

CITY OF
BUELLTON,
CALIFORNIA

BIENNIAL OPERATING AND CAPITAL BUDGET
FOR FISCAL YEARS 2021-22 AND 2022-23



Prepared By: Finance Department, June 2021

Cover Photo: Willemssen Property at 202 Dairyland Road



CITY OF BUELLTON
BIENNIAL OPERATING BUDGET

JULY 1, 2021 – JUNE 30, 2023

Adopted June 10, 2021

City Council

Holly Sierra, Mayor
John Sanchez, Vice-Mayor
Ed Andrisek, Council Member
Dave King, Council Member
Elysia Lewis, Council Member

City Department Heads

Scott Wolfe, City Manager
Linda Reid, City Clerk/Human Resource
Director
Shannel Zamora, Finance Director
Andrea Keefer, Planning Director
Rose Hess, Public Works Director/City Engineer
Kyle Abello, Recreation Supervisor

CITY HALL

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Introduction



CITY COUNCIL MEMBERS AND CITY MANAGER

FISCAL YEARS 2021-22 AND 2022-23

Mayor: Holly Sierra
Elected: November 3, 2020
Term Expires: 2022

Vice Mayor: John Sanchez
Elected: November 3, 2020
Term Expires: 2024

Council Member: Ed Andrisek
Elected: November 6, 2018
Term Expires: 2022

Council Member: Dave King
Elected: November 6, 2018
Term Expires: 2022

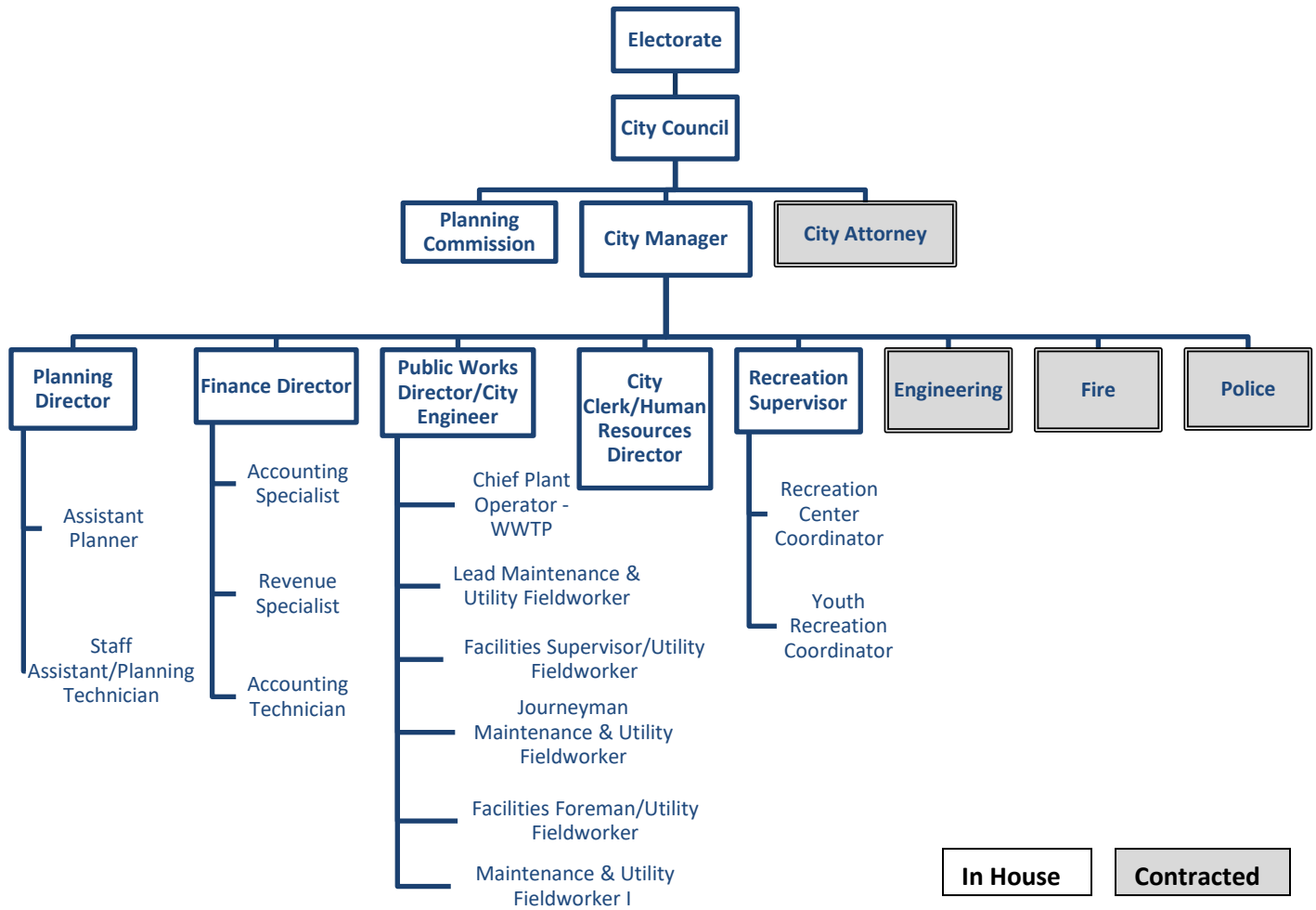
Council Member: Elysia Lewis
Elected: November 3, 2020
Term Expires: 2024

City Manager: Scott Wolfe
Start Date: July 1, 2019



ORGANIZATIONAL CHART

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



The organizational chart reflects the relationship between the policy-making responsibility and administrative officers and departments.

DISTINGUISHED BUDGET PRESENTATION AWARD
GOVERNMENT FINANCE OFFICERS ASSOCIATION



The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the City of Buellton for its biennial budget for the biennium beginning July 1, 2019. In order to receive this prestigious national award a government must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The Distinguished Budget Presentation Award is valid for a period of two years. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



STRATEGIC PLAN

MISSION, VISION AND CITYWIDE GOALS

MISSION STATEMENT: *“Strive to provide the highest quality of life for its residents in the most sustainable and efficient manner. “*

VISION PLAN

1. Portray a Positive Buellton Image and Brand
2. Expand Opportunities for Active and Healthy Living
3. Offer a Variety of Arts and Cultural Opportunities
4. Promote Desired Change Through Planning and Design
5. Create a Vibrant Downtown
6. Maintain a Strong Sense of Community and Family
7. Be a leader in Environmental Sustainability and Stewardship
8. Foster Local Economic Development

CITYWIDE GOALS

1. Maintain a Balanced Budget
 - a. End the fiscal year within budget
2. Support and fund trails and bike paths
 - a. Contribute to bike trail reserve
3. Continue to support economic development
4. Implement the Vision Plan
 - a. Begin Median 3 Design.
5. Sound Planning and Development
 - a. Update Circulation Element
 - b. Improve Highway 246 Safety
 - c. Adopt a complete streets plan
6. Emergency Preparedness
 - a. Acquire a generator for City Hall
 - b. Continue to provide CERT Classes
 - c. Research emergency lights and generators
7. Maintain infrastructure and sustainability
 - a. Maintain the landscape rebate program
 - b. Look at drought tolerant landscape standards
8. Promote Arts and Culture
 - a. Continue to fund the Arts and Culture Program



LINKING CITY GOALS TO IMPLEMENTING DEPARTMENTS

On February 11, 2021 City Council discussed goals and priorities to be included the Biennial Budget for Fiscal Years 2021-22 and FY 2022-23. As part of the budget process, management prepares and develops a budget which is consistent with the citywide goals established by City Council. The table below demonstrates the relationship between the implementation of City Council goals to its responsible party as well as the relationship to the Vision Plan Principles.

