction	60.3%	39.7%
Business & Industry	42.1%	28.8%
Food & Drugs	48.0%	48.0%
Fuel & Service Stations	48.2%	48.2%
General Consumer Goods	39.2%	39.2%
Restaurants & Hotels	51.6%	51.6%
<b>Estimated Average Non-Resident Generated Revenue</b>	<b>42.4%</b>	<b>38.0%</b>

*Estimated % of Sales Tax Revenue Generated from Non-Residents*

The figures shown above were obtained utilizing a variety of methodologies customized to each economic segment. These methodologies considered the mix of businesses located in the City, per capita sales within the City verses the per capita sales across Santa Barbara County, as well as factoring average income population, trade area daytime and trade area population for the designated trade areas previously described as a percentage of those categories within the City of Goleta.<sup>10</sup> Based on HdL's analysis and should the City pursue any TUT, approximately **38%** would be paid by **non- residents**.

### Potential Impacts of a Sales Tax Increase

A sales tax increase has several potential benefits and drawbacks that the City Council should consider. The potential benefits include:

- 1) With an add-on sales tax, revenues are generated not only by residents, but also by the thousands of patrons who visit the City on an annual basis to take advantage of the City's regional retailers. Unlike other forms of taxes, including property taxes, a sales tax can generate needed revenue while dispersing the tax burden between City residents and visitors who also benefit from City services. As identified by the analysis above, a significant share of the tax burden

<sup>9</sup> Table 6 Source: HdL ECONsolutions.

<sup>10</sup> Note: It should be noted that retail performance has been estimated based upon market information and sales tax data gathered and analyzed prior to any market impacts as a result of COVID-19. The impact of the current global pandemic has not yet been fully realized or documented in the commercial marketplace as it relates to revenue generation and the impact to resident and non-resident contributions. While some short-term adjustments might be warranted, long-term impacts will likely be tempered through the experiences gained from the 2008 economic downturn.

(approximately 38%) would be borne by people who reside outside the City and who visit the retail destinations that Goleta provides.

- 2) The imposition of a sales tax allows the City to collect revenue from non-residents in order to offset their impacts on the City's public facilities, infrastructure and services.
- 3) A sales tax increase would provide an immediate infusion of funds to address the City's many deferred infrastructure maintenance needs and support unfunded capital projects. It will give the City the opportunity to cultivate economic recovery within Goleta by re-investing in the community.
- 4) A sales tax increase would provide a permanent and long-term revenue source for funding prioritized core City services and maintenance. It would be subject to repeal by voters by initiative or a City Council proposal, so the City will be held accountable for its use of these new revenues.
- 5) A sales tax measure supports the growth of property values City-wide, as revenue from the sales tax will allow the City to continue to provide the community with high quality programs and services in addition to well-maintained facilities and infrastructure, all of which are key factors in driving increases in property values. Goleta residents and businesses will reap these benefits, all while a significant portion of the burden is shared by non-residents. Conversely, the failure to adequately fund core City services and maintenance is likely to have a detrimental impact on Goleta property values over a sustained period of time.

The potential drawbacks of a sales tax include:

- 1) An increase in sales tax rates has the potential to adversely impact the City's businesses, as potential patrons could seek to make similar purchases in cities with lower tax rates. However, while shoppers could shop or locate somewhere with a lower tax rate, it would not be nearby because even with a 1% increase in sales tax, Goleta's tax rate would be the same as or lower than our south coast neighbors and Santa Maria.
- 2) The potential exists that some businesses may elect not to locate in Goleta (or leave Goleta) due to a sales tax increase, though it should be noted that the City of Goleta does not have business license taxes (except on cannabis) or utility user taxes like other nearby jurisdictions. Also, as noted above, the tax rate would be equal to or less than other jurisdictions on the south coast and Santa Maria, potentially making it less likely that a change in sales tax would be a catalyst for businesses to relocate.
- 3) A sales tax increase would fluctuate with the economy more than property taxes, utility user fees and some other revenues.
- 4) A sales tax will have more of an impact on low- to moderate-income households as a percentage of household income, given the regressive nature of sales taxes. Consumption taxes such as sales taxes are regressive in that they raise prices of purchased goods. Lower-income earners save and invest less money and pay a larger proportion of their income toward these taxes. In terms of direct impact on Goleta residents, a 1.0% sales tax increase would add an additional \$1.00 for every \$100 spent in Goleta. As a reminder, this type of funding mechanism is not



levied on food purchased as groceries or prescription medication.

### **Alternative Revenue Options**

The following is a discussion of certain general taxes that provide the most impact in the amount of resources generated.

**Parcel Tax:** A parcel tax is affixed to each property that is subject to the tax and is the most consistent revenue source amount from year-to-year. As such, it is only paid by property owners, many of whom are also residents in the jurisdiction that levies this tax. This tax, depending on how it is structured, is not subject to market trends or external detriments of the amount of tax levied, unless the parcel tax has an inflationary rate dependent upon a market indicator. However, the tax amounts also impact property owners in a more definitive manner as it becomes a fixed cost for them. There is no action that a property owner can take to reduce the amount of the tax amount they must pay. Property Tax revenue does not serve as a good projection about the amount of revenue possible, as property taxes are ad-valorem, which means they are determined by taking rates on the property's value. However, parcel taxes are either fixed amounts or based upon characteristics of each parcel. A ballot measure must be taken to the voters in order to institute a parcel tax. Parcel tax measures must pass with a two-thirds supermajority vote, regardless of a general purpose or special purpose<sup>11</sup>. It should be noted that a majority of parcel taxes are dedicated to education (local schools, community colleges).

If the City were to consider a parcel tax, it would not be based on the value of the property, as it would be a flat amount per parcel paid annually. If the parcel tax structure were the same as the Library special tax (inherited from the County and passed by voters on June 5, 1990), a fixed annual assessment amount would generate revenues as follows:

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<sup>11</sup> According to Ballotpedia, the approval rate of all parcel taxes in California is at 56.6% for the period of 2003 through November 2016. At the end of 2012, the median parcel tax was \$60 for cities.

Table 9

Land Use	FY 20/21 Proposed Rate	Number of Parcels	FY 20/21 Projected Revenue
<b>Residential</b>			
Single Family	\$ 25.20	5,734	\$ 144,497
Condominium	\$ 25.20	2,567	\$ 64,688
Duplex/Triplex	\$ 50.32	173	\$ 8,705
Apartments	\$ 151.03	193	\$ 29,149
<b>Commercial</b>			
Heavy	\$ 113.22	17	\$ 1,925
Light	\$ 113.22	388	\$ 43,929
<b>Industrial</b>	\$ 113.22	228	\$ 25,814
<b>Churches/Misc.</b>	\$ 50.32	25	\$ 1,258
<b>Farm/Vacant</b>	\$ 12.57	279	\$ 3,507
<b>Exempt</b>	\$ -	498	\$ -
<b>TOTAL PARCELS</b>		10,102	
<b>TOTAL PARCELS LEVIED</b>		<b>9,604</b>	<b>\$ 323,473</b>

***Transient Occupancy Tax (TOT):*** Prior to COVID-19, the City's TOT had been the largest General Fund revenue source and is paid mostly by non-residents when they stay in hotels in the City and is not by residents unless they rent a room. The TOT is levied on top of the rental cost of a hotel room and is based on a percentage. The City's current rate is 12% (previously 10% prior to 2012). The 12% rate is in line with all other cities in the County of Santa Barbara. In some areas of California, TOT is as high as 15%. There is a fine balance between the rate and ability for hotels to compete with other regional hotels for transients to occupy. If the TOT is too high, transients may go to a neighboring city to get lower room rates. If this happens, the reduced number of transients may limit the amount of revenue that can be generated, reducing the level of benefit. It should be noted that TOT is also one of the most volatile revenue sources; recently, more volatile than sales tax.

TOT may be increased by a simple majority vote on a ballot measure if the tax is for a general purpose. If it is for a specific purpose, then the voting threshold increases to two-thirds approval to be adopted. Should the City consider increasing the TOT rate above the current 12%, each additional percent would increase General Fund revenues by approximately \$900,000.

***Utility User Tax (UUT):*** A UUT is a tax that is levied by a rate charged on the total amounts of certain utilities. These utilities generally include water, sewer, refuse, cable and satellite television, telephone (including mobile phones and long distance), as well as other utilities like electricity and internet, depending upon the design of the UUT. Currently the issue of streaming media services is under debate about whether it constitutes a utility. The City does not have a UUT, unlike other nearby cities.

Utility companies usually collect UUT from their customers as part of their regular billing procedures and remit the funds collected to the city which imposed the tax. As such, residents, not visitors, pay these types of taxes. Over 150 cities and few counties levy utility user rates varying from 1% to 11%. For those jurisdictions with a UUT, it provides an average of 15% of general revenues and as much as 22%. UUT may be imposed as general taxes or special taxes, but currently in California all UUT have been imposed as general taxes. Most of the cities and counties with the UUTs adopted the taxes prior to 1986 by vote of the City Council or County Board of Supervisors. Any increase or extension of the local UUT now requires voter approval.

To place a UUT measure on the ballot for Goleta, the City Council would need a two-thirds vote for a general UUT or a majority vote for a special purpose UUT. Voters would then need to pass the UUT ballot measure by a simple majority (50% + 1) for a general purpose and two-thirds supermajority for a special purpose tax.

According to California City Finance, new UUTs appear far more difficult to pass than other taxes such as add-on sales taxes, transient occupancy taxes or business license taxes. Voters were more accepting of UUT's already in place. It took the Isla Vista Community Services District two attempts to pass an 8% special UUT, which was approved in 2018. With special authorizing legislation, Isla Vista is the only special district with a UUT.

One of the advantages of a UUT is that it is considered a durable tax that is more consistent, and it adjusts and inflates with time and tracks growth in consumption of the elements that are subject to the tax. It is less susceptible to economic downturns than other revenue sources, though it is important to note that effective resource conservation may have some impact upon future consumption patterns. State and Federal governments are exempt, as well as gas and water used by utility companies to generate electricity. Cities may also choose to include full or partial exemptions for low income residents, which include seniors.

If the City were to pursue a 6% UUT, projected ballpark revenues could range from \$3.5 million to \$4.5 million per fiscal year. The exact amount of revenue generated will be determined by the types of utilities taxed and the rates for each of those taxes.

***Business License Taxes and Cannabis Business Taxes:*** The City has a business license regulatory program that only charges user fees. The City also has a cannabis business tax, approved by voters in November 2018. This tax measure subjects cannabis businesses to a maximum tax rate of 10% on gross receipts of cannabis sales based on classifications and is a general tax. Based on industry trends, the amount of revenue that can be generated ranged from approximately \$334,000 to \$1.4 million. This tax has recently brought in limited revenue this fiscal year; approximately \$43,000. Due to considerable variations, including the number and types of issued licenses, pricing, medicinal sales, productivity of operators, and

preliminary revenues just being received, revenue estimates are still being developed and evaluated. The current cannabis business tax rate structure is as follows:

**Table 10**

<b>Cannabis Business Classification</b>	<b>Activities Taxed</b>	<b>Tax Rate</b>
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 Council does have authority by ordinance or resolution to adjust the rate of tax imposed, up to a maximum of 10% per classification. Should the City Council pursue this option, additional revenues may be experienced. The cannabis business tax is still a new revenue source to the City and has not yet experienced its first full fiscal year.

Aside from cannabis business taxes, many cities have enacted business license taxes or a type of business operations tax. The tax is typically levied based on a percentage of gross receipts but may be based on the number of employees, square footage of the business, type of business operation or other factors. As mentioned, the City of Goleta does not assess a business license tax, but charges fees to recover costs of operating the business license program. More than half of the cities in the County of Santa Barbara assess a business license tax, while several others charge a small fee similar to Goleta to recover its costs to operate the program.

Business license taxes can affect business location and expansion decisions that could impact the decision to do business in Goleta. If a business operates in more than one city, a city may only tax that portion of the business's activities conducted within the city. In most cases, business license taxes are not imposed for regulatory purposes (as the term license might imply), but to raise revenues for general municipal purposes.

In terms of revenue estimates for Goleta, a study would need to be conducted and evaluated on the taxing structure. If applying the FY 15/16 median city per capita business operations tax of \$12.22 provided from the State Controller's Office, and multiplied against a population of 32,223, this would result in approximately \$393,000 per year. Though cities vary widely in business operations tax collections largely because cities vary as to the relative size of their commercial and residential sectors.

**Documentary Transfer Taxes and Property Tax Transfers:** A documentary transfer tax is a tax imposed on the transfer of interest in real estate. Counties tax at a rate of 55 cents per \$500 of the property's value. Cities may impose a tax of up to one half of that amount which is credited to the payment of the county tax. The State's Constitution allows charter cities to enact a property transfer tax, with voter approval, on the value of real estate that is sold. In these cases, the entire county documentary transfer tax rate goes

to the County. All cities and counties in California have documentary transfer taxes or property transfer taxes.

The City of Goleta currently receives approximately \$150,000/year in documentary transfer tax revenue. Should the city become a charter city and receive voter approval to enact a property transfer tax, the following revenues may be received at the various rates:

**Table 11**

Documentary Transfer Tax Actuals		Estimated Real Property Transfer Tax at Various Rates						
	\$ 0.55	\$ 1.10	\$ 2.20	\$ 4.50	\$ 8.50	\$ 10.00	\$ 12.00	\$ 13.00
Fiscal Year	Annual	2.00	4.00	8.18	15.45	18.18	21.82	23.64
5 YR AVERAGE	\$ 230,737	\$ 461,477	\$ 922,953	\$ 1,887,859	\$ 3,565,956	\$ 4,195,242	\$ 5,034,290	\$ 5,453,812
5 YR MEDIAN	\$ 197,569	\$ 395,141	\$ 790,281	\$ 1,616,485	\$ 3,053,360	\$ 3,592,188	\$ 4,310,625	\$ 4,669,842
Tax Calculator:								
Property Value Sold	\$600,000							
City	\$ 330	\$ 660	\$ 1,320	\$ 2,700	\$ 5,100	\$ 6,000	\$ 7,200	\$ 7,800
County	\$ 330	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660
Total Tax Paid	\$ 660	\$ 1,320	\$ 1,980	\$ 3,360	\$ 5,760	\$ 6,660	\$ 7,860	\$ 8,460

At the high end of \$13.00 per \$1,000 value, the City would generate approximately \$4.7 to \$5.5 million per year.

