



TO: Mayor and Councilmembers
FROM: Luke Rioux, Finance Director
CONTACT: Tony Gonzalez, Accounting Manager
SUBJECT: Fiscal Year 2022/23 First Quarter Financial Review

RECOMMENDATION:

Adopt Resolution No. 22-__ entitled, “A Resolution of the City Council of the City of Goleta, California, Amending the City of Goleta Operating and CIP Budget for Fiscal Year 2022/23, Amending the City of Goleta Schedule of Authorized Positions for Fiscal Year 2022/23 and Amending the City of Goleta Salary Schedule for Fiscal Year 2022/23.”

BACKGROUND:

This report provides a financial update on the City’s preliminary actual revenue and expenditure activity through the first quarter of the Fiscal Year (FY) 2022/23 Operating and Capital Improvement Program (CIP) Budget, which was adopted on June 15, 2021, as part of the two-year FY 2021/22 and FY 2022/23 budget plan and amended on June 21, 2022 (Mid-Cycle Budget). The information in this report is preliminary and provides a review of the revenue and expenditure activity from July 1 through September 30, 2022, and other relevant financial information. Additionally, this report recommends various adjustments to the adopted budget.

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

1. Revenues and expenditures are recorded during the period received or paid. It is only at the end of the fiscal year that accrual entries are made to associate the revenues and expenditures to the corresponding period.
2. The receipt of revenues varies according to the source of funding, so the September totals may not represent three months of revenues in many categories. For example, “Traditional” Property Tax payments are normally received as follows: 55% in December, 41% in April, and 4% in June.
3. Expenditures for salaries and some operating costs may be disbursed evenly on a month-to-month basis; however, there are some expenditure line items whereby funds are released or encumbered at the start of the new fiscal year. In addition, expenditures for Liability Insurance, Workers Compensation and Debt Service are made on a quarterly, semi-annual or annual basis.

DISCUSSION:

General Fund Budget Summary:

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

Table 1 - General Fund Budget Summary

Category	2021/22 Actuals	2022/23 Adopted Budget	2023/23 Current Budget	Recommended Amendments	2022/23 Amended Budget
Revenues and Other Sources	\$ 37,623,480	\$ 36,041,100	\$ 36,041,100	\$ 309,491	\$ 36,350,591
Operating Expenditures	\$ 30,895,556	\$ 36,815,225	\$ 42,445,897	\$ 368,808	\$ 42,814,705
Capital Expenditures	\$ 251,642	\$ 7,260,078	\$ 10,334,314	\$ -	\$ 10,334,314
Total Expenditures	\$ 31,147,198	\$ 44,075,303	\$ 52,780,211	\$ 368,808	\$ 53,149,019
Net Change to Fund Balance	\$ 6,476,282	\$ (8,034,203)	\$ (16,739,111)	\$ (59,317)	\$ (16,798,427)
Beginning Fund Balance	\$ 32,792,658	\$ 39,268,940	\$ 39,268,940		\$ 39,268,940
Ending Fund Balance	\$ 39,268,940	\$ 31,234,737	\$ 22,529,829	\$ (59,317)	\$ 22,470,513

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

The FY 2022/23 Current Budget total expenditures is now at \$52.8 million, which includes carryover budget of \$6.4 million (supported by the fund balance of the General Fund) and new appropriations authorized by City Council. Since July 1, 2022, the City Council has approved various new expenditure budget appropriations totaling approximately \$2.3 million. Of the \$2.3 million, \$2.2 million was programmed for the Pavement Rehabilitation Project. Other new appropriations include additional funding needed for Sustainability Program outreach, landscape maintenance and Ellwood Beach Drive Draining Repair.

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

General Fund - Carryover Budget Summary:

The FY 2021/22 carryover budget has now been finalized and has increased the current budget by \$6.4 million. Carryovers are the result of encumbered funds not paid until after the end of the fiscal year and required to be reported in the new fiscal year or are one-time programmed budget for active city operating projects and CIP projects that were not completed in the previous year. The carryover amounts are summarized in Table 2 below by Department.

Table 2 – General Fund FY 2021/22 Carryover Budget Summary

Department	FY 21/22 Carryover Budget	Description of One-time Project Budget, CIP Budget, and Expenditures carried into FY 22/23
General Government	\$184,723	Public Outreach Services, Project Labor Agreements, Sheriff Contract Analysis, legislative advocacy
General Services	\$319,672	Maintenance for Historic Railroad Depot and City Hall alarm and monitoring, Vehicle Replacements (2), Aerial Bucket Truck, Backhoe
Finance	\$3,880	Single Audit for 20/21
Planning and Environmental Review	\$246,657	Local Coastal Program, Permit Tracking System, ALCUP, Oil and Gas Decommissioning, Historic Preservation, Objective Design Standards, Civic Spark Fellow, City Hall Solar PV, Subdivision APN Mapping Services
Public Works	\$1,992,999	Engineering Project Management Support on CIP Projects, Construction Management Services for CIP, Arboricultural Consulting Support, Environmental Monitoring, Construction Management and Inspection with Pavement, Pavement Rehabilitation Project, Emergency Traffic Signal Repairs, Project and Construction Management Support, Traffic Signal Operations, Traffic Signal and Video Equipment, Concrete Maintenance Project
Neighborhood Services	\$662,541	Homeless Consulting and Outreach Services, Visitor Profile Analysis and Economic Development Strategic Plan, Banners for Elections, Goleta Community Center Strategic Plan
Capital Improvement	\$3,034,236	San Jose Creek Capacity Improvements, Ellwood Mesa, Old Town Sidewalk Improvement, Cathedral Oaks Crib Wall Interim Repair, LED Street Lighting Project, Hollister Avenue Crosswalk Enhancement-Chapel Street, Goleta Community Center Seismic Upgrade, RFFB Improvements at School Crosswalks, Public Works Corp Yard Repairs, San Jose Creek Channel Fish Passage Modification, and IT Strategic Plan Implementation
Grand Total	\$6,444,708	

General Fund – Recommended Amendments Summary:

Staff is recommending various budget adjustments this quarter which include an increase of \$309,491 to revenues, an increase of \$368,808 to expenditures and reprogramming of budget from other departments, which are described in the General Fund Expenditure Analysis section below.

Staff is also recommending various personnel updates. Personnel updates include updating the Schedule of Authorized Positions, to reflect staff's recommendation of reclassifying a part-time Management Assistant to full-time, correcting a reallocation of two positions within Public Works to match what was adopted in the budget, and title correction to the Homeless Services Coordinator. Staff is also needing to adopt an updated salary schedule that reflects City Council action taken on December 7, 2021, which included an across the board 3% salary increase (except for City Manager and City Council) effective January 14, 2023. Additional updates to the salary schedule include listing Mayor and City Council salary as part of the overall adopted citywide salary schedule. The Mayor and City Council's salary is subject to annual adjustment effective the first pay period in December, per the passage of MeasureW2018 passed by voters in November 2018 and will reflect a 15.21% increase. The Mayor salary is set at 90% and City Council is set at 75% of the most recent nonfamily household median income of the City of Goleta residents as published annually by the United States Census Bureau. No additional appropriation is needed as budget was adopted to account for the updates. The updated salary schedule is provided as Exhibit C to Attachment 5.

General Fund Revenue Analysis:

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

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

Table 3 – General Fund FY 2022/23 Revenues through Q1 (September 30)

Revenues	FY 2021/22		FY 2022/23			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	Qtr YTD Actuals	% Realized	
Property Taxes	8,655,521	43,899	8,478,600	24,618	0.3%	-43.9%
Sales Taxes	8,572,807	1,021,515	8,316,500	813,821	9.8%	-20.3%
Transient Occupancy Tax	14,341,129	1,818,309	13,100,000	2,711,781	20.7%	49.1%
Cannabis Tax	1,738,534	-	2,100,000	-	0.0%	-
Franchise Fee Tax	1,513,730	181,505	1,408,900	190,530	13.5%	5.0%
License & Service Charges	1,929,169	487,730	1,687,300	438,600	26.0%	-10.1%
Fines & Penalties	168,275	15,915	141,000	16,281	11.5%	2.3%
Interest & Rent Income	(105,801)	6,968	334,000	500,182	149.8%	7078.2%
Reimbursements	386,437	62,696	326,000	57,021	17.5%	-9.1%
Other Revenues	398,976	25,018	105,000	38,340	36.5%	53.3%
Other Sources	24,704	8,306	43,800	8,569	19.6%	3.2%
Total Revenues	\$ 37,623,480	\$ 3,671,860	\$ 36,041,100	\$ 4,799,743	13.3%	30.7%

Property Tax

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

Total property tax revenues anticipated for the fiscal year are estimated at \$8.5 million. When compared to prior year quarter actuals, a decrease of 43.9% is experienced in this category due to lower Documentary Transfer Tax revenues received through the quarter. During budget adoption staff discussed that the City had experienced historic highs in transfer tax over the last two fiscal years, due to the low mortgage rate environment and high demand and low supply of inventory. As inventory continues to remain low and mortgage rates continue to rise, staff anticipates a slowdown in property transfers throughout FY 22/23. However, it should be noted that subsequent to the quarter end, the Ritz Carlton – Bacara property had finalized its sale in early November 2022. Staff is still confirming final information, though approximately \$291,427 of one-time documentary transfer tax is anticipated to be received in December 2022 or January 2023. Due to timing, the City will not experience the increase in assessed valuation until FY 23/24 which reflects transactions from January 1, 2022, through December 31, 2022. Staff will have updated information on revenues in the second quarter (mid-year) financial review.

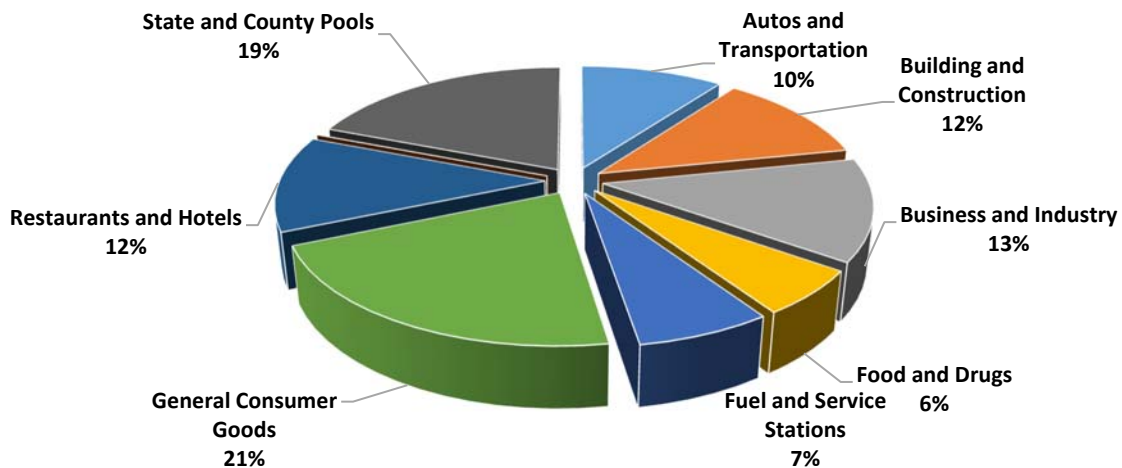
Staff will continue to monitor changes to assessed valuations and consult with its property tax consultants to determine if any future adjustment at mid-year is warranted.

Sales Tax

Sales tax collections are projected to be the third largest revenue source for the City at \$8.3 million and account for 23.1% of total General Fund revenues. Sales tax is considered one of the most volatile revenue sources given the dependency on consumer behavior and business activity. The City does not receive its full 1% sales tax allocation of the 7.75% sales tax rate that is normally allocated to cities. The City shares 30% of the 1% sales tax revenues with the County of Santa Barbara, per the RNA. The amount projected to be shared this fiscal year is approximately \$3.6 million.

The City's sales tax base is generated from various main industry categories, including General Consumer Goods with a dominant share at an average of 21%. The General Consumer Goods category is represented by a multitude of retail stores that provide various consumer goods. The businesses in this category include large discount department stores, electronics stores, home furnishing stores and other retail stores. The next largest industry categories are the State and County Pools (primarily online sales) now at 19% (historically 14%). When combined together, these two industry groups account for 40% of the City's sales tax base. It is then supplemented by Business and Industry (manufacturers and industrial), Restaurants and Hotels (dining establishments, fast food, and bars), Building and Construction at 12% to 13%, and Autos and Transportation at 10%. For comparison purposes the percentage share by the eight major industry groups for the City is seen in Figure 1 below:

Figure 1 - Sales Tax by Major Industry Groups



Sales tax revenues are estimated this fiscal year to reach \$8.3 million. Through the end of the first quarter, sales tax receipts were tracking lower in comparison to the prior year first quarter by -20.3% (or ~\$207,694) at approximately \$813,821. This is due to CDTFA methodology on advancing payments. Staff will have its next key sales tax meeting in January 2022 to discuss the July – September activity and will report it in the second quarter (mid-year) financial review. Given the level of uncertainty and volatility, staff is not recommending an adjustment to its current sales tax estimates and will revisit at mid-year when more information is known.

Transient Occupancy Tax (TOT)

The City's TOT is projected to be the largest General Fund revenue source at 36.3% this fiscal year with a current budget estimate of \$13.1 million. TOT has historically been the largest revenue source since FY 2012/13. TOT is the most volatile and was the most impacted by the pandemic due to a decrease in overnight stays and is expected to recover over the course of the fiscal year. During budget adoption, staff assumptions include a gradual rise to continue in ADR rates. Projections assume that nine hotels (not including the Super 8) remain operating in the future fiscal years, and no major changes occur in the overall demand of rooms in Goleta. With Super 8 transitioning to permanent housing, the supply of hotel rooms has been reduced by 65, for a total estimated supply of 1,306. It is anticipated that demand will shift to other hotels.

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

In the event of a recession, it is unlikely that it could be modeled using one of the past three downturns. If staff were to model after the Great Recession, for example, there were two consecutive periods of declines experienced in FY 08/09 and FY 09/10 of 12% and 13%, and a rebound in FY 10/11. However, during those same periods of decline, other notable events were experienced such as the Gap Fire, Tea Fire, and Jesusita Fire, which increased demand for hotel rooms. Should revenues fall short, the City has the unassigned fund balance to serve as an immediate revenue stabilizer, or the \$11.5 million contingency reserve to temporarily fall back on and give staff time to assess the situation.

Based on actual receipts received by September 30, TOT revenues of \$2.7 million were up 49.1% when compared to the same quarter in the prior year of \$1.8 million on a cash basis. This increase is due to timing of receipts processed by September 30. TOT is due within thirty days after the end of the prior month. For example, TOT collected for September is due by October 30. The \$2.7 million reflected in the report represents July and portions of August TOT receipts.

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

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

Month	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	\$ Chg from Prior Year	% Chg from Prior Year
July	\$ 1,325,613	\$ 1,389,695	\$ 669,922	\$ 1,704,247	\$ 1,620,118	\$ (84,129)	-4.9%
August	1,278,046	1,365,353	894,806	1,546,744	1,531,343	(15,401)	-1.0%
September	1,010,472	1,057,156	858,289	1,322,888	1,455,446	132,558	10.0%
Total	\$ 3,614,131	\$ 3,812,204	\$ 2,423,016	\$ 4,573,880	\$ 4,606,907	\$ 33,027	0.7%
18/19 Baseline \$ Change		\$ 198,073	\$ (1,191,114)	\$ 959,749	\$ 992,776		
18/19 Baseline % Change		5.5%	-33.0%	26.6%	27.5%		

On an accrual basis, TOT revenues of \$4.6 million were up by \$33,027 or 0.7% when compared to prior year for the same period. When compared to pre-pandemic levels of FY 18/19, TOT was up by approximately \$992,776 or 27.5%. Occupancy rates for the July through September period were on average between 81% and 90% with the average daily rate ranging between \$377 and \$421. Pre-pandemic the occupancy rates were between 79% to 89% with the average daily rate between \$260 to \$296.

When considering the current TOT budget estimate of \$13.1 million, TOT revenues are trending above targeted levels. Given the ongoing volatility and uncertainty, staff does not recommend a revenue adjustment at this time and will review again at mid-year.