Goal No.	City Council Goals	Vision Plan Principle	Responsible Department
1.	Maintain a balanced budget.	#8	City Manager, Finance
2.	Support and fund trails and bike paths.	#2	Public Works
3.	Continue to support economic development.	#5, #8	Planning, City Manager
4.	Implement Vision Plan.	#5, #8	All departments.
5.	Sound planning and development.	#4, #5	Planning, City Manager
6.	Emergency preparedness.	#6	All departments.
7.	Maintain infrastructure and sustainability.	#7	Public Works
8.	Promote Arts and Culture.	#3	City Manager, Recreation



City of Buellton

June 10, 2021

To: Honorable Mayor and City Council

From: Scott Wolfe, City Manager

Subject: Biennial Budget for Fiscal Years 2021-22 and 2022-23

Introduction

On behalf of the entire City Staff, it is an honor to present the third biennial City of Buellton Municipal Budget for Fiscal Year (FY) 2021-22 and FY 2022-23. The updated Budget guides the City in planning budget priorities, capital improvements and, most importantly, operational objectives during the upcoming fiscal year. More specifically, this budget identifies changes to City operations and improvements in response to the current economic conditions that have been heavily influenced by the COVID-19 Pandemic. The budget reflects a financial plan that enables the City to move forward during the current economic uncertainty, maintaining strategic investment practices, and ensuring future fiscal stability.

The adopted budget estimates the General Fund Operating Revenue at \$8,850,232 (an increase of 13.0 percent compared to the prior year budgeted amount) and Operating Expenditures at \$8,122,500 (an increase of 6.0 percent compared to the prior year budgeted amount). Fortunately, an operating surplus of \$727,732 exists which will be used for Capital Improvement Projects (CIPs) before using reserves to fund CIPs.

The proposed budget reflects two one-year budgets for the period July 1, 2021 through June 30, 2023 with staff concentrating on the first year. The second year is developed from the first year's funding and revenue levels. A two percent increase is generally applied unless an exact amount is known. Amendments to this document may be necessary depending on economic circumstances and will be addressed during the Mid-Cycle Budget review each year, similar to one-year budgeting.

Revenues for the General Fund include the following major components: recovery in Transient Occupancy Tax, Sales Tax, Property Tax, Use of Money and Property, the Motor Vehicle License fee, and various charges for current services. Increases in operating expenditures are offset with increases in revenue from these sources. The details of the operating budgets and CIP Budget for all funds, including revenues, expenditures, fund balance and service level enhancements are discussed later.

Budget Overview

The adopted biennial budget focuses on the following:

- 1) Delivering essential services using consistent resources available on an ongoing basis while recognizing and encouraging economic growth;

- 2) Targeting Capital Improvement investments to maintain, rehabilitate and rejuvenate a wide array of public infrastructure and significant upgrades to major projects;
- 3) Striving to maintain General Fund and other operating fund balances within policy reserve levels, while recognizing that the purpose of these reserves is to enable the City to weather economic downturns without significant decreases in public services;
- 4) Prioritizing programs such as Recreation, Library Services, Arts and Culture and other enhanced “Quality of Life” aspects that are important to the community;
- 5) Maintaining an awareness of the City Council’s vision and goals for the City of Buellton and a refinement of actions to carry out this vision for the future.

The City’s budget is aligned to meet or exceed the considerations from several sources. Sources include City Council Members, input from the community, and information from City staff. It carries out the City Council’s objectives and includes departmental prior year accomplishments, current goals and objectives and performance measures. The adopted budget continues to move the City forward in an economically sound manner by providing active and thoughtful stewardship of public funds to provide a level of service in keeping with the expectations of Buellton’s residents, and to maintain the City’s financial stability now and in the future.

Summary – General Revenues versus Expenditures

	<u>FY 2021-22</u>	<u>FY 2022-23</u>
General Fund Operating Revenues	\$ 8,850,232	\$ 9,003,873
<i>(Excludes Transfer-in from Reserves for CIP)</i>		
General Fund Operating Expenditures	\$ 8,122,500	\$ 8,143,495
<i>(Excludes Transfer-out to Fund 092 for CIP)</i>		
Excess Operating Surplus:	<u>\$ 727,732</u>	<u>\$ 860,378</u>

General Fund Operating Budget Summary of Significant Changes

Staff submits monthly and quarterly reports to Council to review the status of the City budget. This approach provides a method of finding budget gaps and making necessary adjustments on a regular basis. As a result, a sustainable strategy was developed to guide budgeting efforts. This strategy allows City Council to control costs while identifying financial requirements and initiating budget adjustments prior to the close of the fiscal year. The adopted budget identifies ongoing revenue streams and seeks to maintain operating costs. Currently, no General Fund reserves will be used for operating expenditures. Conservative estimates from prior years, the current fiscal year, and other external data have been used in projecting revenue and expenditures.

Changes in General Fund Revenue Projections

General Fund revenue is expected to steadily recover from revenue losses attributed to the COVID-19 pandemic. FY 2021-22 operating revenue are projected to be \$8,850,232. That is an increase of about \$1 Million, or 13 percent from the FY 2020-21 budgeted revenue amounts. The rationale for the projected increases in revenue are listed by revenue type in the following section.

1. **Transient Occupancy Tax (TOT):** TOT continues to show a steady recovery from the COVID-19

losses as hotel occupancy rates increase. TOT receipts for FY 2021-22 are expected to grow 5.0 percent from FY 2020-21. A conservative 2.0 percent increase is estimated for FY 2022-23.

2. **Sales Tax:** According to sales tax consultant HDL, estimated sales tax for FY 2021-22 will increase by about 4.0 percent. For FY 2022-23, it is estimated to increase 3.0 percent from the prior year, indicating recovery from the COVID-19 pandemic. The anticipated increase in sales tax revenue is mainly attributed to the increase in sales tax received from online sales. Sales tax in other industry groups are also expected to increase as part of the recovery period. Those categories include: Fuel and Service Stations, Restaurants and Hotels, General Consumer Goods and Building and Construction.
3. **Property Tax:** Property tax growth is anticipated as more homes and commercial and retail spaces have been added to the tax roll and home values continue to increase. As of 3/31/2021, Zillow Home Value Index anticipates home values to increase 6.7 percent in the next year. A 3 percent increase in property tax revenue is expected in FY 2021-22 and a conservative 2 percent increase is estimated for FY 2022-23.
4. **Use of Money and Property:** The estimate is based on the assumption that interest rates may not increase in the next couple of years. The City invests most idle money in the Local Agency Investment Fund (LAIF). The most current interest earning as of 3/31/2021 was \$9,430.64 with an interest rate of 0.44 percent.
5. **Cost Reimbursements:** The City of Buellton has been awarded the Local Early Action Planning (LEAP) and Regional Early Action Planning (REAP) grants which provide funding to update our planning documents and implement process improvements that will facilitate the acceleration of housing production. Grant monies are reimbursed after expenditure submittal.
6. **Other Revenue:** Based on prior year activity, conservative estimates are based on maintaining prior year trends for fees and permits, fines and penalties, revenue from other agencies and charges for other services.

Changes in General Fund Expenditures

Total General Fund operating expenditures are \$8,122,500, which is an increase of about \$482,000, or 6.0 percent increase from total operating expenditures in FY 2020-21. Various employee position reclassifications and full-time employee cost-of-living adjustment (COLA) contribute to the increase in expenditure appropriations. For all departments with Employee Services, full-time employees are receiving a 2.0 percent COLA effective July 1, 2021. In addition, City Council authorized the reclassification of the Parks Foreman to Facilities Supervisor/Utility Fieldworker and Facilities Maintenance Worker to Facilities Foreman/Utility Fieldworker. In addition, a new position of Chief Plant Operator (CPO) for the Wastewater Treatment Plant was also approved. Furthermore, a new salary schedule was approved for the Maintenance and Utility Fieldworker I, Staff Assistant/Planning Technician and Youth Recreation Coordinator positions. The financial impact of all staffing changes are reflected in the adopted budget. Other significant changes affecting the increase in General Fund expenditures are discussed below on a department level:

- ❖ **City Council:** The City Council Department appropriations are projected to increase about 10.0

percent. The majority of the increase is due to cost of demographic services to determine voter districts for the next election cycle. The cost of the service is \$15,000.