***Other Property Related Fees and Assessments:*** There are other mechanisms for imposing fees and assessments on property to fund public facilities and services, including benefit assessments, also known as special assessment districts. These typically require the City to hold noticed public hearings, notify the affected property owners and conduct property owner elections. There are differing noticing, procedural and voting requirements for the various mechanisms available. Revenues must be used for specific purposes, and, depending on the mechanism used, may require that the special benefit to the property owners to be assessed be identified, with specific benefit being a particular and distinct benefit over and above the general benefits conferred on real property located in the special assessment district or to the public at large.

## **ATTACHMENT 3**

5-year Capital Improvement Program Table



	Project Number	Project Name	Project Phase	Work in Prior Years		Work Program Fiscal Year/Work Program Year					Funding		Other	Legend: Projects moving forward in FY 21/22 Projects delayed in FY 21/22 Notes
				Years		21/22	22/23	23/24	24/25	25/26	General Fund	Funding		
Public Works Department FY 21/22 Work Program Projects														
1	9002 (R1)	Ekwil Street & Fowler Road Extensions *	Design								No	Yes	Moving forward. Grant Deadline(s)	
2	9006	San Jose Creek Bike Path - Northern & Southern Segments	Environmental Review								No	Yes	Moving forward. Grant Deadline(s)	
3	9007	San Jose Creek Bike Path - Middle Extent	Design								No	Yes	Moving forward. Grant Deadline(s)	
4	9027 (R5)	Goleta US 101 Overcrossing *	Conceptual Design								Unknown	Yes	Moving forward. Analyze Project Scope and Funding Needs.	
5	9033	Hollister Avenue Bridge	Design								No	Yes	Moving forward. Grant Deadline(s)	
6	9053	Cathedral Oaks Crib Wall Repair	Conceptual Design								Yes	No	Moving forward. Analyze Project Scope and Funding Needs.	
7	9056	LED Street Lighting	Design								Yes	No	Moving forward. Grant Deadline(s)	
8	9062	Storke/Hollister Transit, Bike/Ped, and Median Imp. *	Conceptual Design								No	Yes	Moving forward. Grant Deadline(s)	
9	9067	Goleta Community Center Improvements	Conceptual Design								Yes	Yes	Moving forward. Analyze Project Scope and Funding Needs.	
10	9083	Traffic Signal Upgrades	Conceptual Design								No	Yes	Moving forward. Grant Deadline(s)	
11	9087	Crosswalk PHB on Calle Real near Encina Lane	Construction								No	Yes	Moving forward. Grant Deadline(s)	
12	9088	RRFB Improvements at School Crosswalks	Construction								No	Yes	Moving forward. Grant Deadline(s)	
13	9089	Goleta Traffic Safety Study	Conceptual Design (Study)								No	Yes	Moving forward. Grant Deadline(s)	
14	9099	Crosswalk at Calle Real/Fairview Center - PHB	Design								No	Yes	Moving forward. Grant Deadline(s)	
15	9107	Old Town South Fairview Avenue Drainage Improvements	Not Started	None							No	Yes	Moving forward. Priority Project.	
16	9110	Hollister Class I Bike Path Lighting	Design								No	Yes	Moving forward. Grant Deadline(s)	
17	9112	Elwood Butterfly Habitat Management Plan	Design								No	Yes	Moving forward. Grant Deadline(s)	
18	9114	Hollister Avenue Old Town Interim Striping	Design								Unknown	Yes	Moving forward. Priority Project.	
19	TBD-9115	Public Works Corporation Yard Repairs and Improvements	Conceptual Design	None							Unknown	No	Moving forward. Priority Project.	
20	TBD	Lake Los Carneros Pedestrian Bridge Replacement	Conceptual Design	None							Unknown	No	Moving forward. Priority Project.	
21	5800-1	Annual Pavement Rehabilitation	Design/Construction								Yes	Yes	Moving forward. Priority Project.	
22	5800-2	Miscellaneous Concrete Repair	Design								Yes	Yes	Moving forward. Priority Project.	
Neighborhood Services and Public Safety Department FY 21/22 Work Program Projects														
23	9025	Fire Station 10	Design 35%								Previous	Yes	Project moving forward	
24	9063	Evergreen Park Improvements	Design								No	Yes	Project scope under review	
25	9066	Miscellaneous Park Improvements	Design/Bid								No	Yes	Project moving forward	
26	9071	Improvements to Athletic Field at GCC	Construction								No	Yes	Project moving forward	
27	9074	Stow Grove Multi-Purpose Field	Outreach								No	Yes	Project scope pending Council direction	
28	9079 (T1)	Goleta Train Depot and S. La Patera Imp.	Design 35%								Previous	Yes	Project moving forward, prior General Fund only	
29	9084	Community Garden	Design 65%								No	Yes	Project moving forward - Grant Application Submitted	
30	9093	San Miguel Park Improvements	Not Started	None							No	Yes	Project moving forward - outreach at the end of 21/22	
31	9094	Santa Barbara Shores Park Improvements	Not Started	None							No	Yes	Project moving forward	
32	9101	City Hall Purchase and Improvements - Elevator	Acquisition								Previous	Yes	Project moving forward	
33	9108	Winchester II Park Improvements	Design/Bid								No	Yes	Project moving forward	
34	9111	JDW Neighborhood Park Phase 2-Splash Pad	Design 35%								No	Yes	Project moving forward - Grant Application Sumitted	
35	9113	Mathilda Park Improvements	Study/Survey								No	Yes	Project moving forward	
36	TBD-9116	Pickleball Courts	Not Started	None							No	Yes	Project moving forward pending Council approval	

City of Goleta  
5-YEAR CIP PROJECT LIST  
June 15, 2021

	Project Number	Project Name	Project Phase	Work Program										Funding	Other Funding	Legend:	Notes					
				Work in Prior Years	21/22	22/23	23/24	24/25	25/26	Fiscal Year/Work Program Year					General Fund							
				1	2	3	4	5		Projects Not in FY 21/22 Work Program												
37	9001 (R2)	Hollister Avenue Complete Street Corridor Plan *	Conceptual Design												Unknown	Yes	Delayed					
38	9042 (R12)	Storke Road Widening - Phelps to City Limit *	Conceptual Design	None											Unknown	Yes	Delayed					
39	9044 (I7)	Hollister Widening West of Storke	Conceptual Design	None											Unknown	Yes	Delayed					
40	9061	Cathedral Oaks Class I Multi-use Path	Not Started	None											Unknown	Unknown	Delayed					
41	9064	Reclaimed Water Service to Evergreen Park	Not Started	None											Unknown	Unknown	Delayed					
42	9065	Reclaimed Water Service to Bella Vista Park	Not Started	None											Unknown	Unknown	Delayed					
43	9069	Miscellaneous Facilities Improvements	Not Started	None											Unknown	Unknown	Delayed					
44	9075	Evergreen Park Multi-Purpose Field	Not Started	None										No	Yes	Delayed - project scope under review						
45	9076	Public Swimming Pool	Not Started	None										Unknown	Unknown	Delayed - Unidentified location						
46	9077	Recreation Center/Gymnasium	Not Started	None										Unknown	Unknown	Delayed - Unidentified location						
47	9078	Rancho La Patera Improvements	Conceptual Design	None										Unknown	Yes	Delayed						
48	9081	Covington Drainage System Improvements	Not Started	None										Unknown	Unknown	Delayed						
49	9085	Goleta Storm Drain Master Plan	Not Started	None										Unknown	Yes	Delayed						
50	9086	Vision Zero Plan	Not Started	None										Unknown	Unknown	Delayed						
51	9096	Orange Avenue Parking Lot	Not Started	None										Unknown	Unknown	Delayed						
52	9097	Fairview Corridor Study *	Not Started	None										Unknown	Unknown	Delayed						
53	9100 (I22)	Hollister/Fairview Roundabout	Not Started	None										Unknown	Unknown	Delayed						
54	9102	Storke Road Corridor Study	Conceptual Design (Study)	None										Unknown	Yes	Delayed						
55	9103	Citywide School Zones Signage and Striping Evaluation	Not Started	None										Unknown	Yes	Delayed						
56	9104	Citywide Traffic Signal Evaluation	Not Started	None										Unknown	Yes	Delayed						
57	9105	Ellwood Beach Drive Drainage Replacement	Not Started	None										Unknown	Unknown	Delayed						
58	9106	Phelps Ditch Channel Drainage Improvements	Not Started	None										Unknown	Unknown	Delayed						
59	9109	Ward Drive Sidewalk Infill	Not Started	None										Unknown	Unknown	Delayed						
60	TBD-z01	Ellwood Coastal Trails	Design	None										Unknown	Unknown	Delayed						
61	TBD-z02	Fairview Ave and Stow Canyon Rd Intersection Imp.	Not Started	None										Unknown	Unknown	Delayed						
Recently Completed Projects																						
	9009A	San Jose Creek Emergency Channel Repair	Construction											Yes	Yes	Construction Complete						
	9031	Old Town Sidewalk Improvement Project	Construction											Yes	Yes	Construction Complete						
	9058	RRFB at Chapel and PHB at Kingston	Construction											Yes	Yes	Construction Complete						
	9070	Fairview Avenue/US 101 Intersection Sidewalk Infill	Construction											No	Yes	Construction Complete						

# Five Year Summary by Project

Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9001-Hollister Avenue Complete Streets Corridor Plan</b>										
102-General Fund Reserves	20,166	-	-	-	-	-	-	-	20,166	-
205-Measure A	66,027	8,113	24,860	-	-	-	-	-	99,000	24,860
220-Transportation Facilities DIF	45,730	1,978	265,730	-	-	-	-	-	313,438	265,730
230-Long Range Development Plan	-	-	340,500	-	-	-	-	-	340,500	340,500
305-RSTP – State Grant	250,000	-	-	-	-	-	-	-	250,000	-
307-Environmental Justice	16,929	-	-	-	-	-	-	-	16,929	-
402-Community Development Block Grant	30,000	-	-	-	-	-	-	-	30,000	-
403-Environmental Justice	28,821	-	-	-	-	-	-	-	28,821	-
419-TIGER	236,000	-	-	-	-	-	-	-	236,000	-
601-Redevelopment Project Fund	360,610	-	-	-	-	-	-	-	360,610	-
999-Unfunded	-	-	-	-	-	-	500,000	6,000,000	6,500,000	6,500,000
<b>9001-Hollister Avenue Complete Streets Corridor Plan</b>	<b>1,054,284</b>	<b>10,090</b>	<b>631,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>6,000,000</b>	<b>8,195,464</b>	<b>7,131,090</b>
<b>9002-Ekwill Street &amp; Fowler Road Extensions Project</b>										
102-General Fund Reserves	250,000	-	-	-	-	-	-	-	250,000	-
220-Transportation Facilities DIF	2,365,608	717,974	7,592,281	1,000,000	-	-	-	-	11,675,863	8,592,281
230-Long Range Development Plan	792,700	-	-	1,821,577	-	-	-	-	2,614,277	1,821,577
308-STIP – State Grant	4,450,320	-	11,372,000	-	-	-	-	-	15,822,321	11,372,000
402-Community Development Block Grant	97,000	-	-	-	-	-	-	-	97,000	-
404-STIP	670,187	-	-	-	-	-	-	-	670,187	-
601-Redevelopment Project Fund	654,318	-	-	-	-	-	-	-	654,318	-
999-Unfunded	-	-	-	2,178,423	-	-	-	-	2,178,423	2,178,423
<b>9002-Ekwill Street &amp; Fowler Road Extensions Project</b>	<b>9,280,133</b>	<b>717,974</b>	<b>18,964,281</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,962,388</b>	<b>23,964,281</b>
<b>9006-San Jose Creek Bike Path - Southern Extent</b>										
202-Transportation	-	-	-	27,135	-	-	-	-	27,135	27,135
205-Measure A	-	-	-	95,000	-	-	-	-	95,000	95,000
220-Transportation Facilities DIF	612,938	337,775	1,251,086	1,077,865	1,450,000	155,000	-	-	4,884,665	3,933,951
305-RSTP – State Grant	20,538	-	10,150	-	-	-	-	-	30,689	10,150
318-ATP – State	-	-	2,669,000	-	650,000	14,640,000	-	-	17,959,000	17,959,000
407-TCSP – Federal	76,510	-	-	-	-	-	-	-	76,510	-
601-Redevelopment Project Fund	24,829	-	-	-	-	-	-	-	24,829	-
999-Unfunded	-	-	-	-	-	3,705,000	-	-	3,705,000	3,705,000
<b>9006-San Jose Creek Bike Path - Southern Extent</b>	<b>734,816</b>	<b>337,775</b>	<b>3,930,237</b>	<b>1,200,000</b>	<b>2,100,000</b>	<b>18,500,000</b>	<b>-</b>	<b>-</b>	<b>26,802,828</b>	<b>25,730,237</b>