Cannabis Business Tax

On November 6, 2018, the voters passed Measure Z2018, establishing a tax on cannabis business operations within the City of Goleta. The passing of this ballot measure subjects cannabis businesses to taxation on gross receipts of cannabis based on classifications up to a maximum of 10 percent. The current tax rates are seen in Table 5:

Table 5 – Current Cannabis Tax Rates

Cannabis Business Classification	Activities Taxed	Tax Rate
Adult Use Cannabis Retailing	Gross Receipts	5%
Medicinal-Use Cannabis Retailing	Gross Receipts	0%
Manufacturing	Gross Receipts	2%
Cultivation	Gross Receipts	4%
Distribution	Gross Receipts	1%
Testing	Gross Receipts	0%
Nurseries	Gross Receipts	1%
Maximum Tax Limit	Gross Receipts	10%
Maximum Cap for Multiple Operations	Gross Receipts	10%

The City of Goleta currently has 14 active licenses and 2 other applications in the review process. When excluding businesses with multiple locations, there are currently 11 business operators, with 10 operators now reporting cannabis business tax revenues. Cannabis business tax payments are due quarterly by the end of the following month (e.g., July through September, is due by October 30). Given the timing of when cannabis tax revenues are due, there are no reported receipts yet on a cash basis in this report for the quarter against the overall budgeted amount of \$2.1 million. At the time of preparing this report, preliminary data is showing the City has collected approximately \$273,000 of cannabis business tax revenue, which would be a 50.6% decrease for the same period in the prior year. Actual amounts will be reported at mid-year. Due to the volatility and uncertainty around this new revenue source, staff made revised estimates for FY 22/23 projecting a decrease at approximately \$2.1 million (previously was \$2.6 million). Staff is continuing to evaluate Q1 and Q2’s tax payment and may recommend a revised estimate for cannabis tax revenues during the mid-year. Based on current data, Cannabis Tax revenues on a full fiscal year basis are currently trending between \$1.1 million to \$1.9 million.

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

Cannabis tax revenues will continue to experience ongoing volatility as uncertainty surrounds the cannabis industry. Staff will continue to evaluate the cannabis tax activity and potential fiscal impacts as new operators begin to collect and remit taxes. In addition, staff plans to conduct financial audits with its consultants for proper reporting later this fiscal year. Should revenues fall short of estimates of \$2.1 million, the unassigned fund balance is available to serve as a revenue stabilizer and absorb the impact.

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

Table 6 – Cannabis Business License Application Summary

#	Status	Business Application Name	Location	Primary License Type	Notes
1	Approved	CalGreen <i>(Legal Non-Conforming)</i>	164 Aero Camino	Storefront Retail	
2	Approved	Santa Barbara Care Center <i>(Legal Non-Conforming)</i>	5814 Gaviota Street	Microbusiness	<i>Storefront Retail Cultivation Distribution</i>
3	Approved	Organic Greens Collective <i>(Legal Non-Conforming)</i>	5902 Daley Street	Storefront Retail	
4	Approved	Green Rush Alliances LLC	6332 Lindmar Ave	Manufacturing	Distribution
5	Approved	Greenbridge Patient Collective	5940 Matthews St	Microbusiness	<i>Distribution Manufacturing Non-Storefront Retail (Delivery)</i>
6	Approved	Sublime Processing	123 Aero Camino Unit A	Microbusiness	<i>Manufacturer Distribution Non-Storefront Retail (Delivery)</i>
7	Approved	HERBL	759 Ward Drive	Distribution	
9	Approved	HERBL	839 Ward Drive	Distribution	
10	Approved	HERBL	749 Ward Drive	Distribution	
11	Approved	Thornwood Distribution LLC	5756 Thornwood Drive	Cultivation (Processor)	Nursery
12	Approved	One Plant	290 Storke Road	Storefront Retail	
13	Approved	Ocean Grown Farms	176 Aero Camino	Microbusiness	<i>Distribution Manufacturing Non-Storefront Retail (Delivery)</i>
14	Approved	Firefly Delivery, LLC	5775 Dawson Ave	Non-Store Front Retail (Delivery)	<i>Delivery only</i>
15	Pending	AGQ Green Nature	859 Ward Drive. Suite 103	Testing	<i>Preliminary approved with City, waiting on State license</i>
16	Pending	Hollister Distribution, Inc.	5631 Calle Real	Storefront Retail	<i>Application review in process</i>

Other potential applicants not shown on this list include one other storefront retail location that has yet to submit a Cannabis Business License Application to Finance and an outside-city-limits delivery operator. The potential storefront retail location is 5999 Hollister. Finance staff was notified that zoning has been confirmed but has not received an official application package at the time of this report and will keep the Council apprised at the next financial review.

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

Franchise Fees

The City collects franchise fees from four main service provider sources (Cable, Electric, Gas, Solid Waste). Each provider of these services has a different payment schedule. Electric and Gas providers make annual payments in April. The Cable provider is on a quarterly payment plan, while Solid Waste fees are collected monthly, with a one-time annual base fee of \$100,000 paid at the beginning of the fiscal year. Total franchise fees collected by the end of first quarter were \$190,530 or 13.5% of the budget, which is on track with historical amounts.

Licenses and Service Charges

This revenue category reflects the user fees and charges as they relate to business license processing, planning and building permit fees, staff time charges related to development activity, and library management service charges. All revenue accounts were revised and updated to reflect anticipated activity for FY 2022/23. Table 7 summarizes the primary revenue accounts within the Licenses and Service Charges category.

Table 7 – Licenses and Service Charges Summary

Licenses and Service Charges	FY 2021/22		FY 2022/23			Prior Year Qtr YTD % Chg
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	
Legal Deposits Earned	15,982	1,414	1,000	2,992	299.2%	111.6%
Planning Fees	134,161	32,109	103,000	33,423	32.4%	4.1%
Planning Deposits Earned	255,513	73,034	200,000	28,738	14.4%	-60.7%
Building Permits	422,776	132,078	450,000	112,883	25.1%	-14.5%
Public Works Deposits Earned	44,588	5,939	58,000	5,534	9.5%	-6.8%
PW/Engineering Fees	134,593	23,551	125,000	22,543	18.0%	-4.3%
Solid Waste Roll Off Fees	29,120	4,498	30,000	6,539	21.8%	45.4%
Business License	515,712	78,907	452,000	81,024	17.9%	2.7%
Plan Check Fees	290,934	56,257	180,000	139,984	77.8%	148.8%
Other Licenses & Charges	85,791	79,944	88,300	4,940	5.6%	-93.8%
TOTAL	\$ 1,929,169	\$ 487,730	\$ 1,687,300	\$ 438,600	26.0%	-10.1%

Through the end of the first quarter, revenues were at \$438,600 and are tracking as expected against the current budget of \$1.7 million at 26%. In comparison to the same period in prior year, overall revenues are down by 10.1%, primarily due to Planning Deposits Earned and posting of library management service fees of \$82,500. Building permit activity and plan check fees were trending higher than anticipated. At this time, staff are recommending an increase of \$155,000 to building permits and \$154,500 to plan check fees for an overall increase of **\$309,500**.

Fines and Penalties

The City collects various fines and penalties related to traffic, parking, towing, and lost item fees related to the library. Overall receipts of \$16,281 were at 11.5% of budget estimates of \$141,000. In comparison to the same period last year, overall revenues are up by 2.3%. Staff will continue to monitor activity levels and may recommend an adjustment at mid-year if warranted.

Interest and Rent Income

Interest and rent income accounts for rental income from property owned by the City as well as investment earnings generated from the City's investment program. The budgeted revenues of \$334,000 were revised at budget adoption to reflect anticipated impacts of increasing interest rates.

Through the end of the first quarter, interest and rent income of \$500,182 were at 150% of the total budget. In comparison to prior year for the same quarter, revenues were up 7,078.2%. This increase is due to a fair market value (FMV) adjustment of \$429,996 applied to the City's investment program as required by the Governmental Accounting Standards Board (GASB) and reflects an FMV amount of unrealized gains and losses. When considering only actual realized interest earnings, total revenues are at a \$70,185 or at 21% of budget.

Reimbursements

This revenue category primarily accounts for all staff time reimbursements (cost recovery) related to the CIP and Redevelopment Successor Agency administrative and direct costs. Additionally, it includes claim reimbursements or other one-time miscellaneous reimbursements. Staff that work directly on projects or programs supported by special revenue funds can charge staff time against the CIP project budgets supported by special revenue funds (if eligible) and reimburse the General Fund. The overall amounts vary year to year, depending on the use of contract engineering services. Contract engineering services are paid directly from the CIP project budgets supported by the special revenue funds, and therefore do not require payments from the General Fund. The revenues received through the end of the quarter totaled \$57,021 and were at 17.5% of the total budgeted amount of \$326,000. In comparison to prior year for the same quarter, revenues decreased by -9.1% or \$5,676 due to higher staff time reimbursement charges reflected in the first quarter.

Other Revenues

This category accounts for all other remaining General Fund revenue amounts such as Motor Vehicle License Late Fees (MVLFF), Friends of the Library donations, one-time donations, and miscellaneous revenues. Revenues were at \$38,340 by the end of the quarter or approximately 37% of the total budgeted amount of \$105,000. In comparison to prior year for the same quarter, revenues increased by 53.3%. This increase in revenue activity is primarily due to one-time revenues received from library donations and timing of when revenues were received this fiscal year. Additionally, staff is recommending a one-time cleanup adjustment of \$8.73 related to a \$5,000 Amazon gift card donation received from the Friends of Goleta Valley Library and truing it up to actuals spent of \$4,991.27.

Other Sources

This category accounts for other financing sources such as funds transferred in from other funds or other fund resources received from transactions such as sale of securities or cash received from loans or when bonds are issued. City staff primarily utilizes this category to account for funds transferred in for staff time spent in administering the Community Development Block Grants (CDBG) program. Other sources received through the quarter were at 19.6% or \$8,569 of the total budget amount of \$43,800.

General Fund Expenditure Analysis:

The General Fund expenditures budget is currently at \$52.8 million. Total expenditures through the first quarter should be about 25% of the budget, assuming the timing of expenditures is consistent throughout the year. By the end of the first quarter total expenditures of \$6.7 million were at 12.8% of the total budgeted amount. In comparison to prior year for the same quarter, expenditures were up 39.8%. This is primarily due to timing of payments made for public safety, additional one-time payments made related to the projects and other expenditures related to staffing levels. Staff have reviewed their budgets and have determined there were various unanticipated costs experienced in the first quarter along with savings in others. Staff have reviewed their budgets and operations and are

recommending various new appropriations, budget transfers and personnel updates described further below.

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

Table 8 - General Fund FY 2022/23 Expenditures through Q1 (September 30)

Expenditures	FY 2021/22		FY 2022/23			Prior Year
	Year End Actuals	Qtr YTD Actuals	Current Budget	QTR YTD Actuals	% Realized	Qtr YTD % Chg
General Government	6,401,327	2,187,502	6,403,473	1,720,729	26.9%	-21.3%
General Services	454,270	0	3,607,547	818,503	22.7%	-
Library	251,077	67,721	434,600	68,985	15.9%	1.9%
Finance	1,196,075	231,428	1,793,380	312,136	17.4%	34.9%
Planning & Env. Review	3,382,657	603,815	4,554,457	696,431	15.3%	15.3%
Public Works	7,525,224	666,082	12,291,299	919,530	7.5%	38.1%
Neighborhood Services	1,761,892	373,007	2,737,141	585,114	21.4%	56.9%
Public Safety	8,470,638	572,610	9,766,000	1,583,224	16.2%	176.5%
Non-Departmental	1,452,398	104,799	858,000	6,992	0.8%	-93.3%
Capital Improvement Projects	251,642	6,623	10,334,314	19,080	0.2%	188.1%
Total Expenditures	\$ 31,147,198	\$ 4,813,588	\$ 52,780,211	\$ 6,730,724	12.8%	39.8%

All departments were within range of their overall allocated budgets as of September 30, 2022. Provided in Attachment 2 of this report is a “Budget to Actuals” comparison of the Department’s divisions and programs. Some of the significant variances for the department’s programs are noted below along with recommended adjustments. The following recommended adjustments is described below by each department.

General Government

General Government is comprised of City Council, City Manager, City Clerk, City Attorney, Community Relations and Support Services (HR and Risk Management). Staff is recommending a budget transfer of \$10,507 from Neighborhood Services to Community Relations for partial funding of the City’s banner program that Community Relations oversees.

General Services

General Services is the newly created department that has been in process of taking on oversight of facilities management, fleet management, purchasing, information and communications technology as the department is further developed. At this time, staff is recommending various budget appropriations totaling **\$82,504**. This includes \$6,180 related to the City Hall shared parking easement, \$30,600 related to landscape services and security at 27 S. La Patera, \$32,224 for facility permit and fees, which include common area maintenance (CAM) fees assessed to the City by Cabrillo Business Park for the City’s share related to the Corporation Yard and fees cross-connection testing of the City’s backflow prevention devices as required by the Goleta Water District, and \$13,500 for software licenses needed with Bluebeam.

Goleta Library

Staff is recommending a one-time decrease of \$8.73 related to a \$5,000 Amazon gift card donation received from the Friends of Goleta Valley Library and truing it up to actual expenditures of \$4,991.27 on books.

Planning and Environment Review (PER)

Staff is recommending a total increase of **\$286,313** in the PER Department. This includes an increase of \$24,628 in Current Planning to support temporary Code Compliance staff, an increase of \$216,685 in Building and Safety for contract services and an increase of \$45,000 in Advance Planning for professional services to conduct requested actions with Airport Impact Analysis and Planning Document Review.

Neighborhood Services (NS)

Staff is recommending a budget transfer of \$10,507 from NS to Community Relations. The budget was previously programmed for the City Banner Program which is now being overseen by Community Relations.

Staff is also recommending the current vacant part-time Management Assistant (MA) be reclassified to full-time. Changes within the Department and the recent hiring of Homelessness Services Coordinator will impact workload of current Department's full-time Management Assistant, who provides a variety of support to all program offerings and divisions within Neighborhood Services, with the exception of the Library. Increasing the current part-time MA to full-time will remove any Parks and Recreation responsibilities from the current full-time MA and reallocate to this position. Those duties and responsibilities include Parks and Recreation Commission (packet preparation and meeting clerking), website support, contract management, invoice processing, and Special Event/Temporary Event processing. The current part-time position provides general support to include, but not limited to, special projects, volunteer management, customer support, and creation of educational programs and services related to the Monarch Butterfly and Adopt-A-Park.

Annualized increased ongoing costs are estimated at approximately \$50,000 for a total annual cost of approximately \$100,000. No new appropriation is needed for the change to full-time in current fiscal year due to salary savings available with staff vacancies realized for the first half of the fiscal year. If Council approves the recommended personnel change, total FTE's will increase from 116.755 to 117.255. In addition, staff is recommending a cleanup change to correct the title of the "Homelessness Services Coordinator", which is currently stated as "Homelessness Outreach Coordinator" in the Schedule of Authorized Positions. This will match with the classification specifications. The proposed Schedule of Authorized Positions can be in Exhibit B of Attachment 5.

Public Works

Staff is recommending a cleanup adjustment to the Schedule of Authorized positions to reflect what was adopted during budget adoption. This includes reallocating 2.0 FTEs (Principal Civil Engineer and Assistant Engineer) under Street Lighting (Program 5600) to Traffic Operations & Maintenance (Program 5700). No additional appropriation is needed

to make this change, but Council authorization is needed to update the Schedule of Authorized Positions.

General Fund - Fund Balance and Reserves:

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

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

Classification	FY 21/22		FY 22/23		Reserve Adjustments	FY 22/23 Revised Est. Ending Fund Balance
	Ending Fund Balance	Increase	Decrease	Est. Ending Fund Balance		
Prepays and Deposit	26,176			26,176	-	26,176
City Hall Solar Removal	94,500			94,500		94,500
Public Facilities	830,108			830,108		830,108
Capital Equipment	791,653			791,653	-	791,653
Compensated Leave	407,606			407,606	-	407,606
Building Maintenance	-			-		-
Risk Management	200,000			200,000		200,000
Litigation Defense Fund	300,000			300,000		300,000
Contingency	10,129,713	-		10,129,713	-	10,129,713
Street Maintenance	-			-		-
Sustainability	-			-		-
OPEB UAL	-			-		-
CalPERS Pension UAL	-			-		-
CIP Project - GCC FEMA Match	-			-	-	-
CIP Project Funding	3,034,236		(3,034,236)	-		-
Encumbrances	3,410,472		(3,410,472)	-		-
FMV Adjustment	429,996			429,996		429,996
Unassigned Fund Balance	19,614,480	-	(10,294,403)	9,320,077	(59,317)	9,260,761
Total	39,268,940	\$ -	\$ (16,739,111)	\$ 22,529,829	\$ (59,317)	\$ 22,470,513

As shown above, the revised estimated FY 2022/23 fund balance is projected at \$22.5 million as of June 30, 2023.