- ❖ **City Manager:** The City Manager budget is projected to increase about 5.0 percent. The increase is largely due to the cost of an Acting City Manager. This is a part of a succession plan to develop management staff over time to ensure that a staff person is both prepared and identified to fill in for the City Manager when necessary, and particularly in the event that City Manager is unable to perform his duties. This will enable the City to continue to operate until the City Council can find a suitable replacement for the City Manager, if determined necessary. The plan is to have each Department Director rotate through a six-month term as the Assistant City Manager. During that time, the Assistant City Manager will learn important aspects of each City department, attend meetings and other events with the City Manager to allow familiarization with the City Manager's scope of responsibility, and take on special projects that fall outside their normal duties as a Department Director. As this will require additional time and effort to perform, the position will be paid a stipend of 3 percent of their base salary.
- ❖ **Non-Departmental:** The Non-Departmental budget unit is anticipating a 23.0 percent decrease, or \$1M decrease in appropriations. The majority of the decrease is in Capital Improvement Projects (CIP) funding. CIP Project#092-215 Avenue of Flags Median 2 improvements was completed in FY 2020-21. The decrease in transfers out for CIP is 32.0 percent less than the previous year. The decrease is offset by several budget line item increases within this department. Such significant changes include:
 - CalPERS Unfunded Accrued Liability (UAL) is paid from this department. In addition to this amount, cost sharing charges related to Employer Contributions based on a percentage of payroll are allocated for each employee in various departments. This UAL is split and budgeted in the General Fund (Non-Departmental) and the Enterprise Funds. The total cost is expected to be \$184,139 in 2021/22. The General Fund portion is \$128,897 (an increase of 18.0 percent). The UAL is a function of prior year payrolls. With the City's small staff of "Miscellaneous" employees and no public safety, this equates to a lesser UAL than most cities. Larger jurisdictions have been severely impacted by the UAL and the CalPERS pension plan.
 - Utilities for water and gas are estimated to increase due to the inclusion of the Willemsen Property.
 - Contribution to the Buellton Senior Center will experience a 4.0 percent increase from the prior year.
 - Contributions to non-profit agencies are recorded in this budget unit for People Helping People, Food Bank of Santa Barbara County, SYV Fruit and Vegetable Rescue, Nature Track, Zaca Center Preschool, California Organization for Public Safety, Inc. and various donations to help our schools and community activities. An 18.0 percent increase was given to support these organizations.
 - A new budget line item was added to record principal and interest due to Sterling Bank for the capital loan issued for the Engie Energy Project. The first loan payment is due on

January 1, 2022 and annually for the life of the loan. The loan term is 20 years.

- ❖ **Public Safety:** Contract services with the Santa Barbara County Sheriff's Department is experiencing a 16.3 percent increase from the prior year contract amount. The second year budget reflects a 5.0 percent increase to account for the uncertainty of the increase to the Sheriff's contract for FY 2022-23.
- ❖ **Public Works; Landscape Maintenance:** The increase in Landscape Maintenance cost is mostly attributed to the inclusion of the Willemssen Property in the City-wide landscape maintenance contract.
- ❖ **Planning:** The Planning Department is anticipating a 9.0 percent increase primarily due to the cost associated with the update to the Circulation and Land Use elements of the Buellton General Plan and updating the General Guidelines. These costs are rollovers from the prior year and are not expected the following fiscal year. In addition, the City will increase contract services to assist in the preparation of updating (local/regional) planning documents and implement process improvements that will facilitate the acceleration of housing production. These costs will be reimbursed by the LEAP and REAP grants.

Capital Improvement Plan

The Capital Improvement Plan (CIP) includes completion of current projects, new investments and important reinvestments in critical infrastructure projects. Funds allocated for capital projects will be spent or will be rolled forward for specific projects in the future years. The total CIP budget for FY 2021-22 is \$7,460,837. The CIP Budget includes line item details explaining expenditures, funding sources and summarizing projects by category and funding source.

General Fund

Funding is through a General Fund operating surplus of \$727,731 and the use of reserves. It covers Public Works, City Hall, Storm Water and Parks. Costs are recorded under Budget Unit "Non-Departmental" for all CIPs except Storm Water, which is recorded in Budget Unit, "Storm Water." Projects for the upcoming fiscal year include: Santa Ynez River Trail, City Hall Repairs (roof), Storm Drain repair and reestablishment, various River View Park Improvements, Avenue of Flags Median 3 Design, City Hall Generator, Engie Energy Project, McMurray Road Widening, Road Maintenance Projects, and North Avenue of Flags Park and Ride. (\$2,316,696)

Enterprise Funds (Water and Wastewater—Capital)

Funding is provided by Enterprise Funds' Connection Fees and use of reserves. Reserve transfers from the Wastewater and Water Operating and Capital funds are required in the amounts of \$886,000 (Wastewater) and \$437,000 (Water). The Wastewater and Water projects include: Sewer Line Replacement, Wastewater Treatment Plant Facilities Improvement, Wastewater Plant Station and Plant Power Reliability, Water Treatment Plant Facilities Improvements, Water Meter Upgrades, Supplemental Well/Water Treatment Plant Feasibility, Engie Energy Project and Water Distribution System Improvements. (Wastewater: \$1,863,415 and Water: \$2,012,286).

General Fund	\$2,316,696
Wastewater	\$1,863,415
Water	\$2,012,286
Gas Tax	\$474,195
Local Transportation Fund (LTF)	\$10,000
Measure A	\$784,245
Total CIP in 2021-22:	\$7,460,837

Gas Tax

Funding is from the State of California from Gas Tax and includes: McMurray Road Widening and Road Maintenance at various locations. (\$474,195)

Local Transportation Fund (LTF) - Transportation Development Act (TDA)

Funding is from the State of California and includes Santa Ynez River Trail Conceptual Plan and Feasibility Study. Funding allocations come from SBCAG. (\$10,000)

Measure A

Funding is from the State of California and includes various Road Maintenance Projects and McMurray Road Widening. Funding allocations come from Santa Barbara County Association of Governments (SBCAG) and the General Fund. (\$784,245)

Enterprise Funds

The Enterprise Funds are intended to be self-sufficient funds and currently utilize reserves for operations and CIPs. The Water and Wastewater Funds enacted rate increases in three separate phases with the first rate increase in November 2016, a second rate increase in July 2017, and the third rate increase effective July 2018. The rate increases have slowed down the rate in which the fund balance has been diminishing. Unfortunately, the wastewater rate increases did not generate enough additional revenue to cover all operating and capital expenditures in future years.

Planning efforts provide a prioritized approach to infrastructure improvements and expansion while maintaining sufficient operating revenue to cover costs.

Wastewater Fund Reserves

Current Wastewater fund cash reserves are about \$3.2 Million. Of that, \$1.0 Million is restricted for the ENGIE Energy Project that will be rolled over to FY 2021-22. CIP expenditures and Connection fees are recorded separately in a Capital Projects Fund (006- Wastewater Capital). Connection fee revenue is not sufficient to cover 2021-22 CIPs and will require a transfer from reserves of \$2,059,872 from the Wastewater Operating fund transfer to Capital Projects.

Wastewater fund Operating Revenues are less than Operating Expenditures and will require a transfer from reserves:

	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Operating Revenue	\$1,228,828	\$1,232,328
Operating Expense	\$1,389,285	\$1,424,838
Deficit:	(\$160,457)	(\$192,510)
Transfer to Sewer Capital-006	(\$1,899,415)	(\$886,720)
Total Use of Reserves*	<u>(\$2,059,872)</u>	<u>(\$1,079,230)</u>

*See Sewer Fund Revenue Item: "Transfer from Reserves"

The funds have not absorbed the many years of deficit in the three years following the rate increase. This will be evaluated in the coming year to determine what further actions may be necessary to avoid future fund insufficiency.

Water Fund Reserves

Current water fund cash reserves are about \$6.6 Million. Of that, \$1.6 Million is restricted for the ENGIE Energy Project that will be rolled over to FY 2021-22. CIP expenditures and Connection fees are recorded separately in a Capital Projects Fund (021-Water Capital). Connection fee revenue is not sufficient to cover 2021-22 CIPs and will require a transfer from reserves of \$2,049,286 from Water Operating fund transfer to Capital Projects.

Water fund Operating Revenues are in excess of Operating Expenditures but will require a transfer from reserves for to fund Water Capital Expenditures:

	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Operating Revenue	\$2,658,500	\$2,704,328
Operating Expense	\$2,623,271	\$2,569,540
Surplus:	\$35,229	\$134,788
Transfer to Water Capital-021	(\$2,049,286)	(\$437,740)
Total Use of Reserves*	<u>(\$2,014,057)</u>	<u>(\$302,952)</u>

*See Water Fund Revenue Item: "Transfer from Reserves"

The operating fund has steadily absorbed the many years of deficit in the three years following the last rate increase. The funds are expected to reduce the deficit and maintain reserves over the next two fiscal years.