# Five Year Summary by Project

Exhibit C

Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9007-San Jose Creek Bike Path - Middle Extent</b>										
202-Transportation	-	-	28,097	-	-	-	-	-	28,097	28,097
205-Measure A	-	-	130,000	-	-	-	-	-	130,000	130,000
206-Measure A- Other	-	-	181,320	-	-	-	-	-	181,320	181,320
220-Transportation Facilities DIF	319,552	172,899	804,548	-	-	-	-	-	1,297,000	804,548
305-RSTP - State Grant	450,843	145,251	249,224	-	-	-	-	-	845,319	249,224
318-ATP - State	-	-	-	-	-	-	-	-	-	-
402-Community Development Block Grant	355,928	-	-	-	-	-	-	-	355,928	-
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9007-San Jose Creek Bike Path - Middle Extent</b>	<b>1,126,324</b>	<b>318,151</b>	<b>1,393,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,837,664</b>	<b>1,393,190</b>
<b>9009-San Jose Creek Improvements and Fish Passage</b>										
101-General	5,538,832	518,046	(3,992)	-	-	-	-	-	6,052,886	(3,992)
102-General Fund Reserves	14,872,010	-	-	-	-	-	-	-	14,872,010	-
301-State Park Grant	-	-	-	-	-	-	-	-	-	-
311-Misc Grant	5,100,000	-	-	-	-	-	-	-	5,100,000	-
313-IRWMP Grant	1,180,000	-	-	-	-	-	-	-	1,180,000	-
402-Community Development Block Grant	612,863	-	-	-	-	-	-	-	612,863	-
415-Fishery Restoration Grant	750,000	-	-	-	-	-	-	-	750,000	-
601-Redevelopment Project Fund	3,504,810	-	-	-	-	-	-	-	3,504,810	-
605-RDA Successor - Non Housing	8,898	-	-	-	-	-	-	-	8,898	-
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9009-San Jose Creek Improvements and Fish Passage</b>	<b>31,567,412</b>	<b>518,046</b>	<b>(3,992)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,081,466</b>	<b>(3,992)</b>
<b>9012-Armitos Avenue Bridge</b>										
205-Measure A	31,844	-	-	-	-	-	-	-	31,844	-
301-State Park Grant	482,392	-	-	-	-	-	-	-	482,392	-
402-Community Development Block Grant	102	-	-	-	-	-	-	-	102	-
601-Redevelopment Project Fund	41,312	-	-	-	-	-	-	-	41,312	-
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9012-Armitos Avenue Bridge</b>	<b>555,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>555,650</b>	<b>-</b>
<b>9025-Fire Station No. 10</b>										
101-General	1,251,675	-	-	-	-	-	-	-	1,251,675	-
222-Public Administration Development Fees	92,637	-	-	-	608,718	-	-	-	701,355	608,718
229-Fire Development Fees	89,845	9,897	3,330,503	1,532,791	-	-	-	-	4,963,037	4,863,294
231-Developer Agreement	-	-	270,000	-	-	-	-	-	270,000	270,000
232-County Fire DIF	505,493	25,947	951,957	-	100,000	-	-	-	1,583,397	1,051,957
999-Unfunded	-	-	-	1,982,773	12,839,221	-	-	-	14,821,994	14,821,994
<b>9025-Fire Station No. 10</b>	<b>1,939,650</b>	<b>35,844</b>	<b>4,552,461</b>	<b>3,515,564</b>	<b>13,547,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,591,459</b>	<b>21,615,964</b>
<b>9027-Goleta US 101 Overcrossing</b>										
206-Measure A- Other	-	-	-	-	-	-	7,000,000	-	7,000,000	7,000,000
220-Transportation Facilities DIF	1,404,091	2,346	1,188,176	-	-	-	-	-	2,594,613	1,188,176
230-Long Range Development Plan	-	-	-	-	-	500,000	500,000	-	1,000,000	1,000,000
999-Unfunded	-	-	-	-	1,000,000	4,500,000	32,500,000	-	38,000,000	38,000,000
<b>9027-Goleta US 101 Overcrossing</b>	<b>1,404,091</b>	<b>2,346</b>	<b>1,188,176</b>	<b>-</b>	<b>1,000,000</b>	<b>5,000,000</b>	<b>40,000,000</b>	<b>-</b>	<b>48,594,613</b>	<b>47,188,176</b>

# Five Year Summary by Project

Exhibit C

Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9029-Cathedral Oaks Landscaping Enhancements</b>										
205-Measure A	50,113	2,377	15,172	-	-	-	-	-	67,662	15,172
220-Transportation Facilities DIF	10,765	218	68,155	-	-	-	-	-	79,138	68,155
305-RSTP - State Grant	41,330	-	-	-	-	-	-	-	41,330	-
308-STIP - State Grant	239,273	-	85,727	-	-	-	-	-	325,000	85,727
<b>9029-Cathedral Oaks Landscaping Enhancements</b>	<b>341,481</b>	<b>2,595</b>	<b>169,053</b>	-	-	-	-	-	<b>513,130</b>	<b>169,053</b>
<b>9031-Old Town Sidewalk Improvement Project</b>										
101-General	158,434	597,799	196,900	-	-	-	-	-	953,133	196,900
205-Measure A	416,689	510,419	333,392	-	-	-	-	-	1,260,500	333,392
220-Transportation Facilities DIF	341,492	416,225	67,388	-	-	-	-	-	825,106	67,388
318-ATP - State	1,745,225	453,530	25,245	-	-	-	-	-	2,224,000	25,245
402-Community Development Block Grant	153,958	-	-	-	-	-	-	-	153,958	-
<b>9031-Old Town Sidewalk Improvement Project</b>	<b>2,815,798</b>	<b>1,977,974</b>	<b>622,925</b>	-	-	-	-	-	<b>5,416,697</b>	<b>622,925</b>
<b>9033-Hollister Avenue Bridge Replacement</b>										
102-General Fund Reserves	344	-	-	-	-	-	-	-	344	-
205-Measure A	63,136	9,453	67,411	-	-	-	-	-	140,000	67,411
220-Transportation Facilities DIF	264,285	119,562	3,005,024	500,000	-	-	-	-	3,888,871	3,505,024
401-HBP Federal Grant	2,035,810	438,471	15,566,900	290,000	-	-	-	-	18,331,182	15,856,900
601-Redevelopment Project Fund	9,502	-	-	-	-	-	-	-	9,502	-
<b>9033-Hollister Avenue Bridge Replacement</b>	<b>2,373,076</b>	<b>567,487</b>	<b>18,639,335</b>	<b>790,000</b>	-	-	-	-	<b>22,369,898</b>	<b>19,429,335</b>
<b>9035-Hollister/Kellogg Park (Jonny D. Wallis Neighborhood Park)</b>										
221-Parks & Recreation DIF	6,114,295	-	-	-	-	-	-	-	6,114,295	-
301-State Park Grant	910,000	-	-	-	-	-	-	-	910,000	-
601-Redevelopment Project Fund	1,122,649	-	-	-	-	-	-	-	1,122,649	-
<b>9035-Hollister/Kellogg Park (Jonny D. Wallis Neighborhood Park)</b>	<b>8,146,944</b>	-	-	-	-	-	-	-	<b>8,146,944</b>	-
<b>9039-Hollister Class I Bike Path</b>										
101-General	7,403	-	-	-	-	-	-	-	7,403	-
202-Transportation	96,231	-	-	-	-	-	-	-	96,231	-
205-Measure A	1,093,966	-	-	-	-	-	-	-	1,093,966	-
206-Measure A- Other	107,000	-	-	-	-	-	-	-	107,000	-
220-Transportation Facilities DIF	405,885	-	-	-	-	-	-	-	405,885	-
230-Long Range Development Plan	1,059,546	-	-	-	-	-	-	-	1,059,546	-
318-ATP - State	1,644,000	-	-	-	-	-	-	-	1,644,000	-
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9039-Hollister Class I Bike Path</b>	<b>4,414,031</b>	-	-	-	-	-	-	-	<b>4,414,031</b>	-
<b>9042-Storke Road Widening, Phelps Road to City Limits</b>										
220-Transportation Facilities DIF	44,509	-	-	-	-	-	-	-	44,509	-
230-Long Range Development Plan	223,773	-	383,716	-	-	410,000	2,752,780	-	3,770,269	3,546,496
231-Developer Agreement	-	-	-	-	-	-	247,220	-	247,220	247,220
<b>9042-Storke Road Widening, Phelps Road to City Limits</b>	<b>268,281</b>	-	<b>383,716</b>	-	-	<b>410,000</b>	<b>3,000,000</b>	-	<b>4,061,998</b>	<b>3,793,716</b>

# Five Year Summary by Project

Exhibit C

Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9044-Hollister Widening, West of Storke Road</b>										
205-Measure A	86,316	-	13,684	-	-	-	-	-	100,000	13,684
220-Transportation Facilities DIF	15,520	-	392,483	-	-	-	-	-	408,003	392,483
230-Long Range Development Plan	14,440	-	534,954	-	-	630,000	1,400,000	-	2,579,394	2,564,954
<b>9044-Hollister Widening, West of Storke Road</b>	<b>116,275</b>	<b>-</b>	<b>941,122</b>	<b>-</b>	<b>-</b>	<b>630,000</b>	<b>1,400,000</b>	<b>-</b>	<b>3,087,397</b>	<b>2,971,122</b>
<b>9053-Cathedral Oaks Crib Wall Interim Repair Project</b>										
101-General	160,514	760	65,526	-	-	-	-	-	226,800	65,526
205-Measure A	136,533	6,099	-	-	-	-	-	-	142,632	-
420-FHWA - FEMA Reimb Anticipated	-	-	87,746	-	-	-	-	-	87,746	87,746
999-Unfunded	-	-	-	400,000	1,700,000	5,450,000	-	-	7,550,000	7,550,000
<b>9053-Cathedral Oaks Crib Wall Interim Repair Project</b>	<b>297,047</b>	<b>6,859</b>	<b>153,272</b>	<b>400,000</b>	<b>1,700,000</b>	<b>5,450,000</b>	<b>-</b>	<b>-</b>	<b>8,007,178</b>	<b>7,703,272</b>
<b>9056-LED Street Lighting Project</b>										
101-General	432,550	36,078	41,372	200,000	-	-	-	-	710,000	241,372
233-08F SCE	-	-	500,000	285,000	-	-	-	-	785,000	785,000
502-Street Lighting	164,208	24,987	20,806	-	-	-	-	-	210,000	20,806
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9056-LED Street Lighting Project</b>	<b>596,758</b>	<b>61,064</b>	<b>562,178</b>	<b>485,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,705,000</b>	<b>1,047,178</b>
<b>9058-Rectangular Rapid Flashing Beacons (RRFB) at Chapel / Pedestrian Hybrid Beacon (PHB) at Kingston</b>										
101-General	-	46,672	56,167	-	-	-	-	-	102,838	56,167
205-Measure A	50,189	237,821	110,610	-	-	-	-	-	398,620	110,610
417-Highway Safety Improvement Program	42,511	177,087	18,182	-	-	-	-	-	237,780	18,182
<b>9058-Rectangular Rapid Flashing Beacons (RRFB) at Chapel / Pedestrian Hybrid Beacon (PHB) at Kingston</b>	<b>92,700</b>	<b>461,579</b>	<b>184,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739,238</b>	<b>184,959</b>
<b>9059-Bicycle and Pedestrian Master Plan</b>										
202-Transportation	19,354	-	-	-	-	-	-	-	19,354	-
205-Measure A	2,349	-	-	-	-	-	-	-	2,349	-
206-Measure A- Other	63,092	-	-	-	-	-	-	-	63,092	-
314-SGC	203,415	-	-	-	-	-	-	-	203,415	-
<b>9059-Bicycle and Pedestrian Master Plan</b>	<b>288,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,209</b>	<b>-</b>
<b>9060-Fairview Avenue Sidewalk Infill at Stow Canyon Road</b>										
205-Measure A	40,583	-	-	-	-	-	-	-	40,583	-
206-Measure A- Other	96,000	-	-	-	-	-	-	-	96,000	-
220-Transportation Facilities DIF	438,567	-	-	-	-	-	-	-	438,567	-
<b>9060-Fairview Avenue Sidewalk Infill at Stow Canyon Road</b>	<b>575,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>575,150</b>	<b>-</b>
<b>9061-Cathedral Oaks Class I Multi-Use Path</b>										
220-Transportation Facilities DIF	1,360	-	-	-	-	-	-	-	1,360	-
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9061-Cathedral Oaks Class I Multi-Use Path</b>	<b>1,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,360</b>	<b>-</b>

# Five Year Summary by Project

Exhibit C

Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9062-Storke Road/Hollister Avenue Transit, Bike/Ped, and Median Improvements</b>										
206-Measure A- Other	-	-	138,380	284,570	-	-	-	-	422,950	422,950
220-Transportation Facilities DIF	-	656	33,504	125,000	-	-	-	-	159,159	158,504
230-Long Range Development Plan	-	-	270,136	-	-	-	-	-	270,136	270,136
995-To Be Determined (TBD) Other Grants/Sources	-	-	-	60,000	-	-	-	-	60,000	60,000
<b>9062-Storke Road/Hollister Avenue Transit, Bike/Ped, and Median Improvements</b>										
	-	656	442,020	469,570	-	-	-	-	912,245	911,590
<b>9063-Evergreen Park Improvements</b>										
221-Parks & Recreation DIF	21,494	-	198,506	60,000	-	1,940,000	-	-	2,220,000	2,198,506
999-Unfunded	-	-	-	-	-	1,000,000	-	-	1,000,000	1,000,000
<b>9063-Evergreen Park Improvements</b>										
	21,494	-	198,506	60,000	-	2,940,000	-	-	3,220,000	3,198,506
<b>9064-Reclaimed Water Service to Evergreen Park</b>										
101-General	-	-	-	-	-	-	-	-	-	-
221-Parks & Recreation DIF	-	-	-	-	-	140,000	390,000	-	530,000	530,000
999-Unfunded	-	-	-	-	-	-	310,000	-	310,000	310,000
<b>9064-Reclaimed Water Service to Evergreen Park</b>										
	-	-	-	-	-	140,000	700,000	-	840,000	840,000
<b>9065-Reclaimed Water Service to Bella Vista Park</b>										
101-General	-	-	-	-	-	-	-	-	-	-
221-Parks & Recreation DIF	1,403	-	204,141	-	-	-	-	-	205,544	204,141
231-Developer Agreement	12,455	-	-	-	-	-	-	-	12,455	-
999-Unfunded	-	-	-	-	-	230,000	-	-	230,000	230,000
<b>9065-Reclaimed Water Service to Bella Vista Park</b>										
	13,858	-	204,141	-	-	230,000	-	-	448,000	434,141
<b>9066-Miscellaneous Park Improvements</b>										
101-General	11,649	-	1	-	-	-	-	-	11,650	1
221-Parks & Recreation DIF	374,547	2,964	344,989	-	-	-	-	-	722,500	344,989
<b>9066-Miscellaneous Park Improvements</b>										
	386,196	2,964	344,990	-	-	-	-	-	734,150	344,990
<b>9067-Goleta Community Center Upgrade</b>										
101-General	62,445	-	43,378	200,000	-	-	-	-	305,823	243,378
402-Community Development Block Grant	-	-	140,633	153,277	-	-	-	-	293,910	293,910
421-FEMA HMGP Grant	69,822	-	1,148	432,501	-	-	-	-	503,471	433,649
995-To Be Determined (TBD) Other Grants/Sources	-	-	-	3,419,410	-	-	-	-	3,419,410	3,419,410
999-Unfunded	-	-	-	1,296,312	800,000	1,500,000	-	-	3,596,312	3,596,312
<b>9067-Goleta Community Center Upgrade</b>										
	132,267	-	185,159	5,501,500	800,000	1,500,000	-	-	8,118,926	7,986,659
<b>9069-Miscellaneous Facilities Improvements</b>										
101-General	240,236	-	10	-	-	-	-	-	240,246	10
208-County Per Capita	9,965	-	5,649	-	-	-	-	-	15,614	5,649
402-Community Development Block Grant	-	-	-	-	-	-	-	-	-	-
999-Unfunded	-	-	-	-	-	100,000	500,000	-	600,000	600,000
<b>9069-Miscellaneous Facilities Improvements</b>										
	250,201	-	5,659	-	-	100,000	500,000	-	855,861	605,659