After finalizing carryover amounts and factoring in recommended adjustments, the unassigned fund balance is now projected to be \$9.3 million. The unassigned fund balance is comprised of funds that are not committed for any specific purpose. It is used for economic stability should revenues fall short, liquidity and cash flow needs, and for various one-time projects or other one-time priority needs. Staff’s current target level is to maintain the unassigned fund balance at approximately \$4 million, leaving \$5.3 million available for one-time use for unanticipated expenditures unfunded priorities and projects. The \$4 million will continue to serve as a revenue stabilizer and support liquidity and cash flow needs when dealing with timing issues of reimbursable grants.

Revenue Neutrality Agreement (RNA):

The receipts and payments as a result of the RNA are not included in the budget. Under the RNA Agreement, the County is allocated 30% of the 1% Sales Tax revenues generated within the City of Goleta and shares equally in the Property Tax revenues of the City. The estimated cost for FY 2022/23 of the total RNA payments is \$7.3 million. The estimated total contribution since City incorporation in 2002 is approximately \$143.9 million through the end of FY 2022/23.

Capital Improvement Program and Other Funds:

Staff has provided Attachment 3 to summarize all other Special Revenue Fund revenues and expenditures with budget-to-actual comparison. On a budget basis, the various grant-type funds are balanced with revenues matching expenditures. However, on an actual basis, funds are reimbursed after they are expended. The reimbursement requests for grant expenditures are submitted either on a monthly or quarterly basis by the department staff responsible for the project reimbursements. Any negative balances are due to the timing of revenues being received by the City. Revenue projections are reviewed on a quarterly basis and recommended adjustments are made when necessary. The Other Funds section below briefly describes the financial activity through the quarter. Attachment 4 provides a CIP Expenditure Summary on a budget to actual basis to ensure that projects do not exceed the appropriations allocated to the project.

Other Funds:

Gas Tax Fund (Fund 201)

The state imposes sales taxes and per-gallon excise taxes on gasoline and diesel fuel. The local portion of these allocation flows through the Highway Users Tax Account (HUTA). State law requires that these funds be used exclusively for maintenance of the street and highway system. Gas tax revenues through the end of the quarter are at \$178,720 or 20.0% of the \$892,266 revenue budget amount. Budgeted expenditures are programmed at \$1.8 million for the fiscal year and includes a carryover budget of approximately \$989,029. Through the end of the quarter \$949,029 or 54.1% of budget have been expended or encumbered.

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

Senate Bill 1 (SB 1) – Road Repair and Accountability Act of 2017 has been in effect since November 1, 2017. Revenues are generated from fuel and vehicle registration taxes. State law requires these funds be used exclusively for the transportation system. SB 1 revenues through the end of the quarter are at \$129,250 or 17.9% of the \$722,119 revenue budget amount. Budgeted expenditures are programmed at \$619,000 and will include a carryover budget of approximately \$784,000 for a total budget of \$1.4 million. Through the end of the quarter \$165,359 or 21.1% of budget have been expended or encumbered. All budget is programmed towards the City's pavement rehabilitation program.

Measure A Fund (Fund 205)

The Santa Barbara County Association of Governments (SBCAG) receives a half-cent sales tax for transportation improvements in Santa Barbara County. The City of Goleta receives a portion of those funds to use exclusively for transportation related purposes. Measure A revenues through the end of the quarter are at \$470,151 or 22.1% of the \$2.1 million revenue budget amount. Budgeted expenditures are programmed at \$4.97 million and include a carryover budget of approximately \$3.1 million. Through the end of the quarter \$1.77 million or 35.6% of budget have been expended or encumbered.

Recommended Budget Amendments – Special Revenue Funds:

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

FINANCE COMMITTEE REVIEW:

The Finance Committee met to review the Fiscal Year 2022/23 First Quarter Financial Review Report on December 15, 2022.

FISCAL IMPACTS:

General Fund

Revenues are recommended for an increase of \$309,491 and expenditures for an increase of \$368,808. The recommended budget adjustment results in a net decrease of (\$59,317) to the total fund balance of the General Fund. After adjustments, the total ending fund balance is projected at \$22.5 million, which includes an unassigned fund balance of \$9.3 million. Additional details of the accounts affected by the recommended General Fund budget adjustments can be found in Exhibit A that is part of Attachment 5 – Resolution Amending the City’s Operating and CIP Budget for Fiscal Year 2022/23.

The proposed reclassification of the part-time to full-time Management Assistant in Neighborhood Services is estimated at annualized cost at approximately \$50,000. No new appropriation is needed for this reclassification in current fiscal year due to vacancy salary savings available. Other personnel updates will have no increase to overall operating budget but will be cleaning up City Council approved schedules to match was adopted in the budget. If Council approves the recommended personnel changes, total FTE’s will increase by 0.5 FTE from 116.775 to 117.255. The proposed Schedule of Authorized Positions can be seen in Exhibit B of Attachment 5.

Other Funds

Recommended amendments to Other Special Revenue Funds that were described above can be found in detail in Attachment 5 - Exhibit A. The additional appropriations can be supported by the fund balances of the Special Revenue Funds, as shown in Attachment 3. Council is asked to adopt the attached resolution (Attachment 5) approving the recommended budget adjustments.

City’s Cash Flow and Position:

The City’s Finance Department monitors its cash flow and position daily. The cash funds are pooled and are considered very liquid, as most of its funds are invested in overnight pooled investment accounts such as LAIF or its money market account. The City’s special revenue accounts have committed fund balance that is pooled all together with the General Fund. When pooled all together, the City’s cash position has been on average approximately \$70 million.

ALTERNATIVES:

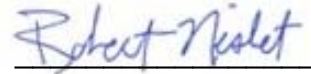
Council may elect not to adopt the attached resolution, thereby leaving the budget as previously approved; however, certain budget recommendations are necessary to meet obligations and financial reporting requirements.

Reviewed By:

Approved By:



Kristine Schmidt
Assistant City Manager



Robert Nisbet
City Manager

ATTACHMENTS:

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

ATTACHMENT 1:

General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison

City of Goleta
General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison
For the Quarter Ended September 30, 2022

Revenues	Original Budget	Prior Revisions	Current Budget	9/30/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
Property Taxes	8,478,600	-	8,478,600	24,618	0%	-	8,478,600
Sales Taxes	8,316,500	-	8,316,500	813,821	10%	-	8,316,500
Transient Occupancy Tax	13,100,000	-	13,100,000	2,711,781	21%	-	13,100,000
Cannabis Tax	2,100,000	-	2,100,000	-	0%	-	2,100,000
Franchise Fee Tax	1,408,900	-	1,408,900	190,530	14%	-	1,408,900
License & Service Charges	1,687,300	-	1,687,300	438,600	26%	309,500	1,996,800
Fines & Penalties	141,000	-	141,000	16,281	12%	-	141,000
Interest & Rent Income	334,000	-	334,000	500,182	150%	-	334,000
Reimbursements	326,000	-	326,000	57,021	17%	-	326,000
Other Revenues	105,000	-	105,000	38,340	37%	(9)	104,991
Other Sources	43,800	-	43,800	8,569	20%	-	43,800
Total Revenues	36,041,100	-	36,041,100	4,799,743	13%	309,491	36,350,591
Expenditures	Original Budget	Prior Revisions	Current Budget	9/30/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
General Government	6,218,750	184,723	6,403,473	1,720,729	27%	10,507	6,413,980
General Services	3,281,675	325,872	3,607,547	818,503	23%	82,504	3,690,051
Library	434,600	-	434,600	68,985	16%	(9)	434,591
Finance	1,789,500	3,880	1,793,380	312,136	17%	-	1,793,380
Planning & Env. Review	4,293,800	260,657	4,554,457	696,431	15%	286,313	4,840,770
Public Works	8,098,300	4,192,999	12,291,299	919,530	7%	-	12,291,299
Neighborhood Services	2,074,600	662,541	2,737,141	585,114	21%	(10,507)	2,726,634
Public Safety	9,766,000	-	9,766,000	1,583,224	16%	-	9,766,000
Non-Departmental	858,000	-	858,000	6,992	1%	-	858,000
Capital Improvement Projects	7,260,078	3,074,236	10,334,314	19,080	0%	-	10,334,314
Total Expenditures	44,075,303	8,704,908	52,780,211	6,730,724	13%	368,808	53,149,019
Net Change in Fund Balance	(8,034,203)	(8,704,908)	(16,739,110.9)	(1,930,981)		(59,317)	(16,798,427)
Beginning Fund Balance	39,268,940		39,268,940	39,268,940			39,268,940
Ending Fund Balance	31,234,737		22,529,829	37,337,959			22,470,513

ATTACHMENT 2:

General Fund Interim Statements by Department

**City of Goleta
General Fund**

**Interim Statement of Revenues and Expenditures
For the Quarter Ended September 30, 2022**

	Annual "Current" Budget	QTR YTD Actuals	Remaining Balance	Percent Received	Prior Year QTR YTD Actuals
Taxes					
Property Taxes	8,478,600	24,618	8,453,982	0.3%	43,899
Sales Taxes	8,316,500	813,821	7,502,679	9.8%	1,021,515
Transient Occupancy Tax	13,100,000	2,711,781	10,388,219	20.7%	1,818,309
Cannabis Tax	2,100,000	-	2,100,000	0.0%	-
Franchise Fee Tax	1,408,900	190,530	1,218,370	13.5%	181,505
Total	33,404,000	3,740,750	29,663,250	11.2%	3,065,228
Licenses & Service Charges					
Legal Deposits Earned	1,000	2,992	(1,992)	299.2%	1,414
Planning Fees	103,000	33,423	69,577	32.4%	32,109
Planning Deposits Earned	200,000	28,738	171,262	14.4%	73,034
Building Permits	450,000	112,883	337,117	25.1%	132,078
Public Works Deposits Earned	58,000	5,534	52,466	9.5%	5,939
PW/Engineering Fees	125,000	22,543	102,457	18.0%	23,551
Solid Waste Roll Off Fees	30,000	6,539	23,461	21.8%	4,498
Business License	452,000	81,024	370,976	17.9%	78,907
Plan Check Fees	180,000	139,984	40,016	77.8%	56,257
Other Licenses & Charges	88,300	4,940	83,360	5.6%	79,944
Total	1,687,300	438,600	1,248,700	26.0%	487,730
Fines and Forfeitures					
Fines & Penalties	141,000	16,281	124,719	11.5%	15,915
Total	141,000	16,281	124,719	11.5%	15,915
Investment Income					
Interest & Rent Income	334,000	500,182	(166,182)	149.8%	6,968
Total	334,000	500,182	(166,182)	149.8%	6,968
Reimbursements					
Reimbursements	326,000	57,021	268,979	17.5%	62,696
Total	326,000	57,021	268,979	17.5%	62,696
Other Revenues					
Other Revenues	105,000	38,340	66,660	36.5%	25,018
Total	105,000	38,340	66,660	36.5%	25,018
Other Financing Sources					
Transfers In	43,800	8,569	35,231	19.6%	8,306
Total	43,800	8,569	35,231	19.6%	8,306
TOTAL REVENUES	36,041,100	4,799,743	31,241,357	13.3%	3,671,860

**City of Goleta
General Fund
Interim Statement of Revenues and Expenditures
For the Quarter Ended September 30, 2022**

	Annual "Current" Budget	QTR YTD Actuals	Encumbrances	Totals	Remaining Balance	%YTD Expended w/ Encumbr
General Government						
City Council	497,750	203,650	516	204,166	293,584	41.0%
City Manager	2,186,523	348,039	420,153	768,192	1,418,331	35.1%
City Clerk	723,500	156,059	41,000	197,059	526,441	27.2%
City Attorney	1,010,400	78,993	-	78,993	931,407	7.8%
Community Relations	509,200	99,091	3,683	102,774	406,426	20.2%
Support Services	1,476,100	834,898	53,435	888,333	587,767	60.2%
Total	<u>6,403,473</u>	<u>1,720,729</u>	<u>518,788</u>	<u>2,239,517</u>	<u>4,163,956</u>	35.0%
General Services						
General Services	651,400	141,514	-	141,514	509,886	21.7%
Facilities	1,341,547	510,721	131,866	642,587	698,960	47.9%
Information Technology	856,500	158,007	236,216	394,224	462,276	46.0%
Fleet Management	758,100	8,260	15,413	23,673	734,427	3.1%
Total	<u>3,607,547</u>	<u>818,503</u>	<u>383,495</u>	<u>1,201,998</u>	<u>2,405,549</u>	33.3%
Library						
Library Services	434,600	68,985	229,952	298,938	135,662	68.8%
Total	<u>434,600</u>	<u>68,985</u>	<u>229,952</u>	<u>298,938</u>	<u>135,662</u>	68.8%
Finance						
Administration	1,793,380	312,136	149,042	461,178	1,332,202	25.7%
Total	<u>1,793,380</u>	<u>312,136</u>	<u>149,042</u>	<u>461,178</u>	<u>1,332,202</u>	25.7%
Planning & Environmental Review						
Administration	436,300	97,796	-	97,796	338,504	22.4%
Current Planning	2,006,483	315,899	100,597	416,496	1,589,987	20.8%
Building & Safety	447,400	37,944	403,056	441,000	6,400	98.6%
Advanced Planning	965,541	141,287	306,039	447,326	518,215	46.3%
Planning Commission	54,400	2,352	-	2,352	52,048	4.3%
Sustainability Program	388,233	60,283	57,199	117,482	270,751	30.3%
Housing Program	256,100	40,870	21,000	61,870	194,230	24.2%
Total	<u>4,554,457</u>	<u>696,431</u>	<u>887,891</u>	<u>1,584,322</u>	<u>2,970,136</u>	34.8%
Public Works						
Administration	831,200	196,421	35,296	231,716	599,484	27.9%
Engineering Services	1,042,447	87,975	390,092	478,067	564,380	45.9%
Facility Maintenance	-	82	-	82	(82)	#DIV/0!
Parks & Open Spaces	2,081,619	233,288	130,441	363,729	1,717,890	17.5%
Capital Improvement Program	1,794,853	188,823	223,396	412,219	1,382,634	23.0%
Street Lighting	33,700	7,345	-	7,345	26,355	21.8%
Traffic Ops & Maintenance	563,800	9,793	-	9,793	554,007	1.7%
Street Maintenance	5,943,681	195,804	1,740,616	1,936,420	4,007,261	32.6%
Solid Waste and Environment	-	-	-	-	-	
Total	<u>12,291,299</u>	<u>919,530</u>	<u>2,519,841</u>	<u>3,439,371</u>	<u>8,851,928</u>	28.0%
Neighborhood Services						
Neighborhood Services	1,200,341	192,807	365,513	558,320	642,022	46.5%
Homelessness	526,600	4,688	-	4,688	521,912	0.9%
Economic Development	179,643	36,594	143,049	179,643	-	100.0%
Parks & Recreation	730,665	351,025	-	351,025	379,640	48.0%
Parks & Recreation	99,892	-	-	-	99,892	0.0%
Total	<u>2,737,141</u>	<u>585,114</u>	<u>508,562</u>	<u>1,093,676</u>	<u>1,643,465</u>	40.0%
Public Safety						
Public Safety	9,766,000	1,583,224	-	1,583,224	8,182,776	16.2%
Total	<u>9,766,000</u>	<u>1,583,224</u>	<u>-</u>	<u>1,583,224</u>	<u>8,182,776</u>	16.2%
Non-Departmental						
Debit Service	853,000	4,470	-	4,470	848,530	0.5%
Non-Departmental	5,000	2,522	-	2,522	2,478	50.4%
Total	<u>858,000</u>	<u>6,992</u>	<u>-</u>	<u>6,992</u>	<u>851,008</u>	0.8%
Capital Improvement Projects						
Capital Improvement Projects	10,334,314	19,080	1,237,734	1,256,814	9,077,500	12.2%
Total	<u>10,334,314</u>	<u>19,080</u>	<u>1,237,734</u>	<u>1,256,814</u>	<u>9,077,500</u>	12.2%
TOTAL EXPENDITURES						
	<u>52,780,211</u>	<u>6,730,724</u>	<u>6,435,304</u>	<u>13,166,028</u>	<u>39,614,183</u>	24.9%
NET REVENUES OVER						
EXPENDITURES	(16,739,111)	(1,930,981)				
BEGINNING FUND BALANCE	39,268,940	39,268,940				
ENDING FUND BALANCE	<u>22,529,829</u>	<u>37,337,959</u>				