Special Revenue Funds

Special Revenue Funds have restrictions associated with the use of the revenue received. Special Revenue is received by the State of California and County of Santa Barbara. CIPs are the major category for expenditures. Special Funds include Housing, Traffic Mitigation, Gas Tax, Local Transportation (Transportation Development Act), Transportation Planning and Measure A.

Transportation Development Act (TDA) operating expenditures include transit operations throughout the City, namely the Lompoc Wine Country Express, Santa Ynez Valley Dial-a-Ride and the Breeze 200 Pilot. These expenditures are recorded in the Local Transportation Fund (LTF). The General Fund and Measure A Fund will execute interfund transfers to the Local Transportation Fund to cover these operating costs. The revenue received from TDA is redirected to the City of Solvang for transit except for

a portion which amounts to almost \$4,000 per year. Revenue directed to Bikes and Pedestrian purposes continue to be reserved to assist with the future Santa Ynez River Trail (Reference CIP Budget). The General Fund will fund the Transportation Planning Fund to pay for transit planning and coordination with Caltrans.

The Local Transportation Fund and Transportation Planning Fund expenditures and revenue sources are budgeted as follows:

	FY 2021-22	FY 2022-23
LTF CIPs	\$10,000	\$10,000
LTF Operations	\$63,500	\$63,500
Transfer to Bike and Pedestrian Reserves	\$50,000	\$50,000
Transportation Planning Operations	\$45,000	\$45,000
Total Expenditures	\$168,500	\$168,500
Transfer from Measure A	\$63,000	\$63,000
Transfer from General Fund	\$25,579	\$25,481
LTF Revenues	\$4,921	\$5,019
LTF Reserves	\$30,000	\$30,000
Transportation Planning Revenue	\$50,064	\$51,065
Total Revenue	\$173,564	\$174,565

City-Wide Budget Highlights

The chart below compares the 2021-22 City-wide and CIP Budgets for all funds against prior year totals. It reflects a City-wide operating budget of \$13,852,556, an increase of \$1,017,148 from the previous year. The increase in operating expenditures is largely due to salaries and benefits, principal and interest paid on acquired capital lease, transfers from reserves for Capital Improvement Projects, increase to CalPERS UAL and increases for Public Safety.

Capital Improvement projects are \$1,254,483 less than the previous fiscal year. The decrease in funding was due to project completions during FY 2020-21.

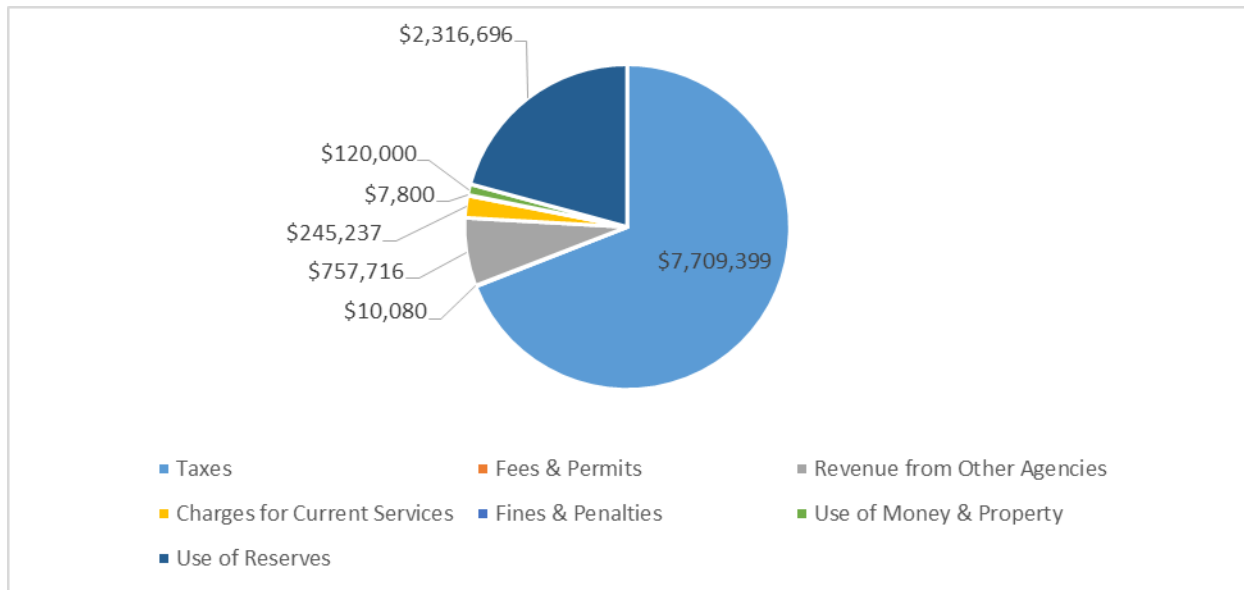
Description	Fiscal Year 2021-22	Fiscal Year 2020-21	Increase/ (Decrease)
City Wide Budget <i>(Total Expenditures net of CIP)</i>	\$ 13,852,556	\$ 12,835,408	\$ 1,017,148
Capital Improvement Budget	\$ 7,460,837	\$ 8,715,320	\$ (1,254,483)
Total Expenditures:	\$ 21,313,393	\$ 21,550,728	\$ (237,335)

Conclusion

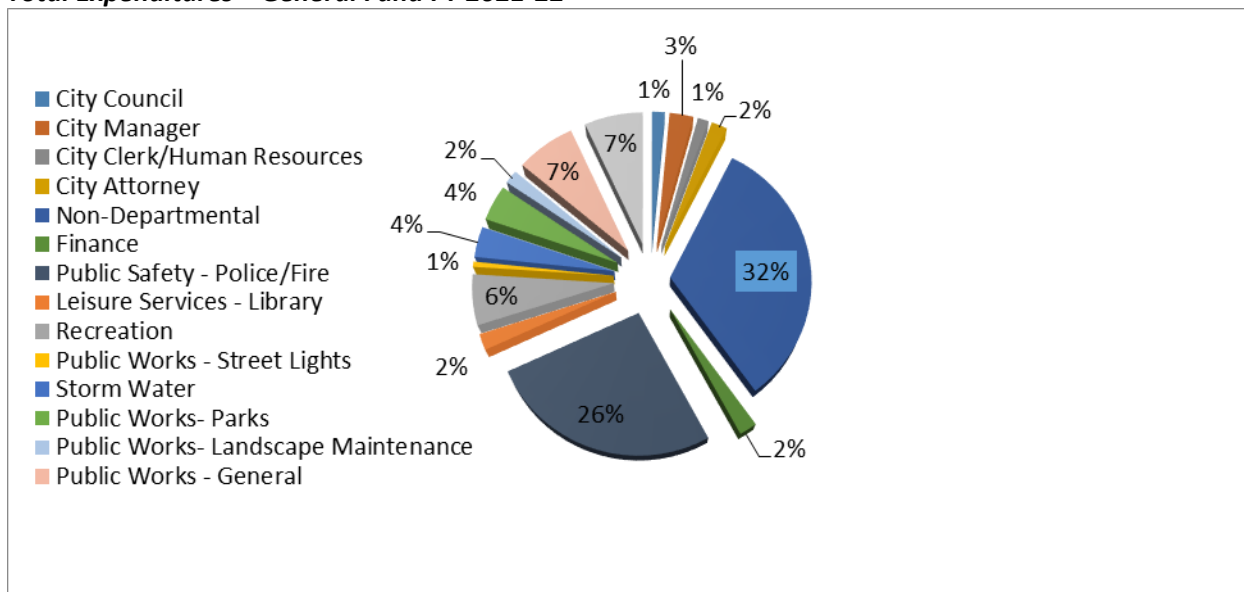
The following charts show the City revenues in relation to spending patterns in the General Fund during fiscal year 2021-22. Although the City normally operates in an economic environment with strong TOT

and Sales Tax Revenue, expectations for the next few years are rife with uncertainty as the economy attempts to return to a pre-pandemic level. To protect the City’s long-term and short-term fiscal health, the City’s expressed goal each year is to proceed deliberately, making conservative and prudent spending decisions. This strategy will be undertaken by ensuring that decisions on expenditures are fully informed by the monitoring of current revenues and the realistic projection of future revenues. This will require vigilance and readiness to nimbly make adjustments to economic volatility that may be encountered. The City, as always, operates within the budget’s constraints and will continue to stay on a course of action that reflects watchful and considerate fiscal action now and in the future.