# Five Year Summary by Project

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Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9070-Fairview Avenue/US 101 Intersection Sidewalk Infill</b>										
205-Measure A	-	14,553	21,297	-	-	-	-	-	35,850	21,297
206-Measure A- Other	16,173	52,799	(2,971)	-	-	-	-	-	66,000	(2,971)
220-Transportation Facilities DIF	7,624	-	5,676	-	-	-	-	-	13,300	5,676
<b>9070-Fairview Avenue/US 101 Intersection Sidewalk Infill</b>	<b>23,797</b>	<b>67,351</b>	<b>24,001</b>	-	-	-	-	-	<b>115,150</b>	<b>24,001</b>
<b>9071-Improvements to Athletic Field at GCC</b>										
221-Parks & Recreation DIF	306,076	-	25,799	-	-	-	-	-	331,875	25,799
319-Housing & Community Development State Fund	263,870	-	5,364	-	-	-	-	-	269,234	5,364
<b>9071-Improvements to Athletic Field at GCC</b>	<b>569,946</b>	-	<b>31,163</b>	-	-	-	-	-	<b>601,109</b>	<b>31,163</b>
<b>9074-Stow Grove Multi-Purpose Field</b>										
221-Parks & Recreation DIF	-	-	490,000	80,000	330,000	-	-	-	900,000	900,000
<b>9074-Stow Grove Multi-Purpose Field</b>	-	-	<b>490,000</b>	<b>80,000</b>	<b>330,000</b>	-	-	-	<b>900,000</b>	<b>900,000</b>
<b>9075-Evergreen Park Multi-Purpose Field</b>										
221-Parks & Recreation DIF	-	-	50,000	-	-	-	-	-	50,000	50,000
<b>9075-Evergreen Park Multi-Purpose Field</b>	-	-	<b>50,000</b>	-	-	-	-	-	<b>50,000</b>	<b>50,000</b>
<b>9076-Public Swimming Pool</b>										
221-Parks & Recreation DIF	-	-	-	-	-	-	-	-	-	-
999-Unfunded	-	-	-	-	-	1,145,224	1,618,473	1,250,000	4,013,697	4,013,697
<b>9076-Public Swimming Pool</b>	-	-	-	-	-	<b>1,145,224</b>	<b>1,618,473</b>	<b>1,250,000</b>	<b>4,013,697</b>	<b>4,013,697</b>
<b>9077-Recreation Center/Gymnasium</b>										
221-Parks & Recreation DIF	-	-	-	-	-	-	-	-	-	-
999-Unfunded	-	-	-	-	-	980,000	2,850,000	-	3,830,000	3,830,000
<b>9077-Recreation Center/Gymnasium</b>	-	-	-	-	-	<b>980,000</b>	<b>2,850,000</b>	-	<b>3,830,000</b>	<b>3,830,000</b>
<b>9078-Rancho La Patera Improvements</b>										
221-Parks & Recreation DIF	122,860	-	648,304	-	-	675,000	-	-	1,446,164	1,323,304
231-Developer Agreement	23,836	-	-	-	-	-	-	-	23,836	-
999-Unfunded	-	-	-	-	-	2,985,000	-	-	2,985,000	2,985,000
<b>9078-Rancho La Patera Improvements</b>	<b>146,696</b>	-	<b>648,304</b>	-	-	<b>3,660,000</b>	-	-	<b>4,455,000</b>	<b>4,308,304</b>
<b>9079-Goleta Train Depot and S. La Patera Improvements</b>										
101-General	2,656,172	-	-	-	-	-	-	-	2,656,172	-
220-Transportation Facilities DIF	49,350	550	100	-	-	-	-	-	50,000	100
222-Public Administration Development Fees	2,064,926	-	74	-	-	-	-	-	2,065,000	74
231-Developer Agreement	2,031,178	-	-	-	-	-	-	-	2,031,178	-
321-TIRCP	609,373	576,460	465,167	900,000	9,476,000	-	-	-	12,027,000	10,841,167
<b>9079-Goleta Train Depot and S. La Patera Improvements</b>	<b>7,411,000</b>	<b>577,010</b>	<b>465,340</b>	<b>900,000</b>	<b>9,476,000</b>	-	-	-	<b>18,829,350</b>	<b>10,841,340</b>
<b>9081-Covington Drainage System Improvements</b>										
101-General	19,854	-	-	-	-	-	-	-	19,854	-
999-Unfunded	-	-	-	-	-	-	1,600,000	2,100,000	3,700,000	3,700,000
<b>9081-Covington Drainage System Improvements</b>	<b>19,854</b>	-	-	-	-	-	<b>1,600,000</b>	<b>2,100,000</b>	<b>3,719,854</b>	<b>3,700,000</b>

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<b>9083-Traffic Signal Upgrades</b>										
101-General	8,151	-	-	-	-	-	-	-	8,151	-
205-Measure A	-	-	-	95,000	-	-	-	-	95,000	95,000
417-Highway Safety Improvement Program	-	-	-	380,600	2,739,500	-	-	-	3,120,100	3,120,100
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9083-Traffic Signal Upgrades</b>	<b>8,151</b>	<b>-</b>	<b>-</b>	<b>475,600</b>	<b>2,739,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,223,251</b>	<b>3,215,100</b>
<b>9084-Community Garden</b>										
221-Parks & Recreation DIF	10,253	38,276	1,121,566	200,000	-	-	-	-	1,370,095	1,321,566
<b>9084-Community Garden</b>	<b>10,253</b>	<b>38,276</b>	<b>1,121,566</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,370,095</b>	<b>1,321,566</b>
<b>9085-Goleta Storm Drain Master Plan</b>										
101-General	-	-	-	-	-	-	-	-	-	-
205-Measure A	-	-	-	-	100,000	-	-	-	100,000	100,000
234-Storm Drain DIF	-	-	-	-	200,000	-	-	-	200,000	200,000
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9085-Goleta Storm Drain Master Plan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>
<b>9086-Vision Zero Plan</b>										
101-General	-	-	-	-	-	-	-	-	-	-
205-Measure A	-	-	10,000	-	-	-	-	-	10,000	10,000
999-Unfunded	-	-	-	-	-	150,000	150,000	-	300,000	300,000
<b>9086-Vision Zero Plan</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>310,000</b>	<b>310,000</b>
<b>9087-Crosswalk Pedestrian Hybrid Beacon (PHB) on Calle Real near Encina Road</b>										
205-Measure A	9,799	3,925	38,776	-	-	-	-	-	52,500	38,776
206-Measure A- Other	34,755	-	145,245	-	-	-	-	-	180,000	145,245
<b>9087-Crosswalk Pedestrian Hybrid Beacon (PHB) on Calle Real near Encina Road</b>	<b>44,554</b>	<b>3,925</b>	<b>184,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232,500</b>	<b>184,021</b>
<b>9088-Rectangular Rapid Flashing Beacon (RRFB) Improvements at School Crosswalks</b>										
101-General	1,190	-	25,869	-	-	-	-	-	27,059	25,869
205-Measure A	65,494	20,644	135,316	-	-	-	-	-	221,453	135,316
206-Measure A- Other	29,409	-	287,479	-	-	-	-	-	316,888	287,479
<b>9088-Rectangular Rapid Flashing Beacon (RRFB) Improvements at School Crosswalks</b>	<b>96,093</b>	<b>20,644</b>	<b>448,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>565,400</b>	<b>448,664</b>
<b>9089-Goleta Traffic Safety Study (GTSS)</b>										
101-General	24,974	-	-	-	-	-	-	-	24,974	-
205-Measure A	1,332	1,824	47,569	-	-	-	-	-	50,725	47,569
317-SSARP Grant	195,150	29,101	53,749	-	-	-	-	-	278,000	53,749
<b>9089-Goleta Traffic Safety Study (GTSS)</b>	<b>221,456</b>	<b>30,925</b>	<b>101,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>353,699</b>	<b>101,318</b>

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Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9093-San Miguel Park Improvements</b>										
221-Parks & Recreation DIF	-	-	175,000	-	70,000	-	-	-	245,000	245,000
<b>9093-San Miguel Park Improvements</b>	-	-	<b>175,000</b>	-	<b>70,000</b>	-	-	-	<b>245,000</b>	<b>245,000</b>
<b>9094-Santa Barbara Shores Park Improvements</b>										
221-Parks & Recreation DIF	-	-	40,000	15,000	125,000	-	-	-	180,000	180,000
<b>9094-Santa Barbara Shores Park Improvements</b>	-	-	<b>40,000</b>	<b>15,000</b>	<b>125,000</b>	-	-	-	<b>180,000</b>	<b>180,000</b>
<b>9096-Orange Avenue Parking Lot2</b>										
222-Public Administration Development Fees	373,928	-	11,072	-	-	-	-	-	385,000	11,072
999-Unfunded	-	-	-	-	-	-	100,000	300,000	400,000	400,000
<b>9096-Orange Avenue Parking Lot2</b>	<b>373,928</b>	-	<b>11,072</b>	-	-	-	<b>100,000</b>	<b>300,000</b>	<b>785,000</b>	<b>411,072</b>
<b>9097-Fairview Corridor Study (Fowler Road to Calle Real)</b>										
205-Measure A	-	-	90,100	-	-	-	-	-	90,100	90,100
220-Transportation Facilities DIF	-	-	50,000	-	-	-	-	-	50,000	50,000
999-Unfunded	-	-	-	-	-	-	500,000	-	500,000	500,000
<b>9097-Fairview Corridor Study (Fowler Road to Calle Real)</b>	-	-	<b>140,100</b>	-	-	-	<b>500,000</b>	-	<b>640,100</b>	<b>640,100</b>
<b>9099-Crosswalk at Calle Real/Fairview Center - Pedestrian Hybrid Beacon (PHB)</b>										
205-Measure A	2,862	21,967	59,791	100,000	-	-	-	-	184,620	159,791
206-Measure A- Other	-	18,741	29,964	248,795	-	-	-	-	297,500	278,759
<b>9099-Crosswalk at Calle Real/Fairview Center - Pedestrian Hybrid Beacon (PHB)</b>	<b>2,862</b>	<b>40,708</b>	<b>89,755</b>	<b>348,795</b>	-	-	-	-	<b>482,120</b>	<b>438,550</b>
<b>9100-Hollister Avenue/Fairview Avenue Roundabout (Intersection Improvements)</b>										
220-Transportation Facilities DIF	-	-	520,000	-	-	-	-	-	520,000	520,000
999-Unfunded	-	-	-	-	-	-	-	8,500,000	8,500,000	8,500,000
<b>9100-Hollister Avenue/Fairview Avenue Roundabout (Intersection Improvements)</b>	-	-	<b>520,000</b>	-	-	-	-	<b>8,500,000</b>	<b>9,020,000</b>	<b>9,020,000</b>
<b>9101-City Hall Purchase &amp; Improvements</b>										
101-General	637,751	-	9	-	-	-	-	-	637,760	9
224-Sheriff Facilities Development Fees	834,310	100,567	70,281	-	-	-	-	-	1,005,159	70,281
608-IBank	10,000,000	-	-	-	-	-	-	-	10,000,000	-
999-Unfunded	-	-	-	435,500	-	-	-	-	435,500	435,500
<b>9101-City Hall Purchase &amp; Improvements</b>	<b>11,472,061</b>	<b>100,567</b>	<b>70,291</b>	<b>435,500</b>	-	-	-	-	<b>12,078,419</b>	<b>505,791</b>
<b>9102-Storke Road Corridor Study</b>										
205-Measure A	-	-	54,000	-	-	-	-	-	54,000	54,000
220-Transportation Facilities DIF	-	-	84,775	-	-	-	-	-	84,775	84,775
999-Unfunded	-	-	-	-	-	200,000	-	-	200,000	200,000
<b>9102-Storke Road Corridor Study</b>	-	-	<b>138,775</b>	-	-	<b>200,000</b>	-	-	<b>338,775</b>	<b>338,775</b>