ATTACHMENT 3:

Interim Revenue and Expenditure Summary By Fund

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended September 30, 2022

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
101 General Fund								
Revenue	36,041,100	36,041,100	309,491	36,350,591	4,799,743	-	4,799,743	13.3%
Expenditures	44,075,303	52,780,211	368,808	53,149,019	6,730,724	6,435,304	13,166,028	24.9%
Addition to/(use of) reserves	(8,034,203)	(16,739,111)	(59,317)	(16,798,427)	(1,930,981)	(6,435,304)	(8,366,286)	
Beginning Fund Balance	39,268,940	39,268,940		39,268,940	39,268,940			
Ending Fund Balance	31,234,737	22,529,829		22,470,513	37,337,959			
201 Gas Tax								
Revenue	892,266	892,266	-	892,266	178,720	-	178,720	20.0%
Expenditures	765,600	1,754,629	-	1,754,629	4,668	944,361	949,029	54.1%
Addition to/(use of) reserves	126,666	(862,363)	-	(862,363)	174,052	(944,361)	(770,309)	
Beginning Fund Balance	1,779,457	1,779,457		1,779,457	1,779,457			
Ending Fund Balance	1,906,123	917,094		917,094	1,953,509			
202 Local Transportation								
Revenue	28,100	28,100	-	28,100	6,863	-	6,863	24.4%
Expenditures	-	55,232	-	55,232	-	-	-	0.0%
Addition to/(use of) reserves	28,100	(27,132)	-	(27,132)	6,863	-	6,863	
Beginning Fund Balance	212,617	212,617		212,617	212,617			
Ending Fund Balance	240,717	185,485		185,485	219,480			
203 RMRA								
Revenue	722,119	722,119	-	722,119	129,250	-	129,250	17.9%
Expenditures	619,000	784,359	-	784,359	4,244	161,115	165,359	21.1%
Addition to/(use of) reserves	103,119	(62,240)	-	(62,240)	125,007	(161,115)	(36,109)	
Beginning Fund Balance	929,250	929,250		929,250	929,250			
Ending Fund Balance	1,032,369	867,010		867,010	1,054,256			
205 Measure A								
Revenue	2,129,200	2,129,200	-	2,129,200	470,151	-	470,151	22.1%
Expenditures	1,827,000	4,970,573	92,000	5,062,573	104,704	1,666,520	1,771,224	35.6%
Addition to/(use of) reserves	302,200	(2,841,373)	(92,000)	(2,933,373)	365,447	(1,666,520)	(1,301,073)	
Beginning Fund Balance	4,604,290	4,604,290		4,604,290	4,604,290			
Ending Fund Balance	4,906,490	1,762,917		1,670,917	4,969,737			
206 Measure A-Other								
Revenue	-	1,827,154	1,263,000	3,090,154	-	-	-	0.0%
Expenditures	1,263,000	2,500,893	-	2,500,893	-	331,600	331,600	13.3%
Addition to/(use of) reserves	(1,263,000)	(673,739)	1,263,000	589,261	-	(331,600)	(331,600)	
Beginning Fund Balance	(590,631)	(590,631)		(590,631)	(590,631)			
Ending Fund Balance	(1,853,631)	(1,264,369)		(1,369)	(590,631)			
208 County Per Capita - Goleta Library								
Revenue	682,612	682,612	-	682,612	2,171	-	2,171	0.3%
Expenditures	761,200	761,200	-	761,200	160,037	-	160,037	21.0%
Addition to/(use of) reserves	(78,588)	(78,588)	-	(78,588)	(157,866)	-	(157,866)	
Beginning Fund Balance	163,932	163,932		163,932	163,932			
Ending Fund Balance	85,344	85,344		85,344	6,066			
209 County Per Capita - Buellton Library								
Revenue	157,255	157,255	-	157,255	1,765	-	1,765	1.1%
Expenditures	135,400	135,400	-	135,400	15,290	40,476	55,766	41.2%
Addition to/(use of) reserves	21,855	21,855	-	21,855	(13,525)	(40,476)	(54,002)	
Beginning Fund Balance	150,003	150,003		150,003	150,003			
Ending Fund Balance	171,858	171,858		171,858	136,478			
210 County Per Capita - Solvang Library								
Revenue	180,468	180,468	-	180,468	1,545	-	1,545	0.9%
Expenditures	161,400	161,400	-	161,400	18,041	47,165	65,206	40.4%
Addition to/(use of) reserves	19,068	19,068	-	19,068	(16,496)	(47,165)	(63,662)	
Beginning Fund Balance	131,980	131,980		131,980	131,980			
Ending Fund Balance	151,048	151,048		151,048	115,483			
211 Solid Waste								
Revenue	1,423,800	1,423,800	107,605	1,531,405	469,319	-	469,319	33.0%
Expenditures	1,515,800	1,515,800	379,793	1,895,593	104,183	834,914	939,097	62.0%
Addition to/(use of) reserves	(92,000)	(92,000)	(272,188)	(364,188)	365,137	(834,914)	(469,777)	
Beginning Fund Balance	1,533,333	1,533,333		1,533,333	1,533,333			
Ending Fund Balance	1,441,333	1,441,333		1,169,145	1,898,469			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended September 30, 2022

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
212 Public Safety Donations								
Revenue	-	-	-	-	347	-	347	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	347	-	347	
Beginning Fund Balance	29,618	29,618		29,618	29,618			
Ending Fund Balance	29,618	29,618		29,618	29,964			
213 Buellton Library								
Revenue	195,479	195,479	-	195,479	194,798	-	194,798	99.7%
Expenditures	216,900	216,900	-	216,900	40,890	-	40,890	18.9%
Addition to/(use of) reserves	(21,421)	(21,421)	-	(21,421)	153,908	-	153,908	
Beginning Fund Balance	43,036	43,036		43,036	43,036			
Ending Fund Balance	21,615	21,615		21,615	196,945			
214 Solvang Library								
Revenue	197,555	197,555	-	197,555	187,902	-	187,902	95.1%
Expenditures	224,800	224,800	-	224,800	50,735	-	50,735	22.6%
Addition to/(use of) reserves	(27,245)	(27,245)	-	(27,245)	137,167	-	137,167	
Beginning Fund Balance	21,817	21,817		21,817	21,817			
Ending Fund Balance	(5,428)	(5,428)		(5,428)	158,984			
217 Community Center								
Revenue	124,590	124,590	-	124,590	-	-	-	0.0%
Expenditures	501,800	501,800	-	501,800	14,078	-	14,078	2.8%
Addition to/(use of) reserves	(377,210)	(377,210)	-	(377,210)	(14,078)	-	(14,078)	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	(377,210)	(377,210)		(377,210)	(14,078)			
220 GTIP								
Revenue	2,016,700	2,016,700	-	2,016,700	139,070	-	139,070	6.9%
Expenditures	3,291,416	18,705,331	-	18,705,331	76,262	2,490,774	2,567,036	13.7%
Addition to/(use of) reserves	(1,274,716)	(16,688,631)	-	(16,688,631)	62,808	(2,490,774)	(2,427,967)	
Beginning Fund Balance	13,579,984	13,579,984		13,579,984	13,579,984			
Ending Fund Balance	12,305,268	(3,108,647)		(3,108,647)	13,642,791			
221 Parks DIF								
Revenue	90,000	90,000	-	90,000	100,157	-	100,157	111.3%
Expenditures	1,120,000	6,008,993	-	6,008,993	695	288,639	289,334	4.8%
Addition to/(use of) reserves	(1,030,000)	(5,918,993)	-	(5,918,993)	99,462	(288,639)	(189,177)	
Beginning Fund Balance	8,436,144	8,436,144		8,436,144	8,436,144			
Ending Fund Balance	7,406,144	2,517,151		2,517,151	8,535,605			
222 Public Facilities DIF								
Revenue	17,800	17,800	-	17,800	(1,339)	-	(1,339)	-7.5%
Expenditures	-	17,030	-	17,030	-	-	-	0.0%
Addition to/(use of) reserves	17,800	770	-	770	(1,339)	-	(1,339)	
Beginning Fund Balance	(1,639)	(1,639)		(1,639)	(1,639)			
Ending Fund Balance	16,161	(869)		(869)	(2,978)			
223 Library DIF								
Revenue	5,000	5,000	-	5,000	2,582	-	2,582	51.6%
Expenditures	184,000	184,000	-	184,000	-	-	-	0.0%
Addition to/(use of) reserves	(179,000)	(179,000)	-	(179,000)	2,582	-	2,582	
Beginning Fund Balance	220,719	220,719		220,719	220,719			
Ending Fund Balance	41,719	41,719		41,719	223,301			
224 Sheriff Facilities DIF								
Revenue	300	300	-	300	1,632	-	1,632	544.0%
Expenditures	-	70,281	-	70,281	-	-	-	0.0%
Addition to/(use of) reserves	300	(69,981)	-	(69,981)	1,632	-	1,632	
Beginning Fund Balance	139,502	139,502		139,502	139,502			
Ending Fund Balance	139,802	69,521		69,521	141,134			
225 Housing in Lieu								
Revenue	6,000	6,000	-	6,000	14,624	-	14,624	243.7%
Expenditures	25,000	25,000	-	25,000	-	-	-	0.0%
Addition to/(use of) reserves	(19,000)	(19,000)	-	(19,000)	14,624	-	14,624	
Beginning Fund Balance	1,250,001	1,250,001		1,250,001	1,250,001			
Ending Fund Balance	1,231,001	1,231,001		1,231,001	1,264,625			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended September 30, 2022

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
226 Environmental Programs								
Revenue	500	500	-	500	2,003	-	2,003	400.6%
Expenditures	9,400	9,400	-	9,400	-	-	-	0.0%
Addition to/(use of) reserves	(8,900)	(8,900)	-	(8,900)	2,003	-	2,003	
Beginning Fund Balance	171,202	171,202		171,202	171,202			
Ending Fund Balance	162,302	162,302		162,302	173,204			
229 Fire DIF								
Revenue	52,300	52,300	-	52,300	39,642	-	39,642	75.8%
Expenditures	-	4,842,367	-	4,842,367	920	643,742	644,662	13.3%
Addition to/(use of) reserves	52,300	(4,790,067)	-	(4,790,067)	38,722	(643,742)	(605,019)	
Beginning Fund Balance	3,387,651	3,387,651		3,387,651	3,387,651			
Ending Fund Balance	3,439,951	(1,402,416)		(1,402,416)	3,426,374			
230 Long Range Development Plan (LRDP)								
Revenue	-	-	-	-	176	-	176	0.0%
Expenditures	-	3,318,514	-	3,318,514	-	111,338	111,338	3.4%
Addition to/(use of) reserves	-	(3,318,514)	-	(3,318,514)	176	(111,338)	(111,161)	
Beginning Fund Balance	160,196	160,196		160,196	160,196			
Ending Fund Balance	160,196	(3,158,318)		(3,158,318)	160,372			
231 Developer Agreements								
Revenue	1,500	1,500	-	1,500	-	-	-	0.0%
Expenditures	-	270,000	-	270,000	-	-	-	0.0%
Addition to/(use of) reserves	1,500	(268,500)	-	(268,500)	-	-	-	
Beginning Fund Balance	615,163	615,163		615,163	615,163			
Ending Fund Balance	616,663	346,663		346,663	615,163			
232 County Fire DIF								
Revenue	100,000	849,514	-	849,514	-	-	-	0.0%
Expenditures	100,000	723,951	-	723,951	23,020	150,833	173,854	24.0%
Addition to/(use of) reserves	-	125,563	-	125,563	(23,020)	(150,833)	(173,854)	
Beginning Fund Balance	(125,563)	(125,563)		(125,563)	(125,563)			
Ending Fund Balance	(125,563)	-		-	(148,583)			
233 OBF-SCE								
Revenue	-	503,201	-	503,201	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	503,201	-	503,201	-	-	-	
Beginning Fund Balance	(3,201)	(3,201)		(3,201)	(3,201)			
Ending Fund Balance	(3,201)	500,000		500,000	(3,201)			
234 Storm Drain Facilities								
Revenue	72,700	72,700	-	72,700	3,145	-	3,145	4.3%
Expenditures	550,000	600,000	-	600,000	-	32,000	32,000	5.3%
Addition to/(use of) reserves	(477,300)	(527,300)	-	(527,300)	3,145	(32,000)	(28,855)	
Beginning Fund Balance	532,103	532,103		532,103	532,103			
Ending Fund Balance	54,803	4,803		4,803	535,248			
235 Bicycle & Pedestrian Facilities								
Revenue	14,400	14,400	-	14,400	138	-	138	0.0%
Expenditures	-	-	-	-	-	-	-	1.0%
Addition to/(use of) reserves	14,400	14,400	-	14,400	138	-	138	
Beginning Fund Balance	221,676	221,676		221,676	221,676			
Ending Fund Balance	236,076	236,076		236,076	221,814			
236 Misc Grants Library								
Revenue	-	1,500	-	1,500	-	-	-	0.0%
Expenditures	-	42,352	-	42,352	-	5,549	5,549	13.1%
Addition to/(use of) reserves	-	(40,852)	-	(40,852)	-	(5,549)	(5,549)	
Beginning Fund Balance	40,852	40,852		40,852	40,852			
Ending Fund Balance	40,852	-		-	40,852			
237 Local Grants								
Revenue	-	61,333	-	61,333	-	-	-	0.0%
Expenditures	-	555	-	555	-	-	-	0.0%
Addition to/(use of) reserves	-	60,778	-	60,778	-	-	-	
Beginning Fund Balance	(60,778)	(60,778)		(60,778)	(60,778)			
Ending Fund Balance	(60,778)	-		-	(60,778)			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended September 30, 2022

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
238 Non-Residential Affordable Housing DIF								
Revenue	84,200	84,200	-	84,200	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	84,200	84,200	-	84,200	-	-	-	
Beginning Fund Balance	-	-	-	-	-	-	-	
Ending Fund Balance	84,200	84,200		84,200	-			
301 State Park Grant								
Revenue	177,952	177,952	-	177,952	-	-	-	0.0%
Expenditures	177,952	177,952	-	177,952	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	-	
302 Public Safety Fund COPS								
Revenue	156,700	156,700	8,571	165,271	7,418	-	7,418	4.7%
Expenditures	156,700	156,700	8,571	165,271	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	7,418	-	7,418	
Beginning Fund Balance	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	7,418			
304 Solid Waste Fund Recycle								
Revenue	8,000	8,000	-	8,000	-	-	-	0.0%
Expenditures	8,200	8,200	-	8,200	-	-	-	0.0%
Addition to/(use of) reserves	(200)	(200)	-	(200)	-	-	-	
Beginning Fund Balance	39,334	39,334	-	39,334	39,334	-	-	
Ending Fund Balance	39,134	39,134		39,134	39,334			
305 RSTP State Grant								
Revenue	-	565,315	-	565,315	-	-	-	0.0%
Expenditures	-	10,150	-	10,150	-	5,582	5,582	55.0%
Addition to/(use of) reserves	-	555,164	-	555,164	-	(5,582)	(5,582)	
Beginning Fund Balance	(495,495)	(495,495)	-	(495,495)	(495,495)	-	-	
Ending Fund Balance	(495,495)	59,670		59,670	(495,495)			
306 LSTP								
Revenue	119,117	603,109	-	603,109	-	-	-	0.0%
Expenditures	119,117	415,732	-	415,732	-	47,393	47,393	11.4%
Addition to/(use of) reserves	-	187,377	-	187,377	-	(47,393)	(47,393)	
Beginning Fund Balance	(186,933)	(186,933)	-	(186,933)	(186,933)	-	-	
Ending Fund Balance	(186,933)	444		444	(186,933)			
308 STIP								
Revenue	-	11,386,694	-	11,386,694	-	-	-	0.0%
Expenditures	-	11,372,000	-	11,372,000	-	-	-	0.0%
Addition to/(use of) reserves	-	14,694	-	14,694	-	-	-	
Beginning Fund Balance	(4,309)	(4,309)	-	(4,309)	(4,309)	-	-	
Ending Fund Balance	(4,309)	10,385		10,385	(4,309)			
310 CAL FIRE GRANT								
Revenue	-	1,708,872	-	1,708,872	-	-	-	0.0%
Expenditures	-	1,708,872	-	1,708,872	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	-	
311 Misc. Grants								
Revenue	-	-	30,000	30,000	-	-	-	0.0%
Expenditures	-	309,435	30,000	339,435	4,297	300,000	304,297	98.3%
Addition to/(use of) reserves	-	(309,435)	-	(309,435)	(4,297)	(300,000)	(304,297)	
Beginning Fund Balance	9,465	9,465	-	9,465	9,465	-	-	
Ending Fund Balance	9,465	(299,970)		(299,970)	5,168			
317 SSARP Grant								
Revenue	-	53,000	-	53,000	-	-	-	0.0%
Expenditures	-	3,596	-	3,596	-	4,079	4,079	113.4%
Addition to/(use of) reserves	-	49,404	-	49,404	-	(4,079)	(4,079)	
Beginning Fund Balance	(49,404)	(49,404)	-	(49,404)	(49,404)	-	-	
Ending Fund Balance	(49,404)	-		-	(49,404)			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended September 30, 2022