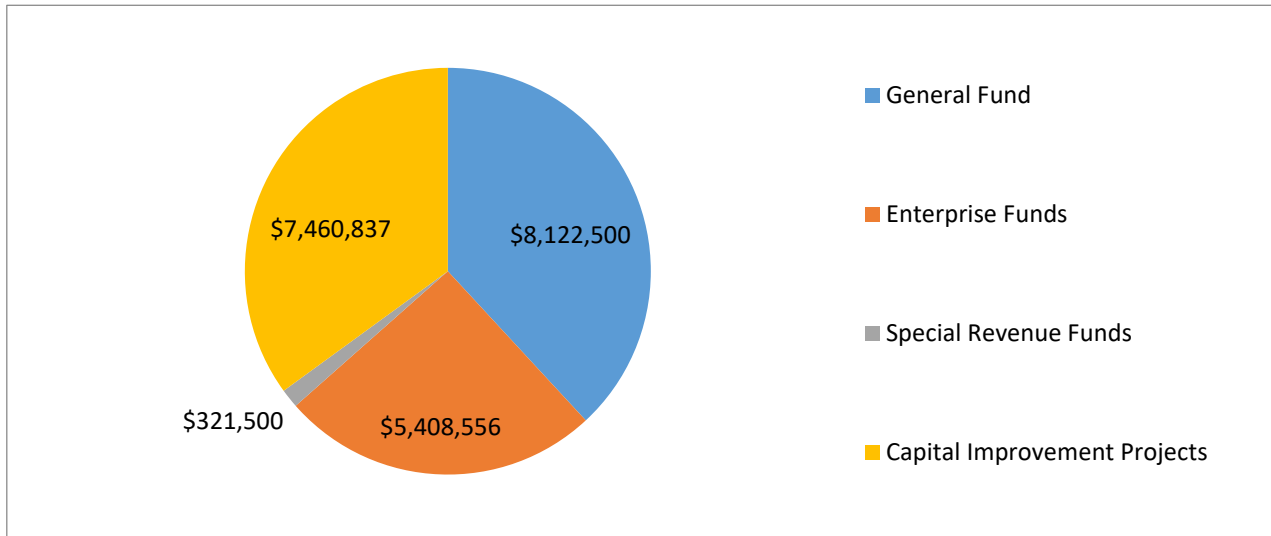
Total Revenues – General Fund FY 2021-22



Total Expenditures – General Fund FY 2021-22



All Fund Expenditures by Category – FY 2021-22 Budget



Acknowledgments

The preparation of the FY 2021-22 and FY 2022-23 Biennial Operating and Capital Budget represents the culmination of a concerted effort by the entire City of Buellton Staff, City Council and the public whose input into this process is both welcome and valued. The members of the Finance Department, have demonstrated both technical expertise and commendable dedication through the preparation of the budget and in the production of this document. They are led by our Finance Director, Shannel Zamora, who spends countless hours each year keeping up with the latest trends in government finance, monitoring the City’s investments, and preparing a conservative (but realistic) award-winning budget document. Our Public Works Director, Rose Hess, also needs to be recognized for her work in once again prioritizing the Capital Improvement Program projects, and trimming their respective budgets to reflect the impacts on City revenues due to the COVID-19 pandemic. Additionally, I want to acknowledge all City departments for their work in the preparation of the budget document and their continued efforts to maintain high municipal service levels, even in the face of diminishing revenues. The City of Buellton operates with an intentionally lean and highly capable staff, and is carefully monitored by an attentive City Council. Both of these groups are dedicated to being effective and responsible stewards of the public’s money, while providing the highest quality services and an environment which enhances the overall quality of life for Buellton’s residents. Lastly, the residents and businesses of Buellton deserve particular thanks for their patience, understanding, and support of the City during the difficult pandemic period from which we are just now emerging.

Respectfully Submitted,
Scott Wolfe, ICMA-CM
City Manager





CITY PROFILE

DEMOGRAPHICS, HISTORICAL INFORMATION AND STATISTICS



CITY INFORMATION

Date of Incorporation: February 1, 1992

Form of Government: Council/Manager

Geographic Area: 1.6 Square Miles (1,024 acres)

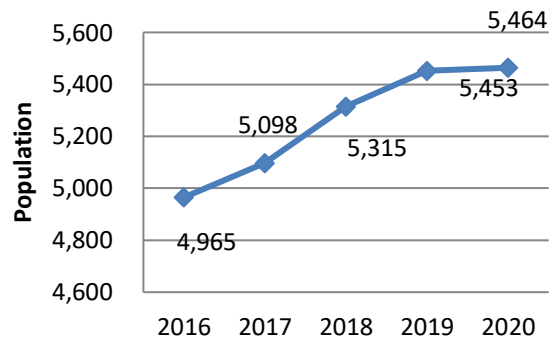
Miles of Street: 18.0 Miles

County: Santa Barbara

DEMOGRAPHICS

According to the California Department of Finance, the City of Buellton's population as of January 1, 2020 is 5,464. That is a 0.2 percent change from the prior year.

Population Growth



City Employees:	20 full-time
Public Safety	
Police	Santa Barbara County Sheriff
Fire	Santa Barbara County Fire
Recreation	Buellton Community Recreation Center
Education	
School District	Buellton Union School District
Schools	Oak Valley Elementary (TK-5) Jonata Middle School (6-8)
Utilities	
Water/Sewer	City of Buellton
Natural Gas	Southern California Gas Company
Electricity	Pacific Gas and Electric
Telephone	Frontier
Cable TV	Comcast Cable
Trash	MarBorg Industries
Library	City of Goleta Library Services

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



COMPOSITON OF POPULATION

Source: US Census Bureau (2019), *ESRI (2018), **Zillow (2021)

Households: 1,941

Average Household Size: 2.62

Median Household Income: \$93,099

Median Age: 40.0*

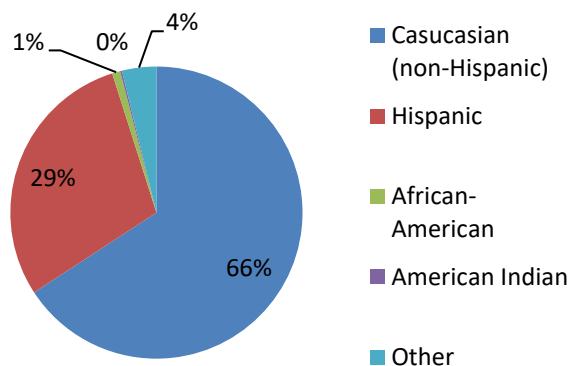
Median Housing Value: \$664,941**

Owner-Occupied: 70%

Renter Occupied: 30%

ETHNIC COMPOSITION

Source: U.S. Census Bureau, 2019 Data



BUELLTON'S HISTORY

The City's name "Buellton" comes from the family name of Rufus T. Buell. Rufus migrated from his home state of Vermont to California in 1853 in search of gold. In the late 1850s, Rufus and his brother Alonzo Wilcox Buell, purchased land in the Santa Ynez Valley which was a Mexican land grant owned by Jose Maria Covarrubias and Joaquin Carrillo of Santa Barbara. The brothers purchased a quarter of Rancho San Carlos de Jonata which was about 26,000 acres. The Rancho San Carlos de Jonata covered the land from the west to Mission Santa

Ines, from the middle of the Santa Ynez River on the south to Zaca Station (north on Hwy 101). By 1872, Rufus had bought the entire Rancho, and dissolved the partnership with his brother.

The Buell Ranch became a dairy farm and a successful horse and cattle ranch. A location known as Buell flat grew wheat and other grains on 4,200 acres.