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Exhibit C

Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9103-Citywide School Zones Signage &amp; Striping Evaluation</b>										
101-General	-	-	-	-	-	-	-	-	-	-
205-Measure A	-	-	19,950	-	-	-	-	-	19,950	19,950
999-Unfunded	-	-	-	-	-	300,000	-	-	300,000	300,000
<b>9103-Citywide School Zones Signage &amp; Striping Evaluation</b>	<b>-</b>	<b>-</b>	<b>19,950</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>319,950</b>	<b>319,950</b>
<b>9104-Citywide Evaluation of Existing Traffic Signals</b>										
101-General	-	-	-	-	-	-	-	-	-	-
205-Measure A	-	-	68,800	-	-	-	-	-	68,800	68,800
999-Unfunded	-	-	-	-	-	250,000	-	-	250,000	250,000
<b>9104-Citywide Evaluation of Existing Traffic Signals</b>	<b>-</b>	<b>-</b>	<b>68,800</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>318,800</b>	<b>318,800</b>
<b>9105-Ellwood Beach Drive Drainage Infrastructure Replacement</b>										
234-Storm Drain DIF	-	-	-	-	-	-	-	-	-	-
999-Unfunded	-	-	-	-	-	-	50,000	250,000	300,000	300,000
<b>9105-Ellwood Beach Drive Drainage Infrastructure Replacement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>250,000</b>	<b>300,000</b>	<b>300,000</b>
<b>9106-Phelps Ditch Flood Control Channel Trash Control Structure</b>										
234-Storm Drain DIF	-	-	-	-	50,000	-	-	-	50,000	50,000
999-Unfunded	-	-	-	-	-	600,000	-	-	600,000	600,000
<b>9106-Phelps Ditch Flood Control Channel Trash Control Structure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>650,000</b>
<b>9107-Old Town South Fairview Avenue, High Flow Trash Capture Devices</b>										
234-Storm Drain DIF	-	-	-	50,000	300,000	-	-	-	350,000	350,000
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9107-Old Town South Fairview Avenue, High Flow Trash Capture Devices</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>
<b>9108-Winchester II Park</b>										
221-Parks & Recreation DIF	23,050	50	266,900	-	-	-	-	-	290,000	266,900
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>9108-Winchester II Park</b>	<b>23,050</b>	<b>50</b>	<b>266,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>290,000</b>	<b>266,900</b>
<b>9109-Ward Drive Sidewalk Infill</b>										
999-Unfunded	-	-	-	-	-	-	175,000	500,000	675,000	675,000
<b>9109-Ward Drive Sidewalk Infill</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,000</b>	<b>500,000</b>	<b>675,000</b>	<b>675,000</b>
<b>9110-Hollister Class 1 Bike Path Lighting</b>										
205-Measure A	-	-	36,000	228,328	-	-	-	-	264,328	264,328
206-Measure A- Other	-	-	87,725	336,672	-	-	-	-	424,397	424,397
<b>9110-Hollister Class 1 Bike Path Lighting</b>	<b>-</b>	<b>-</b>	<b>123,725</b>	<b>565,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>688,725</b>	<b>688,725</b>

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Projects	Prior Year Actuals	FY 2020/21 Actuals	FY 2020/21 Projected Carryover	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Costs	Costs To Complete.
<b>9111-Jonny D. Wallis Neighborhood Park Phase 2 - Splash Pad</b>										
221-Parks & Recreation DIF	4,670	12,955	1,489,697	-	-	-	-	-	1,507,322	1,489,697
995-To Be Determined (TBD) Other Grants/Sources	-	-	-	-	-	-	-	-	-	-
<b>9111-Jonny D. Wallis Neighborhood Park Phase 2 - Splash Pad</b>										
	4,670	12,955	1,489,697	-	-	-	-	-	1,507,322	1,489,697
<b>9112-Ellwood Mesa/Sperling Preserve Open Space Plan</b>										
322-MBHM/P	112,292	2,358	3,783,800	-	-	-	-	-	3,898,450	3,783,800
995-To Be Determined (TBD) Other Grants/Sources	-	-	-	-	-	-	-	-	-	-
<b>9112-Ellwood Mesa/Sperling Preserve Open Space Plan</b>										
	112,292	2,358	3,783,800	-	-	-	-	-	3,898,450	3,783,800
<b>9113-Mathilda Park Improvements</b>										
402-Community Development Block Grant	-	-	146,602	-	-	-	-	-	146,602	146,602
995-To Be Determined (TBD) Other Grants/Sources	-	-	-	100,000	-	-	-	-	100,000	100,000
<b>9113-Mathilda Park Improvements</b>										
	-	-	146,602	100,000	-	-	-	-	246,602	246,602
<b>9114-Hollister Avenue Old Town Interim Striping Project</b>										
205-Measure A	-	-	70,000	-	-	-	-	-	70,000	70,000
995-To Be Determined (TBD) Other Grants/Sources	-	-	-	500,000	-	-	-	-	500,000	500,000
<b>9114-Hollister Avenue Old Town Interim Striping Project</b>										
	-	-	70,000	500,000	-	-	-	-	570,000	570,000
<b>TBD-9115-Public Works Corporation Yard Repairs</b>										
101-General	-	-	-	100,000	-	-	-	-	100,000	100,000
999-Unfunded	-	-	-	-	500,000	-	-	-	500,000	500,000
<b>TBD-9115-Public Works Corporation Yard Repairs</b>										
	-	-	-	100,000	500,000	-	-	-	600,000	600,000
<b>TBD-9116-Pickleball Courts</b>										
221-Parks & Recreation DIF	-	-	-	100,000	-	-	-	-	100,000	100,000
999-Unfunded	-	-	-	-	-	-	-	-	-	-
<b>TBD-9116-Pickleball Courts</b>										
	-	-	-	100,000	-	-	-	-	100,000	100,000
<b>TBD-z01-Ellwood Coastal Trails and Habitat Restoration</b>										
221-Parks & Recreation DIF	-	-	-	-	-	-	-	-	-	-
999-Unfunded	-	-	-	-	75,000	2,400,000	-	-	2,475,000	2,475,000
<b>TBD-z01-Ellwood Coastal Trails and Habitat Restoration</b>										
	-	-	-	-	75,000	2,400,000	-	-	2,475,000	2,475,000
<b>TBD-z02-Fairview Avenue and Stow Canyon Road Intersection Improvements</b>										
995-To Be Determined (TBD) Other Grants/Sources	-	-	-	-	-	-	200,000	1,300,000	1,500,000	1,500,000
<b>TBD-z02-Fairview Avenue and Stow Canyon Road Intersection Improvements</b>										
	-	-	-	-	-	-	200,000	1,300,000	1,500,000	1,500,000
<b>Grand Total</b>										
	89,334,151	5,916,173	64,421,323	21,291,529	33,113,439	40,925,224	57,003,473	20,200,000	332,205,312	236,954,988

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
<b>101 -General</b>										
9009-San Jose Creek Improvements and Fish Passage	5,538,832	518,046	(3,992)	-	-	-	-	-	6,052,886	(3,992)
9025-Fire Station No. 10	1,251,675	-	-	-	-	-	-	-	1,251,675	-
9031-Old Town Sidewalk Improvement Project	158,434	597,799	196,900	-	-	-	-	-	953,133	196,900
9039-Hollister Class I Bike Path	7,403	-	-	-	-	-	-	-	7,403	-
9053-Cathedral Oaks Crib Wall Interim Repair Project	160,514	760	65,526	-	-	-	-	-	226,800	65,526
9056-LED Street Lighting Project	432,550	36,078	41,372	200,000	-	-	-	-	710,000	241,372
9058-Rectangular Rapid Flashing Beacons (RRFB) at Chapel	-	46,672	56,167	-	-	-	-	-	102,838	56,167
9064-Reclaimed Water Service to Evergreen Park	-	-	-	-	-	-	-	-	-	-
9065-Reclaimed Water Service to Bella Vista Park	-	-	-	-	-	-	-	-	-	-
9066-Miscellaneous Park Improvements	11,649	-	1	-	-	-	-	-	11,650	1
9067-Goleta Community Center Upgrade	62,445	-	43,378	200,000	-	-	-	-	305,823	243,378
9069-Miscellaneous Facilities Improvements	240,236	-	10	-	-	-	-	-	240,246	10
9079-Goleta Train Depot and S. La Palera Improvements	2,656,172	-	-	-	-	-	-	-	2,656,172	-
9081-Covington Drainage System Improvements	19,854	-	-	-	-	-	-	-	19,854	-
9083-Traffic Signal Upgrades	8,151	-	-	-	-	-	-	-	8,151	-
9085-Goleta Storm Drain Master Plan	-	-	-	-	-	-	-	-	-	-
9086-Vision Zero Plan	-	-	-	-	-	-	-	-	-	-
9088-Rectangular Rapid Flashing Beacon (RRFB) Improvemer	1,190	-	25,869	-	-	-	-	-	27,059	25,869
9089-Goleta Traffic Safety Study (GTSS)	24,974	-	-	-	-	-	-	-	24,974	-
9101-City Hall Purchase & Improvements	637,751	-	9	-	-	-	-	-	637,760	9
9103-Citywide School Zones Signage & Striping Evaluation	-	-	-	-	-	-	-	-	-	-
9104-Citywide Evaluation of Existing Traffic Signals	-	-	-	-	-	-	-	-	-	-
TBD-9115-Public Works Corporation Yard Repairs	-	-	-	100,000	-	-	-	-	100,000	100,000
Total Cost	11,211,829	1,199,354	425,241	500,000	-	-	-	-	13,336,424	925,241
Total Sources			425,241	500,000	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>102 -General Fund Reserves</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	20,166	-	-	-	-	-	-	-	20,166	-
9002-Ekwill Street & Fowler Road Extensions Project	250,000	-	-	-	-	-	-	-	250,000	-
9009-San Jose Creek Improvements and Fish Passage	14,872,010	-	-	-	-	-	-	-	14,872,010	-
9033-Hollister Avenue Bridge Replacement	344	-	-	-	-	-	-	-	344	-
Total Cost	15,142,519	-	-	-	-	-	-	-	15,142,519	-
Total Sources			-	-	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>202 -Transportation</b>										
9006-San Jose Creek Bike Path - Southern Extent	-	-	-	27,135	-	-	-	-	27,135	27,135
9007-San Jose Creek Bike Path - Middle Extent	-	-	28,097	-	-	-	-	-	28,097	28,097
9039-Hollister Class I Bike Path	96,231	-	-	-	-	-	-	-	96,231	-
9059-Bicycle and Pedestrian Master Plan	19,354	-	-	-	-	-	-	-	19,354	-
Total Cost	115,585	-	28,097	27,135	-	-	-	-	170,817	55,232
Total Sources			28,097	27,100	27,100	27,100	27,100	27,100		
Net Available			151,607	151,572	178,672	205,772	232,872	259,972		

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
<b>205 - Measure A</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	66,027	8,113	24,860	-	-	-	-	-	99,000	24,860
9006-San Jose Creek Bike Path - Southern Extent	-	-	-	95,000	-	-	-	-	95,000	95,000
9007-San Jose Creek Bike Path - Middle Extent	-	-	130,000	-	-	-	-	-	130,000	130,000
9012-Armitos Avenue Bridge	31,844	-	-	-	-	-	-	-	31,844	-
9029-Cathedral Oaks Landscaping Enhancements	50,113	2,377	15,172	-	-	-	-	-	67,662	15,172
9031-Old Town Sidewalk Improvement Project	416,689	510,419	333,392	-	-	-	-	-	1,260,500	333,392
9033-Hollister Avenue Bridge Replacement	63,136	9,453	67,411	-	-	-	-	-	140,000	67,411
9039-Hollister Class I Bike Path	1,093,966	-	-	-	-	-	-	-	1,093,966	-
9044-Hollister Widening, West of Storkle Road	86,316	-	13,684	-	-	-	-	-	100,000	13,684
9053-Cathedral Oaks Crib Wall Interim Repair Project	136,533	6,099	-	-	-	-	-	-	142,632	-
9058-Rectangular Rapid Flashing Beacons (RRFB) at Chapel	50,189	237,821	110,610	-	-	-	-	-	398,620	110,610
9059-Bicycle and Pedestrian Master Plan	2,349	-	-	-	-	-	-	-	2,349	-
9060-Fairview Avenue Sidewalk Infill at Stow Canyon Road	40,583	-	-	-	-	-	-	-	40,583	-
9070-Fairview Avenue/US 101 Intersection Sidewalk Infill	-	14,553	21,297	-	-	-	-	-	35,850	21,297
9083-Traffic Signal Upgrades	-	-	-	95,000	-	-	-	-	95,000	95,000
9085-Goleta Storm Drain Master Plan	-	-	-	-	100,000	-	-	-	100,000	100,000
9086-Vision Zero Plan	-	-	10,000	-	-	-	-	-	10,000	10,000
9087-Crosswalk Pedestrian Hybrid Beacon (PHB) on Calle Ree	9,799	3,925	38,776	-	-	-	-	-	52,500	38,776
9088-Rectangular Rapid Flashing Beacon (RRFB)	-	-	-	-	-	-	-	-	-	-
Improvements at School Crosswalks	65,494	20,644	135,316	-	-	-	-	-	221,453	135,316
9089-Goleta Traffic Safety Study (GTSS)	1,332	1,824	47,568	-	-	-	-	-	50,725	47,569
9097-Fairview Corridor Study (Fowler Road to Calle Real)	-	-	90,100	-	-	-	-	-	90,100	90,100
9099-Crosswalk at Calle Real/Fairview Center - Pedestrian Hybrid Beacon (PHB)	2,862	21,967	59,791	100,000	-	-	-	-	184,620	159,791
9102-Storkle Road Corridor Study	-	-	54,000	-	-	-	-	-	54,000	54,000
9103-Citywide School Zones Signage & Striping Evaluation	-	-	19,950	-	-	-	-	-	19,950	19,950
9104-Citywide Evaluation of Existing Traffic Signals	-	-	68,800	-	-	-	-	-	68,800	68,800
9110-Hollister Class 1 Bike Path Lighting	-	-	36,000	228,328	-	-	-	-	264,328	264,328
9114-Hollister Avenue Old Town Interim Striping Project	-	-	70,000	-	-	-	-	-	70,000	70,000
Total Cost	2,117,232	837,195	1,346,728	518,328	100,000	-	-	-	4,919,462	1,965,056
Total Sources			1,346,728	433,200	489,100	524,000	419,000	471,100		
Net Available			555,720	470,592	859,692	1,383,692	1,802,692	2,273,792		
<b>206 - Measure A - Other</b>										
9007-San Jose Creek Bike Path - Middle Extent	-	-	181,320	-	-	-	-	-	181,320	181,320
9027-Goleta US 101 Overcrossing	-	-	-	-	-	-	7,000,000	-	7,000,000	7,000,000
9039-Hollister Class I Bike Path	107,000	-	-	-	-	-	-	-	107,000	-
9059-Bicycle and Pedestrian Master Plan	63,092	-	-	-	-	-	-	-	63,092	-
9060-Fairview Avenue Sidewalk Infill at Stow Canyon Road	96,000	-	-	-	-	-	-	-	96,000	-
9062-Storkle Road/Hollister Avenue Transit, Bike/Ped, and Med	-	-	138,380	284,570	-	-	-	-	422,950	422,950
9070-Fairview Avenue/US 101 Intersection Sidewalk Infill	16,173	52,799	(2,971)	-	-	-	-	-	66,000	(2,971)
9087-Crosswalk Pedestrian Hybrid Beacon (PHB) on Calle Ree	34,755	-	145,245	-	-	-	-	-	180,000	145,245
9088-Rectangular Rapid Flashing Beacon (RRFB) Improverment	29,409	-	287,479	-	-	-	-	-	316,888	287,479
9099-Crosswalk at Calle Real/Fairview Center - Pedestrian Hybrid Beacon (PHB)	-	18,741	29,964	248,795	-	-	-	-	297,500	278,759
9110-Hollister Class 1 Bike Path Lighting	-	-	87,725	336,672	-	-	-	-	424,397	424,397
Total Cost	346,429	71,540	867,142	870,037	-	-	7,000,000	-	9,155,147	8,737,179
Total Sources			867,142	870,037	-	-	7,000,000	-		
Net Available			0	-	-	-	-	-		
<b>208 - County Per Capita</b>										
9069-Miscellaneous Facilities Improvements	9,965	-	5,649	-	-	-	-	-	15,614	5,649
Total Cost	9,965	-	5,649	-	-	-	-	-	15,614	5,649
Total Sources			5,649	(203,620)	(23,920)	(23,920)	(23,920)	(23,920)		
Net Available			173,184	(30,436)	(54,356)	(78,276)	(102,196)	(126,116)		
<b>211 - Solid Waste</b>										
Total Cost	-	-	-	-	-	-	-	-	-	-
Total Sources			-	(50,500)	(50,500)	(50,500)	(50,500)	(50,500)		
Net Available			169,740	119,240	68,740	18,240	(32,260)	(82,760)		



# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
<b>220 -Transportation Facilities DIF</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	45,730	1,978	265,730	-	-	-	-	-	313,438	265,730
9002-Ekwill Street & Fowler Road Extensions Project	2,365,608	717,974	7,592,281	1,000,000	-	-	-	-	11,675,863	8,592,281
9006-San Jose Creek Bike Path - Southern Extent	612,938	337,775	1,251,086	1,077,865	1,450,000	155,000	-	-	4,884,665	3,933,951
9007-San Jose Creek Bike Path - Middle Extent	319,552	172,899	804,548	-	-	-	-	-	1,297,000	804,548
9027-Goleta US 101 Overcrossing	1,404,091	2,346	1,188,176	-	-	-	-	-	2,594,613	1,188,176
9029-Cathedral Oaks Landscaping Enhancements	10,765	218	68,155	-	-	-	-	-	79,138	68,155
9031-Old Town Sidewalk Improvement Project	341,492	416,225	67,388	-	-	-	-	-	825,106	67,388
9033-Hollister Avenue Bridge Replacement	264,285	119,562	3,005,024	500,000	-	-	-	-	3,888,871	3,505,024
9042-Storke Road Widening, Phelps Road to City Limits	405,885	-	-	-	-	-	-	-	405,885	-
9044-Hollister Widening, West of Storke Road	15,520	-	392,483	-	-	-	-	-	44,509	-
9060-Fairview Avenue Sidewalk Infill at Stow Canyon Road	438,567	-	-	-	-	-	-	-	408,003	392,483
9061-Cathedral Oaks Class I Multi-Use Path	1,360	-	-	-	-	-	-	-	438,567	-
9062-Storke Road/Hollister Avenue Transit, Bike/Ped, and Med	-	656	33,504	125,000	-	-	-	-	1,360	-
9070-Fairview Avenue/US 101 Intersection Sidewalk Infill	7,624	-	5,676	-	-	-	-	-	159,159	158,504
9079-Goleta Train Depot and S. La Patera Improvements	49,350	550	100	-	-	-	-	-	13,300	5,676
9097-Fairview Corridor Study (Fowler Road to Calle Real)	-	-	50,000	-	-	-	-	-	50,000	100
9100-Hollister Avenue/Fairview Avenue Roundabout (Intersect	-	-	520,000	-	-	-	-	-	50,000	50,000
9102-Storke Road Corridor Study	-	-	84,775	-	-	-	-	-	520,000	520,000
Total Cost	6,327,276	1,770,183	15,328,927	2,702,865	1,450,000	155,000	-	-	84,775	84,775
Total Sources			15,328,927	2,905,100	2,128,900	1,920,400	179,200	(110,000)	27,734,251	19,636,792
Net Available			(995,650)	(793,415)	(114,515)	1,650,885	1,830,085	1,720,085		
<b>221 -Parks &amp; Recreation Facilities DIF</b>										
9035-Hollister/Kellogg Park (Jonny D. Wallis Neighborhood Park)	6,114,295	-	-	-	-	-	-	-	6,114,295	-
9063-Evergreen Park Improvements	21,494	-	198,506	60,000	-	1,940,000	-	-	2,220,000	2,198,506
9064-Reclaimed Water Service to Evergreen Park	-	-	-	-	-	140,000	390,000	-	530,000	530,000
9065-Reclaimed Water Service to Bella Vista Park	1,403	-	204,141	-	-	-	-	-	205,544	204,141
9066-Miscellaneous Park Improvements	374,547	2,964	344,989	-	-	-	-	-	722,500	344,989
9071-Improvements to Athletic Field at GCC	306,076	-	25,799	-	-	-	-	-	331,875	25,799
9074-Stow Grove Multi-Purpose Field	-	-	490,000	80,000	330,000	-	-	-	900,000	900,000
9075-Evergreen Park Multi-Purpose Field	-	-	50,000	-	-	-	-	-	50,000	50,000
9076-Public Swimming Pool	-	-	-	-	-	-	-	-	-	-
9077-Recreation Center/Gymnasium	-	-	-	-	-	-	-	-	-	-
9078-Rancho La Patera Improvements	122,860	-	648,304	-	-	-	675,000	-	1,446,164	1,323,304
9084-Community Garden	10,253	38,276	1,121,566	200,000	-	-	-	-	1,370,095	1,321,566
9093-San Miguel Park Improvements	-	-	175,000	-	70,000	-	-	-	245,000	245,000
9094-Santa Barbara Shores Park Improvements	-	-	40,000	15,000	125,000	-	-	-	180,000	180,000
9108-Windchester II Park	23,050	50	266,900	-	-	-	-	-	290,000	266,900
9111-Jonny D. Wallis Neighborhood Park Phase 2 - Splash Pad	4,670	12,955	1,489,697	-	-	-	-	-	1,507,322	1,489,697
TBD-9116-Pickleball Courts	-	-	-	100,000	-	-	-	-	100,000	100,000
TBD-z01-Ellwood Coastal Trails and Habitat Restoration	-	-	-	-	-	-	-	-	-	-
Total Cost	6,978,648	54,245	5,054,902	455,000	525,000	2,080,000	1,065,000	-	16,212,795	9,179,902
Total Sources			5,054,902	811,000	2,668,000	2,070,400	66,800	-		
Net Available			3,175,077	3,531,077	5,674,077	5,664,477	4,666,277	4,666,277		
<b>222 -Public Administration Development Fees</b>										
9025-Fire Station No. 10	92,637	-	-	-	608,718	-	-	-	701,355	608,718
9079-Goleta Train Depot and S. La Patera Improvements	2,064,926	-	74	-	-	-	-	-	2,065,000	74
9096-Orange Avenue Parking Lot	373,928	-	11,072	-	-	-	-	-	385,000	11,072
Total Cost	2,531,492	-	11,146	-	608,718	-	-	-	3,151,355	619,864
Total Sources			11,146	226,300	574,600	403,800	17,400	-		
Net Available			118,183	344,483	310,365	714,165	731,565	731,565		731,565

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
223 -Library Facilities Development Fees										
	-	-	-	-	-	-	-	-	-	-
Total Cost										
Total Sources				700	184,400	125,800	5,400	-		
Net Available			167,697	168,397	352,797	478,597	483,997	483,997		
224 -Sheriff Facilities DIF										
9101-City Hall Purchase & Improvements	834,310	100,567	70,281	-	-	-	-	-	1,005,159	70,281
Total Cost	834,310	100,567	70,281	-	-	-	-	-	1,005,159	70,281
Total Sources			70,281	-	-	-	-	-		
Net Available			24,971	24,971	24,971	24,971	24,971	24,971		
229 -Fire Development Fees										
9025-Fire Station No. 10	89,845	9,897	3,330,503	1,532,791	-	-	-	-	4,963,037	4,863,294
Total Cost	89,845	9,897	3,330,503	1,532,791	-	-	-	-	4,963,037	4,863,294
Total Sources			3,330,503	225,600	245,000	191,700	57,100	-		
Net Available			38,861	(1,268,130)	(1,023,130)	(831,430)	(774,330)	(774,330)		
230 -Long Range Development Plan										
9001-Hollister Avenue Complete Streets Corridor Plan	-	-	340,500	-	-	-	-	-	340,500	340,500
9002-Ekwill Street & Fowler Road Extensions Project	792,700	-	-	1,821,577	-	-	-	-	2,614,277	1,821,577
9027-Goleta US 101 Overcrossing	-	-	-	-	-	500,000	500,000	-	1,000,000	1,000,000
9039-Hollister Class I Bike Path	1,059,546	-	-	-	-	-	-	-	1,059,546	-
9042-Storke Road Widening, Phelps Road to City Limits	223,773	-	383,716	-	-	410,000	2,752,780	-	3,770,269	3,546,496
9044-Hollister Widening, West of Storke Road	14,440	-	534,954	-	-	630,000	1,400,000	-	2,579,394	2,564,954
9062-Storke Road/Hollister Avenue Transit, Bike/Ped, and Median Improvements	-	-	270,136	-	-	-	-	-	270,136	270,136
Total Cost	2,090,459	-	1,529,306	1,821,577	-	1,540,000	4,652,780	-	11,634,122	9,543,663
Total Sources			1,529,306	1,821,577	-	1,540,000	4,652,780	-		
Net Available			-	-	-	-	-	-		
231 -Developer Agreement										
9025-Fire Station No. 10	-	-	270,000	-	-	-	-	-	270,000	270,000
9042-Storke Road Widening, Phelps Road to City Limits	-	-	-	-	-	-	247,220	-	247,220	247,220
9065-Reclaimed Water Service to Bella Vista Park	12,455	-	-	-	-	-	12,455	-	12,455	-
9078-Rancho La Palera Improvements	23,836	-	-	-	-	-	-	-	23,836	-
9079-Goleta Train Depot and S. La Palera Improvements	2,031,178	-	-	-	-	-	-	-	2,031,178	-
Total Cost	2,067,469	-	270,000	-	-	-	247,220	-	2,594,689	517,220
Total Sources			270,000	-	-	-	-	-		
Net Available			356,788	356,788	356,788	356,788	109,568	109,568		
232 -County Fire DIF										
9025-Fire Station No. 10	505,493	25,947	951,957	-	100,000	-	-	-	1,583,397	1,051,957
Total Cost	505,493	25,947	951,957	-	100,000	-	-	-	1,583,397	1,051,957
Total Sources			951,957	-	100,000	-	-	-		
Net Available			-	-	-	-	-	-		
233 -OBF SCE										
9056-LED Street Lighting Project	-	-	500,000	285,000	-	-	-	-	785,000	785,000
Total Cost	-	-	500,000	285,000	-	-	-	-	785,000	785,000
Total Sources			500,000	285,000	-	-	-	-		
Net Available			-	-	-	-	-	-		
234 -Storm Drain DIF										
9085-Goleta Storm Drain Master Plan	-	-	-	-	200,000	-	-	-	200,000	200,000
9105-Elwood Beach Drive Drainage Infrastructure Replacer	-	-	-	-	-	-	-	-	-	-
9106-Phelps Ditch Flood Control Channel Trash Control Stru	-	-	-	-	50,000	-	-	-	50,000	50,000
9107-Old Town South Fairview Avenue, High Flow Trash Capit	-	-	-	50,000	300,000	-	-	-	350,000	350,000
Total Cost	-	-	-	50,000	550,000	155,800	70,700	-	600,000	600,000
Total Sources			-	345,300	233,000	155,800	70,700	-		
Net Available			147,298	442,598	125,598	281,398	352,098	352,098		