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
318 Active Transportation Program - State								
Revenue	650,000	3,359,000	-	3,359,000	-	-	-	0.0%
Expenditures	650,000	3,344,245	-	3,344,245	-	16,169	16,169	0.5%
Addition to/(use of) reserves	-	14,755	-	14,755	-	(16,169)	(16,169)	
Beginning Fund Balance	(14,755)	(14,755)		(14,755)	(14,755)			
Ending Fund Balance	(14,755)	0		0	(14,755)			
319 Housing & Community Development State Fund								
Revenue	-	233,654	-	233,654	-	-	-	0.0%
Expenditures	-	180,322	-	180,322	-	128,936	128,936	71.5%
Addition to/(use of) reserves	-	53,331	-	53,331	-	(128,936)	(128,936)	
Beginning Fund Balance	(53,331)	(53,331)		(53,331)	(53,331)			
Ending Fund Balance	(53,331)	-		-	(53,331)			
320 Cal OES								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	14,231	14,231		14,231	14,231			
Ending Fund Balance	14,231	14,231		14,231	14,231			
321 TIRCP								
Revenue	9,681,877	10,739,773	-	10,739,773	-	-	-	
Expenditures	9,681,877	10,478,711	-	10,478,711	-	293,203	293,203	2.8%
Addition to/(use of) reserves	-	261,062	-	261,062	-	(293,203)	(293,203)	-112.3%
Beginning Fund Balance	(230,458)	(230,458)		(230,458)	(230,458)			
Ending Fund Balance	(230,458)	30,604		30,604	(230,458)			
322 MBHMP								
Revenue	-	3,900,000	75,000	3,975,000	-	-	-	
Expenditures	75,000	3,399,124	-	3,399,124	444	1,204,475	1,204,918	35.4%
Addition to/(use of) reserves	(75,000)	500,876	75,000	575,876	(444)	(1,204,475)	(1,204,918)	-240.6%
Beginning Fund Balance	(592,760)	(592,760)		(592,760)	(592,760)			
Ending Fund Balance	(667,760)	(91,884)		(16,884)	(593,204)			
323 Cal OES PSPS Grant								
Revenue	-	-	-	-	-	-	-	
Expenditures	-	29,770	-	29,770	-	5,861	5,861	19.7%
Addition to/(use of) reserves	-	(29,770)	-	(29,770)	-	(5,861)	(5,861)	19.7%
Beginning Fund Balance	29,770	29,770		29,770	29,770			
Ending Fund Balance	29,770	-		-	29,770			
324 California Planning Program Grant								
Revenue	-	114,881	-	114,881	-	-	-	
Expenditures	-	7,091	-	7,091	-	-	-	0.0%
Addition to/(use of) reserves	-	107,790	-	107,790	-	-	-	0.0%
Beginning Fund Balance	(107,790)	(107,790)		(107,790)	(107,790)			
Ending Fund Balance	(107,790)	-		-	(107,790)			
325 Isla Vista Library Grant								
Revenue	-	-	-	-	-	-	-	
Expenditures	-	51,870	-	51,870	17,986	2,242	20,229	39.0%
Addition to/(use of) reserves	-	(51,870)	-	(51,870)	(17,986)	(2,242)	(20,229)	39.0%
Beginning Fund Balance	51,870	51,870		51,870	51,870			
Ending Fund Balance	51,870	-		-	33,884			
401 HBP								
Revenue	1,668,000	15,478,056	-	15,478,056	-	-	-	0.0%
Expenditures	1,668,000	15,374,643	-	15,374,643	252	185,856	186,108	1.2%
Addition to/(use of) reserves	-	103,413	-	103,413	(252)	(185,856)	(186,108)	
Beginning Fund Balance	(103,412)	(103,412)		(103,412)	(103,412)			
Ending Fund Balance	(103,412)	0		0	(103,664)			
402 CDBG								
Revenue	353,279	755,581	239,793	995,374	-	-	-	0.0%
Expenditures	593,072	975,559	19,815	995,374	23,048	130,701	153,749	15.8%
Addition to/(use of) reserves	(239,793)	(219,978)	219,978	-	(23,048)	(130,701)	(153,749)	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	(239,793)	(219,978)		-	(23,048)			

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended September 30, 2022

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
409 OTS								
Revenue	-	3,972	-	3,972	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	3,972	-	3,972	-	-	-	
Beginning Fund Balance	(4,537)	(4,537)	-	(4,537)	(4,537)	-	-	
Ending Fund Balance	(4,537)	(565)	-	(565)	(4,537)	-	-	
417 HSIP Hwy Safety Imp.								
Revenue	2,739,500	3,120,100	-	3,120,100	-	-	-	0.0%
Expenditures	2,739,500	3,120,100	-	3,120,100	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	5,636	5,636	-	5,636	5,636	-	-	
Ending Fund Balance	5,636	5,636	-	5,636	5,636	-	-	
419 TIGER								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	-	
420 FHWA - FEMA Reimb								
Revenue	-	87,746	-	87,746	-	-	-	0.0%
Expenditures	-	87,746	-	87,746	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	58,107	58,107	-	58,107	58,107	-	-	
Ending Fund Balance	58,107	58,107	-	58,107	58,107	-	-	
421 Hazard Mitigation Grant Program								
Revenue	-	3,858,620	-	3,858,620	-	-	-	0.0%
Expenditures	-	3,853,060	-	3,853,060	-	-	-	0.0%
Addition to/(use of) reserves	-	5,560	-	5,560	-	-	-	
Beginning Fund Balance	(5,560)	(5,560)	-	(5,560)	(5,560)	-	-	
Ending Fund Balance	(5,560)	0	-	0	(5,560)	-	-	
423 Coronavirus State & Local Fiscal Recovery Funds								
Revenue	2,966,995	2,966,995	-	2,966,995	-	-	-	0.0%
Expenditures	5,783,990	5,783,990	-	5,783,990	150,000	-	150,000	2.6%
Addition to/(use of) reserves	(2,816,995)	(2,816,995)	-	(2,816,995)	(150,000)	-	(150,000)	
Beginning Fund Balance	-	-	-	-	-	-	-	
Ending Fund Balance	(2,816,995)	(2,816,995)	-	(2,816,995)	(150,000)	-	(150,000)	
501 Library Services								
Revenue	560,600	560,600	-	560,600	8,317	-	8,317	1.5%
Expenditures	673,500	673,500	-	673,500	149,889	48,881	198,769	29.5%
Addition to/(use of) reserves	(112,900)	(112,900)	-	(112,900)	(141,572)	(48,881)	(190,452)	
Beginning Fund Balance	896,723	896,723	-	896,723	896,723	-	-	
Ending Fund Balance	783,823	783,823	-	783,823	755,152	-	-	
502 Street Lighting								
Revenue	306,000	306,000	-	306,000	2,233	-	2,233	0.7%
Expenditures	305,500	333,637	-	333,637	51,998	10,137	62,135	18.6%
Addition to/(use of) reserves	500	(27,637)	-	(27,637)	(49,765)	(10,137)	(59,902)	
Beginning Fund Balance	190,727	190,727	-	190,727	190,727	-	-	
Ending Fund Balance	191,227	163,090	-	163,090	140,962	-	-	
503 PEG								
Revenue	71,000	71,000	-	71,000	1,908	-	1,908	2.7%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	71,000	71,000	-	71,000	1,908	-	1,908	
Beginning Fund Balance	177,574	177,574	-	177,574	177,574	-	-	
Ending Fund Balance	248,574	248,574	-	248,574	179,482	-	-	
504 CASp Cert and Training								
Revenue	100	100	-	100	346	-	346	346.2%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	100	100	-	100	346	-	346	
Beginning Fund Balance	532	532	-	532	532	-	-	
Ending Fund Balance	632	632	-	632	878	-	-	

City of Goleta
Interim Statement of Revenues and Expenditures - Summary by Fund
For the Quarter Ended September 30, 2022

Description	Original Budget	Current Budget	Budget Requests	Proposed Budget	YTD Actual	Encumbrances	Totals	Percent of Current Budget
605 RDA Successor-NonHousing								
Revenue	1,151,844	1,151,844	-	1,151,844	554,059	-	554,059	48.1%
Expenditures	1,225,788	1,225,788	-	1,225,788	-	-	-	0.0%
Addition to/(use of) reserves	(73,944)	(73,944)	-	(73,944)	554,059	-	554,059	
Beginning Fund Balance	(8,338,141)	(8,338,141)		(8,338,141)	(8,338,141)			
Ending Fund Balance	(8,412,085)	(8,412,085)		(8,412,085)	(7,784,082)			
608 iBank								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
701 Comstock Plover Endmnt								
Revenue	2,000	2,000	-	2,000	164	-	164	8.2%
Expenditures	2,000	2,000	-	2,000	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	164	-	164	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	164			
702 Section 115 Trust - Pension								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	153,548	153,548		153,548	153,548			
Ending Fund Balance	153,548	153,548		153,548	153,548			
703 Section 115 Trust - OPEB								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	301,225	301,225		301,225	301,225			
Ending Fund Balance	301,225	301,225		301,225	301,225			
801 Developer Deposit								
Revenue	-	-	-	-	-	-	-	0.0%
Expenditures	-	-	-	-	-	-	-	0.0%
Addition to/(use of) reserves	-	-	-	-	-	-	-	
Beginning Fund Balance	-	-		-	-			
Ending Fund Balance	-	-		-	-			
TOTAL FOR ALL FUNDS								
Revenue	65,848,908	109,748,209	2,033,460	111,781,669	7,318,848	-	7,318,848	6.7%
Expenditures	81,207,215	164,264,764	898,987	165,163,751	7,746,403	16,567,847	24,314,250	14.8%
Addition to/(use of) reserves	(15,358,307)	(54,516,556)	1,134,473	(53,382,082)	(427,555)	16,567,847	(16,995,402)	
Beginning Fund Balance	68,583,508	68,583,508		68,583,508	68,583,508			
Ending Fund Balance	53,225,201	14,066,952		15,201,425	68,155,953			

ATTACHMENT 4:

Capital Improvement Program (CIP) Expenditure Summary

City of Goleta
Capital Improvement Program (CIP) Expenditure Summary
For the Quarter Ended September 30, 2022

Project No. & Description	Current Budget	Activity	Encumbrances	Remaining Budget
9001 Hollister Avenue Redesign	\$ 602,931	\$ -	\$ -	\$ 602,931
9002 Ekwill Street & Fowler Extension	\$ 21,776,760	\$ 24,227	\$ 464,545	\$ 21,287,988
9006 Capital Improvement Projects - Neighborhood Svcs	\$ 7,039,685	\$ 30,389	\$ 399,225	\$ 6,610,072
9007 San Jose Creek Bike Path - Middle Segment	\$ 1,028,637	\$ 8,574	\$ 289,957	\$ 730,106
9009 San Jose Creek Channel Repair	\$ 2,250	\$ -	\$ 1,262	\$ 988
9024 Ellwood Mesa	\$ 1,760	\$ -	\$ -	\$ 1,760
9025 Fire Station No. 10	\$ 5,836,318	\$ 23,940	\$ 794,575	\$ 5,017,803
9027 101 Overpass	\$ 1,182,914	\$ -	\$ 1,142,015	\$ 40,899
9031 Old Town Sidewalk Improvement	\$ 589,606	\$ -	\$ 511,438	\$ 78,168
9033 Hollister Avenue Bridge Replacement (SJC Phase II)	\$ 18,550,290	\$ 11,192	\$ 301,193	\$ 18,237,906
9042 Storke Road Widening Phelps Road to City Limits	\$ 383,716	\$ -	\$ -	\$ 383,716
9044 Hollister Widen Storke to 280 Ft W of S Glen Annie	\$ 940,951	\$ -	\$ -	\$ 940,951
9045 Los Carneros Rd Interchange SB 101 Onramp	\$ 8,885	\$ -	\$ -	\$ 8,885
9053 Cathedral Oaks Cribwall Interim Repair	\$ 7,303,158	\$ -	\$ 65,526	\$ 7,237,632
9056 LED Street Lighting Project	\$ 96,159	\$ -	\$ 147,864	\$ (51,704)
9058 Hollister Avenue Crosswalk Enhancement-Chapel Str	\$ 92,787	\$ -	\$ 90,496	\$ 2,292
9062 Storke Road Medians	\$ 746,247	\$ 122	\$ 130,784	\$ 615,340
9063 Evergreen Park Restroom	\$ 258,506	\$ -	\$ -	\$ 258,506
9065 Reclaimed Water Service to Bella Vista Park	\$ 204,141	\$ -	\$ -	\$ 204,141
9066 Miscellaneous Park Improvements	\$ 35,731	\$ -	\$ 33,364	\$ 2,366
9067 Goleta Community Center Seismic Upgrades	\$ 8,103,517	\$ 24,486	\$ 255,657	\$ 7,823,374
9069 Miscellaneous Facilities Improvements	\$ 10	\$ -	\$ -	\$ 10
9070 Fairview Ave at Calle Real/101 Sidewalk Infill	\$ 24,001	\$ -	\$ -	\$ 24,001
9071 Improvements to Athletic Field @ GCC	\$ 31,163	\$ -	\$ 3,245	\$ 27,918
9072 La Patera Road Overcrossing/Undercrossing	\$ 218,644	\$ -	\$ -	\$ 218,644
9073 La Patera Rd Sidewalk Infill & Class II Bike Lanes	\$ 129,805	\$ -	\$ -	\$ 129,805
9074 Stow Grove Park Master Plan & Renovation	\$ 887,825	\$ -	\$ 77,944	\$ 809,881
9078 Rancho La Patera Improvements	\$ 648,304	\$ -	\$ 52,926	\$ 595,377
9079 Goleta Train Depot & S. La Patera Improvements	\$ 10,495,840	\$ -	\$ 293,203	\$ 10,202,637
9080 Electrical Utility Undergrounding	\$ 9	\$ -	\$ -	\$ 9
9083 Signal Upgrades	\$ 3,215,100	\$ -	\$ -	\$ 3,215,100
9084 Community Garden	\$ 1,587,105	\$ 695	\$ 62,076	\$ 1,524,335
9085 Old Town Goleta Drainage Study	\$ 300,000	\$ -	\$ -	\$ 300,000
9086 Vision Zero Plan	\$ 10,000	\$ -	\$ -	\$ 10,000
9087 Mid-Block Crossing on Calle Real/Encina (HAWK)	\$ 106,555	\$ -	\$ 74,048	\$ 32,507
9088 RRFB Improvements at School Crosswalks	\$ 127,608	\$ 6,161	\$ 124,383	\$ (2,936)
9089 Goleta Traffic Safety Study (GTSS)	\$ 49,895	\$ -	\$ 4,079	\$ 45,816
9093 San Miguel Park Improvements	\$ 245,000	\$ -	\$ -	\$ 245,000
9094 Santa Barbara Shores Park Improvements	\$ 180,000	\$ -	\$ -	\$ 180,000
9097 Fairview Corridor Study (Fowler to Calle Real)	\$ 140,100	\$ -	\$ -	\$ 140,100
9098 Crosswalk at S. Kellogg Avenue	\$ 29,983	\$ -	\$ -	\$ 29,983
9099 Crosswalk at Calle Real @ Fairview	\$ 779,616	\$ 3,237	\$ 608,000	\$ 168,379
9100 Fairview Ave and Hollister Ave Roundabout	\$ 520,000	\$ -	\$ -	\$ 520,000
9101 City Hall Purchase & Improvements	\$ 70,291	\$ -	\$ -	\$ 70,291
9102 Storke Road Corridor Study	\$ 138,775	\$ -	\$ -	\$ 138,775
9103 Citywide School Zone Signage & Striping Evaluation	\$ 19,950	\$ -	\$ -	\$ 19,950
9104 Citywide Evaluation of Existing Traffic Signals	\$ 68,800	\$ -	\$ -	\$ 68,800
9106 Phelps Ditch Flood Control Channel Trash Control	\$ 50,000	\$ -	\$ -	\$ 50,000
9107 Old Town S Fairview Av High Flow Trash Capture D	\$ 350,000	\$ -	\$ 32,000	\$ 318,000
9108 Winchester II Park	\$ 59,641	\$ -	\$ 25,493	\$ 34,148
9110 Hollister Ave Class 1 Bike Path Lighting	\$ 659,615	\$ 5,493	\$ 75,342	\$ 578,780
9111 Jonny D. Wallis Park Phase 2 - Splash Pad	\$ 1,771,497	\$ -	\$ 33,590	\$ 1,737,907
9112 Ellwood Mesa/Sperling Preserve Open Space Plan	\$ 3,324,124	\$ 444	\$ 1,204,475	\$ 2,119,206
9113 Mathilda Park Improvements	\$ 511,981	\$ 184	\$ 12,194	\$ 499,603
9114 Hollister Ave Old Town Interim Striping Project	\$ 1,378,446	\$ -	\$ 53,606	\$ 1,324,840
9115 Public Works Corp Yard Repairs	\$ 600,000	\$ -	\$ 35,000	\$ 565,000
9116 Pickleball Courts	\$ 100,000	\$ -	\$ -	\$ 100,000
9117 San Jose Creek Channel Fish Passage Modification	\$ 1,264,347	\$ 4,010	\$ 414,053	\$ 846,284
9118 Ellwood Coastal Trails & Habitat Restoration	\$ 75,000	\$ -	\$ -	\$ 75,000
9119 Ellwood Beach Drive Drainage	\$ 93,000	\$ -	\$ 90,000	\$ 3,000
9120 Evergreen Park Drainage Repair	\$ 52,300	\$ -	\$ 4,238	\$ 48,062
9121 Goleta Community Center ADA Improvements	\$ 754,791	\$ -	\$ -	\$ 754,791
9122 City-Wide Open Space Management & Maintenance	\$ 100,000	\$ -	\$ -	\$ 100,000
9123 Lake Los Carneros Master Plan	\$ 250,000	\$ -	\$ -	\$ 250,000
9124 Fairview & Stow Canyon Traffic Signal	\$ 200,000	\$ -	\$ -	\$ 200,000
9125 Rectangular Rapid Flashing Beacons (RRFBs) Calle Real @ Jenna	\$ 100,000	\$ -	\$ -	\$ 100,000
9807 Goleta Prepare Now Grant	\$ 9,435	\$ 564	\$ -	\$ 8,871
9901 MIS/ERP System Implementation	\$ 349,272	\$ -	\$ 41,309	\$ 307,963
Grand Total	\$ 106,862,779	\$ 143,717	\$ 7,949,106	\$ 98,769,957