The drought of 1876-77 impacted Buell Ranch significantly. Feed for his livestock was scarce with very little rainfall. Rufus struggled financially to pay his debts during this time period that he was forced to sale the Buell Flats.

Rufus died in 1905 at the family farm at age 78. He was buried in the family plot, now the parking lot of Pea Soup Andersen's Hotel. His body was later moved to Oak Hill Cemetery, in Ballard. His oldest son, Linus, continued to manage the ranch until the younger children reached majority. Then each received a portion of the land.

Another important family in the Buellton area is the de la Cuesta family of Rancho La Vega. In 1853, Dr. Roman de la Cuesta and his wife Michaela Cota, the daughter of Francisco Cota, of Rancho Santa Rosa, built an adobe home on the south bank of the Santa Ynez River (near Highway 101). The adobe home had 13 rooms, and is much as it was when first built.

Dr. Roman de la Cuesta from Spain came to California in 1849. He purchased the Rancho La Vega in 1851. La Vega consisted of 8,000 acres and had belonged to Raimundo Carrillo.

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



Roman de la Cuesta had a large family. His son Don Eduardo and his wife Eleva Pollard, a granddaughter of William Dana, lived in the family home after his parents. Eduardo and Eleva's daughters were early school teachers in the Valley. Don Eduardo de la Cuesta was instrumental in getting Highway 101 routed through Buellton in 1927.

The area of Buellton began to change rapidly after the turn of the century, with more settlers coming to farm and start businesses. By 1911, Danish settlers were spilling over into the Buellton area, and there was a great need for a post office. William Budd opened a post office and it became an official United States Post Office in 1920. 1920 is the year that Buellton was established as the last of five towns in the Santa Ynez Valley.



Pea Soup Andersen's

Stores were being built on the main street of the community, and it was Anton and Juliette Andersen who bought a store from William Budd and opened a restaurant in 1924 called the Electrical Cafe. Juliette brought with her from her native France a recipe for pea soup, and this was the beginning of the now famous Pea Soup Andersen's restaurant. Buellton has always been

strategically located as the Gateway to the Santa Ynez Valley, feeding traffic north and south, east and west. In the 1930's, Highway 101 was improved as more traffic used the road. The highway was opened through the heart of the town, lined with service stations, motels, and diners.

In the 1940's, Avenue of Flags was an eight lane road through town, four lanes for local traffic, and four for north and south travel on the highway. The newly widened highway earned Buellton the name of "Service Town, U.S.A."

In the early 1960's, Highway 101 was moved to its current location, and Avenue of Flags remains as the main street of Buellton. In 1964, California Governor Ronald Reagan dedicated the strip of land to Buellton and named it "Avenue of Flags" as we know it today. The Avenue of Flags is a source of civic pride with its bronze statues, state flags, American Flags, and flags representing and honoring each branch of the United States military.



Statues at Avenue of Flags

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



CITY GOVERNMENT

Buellton became an incorporated city on February 1, 1992. Buellton operates under the Council-Manager form of government. The City Council consists of five members whom are the City's policy-making legislative body approving and adopting all ordinances, resolutions and other policy decisions. The Mayor is elected for a two-year term. Council members serve four-year terms, with two members elected every two years.

The City Manager is responsible for the efficient implementation of Council Policy and effective administration of the daily and routine operations of the City. In addition to the City Manager, the City Attorney is appointed and reports directly to City Council. The City is organized into the following Departments: City Manager, City Clerk/Human Resources, Finance, Recreation, Planning, and Public Works.

Regular Council meetings are held every second and fourth Thursday of each month starting at 6:00 p.m.

CLIMATE

Buellton enjoys a Mediterranean coast climate with mild, dry summers, and cool, wet winters. Typical summer temperatures are in the 80s and winter temperatures in the 60s. Winter lows are generally in the 30s. Precipitation usually occurs between November and March. Our air quality is exceptional and offshore afternoon winds from the northwest occur throughout the year. "Santa Ana" winds also occur during the fall and winter. These are warm, dry northeasterly winds of 15-20 mph. The City is 360 feet above sea level.

The climate and geography of the Santa Ynez Valley makes it a prime region for many agricultural operations. Horse and cattle ranches blanket the hills throughout the valley. There are also some very unique animals raised in the valley, including miniature horses, longhorn cattle, llamas, emus, ostriches, and mules. In addition, almost 10,000 acres of the Santa Ynez Valley are lush vineyards. Over 30 wineries are located within a 15 mile radius of Buellton.

CULTURAL AND RECREATION SERVICES

The City of Buellton provides guests with a wide variety of accommodation choices. For visitors who prefer campgrounds or RV Travel, Flying Flags RV Resort and Campground is ready to serve their needs. There are over 10 traditional hotels in which a guest can stay in Buellton which include a Marriott, Motel 6, Quality Inn, Hampton Inn, Sideways Inn, Farmhouse Motel, Country Lane Motel, San Marcos Motel, Sleepy Hollow Motel, Red Rose Court Motel, and the well-known Pea Soup Andersen's Inn.

Buellton offers a wide array of dining choices. Buellton residents and guests can enjoy wineries, craft breweries and distillers in Buellton. The Buellton Brew Fest organized by the Buellton Chamber of Commerce continues to be one of the best beer festivals on the Central Coast. In addition, the Buellton Wine and Chili festival attracts thousands of tourists.

Buellton offers a Community Center, located on the Jonata School campus. The facility includes a full size gymnasium, exercise and weight room, activity and meeting rooms and a full size

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



kitchen. The meeting rooms are available to rent for events and meetings.

Buellton citizens of all ages enjoy the trips and activities the Buellton Recreation Department offers. Every year the Recreation Department adds new trips and classes and continues to increase the number of citizens that enroll in their recreation programs.

Buellton provides the following parks for residents and visitors to enjoy: River View Park, Oak Park, PAWS Park, Village Park, Zaca Creek Golf Course, and the Santa Ynez Valley Botanic Garden at River View Park. Other nearby parks include: Cachuma Lake and Nojoqui Falls Park.

River View Park offers a great place for family and kids to relax. It offers six different areas which can be reserved for events, including an Event Pavilion.



Gazebo at River View Park

The Santa Ynez Valley Botanic Garden is located at River View Park. The Garden displays a variety of native plants and serves as an educational venue for all to learn about the native culture and plants. Guests can stroll and enjoy the local art incorporated into the park.

Oak Park contains grass areas complete with picnic tables and barbeque pits along with play structures and public restrooms.

Village Park is our newest park, conveniently located near the Crossroads Shopping Center and a new residential development. It includes a gazebo, grass areas and play structures.



Village Park

Zaca Creek Golf Course features 1,590 yards of Golf from the longest tees for a par of 29 Golf Course.



Zaca Center Golf Course

PAWS Park is an off-leash dog park. It is sponsored by the PAWS Parks of Santa Ynez Valley Inc. It a three-acre park featuring separate areas for large and small breeds, as well as providing waste bags, scoopers and water for dogs.

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



In 2020, the City also acquired the historic Willemssen Dairy property. This 24 acre lot includes a 3,400 square foot home and two-story detached barn on the elevated 4 acres, with an additional 20 acres below, bordering the Santa Ynez River and River View Park. The City is still gathering input on potential uses for this property to best serve the community.



Willemssen Dairy Barn



Willemssen Dwelling (rear) that overlooks Santa Ynez River

TRANSPORTATION

Buellton is known as the gateway to the Santa Ynez Valley as it is centrally located. The Santa Ynez Airport is located just 7 miles east of Buellton on Highway 246. There are two Commercial airports about 35 miles North and South of Buellton, in Santa Maria and Santa Barbara, respectively. The City also offers a Park and Ride on the south-end of Avenue of the Flags. In addition, the Santa Ynez Valley Transit System operates buses with regular routes and stops throughout the Santa Ynez Valley. Also, the City of Lompoc Transit System operates bus routes from Buellton to Lompoc. The Breeze Transit System operates from Santa Maria to the Santa Ynez Valley.

LOCAL ECONOMY

Buellton is the the first City North of Santa Barbara after the undeveloped stretch of about 25 miles through the Gaviota Coast, and it is the first City South of Santa Maria after a 30 mile stretch. With Buellton's convenient location between Highway 101 and State Route 246, Buellton attracts many travelers with its service stations, hotels and restaurants. It is a common stop for travelers driving North or South on Highway 101 or West and East on Highway 246.