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
<b>235 -Bicycle &amp; Pedestrian DIF</b>										
9006-San Jose Creek Bike Path - Southern Extent	-	-	-	-	-	-	-	-	-	-
Total Cost	-	-	-	-	-	-	-	-	-	-
Total Sources	-	-	-	259,900	199,700	28,500	17,400	-	-	-
Net Available	-	-	126,623	386,523	586,223	614,723	632,123	632,123	-	-
<b>301 - State Park Grant</b>										
9009-San Jose Creek Improvements and Fish Passage	-	-	-	-	-	-	-	-	-	-
9012-Armitos Avenue Bridge	482,392	-	-	-	-	-	-	-	482,392	-
9035-Hollister/Kellogg Park (Jonny D. Wallis Neighborhood Park)	-	-	-	-	-	-	-	-	-	-
Total Cost	910,000	-	-	-	-	-	-	-	910,000	-
Total Sources	1,392,392	-	-	-	-	-	-	-	1,392,392	-
Net Available	-	-	-	-	-	-	-	-	-	-
<b>305 -RSTP - State Grant</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	250,000	-	-	-	-	-	-	-	250,000	-
9006-San Jose Creek Bike Path - Southern Extent	20,538	-	10,150	-	-	-	-	-	30,689	10,150
9007-San Jose Creek Bike Path - Middle Extent	450,843	145,251	249,224	-	-	-	-	-	845,319	249,224
9029-Cathedral Oaks Landscaping Enhancements	41,330	-	-	-	-	-	-	-	41,330	-
Total Cost	762,712	145,251	259,375	-	-	-	-	-	1,167,338	259,375
Total Sources	-	-	259,375	-	-	-	-	-	-	-
Net Available	-	-	-	-	-	-	-	-	-	-
<b>307 -Environmental Justice</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	16,929	-	-	-	-	-	-	-	16,929	-
Total Cost	16,929	-	-	-	-	-	-	-	16,929	-
Total Sources	-	-	-	-	-	-	-	-	-	-
Net Available	-	-	-	-	-	-	-	-	-	-
<b>308 -STIP/STIP-TE – State Grant</b>										
9002-Ekwill Street & Fowler Road Extensions Project	4,450,320	-	11,372,000	-	-	-	-	-	15,822,321	11,372,000
9029-Cathedral Oaks Landscaping Enhancements	239,273	-	85,727	-	-	-	-	-	325,000	85,727
Total Cost	4,689,594	-	11,457,727	-	-	-	-	-	16,147,321	11,457,727
Total Sources	-	-	11,457,727	-	-	-	-	-	-	-
Net Available	-	-	-	-	-	-	-	-	-	-
<b>311 - Misc Grant</b>										
9009-San Jose Creek Improvements and Fish Passage	5,100,000	-	-	-	-	-	-	-	5,100,000	-
Total Cost	5,100,000	-	-	-	-	-	-	-	5,100,000	-
Total Sources	-	-	-	-	-	-	-	-	-	-
Net Available	-	-	-	-	-	-	-	-	-	-
<b>313 - IRWMP Grant</b>										
9009-San Jose Creek Improvements and Fish Passage	1,180,000	-	-	-	-	-	-	-	1,180,000	-
Total Cost	1,180,000	-	-	-	-	-	-	-	1,180,000	-
Total Sources	-	-	-	-	-	-	-	-	-	-
Net Available	-	-	-	-	-	-	-	-	-	-
<b>314 -SCG</b>										
9059-Bicycle and Pedestrian Master Plan	203,415	-	-	-	-	-	-	-	203,415	-
Total Cost	203,415	-	-	-	-	-	-	-	203,415	-
Total Sources	-	-	-	-	-	-	-	-	-	-
Net Available	-	-	-	-	-	-	-	-	-	-
<b>317 -SSARP Grant</b>										
9089-Goleta Traffic Safety Study (GTSS)	195,150	29,101	53,749	-	-	-	-	-	278,000	53,749
Total Cost	195,150	29,101	53,749	-	-	-	-	-	278,000	53,749
Total Sources	-	-	53,749	-	-	-	-	-	-	-
Net Available	-	-	-	-	-	-	-	-	-	-

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
<b>318 -ATP – State</b>										
9006-San Jose Creek Bike Path - Southern Extent	-	-	2,669,000	-	650,000	14,640,000	-	-	17,959,000	17,959,000
9007-San Jose Creek Bike Path - Middle Extent	-	-	-	-	-	-	-	-	-	-
9031-Old Town Sidewalk Improvement Project	1,745,225	453,530	25,245	-	-	-	-	-	2,224,000	25,245
9039-Hollister Class I Bike Path	1,644,000	-	-	-	-	-	-	-	1,644,000	-
Total Cost	3,389,225	453,530	2,694,245	-	650,000	14,640,000	-	-	21,827,000	17,984,245
Total Sources			2,694,245	-	650,000	14,640,000	-	-		
Net Available			-	-	-	-	-	-		
<b>319 -Housing &amp; Community Development State Fund</b>										
9071-Improvements to Athletic Field at GCC	263,870	-	5,364	-	-	-	-	-	269,234	5,364
Total Cost	263,870	-	5,364	-	-	-	-	-	269,234	5,364
Total Sources			5,364	-	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>321 - TIRCP</b>										
9079-Goleta Train Depot and S. La Patera Improvements	609,373	576,460	465,167	900,000	9,476,000	-	-	-	12,027,000	10,841,167
Total Cost	609,373	576,460	465,167	900,000	9,476,000	-	-	-	12,027,000	10,841,167
Total Sources			465,167	900,000	9,476,000	-	-	-		
Net Available			-	-	-	-	-	-		
<b>322 - MBHMP</b>										
9112-Ellwood Mesa/Sperling Preserve Open Space Plan	112,292	2,358	3,783,800	-	-	-	-	-	3,898,450	3,783,800
Total Cost	112,292	2,358	3,783,800	-	-	-	-	-	3,898,450	3,783,800
Total Sources			3,783,800	-	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>401 -HBP Federal Grant</b>										
9033-Hollister Avenue Bridge Replacement	2,035,810	438,471	15,566,900	290,000	-	-	-	-	18,331,182	15,856,900
Total Cost	2,035,810	438,471	15,566,900	290,000	-	-	-	-	18,331,182	15,856,900
Total Sources			15,566,900	290,000	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>402 -Community Development Block Grant</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	30,000	-	-	-	-	-	-	-	30,000	-
9002-Ekwill Street & Fowler Road Extensions Project	97,000	-	-	-	-	-	-	-	97,000	-
9007-San Jose Creek Bike Path - Middle Extent	355,928	-	-	-	-	-	-	-	355,928	-
9009-San Jose Creek Improvements and Fish Passage	612,863	-	-	-	-	-	-	-	612,863	-
9012-Armitos Avenue Bridge	102	-	-	-	-	-	-	-	102	-
9031-Old Town Sidewalk Improvement Project	153,958	-	-	-	-	-	-	-	153,958	-
9067-Goleta Community Center Upgrade	-	-	140,633	153,277	-	-	-	-	293,910	293,910
9069-Miscellaneous Facilities Improvements	-	-	-	-	-	-	-	-	-	-
9113-Mathilda Park Improvements	-	-	146,602	-	-	-	-	-	146,602	146,602
Total Cost	1,249,851	-	287,235	153,277	-	-	-	-	1,690,363	440,512
Total Sources			287,235	153,277	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>403 -Environmental Justice</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	28,821	-	-	-	-	-	-	-	28,821	-
Total Cost	28,821	-	-	-	-	-	-	-	28,821	-
Total Sources			-	-	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>404 -STIP</b>										
9002-Ekwill Street & Fowler Road Extensions Project	670,187	-	-	-	-	-	-	-	670,187	-
Total Cost	670,187	-	-	-	-	-	-	-	670,187	-
Total Sources			-	-	-	-	-	-		
Net Available			-	-	-	-	-	-		

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
<b>407 - TCSP - Federal</b>										
9006-San Jose Creek Bike Path - Southern Extent	76,510	-	-	-	-	-	-	-	76,510	-
Total Cost	76,510	-	-	-	-	-	-	-	76,510	-
Total Sources										
Net Available										
<b>415- Fishery Restoration Grant</b>										
9009-San Jose Creek Improvements and Fish Passage	750,000	-	-	-	-	-	-	-	750,000	-
Total Cost	750,000	-	-	-	-	-	-	-	750,000	-
Total Sources										
Net Available										
<b>417 -Highway Safety Improvement Program</b>										
9058-Rectangular Rapid Flashing Beacons (RRFB) at Chapel / Pedestrian Hybrid Beacon (PHB) at Kingston	42,511	177,087	18,182	-	-	-	-	-	237,780	18,182
9083-Traffic Signal Upgrades	42,511	177,087	18,182	380,600	2,739,500	-	-	-	3,120,100	3,120,100
Total Cost				380,600	2,739,500	-	-	-	3,357,880	3,138,282
Total Sources				380,600	2,739,500	-	-	-		
Net Available				-	-	-	-	-		
<b>418 -ATP - Federal</b>										
	-	-	-	-	-	-	-	-	-	-
Total Cost										
Total Sources										
Net Available										
<b>419 -TIGER</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	236,000	-	-	-	-	-	-	-	236,000	-
Total Cost	236,000	-	-	-	-	-	-	-	236,000	-
Total Sources										
Net Available										
<b>420 - FHWA - FEMA Reimb</b>										
9053-Cathedral Oaks Crib Wall Interim Repair Project	-	-	87,746	-	-	-	-	-	87,746	87,746
Total Cost	-	-	87,746	-	-	-	-	-	87,746	87,746
Total Sources			87,746							
Net Available			-							
<b>421 - FEMA HMGP Grant</b>										
9067-Goleta Community Center Upgrade	69,822	-	1,148	432,501	-	-	-	-	503,471	433,649
Total Cost	69,822	-	1,148	432,501	-	-	-	-	503,471	433,649
Total Sources			1,148	432,501	-	-	-	-		
Net Available			-	-	-	-	-	-		
<b>502 - Street Lighting</b>										
9056-LED Street Lighting Project	164,208	24,987	20,806	-	-	-	-	-	210,000	20,806
Total Cost	164,208	24,987	20,806	-	-	-	-	-	210,000	20,806
Total Sources			20,806	1,800	1,800	1,800	1,800	1,800		
Net Available			33,647,522	33,649,322	33,651,122	33,652,922	33,654,722	33,656,522		

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
<b>601 -Redevelopment Project Fund</b>										
9001-Hollister Avenue Complete Streets Corridor Plan	360,610	-	-	-	-	-	-	-	360,610	-
9002-Ekwill Street & Fowler Road Extensions Project	654,318	-	-	-	-	-	-	-	654,318	-
9006-San Jose Creek Bike Path - Southern Extent	24,829	-	-	-	-	-	-	-	24,829	-
9009-San Jose Creek Improvements and Fish Passage	3,504,810	-	-	-	-	-	-	-	3,504,810	-
9012-Arnitos Avenue Bridge	41,312	-	-	-	-	-	-	-	41,312	-
9033-Hollister Avenue Bridge Replacement	9,502	-	-	-	-	-	-	-	9,502	-
9035-Hollister/Kellogg Park (Jonny D. Wallis Neighborhood Park)	1,122,649	-	-	-	-	-	-	-	1,122,649	-
	Total Cost	-	-	-	-	-	-	-	5,718,030	-
	Total Sources	-	-	-	-	-	-	-	-	-
	Net Available	-	-	-	-	-	-	-	-	-
<b>605 - RDA Successor - Non Housing</b>										
9009-San Jose Creek Improvements and Fish Passage	8,898	-	-	-	-	-	-	-	8,898	-
	Total Cost	-	-	-	-	-	-	-	8,898	-
	Total Sources	-	-	-	-	-	-	-	-	-
	Net Available	-	-	-	-	-	-	-	-	-
<b>608 - iBank</b>										
9101-City Hall Purchase & Improvements	10,000,000	-	-	-	-	-	-	-	10,000,000	-
	Total Cost	-	-	-	-	-	-	-	10,000,000	-
	Total Sources	-	-	-	-	-	-	-	-	-
	Net Available	-	-	-	-	-	-	-	-	-
<b>995 - TBD - Other Grants / Sources</b>										
9062-Storke Road/Hollister Avenue Transit, Bike/Ped. and Med	-	-	-	60,000	-	-	-	-	60,000	60,000
9067-Goleta Community Center Upgrade	-	-	-	3,419,410	-	-	-	-	3,419,410	3,419,410
9111-Jonny D. Wallis Neighborhood Park Phase 2 - Splash Pa	-	-	-	-	-	-	-	-	-	-
9112-Elwood Mesa/Sperling Preserve Open Space Plan	-	-	-	-	-	-	-	-	-	-
9113-Mathilda Park Improvements	-	-	-	100,000	-	-	-	-	100,000	100,000
9114-Hollister Avenue Old Town Interim Striping Project	-	-	-	500,000	-	-	-	-	500,000	500,000
TBD-z02-Fairview Avenue and Stow Canyon Road Intersection	-	-	-	-	-	200,000	200,000	1,300,000	1,500,000	1,500,000
	Total Cost	-	-	4,079,410	-	-	200,000	1,300,000	5,579,410	5,579,410
	Total Sources	-	-	4,079,410	-	-	200,000	1,300,000	-	-
	Net Available	-	-	-	-	-	-	-	-	-