ATTACHMENT 5:

Resolution Amending the City's Operating & CIP Budget for
Fiscal Year 2021/22

RESOLUTION NO. 22-____

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

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

WHEREAS, the City Manager has proposed a budget adjustment as described in the Council report dated December 20, 2022 for Fiscal Year 2022/23 based on the determination by the City Manager that this adjustment is essential to the City's operations; and

WHEREAS, the City Council has reviewed the proposed budget adjustments for the First Quarter Ended September 30, 2022 and does hereby find the recommendation to be necessary and in the City's best interest; and

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

WHEREAS, on September 1, 2022, and December 6, 2022, the City Council adopted most recent said recommended authorized positions, salary schedule and appropriations for the City of Goleta Operating and CIP Budget for Fiscal Year 2022/23; and

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

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

SECTION 1.

The City of Goleta Operating and CIP Budget for Fiscal Year 2022/23 is hereby amended as follows as per Exhibit A to this resolution.

SECTION 2.

The City of Goleta Schedule of Authorized Positions for Fiscal Year

2022/23 included herein as Exhibit B is amended to change the title of Homelessness Outreach Coordinator to Homelessness Services Coordinator, to increase the Neighborhood Services Management Assistant from part-time to full-time with the reclass from Neighborhood Services Administration program to Neighborhood Services Parks & Recreation program, and to reallocate the Public Works Street Lighting division Principal Civil Engineer position and the Assistant Engineer position to the Public Works Traffic Operations and Maintenance division and is hereby approved and adopted to supersede any prior schedule of authorized positions.

SECTION 3.

The City of Goleta Salary Schedule for Fiscal Year 2022/23 is amended effective January 14, 2023 to include an additional salary increase for certain positions, as included herein as Exhibit C.

SECTION 4.

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

PASSED, APPROVED, AND ADOPTED this 20th day of December, 2022.

PAULA PEROTTE, MAYOR

ATTEST:

APPROVED AS TO FORM:

DEBORAH S. LOPEZ
CITY CLERK

MEGAN GARIBALDI
CITY ATTORNEY

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

I, DEBORAH S. LOPEZ, City Clerk of the City of Goleta, California, DO HEREBY CERTIFY that the foregoing Resolution No. 22-___ was duly adopted by the City Council of the City of Goleta at a regular meeting held on the 20th day of December, 2022, by the following vote of the Council:

AYES: COUNCILMEMBERS

NOES: COUNCILMEMBERS

ABSENT: COUNCILMEMBERS

(SEAL)

DEBORAH S. LOPEZ
CITY CLERK

Schedule of FY 2022/23
1st QTR Adjustments - Revenues

<u>Program/Project Name</u>	<u>Fund</u>	<u>Proj</u>	<u>Object</u>	<u>Account Code</u>	<u>Requests</u>	<u>Account Name</u>	<u>FY 2022/23 Current Budget</u>	<u>FY 2022/23 Actuals</u>	<u>FY 2021/22 Budget Balance</u>	<u>Type of Request</u>	<u>FY 2022/23 Amended Budget</u>	<u>FY 2022/23 Adjusted Budget Balance</u>
Goleta Library	101	2100	46003	101-20-2100-46003	(8.73)	Donations	65,000.00	30,208.45	34,791.55	Cleanup	64,991.27	34,782.82
Building & Safety	101	4200	41100	101-40-4200-41100	155,000.00	Permits - Building	450,000.00	112,883.20	337,116.80	New	605,000.00	492,116.80
Non-Departmental	101	8500	45200	101-80-8500-45200	154,500.00	Plan Checking Services	180,000.00	139,983.61	40,016.39	New	334,500.00	194,516.39
Hollister Ave Old Town Interim Striping Project	206	9114	44701	206-90-9114-44701	1,263,000.00	Grant Proceeds - Other Agencies	-	-	-	Cleanup	1,263,000.00	1,263,000.00
Solid Waste & Environmental	211	5900	46000	211-50-5900-46000	107,604.58	Miscellaneous Revenue	125,000.00	232,604.58	(107,604.58)	Cleanup	232,604.58	-
Non-Departmental	302	8500	44400	302-80-8500-44400	8,571.25	Grant Proceeds - State	156,700.00	7,418.26	149,281.74	Cleanup	165,271.25	157,852.99
Solid Waste & Environmental	311	5900	44701	311-50-5900-44701	30,000.00	Grant Proceeds - Other Agencies	-	-	-	New	30,000.00	30,000.00
Ellwood Coastal Trails & Habitat Restoration	322	9118	44400	322-90-9118-44400	75,000.00	Grant Proceeds - State	-	-	-	Cleanup	75,000.00	75,000.00
Non-Departmental	402	8500	44600	402-80-8500-44600	239,793.00	Grant Proceeds - Federal	755,580.91	-	755,580.91	Cleanup	995,373.91	995,373.91
Total					\$ 2,033,460.10							

Program/Project Name	Fund	Program	Object	Department	Program	Category	Subcategory	Account Code	Appropriation/ Transfer Requests	Account Name	FY 2022/23 Current Budget	FY 2022/23 Actuals	FY 2022/23 Encumbrance	FY 2022/23 Budget Balance	Type of Request	FY 2022/23 Amended Budget	FY 2022/23 Adjusted Budget Balance	Frequency
Community Outreach	101	1500	51200	10 General Government	1500 Community Outreach	510 Service	5120 Professional & Contract Services	101-10-1500-51200	10,507.18	Professional Services	88,000.00	11,600.00	1,350.00	75,050.00	Transfer	98,507.18	85,557.18	One-Time
Facilities	101	1810	51040	18 General Services	1810 Facilities	510 Service	5104 Leases / Rental	101-18-1810-51040	6,180.00	Leases/Rental-City Hall	513,100.00	392,745.48	-	120,354.52	New	519,280.00	126,534.52	On-Going
Facilities	101	1810	51064	18 General Services	1810 Facilities	510 Service	5106 Maintenance and Repairs	101-18-1810-51064	30,600.00	Maintenance-Facilities	393,671.73	27,818.40	114,898.18	250,955.15	New	424,271.73	281,555.15	On-Going
Facilities	101	1810	54003	18 General Services	1810 Facilities	540 Other	5400 Miscellaneous Services	101-18-1810-54003	32,224.00	Permits & Fees	8,900.00	844.00	2,515.00	5,541.00	New	41,124.00	37,765.00	On-Going
Information Technology	101	1820	51068	18 General Services	1820 Information Technology	510 Service	5106 Maintenance and Repairs	101-18-1820-51068	13,500.00	Maintenance-Software & Subscriptions	539,200.00	112,619.97	81,210.12	345,369.91	New	552,700.00	358,869.91	One-Time
Goleta Library	101	2100	51035	20 Library Services	2100 Goleta Library	510 Service	5103 Supplies	101-20-2100-51035	(8.73)	Books & Subscriptions	10,000.00	3,546.10	-	6,453.90	Cleanup	9,991.27	6,445.17	One-Time
Current Planning	101	4100	51200	40 Community Development	4100 Current Planning	510 Service	5120 Professional & Contract Services	101-40-4100-51200	24,627.50	Professional Services	168,500.00	23,397.50	6,602.50	138,500.00	New	193,127.50	163,127.50	One-Time
Building & Safety	101	4200	51302	40 Community Development	4200 Building & Safety	510 Service	5120 Professional & Contract Services	101-40-4200-51302	108,500.00	Contract Services - Building	315,000.00	26,249.03	288,750.97	-	New	423,500.00	108,500.00	One-Time
Building & Safety	101	4200	51303	40 Community Development	4200 Building & Safety	510 Service	5120 Professional & Contract Services	101-40-4200-51303	108,185.00	Contract Services - Plan Check	126,000.00	11,694.71	114,305.29	-	New	234,185.00	108,185.00	One-Time
Advance Planning	101	4300	51200	40 Community Development	4300 Advance Planning	510 Service	5120 Professional & Contract Services	101-40-4300-51200	45,000.00	Professional Services	154,056.83	2,702.00	146,354.83	5,000.00	New	199,056.83	50,000.00	One-Time
Neighborhood Services	101	6100	51200	60 Neighborhood Services & Programs	6100 Neighborhood Services	510 Service	5120 Professional & Contract Services	101-60-6100-51200	(10,507.18)	Professional Services	39,757.18	1,422.00	26,695.85	11,639.33	Transfer	29,250.00	1,132.15	One-Time
Street Maintenance	205	5800	51067	50 Public Works	5800 Street Maintenance	510 Service	5106 Maintenance and Repairs	205-50-5800-51067	92,000.00	Maintenance-Trees	567,447.00	89,301.00	173,199.00	304,947.00	Cleanup	659,447.00	396,947.00	One-Time
Solid Waste & Environmental	211	5900	51200	50 Public Works	5900 Solid Waste & Environmental	510 Service	5120 Professional & Contract Services	211-50-5900-51200	31,093.00	Professional Services	511,900.00	21,312.78	349,218.57	141,368.65	New	542,993.00	172,461.65	One-Time
Solid Waste & Environmental	211	5900	51309	50 Public Works	5900 Solid Waste & Environmental	510 Service	5120 Professional & Contract Services	211-50-5900-51309	348,700.00	Contract Services - Recycling	348,700.00	-	350,000.00	(1,300.00)	Cleanup	697,400.00	347,400.00	One-Time
Police Services	302	7100	51301	70 Police Services	7100 Police Services	510 Service	5120 Professional & Contract Services	302-70-7100-51301	8,571.25	Contract Services - Other	156,700.00	-	-	156,700.00	Cleanup	165,271.25	165,271.25	One-Time
Solid Waste & Environmental	311	5900	51200	50 Public Works	5900 Solid Waste & Environmental	510 Service	5120 Professional & Contract Services	311-50-5900-51200	20,000.00	Professional Services	-	1,557.00	-	(1,557.00)	New	20,000.00	18,443.00	One-Time
Solid Waste & Environmental	311	5900	54010	50 Public Works	5900 Solid Waste & Environmental	540 Other	5401 Other Charges	311-50-5900-54010	10,000.00	Administrative Charges	-	2,176.12	-	(2,176.12)	New	10,000.00	7,823.88	One-Time
Community Development Block Grant	402	6300	54011	60 Neighborhood Services & Programs	6300 Community Development	540 Other	5401 Other Charges	402-60-6300-54011	1,389.00	CDBG - Sub Recipient Allocations	34,578.00	-	35,967.00	(1,389.00)	New	35,967.00	-	One-Time
Goleta Valley Community Center	402	9067	57070	90 Capital Improvement	9067 Goleta Community Center	570 Capital	5707 Capital Project	402-90-9067-57070	18,425.68	Design	91,955.78	9,415.50	82,540.28	-	New	110,381.46	18,425.68	One-Time

Total \$ 898,986.70



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

Department/Positions	FY 22/23 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 22/23 Proposed (Dec 20, 2022)
General Government:					
City Manager					
City Manager	1.00				1.00
Manager Emeritus	1.00				1.00
Assistant City Manager	1.00				1.00
Deputy City Manager	-				-
Assistant to the City Manager	1.00				1.00
Human Resources Risk Manager	-				-
Management Analyst	1.00				1.00
Human Resources Analyst	-				-
Human Resources Analyst/DEI Officer	-				-
Executive Assistant	1.00				1.00
Management Assistant	-				-
Office Specialist	0.90				0.90
City Hall Receptionist	-				-
Total City Manager	6.90	-	-	-	6.90
City Clerk					
City Clerk	1.00				1.00
Deputy City Clerk	2.00				2.00
Public Records Specialist	1.00				1.00
Records Technician/Recording Clerk	-				-
Total City Clerk	4.00	-	-	-	4.00
City Attorney					
City Attorney	-				-
Assistant City Attorney	1.00				1.00
Deputy City Attorney	-				-
Sr. Legal Analyst	-				-
Management Assistant	1.00				1.00
Total City Attorney	2.00	-	-	-	2.00
Community Relations					
Community Relations Manager	1.00				1.00
Management Assistant	1.75				1.75
Administrative Assistant	-				-
Total Community Relations	2.75	-	-	-	2.75
Human Resources/Risk Management					
Human Resources Risk Manager	1.00				1.00
Human Resources Analyst	1.00				1.00
Human Resources Analyst/DEI Officer	1.00				1.00
Management Assistant	-				-
Total Human Resources/Risk Management	3.00	-	-	-	3.00
Total General Government	18.65	-	-	-	18.65
General Services:					
General Services Administration					
General Services Director	1.00				1.00
Senior Management Analyst	1.00				1.00
Management Assistant	1.00				1.00
Total General Services Administration	3.00	-	-	-	3.00
City Facilities and Fleet Management					
Facilities Maintenance Technician	1.00				1.00
Total City Facilities Management	1.00	-	-	-	1.00
Information and Communications					
Management Analyst	1.00				1.00
Total Information and Communications	1.00	-	-	-	1.00
Total General Services	5.00	-	-	-	5.00
Finance:					
Finance Administration					
Finance Director	1.00				1.00
Accounting Manager	1.00				1.00
Accounting Supervisor	1.00				1.00
Accountant	2.00				2.00
Budget Analyst	1.00				1.00
Management Assistant	1.00				1.00
Accounting Specialist	4.00				4.00
Senior Office Specialist	1.00				1.00
Total Finance	12.00	-	-	-	12.00