As of result, Buellton's economy thrives from sales tax and hotel occupancy tax. The top 3 sales tax industries are:

1. Autos and Transportation
2. Fuel and Service Stations
3. Restaurant and Hotels

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



Chart 1 below illustrates the source of sales tax revenue by major business group compared the County of Santa Barbara and the State of California as of March 31, 2021. In Santa Barbara County, the City of Buellton is the number one sales tax generator per capita sales.

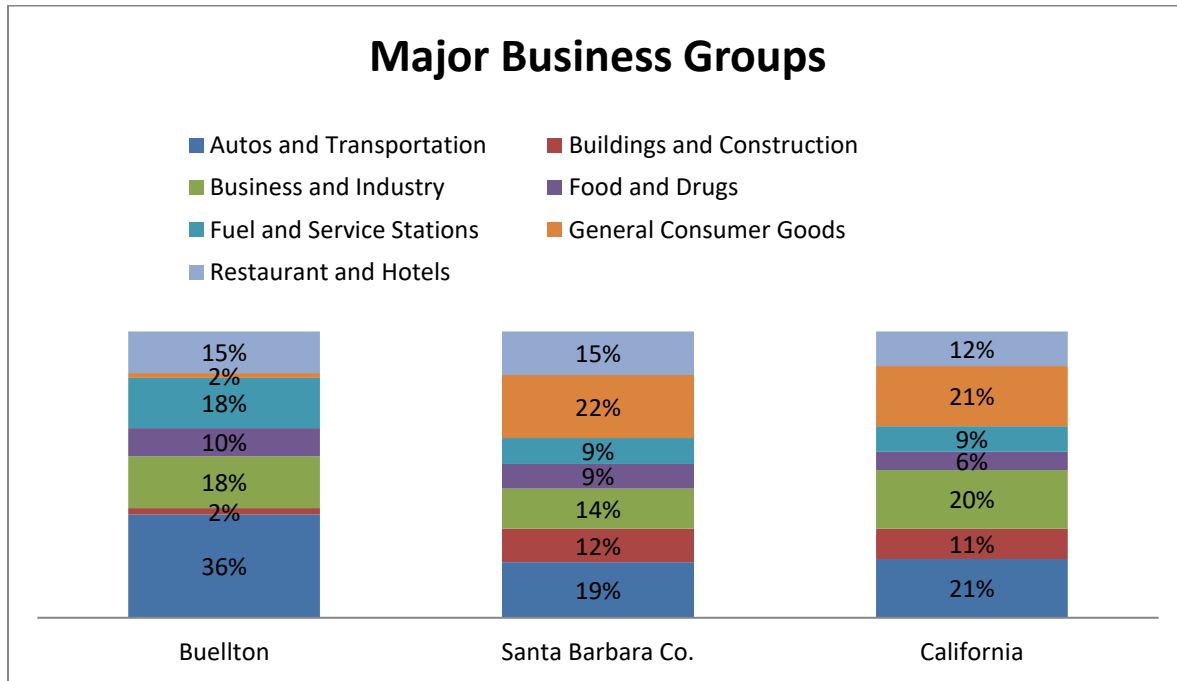


Chart 1: Major Business Groups, Source: HDL Companies

The following table illustrates the **Top 25 Sales Tax Producers** in alphabetical order as of the 2021 First Quarter:

Airstream of Santa Barbara by Sky River	Jim Vreeland Ford
Albertsons	McDonalds
Buellton Shell	O'Reilly Auto Parts
Buellton Mobil	Platinum Performance
Chevron	Rio Vista Chevrolet
Coast Auto Sales	Taproom & Barrelworks
Conserv Fuel	The Hitching Post II
CVS Pharmacy	Toms Gas & Market
Eagle Energy 76	Tractor Supply
Farm Supply	USA Gasoline Food Mart
Go Wireless	Wild Wood Door Factory
Habit Burger Grill	Wonderful Wine Co
Industrial Eats	

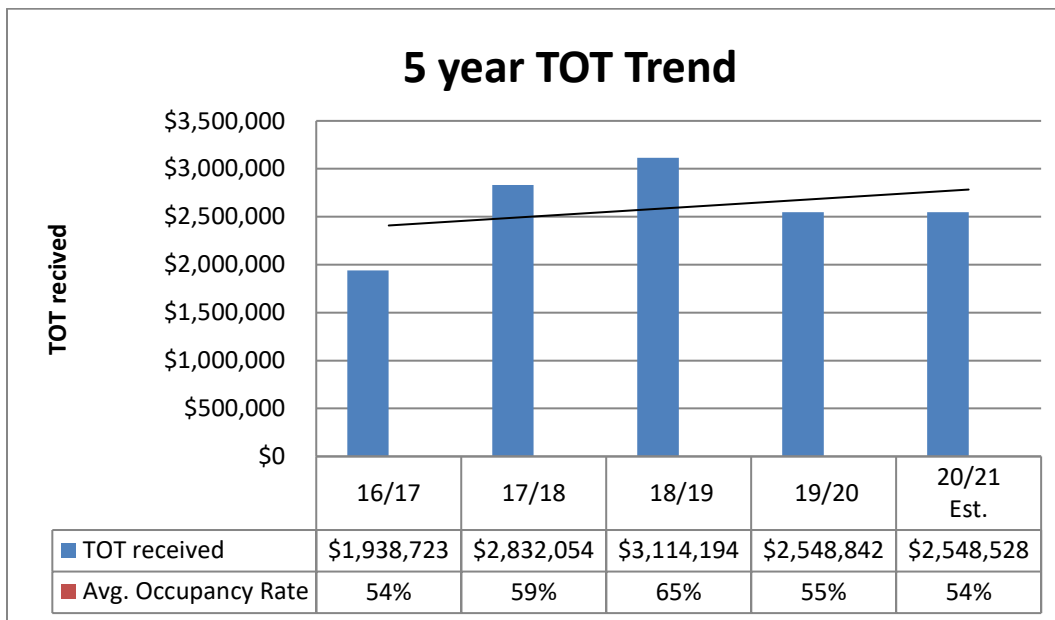
Source: HDL Companies

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



In recent years, Transient Occupancy Tax (TOT) increased dramatically with the addition of a new hotel and tourism. A significant decline, however, for Fiscal Years 2019-20 and 2020-21 was attributed to the Covid-19 pandemic and Stay at Home Orders with severe restrictions on travel. In the last five years, TOT has increased about 3 percent. The average annual occupancy rate in the City is 57 percent.



Not only has the City of Buellton thrived on sales tax and TOT, but also has seen an increase in property tax revenue. The increase in property tax revenue is due to the recent development of commercial and residential properties in the City. The table below depicts the Top 10 Property Taxpayers in the City.

Taxpayer	Net Assessed Value	Total Tax
1. FPA Flying Flags Associates, LP	\$19,350,363	\$211,825
2. Ocean Park Hotels-BLT, LLC	\$16,673,055	\$182,195
3. Chumash Buellton Apartments, LLC	\$16,302,739	\$178,158
4. Albertson’s LLC	\$16,073,664	\$175,689
5. RTA Buellton Hotel, LLC	\$10,044,361	\$109,784
6. Kang Family Partners	\$9,879,883	\$108,018
7. VV Acquisitions Company, LLC	\$9,816,172	\$107,316
8. Buellton Self-Storage, LLC	\$8,422,834	\$92,083
9. Kaywine, LLC	\$7,813,069	\$85,464
10. Richlynd, LLC	\$7,216,214	\$78,886