# Five Year Summary by Fund

Exhibit C

Funds	Prior Year Actuals	FY 2020/21 Estimated Actuals	FY 2020/21 Projected Carryovers	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total Project Cost	Cost to Complete
999 - Unfunded										
9001-Hollister Avenue Complete Streets Corridor Plan	-	-	-	-	-	-	500,000	6,000,000	6,500,000	6,500,000
9002-Ekwill Street & Fowler Road Extensions Project	-	-	-	2,178,423	-	-	-	-	2,178,423	2,178,423
9006-San Jose Creek Bike Path - Southern Extent	-	-	-	-	-	3,705,000	-	-	3,705,000	3,705,000
9007-San Jose Creek Bike Path - Middle Extent	-	-	-	-	-	-	-	-	-	-
9009-San Jose Creek Improvements and Fish Passage	-	-	-	-	-	-	-	-	-	-
9012-Armitos Avenue Bridge	-	-	-	-	-	-	-	-	-	-
9025-Fire Station No. 10	-	-	-	1,982,773	12,839,221	-	-	-	14,821,994	14,821,994
9027-Goleta US 101 Overcrossing	-	-	-	-	1,000,000	4,500,000	32,500,000	-	38,000,000	38,000,000
9039-Hollister Class I Bike Path	-	-	-	-	-	-	-	-	-	-
9053-Cathedral Oaks Crib Wall Interim Repair Project	-	-	-	400,000	1,700,000	5,450,000	-	-	7,550,000	7,550,000
9056-LED Street Lighting Project	-	-	-	-	-	-	-	-	-	-
9061-Cathedral Oaks Class I Multi-Use Path	-	-	-	-	-	1,000,000	-	-	1,000,000	1,000,000
9063-Evergreen Park Improvements	-	-	-	-	-	-	310,000	-	310,000	310,000
9064-Reclaimed Water Service to Evergreen Park	-	-	-	-	-	-	-	-	230,000	230,000
9065-Reclaimed Water Service to Bella Vista Park	-	-	-	-	-	230,000	-	-	3,596,312	3,596,312
9067-Goleta Community Center Upgrade	-	-	-	1,296,312	800,000	1,500,000	-	-	600,000	600,000
9069-Miscellaneous Facilities Improvements	-	-	-	-	-	100,000	500,000	-	4,013,697	4,013,697
9076-Public Swimming Pool	-	-	-	-	-	1,145,224	1,618,473	1,250,000	3,830,000	3,830,000
9077-Recreation Center/Gymnasium	-	-	-	-	-	980,000	2,850,000	-	2,985,000	2,985,000
9078-Rancho La Patera Improvements	-	-	-	-	-	-	1,600,000	2,100,000	3,700,000	3,700,000
9081-Covington Drainage System Improvements	-	-	-	-	-	-	-	-	-	-
9083-Traffic Signal Upgrades	-	-	-	-	-	-	-	-	-	-
9085-Goleta Storm Drain Master Plan	-	-	-	-	-	-	-	-	-	-
9086-Vision Zero Plan	-	-	-	-	-	150,000	150,000	-	300,000	300,000
9096-Orange Avenue Parking Lot	-	-	-	-	-	100,000	100,000	300,000	400,000	400,000
9097-Fairview Corridor Study (Fowler Road to Calle Real)	-	-	-	-	-	-	500,000	-	500,000	500,000
9100-Hollister Avenue/Fairview Avenue Roundabout (Intersecti	-	-	-	-	-	-	500,000	8,500,000	8,500,000	8,500,000
9101-City Hall Purchase & Improvements	-	-	-	435,500	-	-	-	-	435,500	435,500
9102-Storke Road Corridor Study	-	-	-	-	-	200,000	-	-	200,000	200,000
9103-Citywide School Zones Signage & Striping Evaluation	-	-	-	-	-	300,000	-	-	300,000	300,000
9104-Citywide Evaluation of Existing Traffic Signals	-	-	-	-	-	250,000	-	-	250,000	250,000
9105-Elwood Beach Drive Drainage Infrastructure Replacement	-	-	-	-	-	-	50,000	250,000	300,000	300,000
9106-Phelps Ditch Flood Control Channel Trash Control Structu	-	-	-	-	-	600,000	-	-	600,000	600,000
9107-Old Town South Fairview Avenue, High Flow Trash Capti	-	-	-	-	-	-	-	-	-	-
9108-Windhester II Park	-	-	-	-	-	-	-	-	-	-
9109-Ward Drive Sidewalk Infill	-	-	-	-	-	-	175,000	500,000	675,000	675,000
TBD-9115-Public Works Corporation Yard Repairs	-	-	-	-	500,000	-	-	-	500,000	500,000
TBD-9116-Pickleball Courts	-	-	-	-	-	-	-	-	-	-
TBD-z01-Elwood Coastal Trails and Habitat Restoration	-	-	-	-	75,000	2,400,000	-	-	2,475,000	2,475,000
Total Cost	-	-	-	6,293,008	16,914,221	22,510,224	43,838,473	18,900,000	108,455,926	108,455,926
Total Sources										
Net Available										
Grand Total Cost	89,334,151	5,916,173	64,421,323	21,291,529	33,113,439	40,925,224	57,003,473	20,200,000	332,205,312	236,954,988
Grand Total Sources			64,421,323	14,694,482	19,642,680	21,554,880	12,640,260	1,615,580		
Net Available			37,857,621	31,260,574	17,789,815	(1,580,529)	(45,943,742)	(64,528,162)		



## **ATTACHMENT 3**

Excerpt from December 2020 Staff Report Detailing Unfunded Capital Improvement Program  
Projects and Other Priority Funding Needs

*Note: Funding set aside for CalPERS and OPEB UAL will soon be transferred to the recently established Section 115 Trust with PARS. Next steps with the Section 115 Trust includes meeting with the Finance Committee to recommend a strategy and policy, and then brought back to City Council for authorization. Given the timing, staff resources and capacity, staff anticipates this process to begin in January.*

### Unfunded Priorities in Operating Budget

The City has various unfunded priority needs, with some costs offset by other special revenues, such as with those related to street maintenance, street lighting, solid waste and the library. Table 4 provides a list of other City priority funding needs and is not complete. The list provides information on other priorities, such as additional pavement budget needed to maintain an average PCI level of 69 and operating and maintenance costs related to other facilities, ongoing programs or projects and staff level imbalances. Actual funding needs will require additional analysis.

The list is separated in two sections, identified as one-time and ongoing. “One-time” uses of funds are expenditures for projects or programs that are completed within the fiscal year. While there may be some future maintenance costs for some of these items, such costs are relatively minor when measured against the General Fund as a whole. “Ongoing” uses of funds, on the other hand, demand continuing expenditures in future years. The most obvious example is the addition of a new employee. Salary, benefits, and support costs, such as training and equipment, will affect every future budget for as long as the new position remains programmed. Because there are future cost increases to which the City may be committed, extreme care needs to be exercised so that current year commitments do not overwhelm future year resources. While most of the projects funded by the General Fund will not create new expenditure commitments, some of the projects funded from other sources will have that effect—particularly new parks (as compared to improvement of existing parks) and new public buildings. On the other hand, many projects, if addressed now (especially street maintenance and park rehabilitation projects) should help control future costs by minimizing the need for emergency repairs and higher costs.

#### **Table 4 - Summary of Unfunded Priorities**

The costs identified are either one-time if identified or annual ongoing costs in addition to the current budget. Some of the major deferred maintenance items related to transportation have other special revenue funding sources allocated such as Gas Tax or Measure A. Also, the additional unfunded costs are not related to what was identified as part of the temporary cost reduction strategies or positions related to the hiring freeze. These are areas preliminary identified and subject to further review and analysis as noted in the table.

Unfunded Categories:	Unfunded		Notes and Funding Sources
	One-time	Annual Ongoing Costs Additional to Current Budget	
Deferred Infrastructure Maintenance			
Additional Pavement Budget to maintain average PCI level of 69	TBD	\$3,300,000	Additional annual amount needed. Tax revenue.

Backlog of concrete repair	TBD	\$250,000	Tax revenue
Backlog of public tree maintenance	TBD	\$300,000	Tax revenue
Deferred Traffic Signals – Full replacement	TBD	\$500,000	Tax revenue
Deferred Traffic Control Sign Replacements	TBD	\$40,000	Tax revenue
Storm drain maintenance	TBD	\$250,000	Tax revenue
Vehicles and Equipment	TBD	\$150,000	Tax revenue
ADA related improvements	TBD	TBD	Tax revenue
Facility maintenance	TBD	\$275,000	Tax revenue, user fees
San Jose Creek Annual Cleanout	TBD	\$200,000	Tax revenue
Park and open space maintenance rehabilitation	TBD	\$150,000	Tax revenue, user fees
<b>Staff level imbalances or service level by Dept/Program</b>			
General Government	TBD	TBD	Tax revenue, user fees
Library		\$200,000	Annual cost estimates for book budget needed once Library DIF is used up.  Grants, Tax revenue, user fees
Finance	TBD	\$260,000	Staff level imbalances. Department to undergo assessment. Was delayed due to COVID-19. Unrelated to hiring freeze and preliminary analysis. Tax revenue, user fees
Planning and Environmental Review	TBD	TBD	Affordable Housing Program. Staff level imbalances.  Tax revenue, user fees
Public Works	TBD	TBD	Staff level imbalances. Tax revenue, user fees
Solid Waste	TBD	\$90,000	Tax revenue, user fees

Streetlights	TBD	TBD	Tax revenue
Neighborhood Services and Public Safety	TBD	TBD	Tax revenue, user fees
<b>Master Plan Documents Needing Implementation</b>			
Parks Master Plan	TBD	TBD	Federal/State Grants
Creek and Watershed	TBD	\$50,000	Depending on future action costs may increase one-time for CIP and annually if department or program created.  Tax revenues, grants, user fees
Bike/Ped Master Plan	\$ 13,980,000	TBD	Federal/State Grants, tax revenues
IT Strategic Plan	TBD	\$1,188,000	Further analysis needed. Amount subject to change based on action.
Economic Development Plan	TBD	TBD	TBD
Economic Recovery Plan	TBD	TBD	Currently being developed.
Homelessness Strategic Plan	TBD	\$760,000	Preliminary estimates, subject to change on action. Plan is still under draft and review
Strategic Energy Plan and Climate Action Plan	\$3,830,000	\$282,000	Preliminary estimates, subject to change on action.
Butterfly Habitat Management Plan	\$63,500	\$203,600	\$3.9 million one-time state grant. Amount listed is estimated future unfunded cost.
Lake Los Carneros Master Plan	TBD	TBD	Tax revenues

### Unfunded CIP Projects

The City has a major investment in its infrastructure – streets, bike paths, parks, public buildings and improvements, which is valued on the City's books at \$191 million (excluding vehicles and equipment) as of June 30, 2019. Table 5 is a list of the City's CIP projects identified in the recent FY 20/21 mid-cycle budget with total estimated amounts of \$78 million that have no, or only partial funding sources identified. These amounts along with the entire Five-Year CIP Budget will be updated in the upcoming budget cycle for FY 21/22 and 22/23.

Funding sources are subject to change as more information is known and other funding sources may become available. Depending on the type of project, grants, DIFs or debt financing may be available to offset some or all costs. For now, staff has included potential funding sources, though this will require further analysis by individual project. The current list below is listed by project number, in no order of priority.

**Table 5 - Summary of Unfunded CIP Projects**

<b>CIP Projects (Unfunded Next Five Years)</b>	<b>Est. One-Time Amount</b>	<b>Funding Sources</b>
9001-Hollister Avenue Complete Streets Corridor Plan	\$ 1,186,000	Grants, DIF, IBank, Other Debt Financing
9006-San Jose Creek Bike Path - Southern Extent	\$ 1,210,000	Grants, DIF, IBank, Other Debt Financing
9009-San Jose Creek Improvements and Fish Passage	\$ 570,000	General Fund \$460,750 appropriated 9/1/2020 DIF, IBank, Other Debt Financing
9025-Fire Station No. 10	\$ 14,821,994	Other Debt Financing
9027-Goleta US 101 Overcrossing	\$ 28,500,000	IBank, Other Debt Financing
9053-Cathedral Oaks Crib Wall Interim Repair Project	\$ 8,300,000	Special Revenue Funds, IBank, Debt Financing
9056-LED Street Lighting Project	\$ 100,000	DIF
9064-Reclaimed Water Service to Evergreen Park	\$ 310,000	DIF
9065-Reclaimed Water Service to Bella Vista Park	\$ 230,000	Grants, IBank, Other Debt Financing
9067-Goleta Community Center Upgrade	\$ 7,650,000	Other Debt Financing
9069-Miscellaneous Facilities Improvements	\$ 1,150,000	Revenue Bonds, Grants, DIF, Other Debt Financing
9077-Recreation Center/Gymnasium	\$ 1,938,585	Revenue Bonds, Grants, DIF, Other Debt Financing
9078-Rancho La Patera Improvements	\$ 2,985,000	IBank, Other Debt Financing
9081-Covington Drainage System Improvements	\$ 3,700,000	GF or Special Revenue Funds
9085-Goleta Storm Drain Master Plan	\$ 220,000	GF or Special Revenue Funds
9086-Vision Zero Plan	\$ 300,000	Special Revenue Funds
9096-Orange Avenue Parking Lot	\$ 300,000	GF or Special Revenue Funds
9097-Fairview Corridor Study (Fowler Road to Calle Real)	\$ 370,000	Special Revenue Funds
9100-Hollister Avenue/Fairview Avenue Roundabout (Intersection Improvements)	\$ 550,000	GF Facility Reserves, IBank or Other Debt Financing
9101-City Hall Purchase & Improvements	\$ 435,500	

9103-Citywide School Zones Signage & Striping Evaluation	\$	65,000	Special Revenue Funds
9104-Citywide Evaluation of Existing Traffic Signals	\$	65,000	Special Revenue Funds
9105-Ellwood Beach Drive Drainage Infrastructure Replacement	\$	226,725	Special Revenue Funds, Other Debt Financing
9106-Phelps Ditch Flood Control Channel Trash Control Structure	\$	670,000	Special Revenue Funds, Other Debt Financing
9107-Old Town South Fairview Avenue, High Flow Trash Capture Devices	\$	325,000	Special Revenue Funds, Other Debt Financing
9109-Ward Drive Sidewalk Infill	\$	390,000	Special Revenue Funds, Other Debt Financing
TBD-03-Ellwood Coastal Trails and Habitat Restoration	\$	2,475,000	Grants, Other Debt Financing
<b>Total Cost</b>	<b>\$</b>	<b>79,043,804</b>	
			Accounts for GF appropriation for 9009 of \$460,750 and removes the unfunded budget amount of \$570,000
<b>Total Adjusted Cost</b>	<b>\$</b>	<b>78,473,084</b>	

Any type of debt financing or use of loans should be further evaluated. The type of financing will depend on multiple factors including useful life, project cost, type of project, and how the project is used in regard to private activity. If the type of infrastructure needing funding is considered ongoing, like maintenance and repair, a dedicated source of ongoing revenues should be utilized instead of financing.

### **Section 3: Revenue Enhancement and Financing Options to Address Ongoing Unfunded Priorities and One-Time Infrastructure Projects**

#### **Revenue Enhancement Options**

The purpose of this section is to provide the City Council with data that may assist the Council in considering future revenue enhancement options, such as increasing existing tax rates or implementing new taxes. While conducting research last spring on the City's potential adoption of an ordinance to place a new 1% (or one cent) sales tax measure on the November 3, 2020 ballot, staff presented information regarding various revenue options to Council. This material encompassed: 1) the details of the adoption process for the two-types of add-on sales taxes measures; 2) the difference between a General Purposes and a Specific Purpose Tax; 3) specifics about Goleta's current Sales and Use Tax rates; 4) add-on sales tax limits; 5) the difference between a Transactions and Use Tax and Sales and Use Tax; 6) potential impacts of a sales tax increase; and, 7) a summary of alternative revenue options. Attachment 3 contains this detailed information for reference.

#### **Financing Options**

In general, local governments rely on two methods of financing infrastructure:

- 1) Pay-as-you-go (pay-go, or cash)