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

Department/Positions	FY 23/24 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 23/24 Proposed (Dec 20, 2022)
Planning Environmental Review					
Current Planning					
Planning Director	-				-
Planning Manager	1.00				1.00
Supervising Senior Planner	2.00				2.00
Senior Planner	1.00				1.00
Associate Planner	3.00				3.00
Management Analyst	-				-
Code Compliance Officer	2.00				2.00
Assistant Planner	-				-
Management Assistant	-				-
Permit Technician	1.00				1.00
Office Specialist	0.50				0.50
Total Current Planning	10.50	-	-	-	10.50
Advance Planning					
Planning Manager	1.00				1.00
Senior Planner	2.00				2.00
Total Advance Planning	3.00	-	-	-	3.00
Sustainability Program					
Sustainability Manager	1.00				1.00
Sustainability Coordinator	-				-
Management Assistant	1.00				1.00
Total Sustainability Program	2.00	-	-	-	2.00
Housing Program					
Senior Housing Analyst	1.00				1.00
Total Housing Program	1.00	-	-	-	1.00
Administration					
Planning Director	1.00				1.00
Management Assistant	1.00				1.00
Total Administration	2.00	-	-	-	2.00
Total Planning Environmental Review	18.50	-	-	-	18.50
Public Works:					
Administration					
Public Works Director	1.00				1.00
Assistant Public Works Director	1.00				1.00
Senior Management Analyst	1.00				1.00
Management Analyst	1.00				1.00
Management Assistant	1.00				1.00
Administrative Assistant	-				-
Senior Office Specialist	-				-
Total Administration	5.00	-	-	-	5.00
Engineering					
Principal Civil Engineer	1.00				1.00
Traffic Engineer	-				-
Assistant Engineer	1.00				1.00
Public Works Inspector	1.00				1.00
Senior Engineering Technician	1.00				1.00
Total Engineering	4.00	-	-	-	4.00
Parks & Open Spaces					
Parks & Open Spaces Manager	1.00				1.00
Management Assistant	-				-
Public Works Supervisor	1.00				1.00
Environmental Services Specialist	1.00				1.00
Lead Maintenance Worker	-				-
Administrative Assistant	1.00				1.00
Maintenance Worker II	1.00				1.00
Maintenance Worker I	3.00				3.00
Total Parks & Open Spaces	8.00	-	-	-	8.00



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

Department/Positions	FY 23/24 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 23/24 Proposed (Dec 20, 2022)
Capital Improvement					
Assistant Public Works Director	-				-
Principal Civil Engineer	2.00				2.00
CIP Manager	-				-
Senior Project Engineer	1.00				1.00
Senior Engineer	1.00				1.00
Senior Management Analyst	-				-
Management Analyst	-				-
Assistant Engineer	2.00				2.00
Senior Office Specialist	1.00				1.00
Total Capital Improvement	7.00	-	-	-	7.00
Street Lighting					
Principal Civil Engineer	1.00	(1.00)			-
Assistant Engineer	1.00	(1.00)			-
Total Street Lighting	2.00	(2.00)	-	-	-
Traffic Ops & Maint					
Principal Civil Engineer	-	1.00			1.00
Assistant Engineer	-	1.00			1.00
Total Traffic Ops & Maint	-	2.00	-	-	2.00
Street Maintenance					
Public Works Manager	1.00				1.00
Public Works Supervisor	1.00				1.00
Senior Office Specialist	-				-
Lead Maintenance Worker	-				-
Administrative Assistant	1.00				1.00
Maintenance Worker II (1 Underfilling)	3.00				3.00
Maintenance Worker I	1.00				1.00
Total Street Maintenance	7.00	-	-	-	7.00
Solid Waste & Environmental Services					
Environmental Services Manager	1.00				1.00
Environmental Services Coordinator	-				-
Environmental Services Specialist	1.00				1.00
Administrative Assistant	1.00				1.00
Assistant Engineer	-				-
Total Solid Waste & Environmental Services	3.00	-	-	-	3.00
Total Public Works	36.00	-	-	-	36.00
Neighborhood Services:					
Neighborhood Services					
Neighborhood Services Director	1.00				1.00
Senior Project Manager	-				-
Emergency Services Coordinator	1.00				1.00
Management Analyst	1.00				1.00
Management Assistant (1 Full-Time, 1 Part-Time)	1.50				1.50
Total Neighborhood Services	4.50	-	-	-	4.50
Homelessness					
Homelessness Services Coordinator	1.00				1.00
Total Homelessness	1.00	-	-	-	1.00
Economic Development					
Principal Project Manager	-				-
Senior Project Manager	-				-
Economic Development Coordinator	-				-
Total Economic Development	-	-	-	-	-
Parks & Recreation					
Parks & Recreation Manager	1.00				1.00
Total Parks & Recreation	1.00	-	-	-	1.00
Community Center					
Recreation Supervisor	1.00				1.00
Maintenance Worker I	1.00				1.00
Administrative Assistant	1.00				1.00
Total Community Center	3.00	-	-	-	3.00



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

Department/Positions	FY 23/24 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 23/24 Proposed (Dec 20, 2022)
Library - Goleta					
Library Director	-				-
Library Director (Assistant Neighborhood Services Director)	1.00				1.00
Supervising Librarian	1.00				1.00
Management Assistant	1.00				1.00
Librarian II/Children's Librarian	1.00				1.00
Library Technician (1 Full-Time, 5 Part-Time)	2.88				2.88
Library Assistant I (3 Full-Time, 4 Part-Time, 2 Part-Time Limited)	5.25				5.25
Total Library - Goleta	12.13	-	-	-	12.13
Library - Buellton					
Senior Library Technician	1.00				1.00
Library Technician (2 Part-Time)	0.75				0.75
Library Assistant I (2 Part-Time)	0.75				0.75
Total Library - Buellton	2.50	-	-	-	2.50
Library - Solvang					
Senior Library Technician	1.00				1.00
Library Technician (4 Part-Time)	1.50				1.50
Total Library - Solvang	2.50	-	-	-	2.50
Total Neighborhood Services	26.63	-	-	-	26.63
Grand Total:	116.775	-	-	-	116.775



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

Department/Positions	FY 23/24 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 23/24 Proposed (Dec 20, 2022)
<i>*Schedule of Proposed Authorized Positions has been summarized to reflect positions in the Departments/Programs by majority of time : On the next page is a detailed schedule of allocations of how positions are budgeted based on time spent</i>					
<i>*Positions are allocated by budgeted time spent in programs and department:</i>					
General Government:					
City Manager					
City Manager	1.00				1.00
Manager Emeritus	1.00				1.00
Assistant City Manager	1.00				1.00
Deputy City Manager	-				-
Assistant to the City Manager	1.00				1.00
Human Resources Risk Manager	-				-
Management Analyst	1.00				1.00
Human Resources Analyst	-				-
Human Resources Analyst/DEI Officer	-				-
Executive Assistant	1.00				1.00
Management Assistant	0.25				0.25
Office Specialist	0.90				0.90
City Hall Receptionist	-				-
Total City Manager	7.15	-	-	-	7.15
City Clerk					
City Clerk	1.00				1.00
Deputy City Clerk	2.00				2.00
Public Records Specialist	1.00				1.00
Records Technician/Recording Clerk	-				-
Total City Clerk	4.00	-	-	-	4.00
City Attorney					
City Attorney	-				-
Assistant City Attorney	1.00				1.00
Deputy City Attorney	-				-
Sr. Legal Analyst	-				-
Management Assistant	0.50				0.50
Total City Attorney	1.50	-	-	-	1.50
Community Relations					
Community Relations Manager	1.00				1.00
Management Assistant	1.75				1.75
Administrative Assistant	-				-
Total Community Relations	2.75	-	-	-	2.75
Human Resources/Risk Management					
Human Resources Risk Manager	1.00				1.00
Human Resources Analyst	1.00				1.00
Human Resources Analyst/DEI Officer	1.00				1.00
Management Assistant	0.50				0.50
Total Human Resources/Risk Management	3.50	-	-	-	3.50
Total General Government	18.90	-	-	-	18.90
General Services:					
General Services Administration					
General Services Director	1.00				1.00
Senior Management Analyst	1.00				1.00
Management Analyst	0.50				0.50
Management Assistant	0.75				0.75
Total General Services Administration	3.25	-	-	-	3.25
City Facilities and Fleet Management					
Facilities Maintenance Technician	1.00				1.00
Total City Facilities Management	1.00	-	-	-	1.00
Information and Communications					
Management Analyst	0.50				0.50
Total Information and Communications	0.50	-	-	-	0.50
Total General Services	4.75	-	-	-	4.75



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

Department/Positions	FY 23/24 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 23/24 Proposed (Dec 20, 2022)
Finance:					
Finance Administration					
Finance Director	1.00				1.00
Accounting Manager	1.00				1.00
Accounting Supervisor	1.00				1.00
Budget Analyst	1.00				1.00
Accountant	2.00				2.00
Management Assistant	1.00				1.00
Accounting Specialist	4.00				4.00
Senior Office Specialist	1.00				1.00
Total Finance	12.00	-	-	-	12.00
Planning Environmental Review:					
Current Planning					
Planning Director	-				-
Planning Manager	1.00				1.00
Supervising Senior Planner	2.00				2.00
Senior Planner	1.00				1.00
Associate Planner	3.00				3.00
Management Analyst	-				-
Code Compliance Officer	2.00				2.00
Assistant Planner	-				-
Management Assistant	-				-
Permit Technician	1.00				1.00
Office Specialist	0.50				0.50
Total Current Planning	10.50	-	-	-	10.50
Building & Safety					
Planning Director	-				-
Management Assistant	-				-
Total Building & Safety	-	-	-	-	-
Advance Planning					
Planning Director	-				-
Planning Manager	1.00				1.00
Senior Planner	2.00				2.00
Management Assistant	-				-
Total Advance Planning	3.00	-	-	-	3.00
Planning Commission & Design Review Board					
Planning Director	-				-
Management Assistant	-				-
Total Planning Commission & Design Review Board	-	-	-	-	-
Sustainability Program					
Sustainability Manager	1.00				1.00
Sustainability Coordinator	-				-
Management Assistant	1.00				1.00
Total Sustainability Program	2.00	-	-	-	2.00
Housing Program					
Senior Housing Analyst	1.00				1.00
Total Housing Program	1.00	-	-	-	1.00
Administration					
Planning Director	1.00				1.00
Management Assistant	1.00				1.00
Total Administration	2.00	-	-	-	2.00
Total Planning Environmental Review	18.50	-	-	-	18.50



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

Department/Positions	FY 23/24 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 23/24 Proposed (Dec 20, 2022)
Public Works:					
Administration					
Public Works Director	1.00				1.00
Assistant Public Works Director	0.50				0.50
Senior Management Analyst	0.50				0.50
Management Analyst	1.00				1.00
Management Assistant	1.00				1.00
Administrative Assistant	-				-
Senior Office Specialist	-				-
Total Administration	4.00	-	-	-	4.00
Engineering					
Assistant Public Works Director	0.25				0.25
Principal Civil Engineer	1.00				1.00
Traffic Engineer	-				-
Management Analyst	-				-
Assistant Engineer	1.00				1.00
Public Works Inspector	1.00				1.00
Sr. Engineering Technician	1.00				1.00
Management Assistant	-				-
Administrative Assistant	-				-
Total Engineering	4.25	-	-	-	4.25
Facilities Maintenance					
Facilities Maintenance Technician	-				-
Total Facilities Maintenance	-	-	-	-	-
Parks & Open Spaces					
Public Works Manager	-				-
Parks & Open Spaces Manager	1.00				1.00
Public Works Supervisor	1.00				1.00
Environmental Services Specialist	1.00				1.00
Lead Maintenance Worker	-				-
Administrative Assistant	1.00				1.00
Senior Office Specialist	-				-
Maintenance Worker II	1.00				1.00
Maintenance Worker I	3.00				3.00
Total Parks & Open Spaces	8.00	-	-	-	8.00
Capital Improvement					
Public Works Director	-				-
Assistant Public Works Director	0.25				0.25
Principal Civil Engineer	2.00				2.00
CIP Manager	-				-
Sr. Project Engineer	1.00				1.00
Senior Engineer	1.00				1.00
Senior Management Analyst	0.50				0.50
Management Analyst	-				-
Assistant Engineer	1.75				1.75
Senior Office Specialist	1.00				1.00
Total Capital Improvement	7.50	-	-	-	7.50
Street Lighting					
Principal Civil Engineer	1.00	(1.00)			-
Assistant Engineer	1.25	(1.00)			0.25
Total Street Lighting	2.25	(2.00)	-	-	0.25
Traffic Ops & Maint					
Principal Civil Engineer	-	1.00			1.00
Assistant Engineer	-	1.00			1.00
Total Traffic Ops & Maint	-	2.00	-	-	2.00
Street Maintenance					
Public Works Director	-				-
Public Works Manager	1.00				1.00
Management Assistant	-				-
Administrative Assistant	1.00				1.00
Public Works Supervisor	1.00				1.00
Lead Maintenance Worker	-				-
Senior Office Specialist	-				-
Maintenance Worker II (1 Underfilling)	3.00				3.00
Maintenance Worker I	1.00				1.00
Total Street Maintenance	7.00	-	-	-	7.00



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

Department/Positions	FY 23/24 Adopted Sept 1, 2022	Program Reallocation	Reclass	Additions/ Deletions	FY 23/24 Proposed (Dec 20, 2022)
Solid Waste & Environmental Services					
Public Works Director	-				-
Assistant Public Works Director	-				-
Environmental Services Manager	1.00				1.00
Environmental Services Coordinator	-				-
Environmental Services Specialist	1.00				1.00
Senior Management Analyst	-				-
Assistant Engineer	-				-
Management Analyst	-				-
Management Assistant	-				-
Administrative Assistant	1.00				1.00
Senior Office Specialist	-				-
Total Solid Waste & Environmental Services	3.00	-	-	-	3.00
Total Public Works	36.00	-	-	-	36.00
Neighborhood Services:					
Neighborhood Services Administration					
Neighborhood Services Director	0.90				0.90
Principal Project Manager	-				-
Senior Project Manager	-				-
Emergency Services Coordinator	1.00				1.00
Management Analyst	0.90				0.90
Management Assistant	1.40				1.40
Total Neighborhood Services	4.20	-	-	-	4.20
Homelessness					
Homelessness Services Coordinator	1.00				1.00
Total Homelessness	1.00	-	-	-	1.00
Economic Development					
Principal Project Manager	-				-
Senior Project Manager	-				-
Economic Development Coordinator	-				-
Total Economic Development	-	-	-	-	-
Parks & Recreation					
Neighborhood Services Director	0.10				0.10
Parks & Recreation Manager	1.00				1.00
Management Analyst	0.10				0.10
Management Assistant	0.10				0.10
Total Parks & Recreation	1.30	-	-	-	1.30
Community Center					
Recreation Supervisor	1.00				1.00
Maintenance Worker I	1.00				1.00
Administrative Assistant (GCC)	1.00				1.00
Total Community Center	3.00	-	-	-	3.00
Library - Goleta					
Library Director	-				-
Library Director (Assistant Neighborhood Services Director)	1.00				1.00
Supervising Librarian	1.00				1.00
Management Assistant	1.00				1.00
Librarian II/Children's Librarian	1.00				1.00
Library Technician (1 Full-Time, 5 Part-Time)	2.88				2.88
Library Assistant I (3 Full-Time, 4 Part-Time, 2 Part-Time Limited)	5.25				5.25
Total Library - Goleta	12.13	-	-	-	12.13
Library - Buellton					
Senior Library Technician	1.00				1.00
Library Technician (2 Part-Time)	0.75				0.75
Library Assistant I (2 Part-Time)	0.75				0.75
Total Library - Buellton	2.50	-	-	-	2.50
Library - Solvang					
Senior Library Technician	1.00				1.00
Library Technician (4 Part-Time)	1.50				1.50
Total Library - Solvang	2.50	-	-	-	2.50
Total Neighborhood Services	26.63	-	-	-	26.63
Grand Total:	116.775	-	-	-	116.775

CITY OF GOLETA, CALIFORNIA
SALARY SCHEDULE FY 2022-23

CLASSIFICATION TITLE	GRADE NO.	CATEGORY B.U. / FLSA		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
City Hall Receptionist	100	G / NE	HOURLY	21.14	22.20	23.31	24.48	25.70	26.98
			BI-WEEKLY	1,691.43	1,776.00	1,864.80	1,958.04	2,055.94	2,158.74
			MONTHLY	3,664.76	3,848.00	4,040.40	4,242.42	4,454.54	4,677.27
			ANNUAL	43,977.13	46,175.99	48,484.79	50,909.03	53,454.48	56,127.20
Maintenance Worker I Records Technician/Recording Clerk Library Assistant I	101	G / NE	HOURLY	22.41	23.53	24.71	25.94	27.24	28.60
			BI-WEEKLY	1,792.91	1,882.56	1,976.69	2,075.52	2,179.30	2,288.26
			MONTHLY	3,884.65	4,078.88	4,282.82	4,496.96	4,721.81	4,957.90
			ANNUAL	46,615.76	48,946.55	51,393.87	53,963.57	56,661.74	59,494.83
Maintenance Worker II Office Specialist Library Assistant II	102	G / NE	HOURLY	23.98	25.18	26.44	27.76	29.15	30.61
			BI-WEEKLY	1,918.42	2,014.34	2,115.06	2,220.81	2,331.85	2,448.44
			MONTHLY	4,156.57	4,364.40	4,582.62	4,811.75	5,052.34	5,304.96
			ANNUAL	49,878.86	52,372.80	54,991.44	57,741.02	60,628.07	63,659.47
Senior Office Specialist Library Technician	103	G / NE	HOURLY	25.66	26.94	28.29	29.70	31.19	32.75
			BI-WEEKLY	2,052.71	2,155.34	2,263.11	2,376.26	2,495.08	2,619.83
			MONTHLY	4,447.53	4,669.91	4,903.40	5,148.57	5,406.00	5,676.30
			ANNUAL	53,370.38	56,038.90	58,840.85	61,782.89	64,872.03	68,115.63
Accounting Specialist Permit Technician Senior Library Technician Facilities Maintenance Technician	104	G / NE	HOURLY	27.71	29.10	30.55	32.08	33.68	35.37
			BI-WEEKLY	2,216.92	2,327.77	2,444.16	2,566.37	2,694.68	2,829.42
			MONTHLY	4,803.33	5,043.50	5,295.68	5,560.46	5,838.48	6,130.41
			ANNUAL	57,640.01	60,522.01	63,548.11	66,725.52	70,061.79	73,564.88
Administrative Assistant Lead Maintenance Worker Public Affairs Assistant Librarian I Assistant Engineering Technician	105	G(*) / NE	HOURLY	29.93	31.42	33.00	34.65	36.38	38.20
			BI-WEEKLY	2,394.28	2,513.99	2,639.69	2,771.68	2,910.26	3,055.77
			MONTHLY	5,187.60	5,446.98	5,719.33	6,005.30	6,305.56	6,620.84
			ANNUAL	62,251.21	65,363.77	68,631.96	72,063.56	75,666.74	79,450.07
Public Works Supervisor Librarian II Associate Engineering Technician	106	M / NE	HOURLY	32.32	33.94	35.64	37.42	39.29	41.25
			BI-WEEKLY	2,585.82	2,715.11	2,850.87	2,993.41	3,143.08	3,300.23
			MONTHLY	5,602.61	5,882.74	6,176.88	6,485.72	6,810.01	7,150.51
			ANNUAL	67,231.31	70,592.87	74,122.52	77,828.64	81,720.08	85,806.08
Assistant Planner Legal Office Assistant Management Assistant Senior Engineering Technician Public Records Specialist	107	G / NE	HOURLY	34.91	36.65	38.49	40.41	42.43	44.55
			BI-WEEKLY	2,792.69	2,932.32	3,078.94	3,232.88	3,394.53	3,564.25
			MONTHLY	6,050.82	6,353.36	6,671.03	7,004.58	7,354.81	7,722.55
			ANNUAL	72,609.81	76,240.30	80,052.32	84,054.94	88,257.68	92,670.57
Accountant Budget Analyst Code Compliance Officer Deputy City Clerk Executive Assistant Public Works Inspector	108	G(*) / NE	HOURLY	37.70	39.59	41.57	43.64	45.83	48.12
			BI-WEEKLY	3,016.10	3,166.90	3,325.25	3,491.51	3,666.09	3,849.39
			MONTHLY	6,534.88	6,861.63	7,204.71	7,564.94	7,943.19	8,340.35
			ANNUAL	78,418.60	82,339.53	86,456.51	90,779.33	95,318.30	100,084.21
Assistant Engineer* Emergency Services Coordinator Human Resources Analyst Human Resources Analyst/DEI Officer Management Analyst Environmental Services Specialist Recreation Supervisor	109	G / NE	HOURLY	40.72	42.75	44.89	47.14	49.49	51.97
			BI-WEEKLY	3,257.39	3,420.26	3,591.27	3,770.83	3,959.38	4,157.34
			MONTHLY	7,057.67	7,410.56	7,781.09	8,170.14	8,578.65	9,007.58
			ANNUAL	84,692.09	88,926.69	93,373.03	98,041.68	102,943.76	108,090.95
Associate Planner Senior Legal Analyst	110	G / NE	HOURLY	43.97	46.17	48.48	50.91	53.45	56.12
			BI-WEEKLY	3,517.98	3,693.88	3,878.57	4,072.50	4,276.13	4,489.93
			MONTHLY	7,622.29	8,003.40	8,403.57	8,823.75	9,264.94	9,728.19
			ANNUAL	91,467.45	96,040.83	100,842.87	105,885.01	111,179.26	116,738.23
Associate Engineer** Supervising Librarian Accounting Supervisor	111	G / NE	HOURLY	47.49	49.87	52.36	54.98	57.73	60.61
			BI-WEEKLY	3,799.42	3,989.39	4,188.86	4,398.30	4,618.22	4,849.13
			MONTHLY	8,232.07	8,643.67	9,075.86	9,529.65	10,006.13	10,506.44
			ANNUAL	98,784.85	103,724.09	108,910.30	114,355.81	120,073.60	126,077.28
Environmental Services Coordinator Senior Management Analyst Project Manager Homelessness Outreach Coordinator Senior Planner Sustainability Coordinator Senior Housing Analyst	112	M / E	HOURLY	51.29	53.86	56.55	59.38	62.35	65.46
			BI-WEEKLY	4,103.37	4,308.54	4,523.97	4,750.16	4,987.67	5,237.06
			MONTHLY	8,890.64	9,335.17	9,801.93	10,292.02	10,806.62	11,346.96
			ANNUAL	106,687.64	112,022.02	117,623.12	123,504.28	129,679.49	136,163.47

Category or Bargaining Unit

C = Confidential
G = General Unit
M = Miscellaneous Unit
M/M = Mid-Management
M/C = Conf. Management
E = Executive Management

Fair Labor Standards Act Classification

NE = Non Exempt from overtime
E = Exempt from overtime

* May be confidential, depending on assignment

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

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

¹Title Under Review

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

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

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

Category

C = Confidential
 G = General Unit
 M = Miscellaneous Unit
 M/M = Mid-Management
 M/C = Conf. Management
 E = Executive Management

Fair Labor Standards Act Classification

NE = Non Exempt from overtime
 E = Exempt from overtime

* May be confidential, depending on assignment

ATTACHMENT 6:

Fiscal Year 2022/23 First Quarter Financial Review Presentation

Fiscal Year 2022/23 First Quarter Financial Review

City of Goleta
City Council Meeting
December 20, 2022



General Fund Budget Summary

Category	2021/22 Actuals	2022/23 Adopted Budget	2023/23 Current Budget	Recommended Amendments	2022/23 Amended Budget
Revenues and Other Sources	\$37,623,480	\$ 36,041,100	\$ 36,041,100	\$ 309,491	\$ 36,350,591
Operating Expenditures	\$30,895,556	\$ 36,815,225	\$ 42,445,897	\$ 368,808	\$ 42,814,705
Capital Expenditures	\$ 251,642	\$ 7,260,078	\$ 10,334,314	\$ -	\$ 10,334,314
Total Expenditures	\$31,147,198	\$ 44,075,303	\$ 52,780,211	\$ 368,808	\$ 53,149,019
Net Change to Fund Balance	\$ 6,476,282	\$ (8,034,203)	\$ (16,739,111)	\$ (59,317)	\$ (16,798,427)
Beginning Fund Balance	\$32,792,658	\$ 39,268,940	\$ 39,268,940		\$ 39,268,940
Ending Fund Balance	\$39,268,940	\$ 31,234,737	\$ 22,529,829	\$ (59,317)	\$ 22,470,513

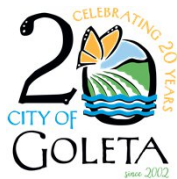
- ▶ FY 22/23 Adopted Budget was approved June 21, 2022 at \$44.08 million
- ▶ FY 22/23 Current Budget at \$52.8 million
 - ▶ Includes FY 21/22 final carryover of \$6.4 million
 - ▶ New appropriations since July 1, approximately \$2.3 million
- ▶ Recommending revenue adjustments of \$309,491 and expenditures adjustment of \$368,808
- ▶ Recommending reclassifying a part-time (0.5 FTE) Management Assistant in Neighborhood Services to full-time (1.0 FTE)
 - ▶ Total FTE will increase from 116.775 FTE to 117.275 FTE
 - ▶ Cleanup to Schedule of Authorized Positions and updated Salary Schedule



Summary of Revenue Adjustments

City of Goleta
General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison
For the Quarter Ended September 30, 2022

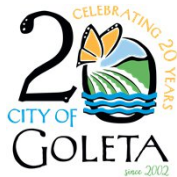
Revenues	Original Budget	Prior Revisions	Current Budget	9/30/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
Property Taxes	8,478,600	-	8,478,600	24,618	0%	-	8,478,600
Sales Taxes	8,316,500	-	8,316,500	813,821	10%	-	8,316,500
Transient Occupancy Tax	13,100,000	-	13,100,000	2,711,781	21%	-	13,100,000
Cannabis Tax	2,100,000	-	2,100,000	-	0%	-	2,100,000
Franchise Fee Tax	1,408,900	-	1,408,900	190,530	14%	-	1,408,900
License & Service Charges	1,687,300	-	1,687,300	438,600	26%	309,500	1,996,800
Fines & Penalties	141,000	-	141,000	16,281	12%	-	141,000
Interest & Rent Income	334,000	-	334,000	500,182	150%	-	334,000
Reimbursements	326,000	-	326,000	57,021	17%	-	326,000
Other Revenues	105,000	-	105,000	38,340	37%	(9)	104,991
Other Sources	43,800	-	43,800	8,569	20%	-	43,800
Total Revenues	36,041,100	-	36,041,100	4,799,743	13%	309,491	36,350,591



Summary of Expenditure Adjustments

City of Goleta
General Fund Statement of Revenue and Expenditures
Budget to Actual Comparison
For the Quarter Ended September 30, 2022

Expenditures	Original Budget	Prior Revisions	Current Budget	9/30/2022 Actuals	% of Budget	Recommended Revisions	Amended Budget
General Government	6,218,750	184,723	6,403,473	1,720,729	27%	10,507	6,413,980
General Services	3,281,675	325,872	3,607,547	818,503	23%	82,504	3,690,051
Library	434,600	-	434,600	68,985	16%	(9)	434,591
Finance	1,789,500	3,880	1,793,380	312,136	17%	-	1,793,380
Planning & Env. Review	4,293,800	260,657	4,554,457	696,431	15%	286,313	4,840,770
Public Works	8,098,300	4,192,999	12,291,299	919,530	7%	-	12,291,299
Neighborhood Services	2,074,600	662,541	2,737,141	585,114	21%	(10,507)	2,726,634
Public Safety	9,766,000	-	9,766,000	1,583,224	16%	-	9,766,000
Non-Departmental	858,000	-	858,000	6,992	1%	-	858,000
Capital Improvement Projects	7,260,078	3,074,236	10,334,314	19,080	0%	-	10,334,314
Total Expenditures	44,075,303	8,704,908	52,780,211	6,730,724	13%	368,808	53,149,019



Personnel Updates

Neighborhood Services – Parks and Recreation

- ▶ Part-time Management Assistant (Grade 107) recommended to be reclassified as full-time
- ▶ Position currently vacant and will be programmed 100% under Parks and Recreation
- ▶ No new appropriation needed due to vacancy and realized salary savings available
- ▶ Future annualized increase costs are at approximately \$50,000.
- ▶ Total FTE's will increase from 116.755 to 117.255

Other Schedule of Authorized Positions and Salary Schedule Updates

- ▶ Cleanup change to correct title of “Homelessness Services Coordinator” (was using old title “Homelessness Outreach Coordinator”)
- ▶ Cleanup change to reflect 2.0 FTE (Principal Civil Engineer and Assistant Engineer) under Traffic Operations & Maintenance instead of Street Lighting, to match what was adopted at budget adoption.
- ▶ Updated Salary Schedule that reflects City Council action taken on December 7, 2021 which includes an across the board 3% salary increase (except City Manager and City Council) effective January 14, 2023
- ▶ Adding Mayor and City Council to citywide Salary Schedule
 - ▶ Per Measure W2018 approved by voters, which reflects salary set at 90% and 75% of the nonfamily median household income (\$73,625) of Goleta residents as published by the US Census Bureau, adjusted annually in December
 - ▶ Approximately 15.21% increase, effective December 3, 2022



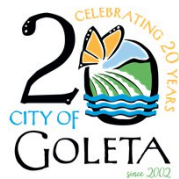
General Fund – Fund Balance and Reserves

Classification	FY 21/22 Ending Fund Balance	Increase	Decrease	FY 22/23 Est. Ending Fund Balance	Reserve Adjustments	FY 22/23 Revised Est. Ending Fund Balance
Prepays and Deposit	26,176			26,176	-	26,176
City Hall Solar Removal	94,500			94,500		94,500
Public Facilities	830,108			830,108		830,108
Capital Equipment	791,653			791,653	-	791,653
Compensated Leave	407,606			407,606	-	407,606
Building Maintenance	-			-		-
Risk Management	200,000			200,000		200,000
Litigation Defense Fund	300,000			300,000		300,000
Contingency	10,129,713	-		10,129,713	-	10,129,713
Street Maintenance	-			-		-
Sustainability	-			-		-
OPEB UAL	-			-		-
CalPERS Pension UAL	-			-		-
CIP Project - GCC FEMA Match	-			-	-	-
CIP Project Funding	3,034,236		(3,034,236)	-		-
Encumbrances	3,410,472		(3,410,472)	-		-
<i>FMV Adjustment</i>	429,996			429,996		429,996
Unassigned Fund Balance	19,614,480	-	(10,294,403)	9,320,077	(59,317)	9,260,761
Total	39,268,940	\$ -	\$ (16,739,111)	\$ 22,529,829	\$ (59,317)	\$ 22,470,513

▶ Revised estimated unassigned fund balance estimated at \$9.3 million on June 30, 2023

Reminder:

- ▶ Carryovers for CIP and Special projects reflected
- ▶ Fair market value adjustment
- ▶ Target level to maintain unassigned fund balance at \$4 million, leaving \$5.3 million available for one-time use for unanticipated expenditures and other unfunded liabilities, priorities and projects
- ▶ \$4 million to serve as revenue stabilizer and support liquidity and cash flow needs when dealing with timing issues and reimbursable grants
- ▶ Staff evaluating reserve categories and amounts



Capital Improvement Program (CIP) and Other Special Revenue Funds

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



Looking Ahead

Date	Description
January – February, 2023	FY 22/23 – Annual Comprehensive Financial Report and Single Audit Report
February TBD, 2023	Next Major Sales Tax Update
February 21, 2023	FY 22/23 Second Quarter (Mid-Year) Financial Review
March 21, 2023 (TBD)	User Fee Update for FY 23/24
March – April, 2023	Annual Work Program Workshops
May TBD, 2023	FY 23/24 & 24/25 Two Year Budget Workshops (Operating and CIP)
June 20, 2023	FY 23/24 & 24/25 Two Year Budget Adoption