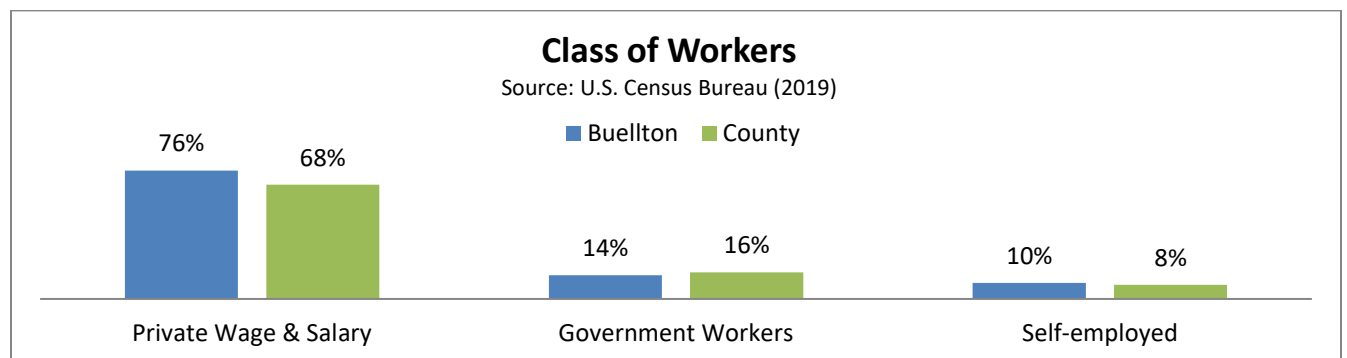
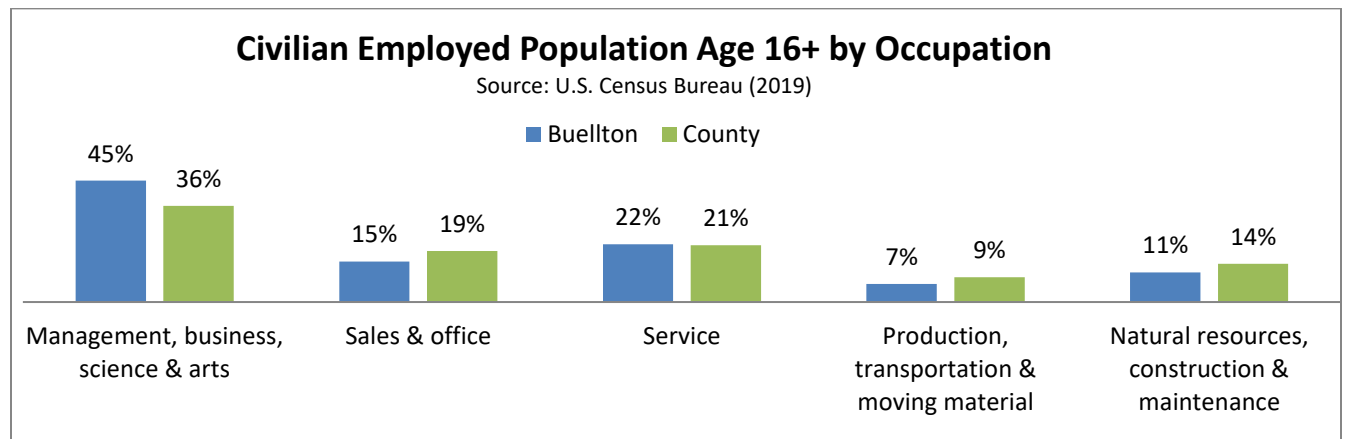
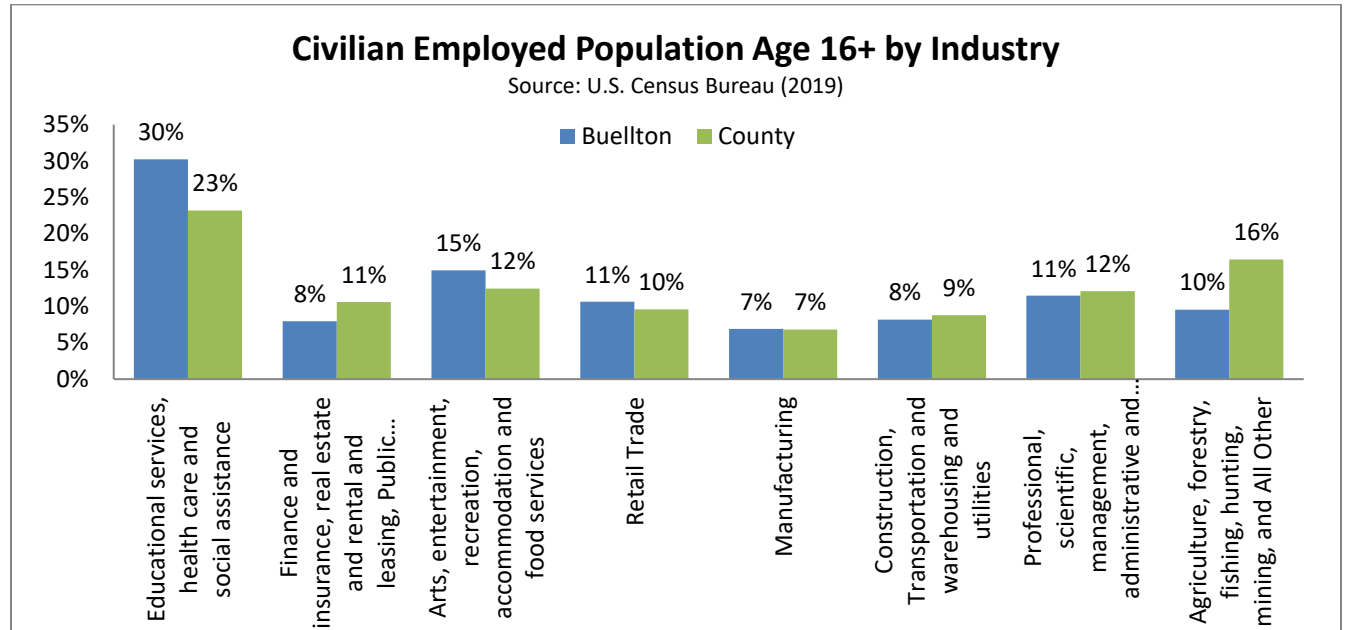
Source: Santa Barbara County, Fiscal Year 2020-21

CITY PROFILE

CITY OF BUELLTON FISCAL YEARS 2021-22 AND 2022-23



The following charts illustrate the Workforce in the City of Buellton compared to the County of Santa Barbara.





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Budget Overview

- User's Guide to the Budget
 - Fund Structures and Descriptions
 - Financial Overview
 - Staffing Levels
 - Debt Summary
 - General Fund Five-Year Forecast
-

City of Buellton

Users Guide to the Budget



A Brief Overview

The City of Buellton is required to prepare and submit an annual budget to the City Council for its approval per City's Municipal Code 2.0.60. On January 2017, the City Council approved a Biennial budget starting with the period July 1, 2017 through June 30, 2019. The Biennial Budget reflects two one-year budgets with staff concentrating on the first year, and the second year projections are developed from the first year's funding and revenue levels. A two percent increase is generally applied to the second year unless an exact amount provides a more accurate projection. The benefit of a two-year plan allows the ability to maintain long-range planning efforts, ability to develop realistic budgeting for significant objectives, encourages more efficient spending patterns and saves time and resources allocated to preparing annual budgets.

The City of Buellton's Budget represents a financial plan, a comprehensive management plan, an implementation plan and a communications medium for staff, the City Council and the general public. It also represents our continued commitment to the citizens of Buellton to provide quality service in an effective and efficient manner.

This document is organized and structured as follows:

1. Introduction

- a. Includes the overall City organization chart, identifies the City Manager and City Council members.
- b. Includes the Government Finance Officers Association (GFOA) Distinguished Budget Award.
- c. Includes the City Council adopted Mission Statement, Vision Plan, goals and objectives for the biennial budget cycle.
- d. Includes the City Manager's Budget Message to City Council highlighting the Council's goals, summarizes the City's financial position, addresses key issues that are of local concern, and recommends new strategies for ensuring financial stability while continuing a high level of services to the community.

2. Budget Overview

- a. Includes a User's Guide to the Budget that provides an overview of the budget elements, budget process, budget schedule, financial policies and performance measures.
- b. Includes fund structure and descriptions.
- c. Includes a Financial Overview.
- d. Includes a summary table of personnel counts for the prior, current and budgeted years.
- e. Includes Debt Summary.

3. Budget Summaries

- a. Includes estimated fund balances as of June 30, 2022 and estimated for 2023 and comparative budget years listing financial information.
- b. Includes Schedule of Revenues and Summary of Expenditures.



- c. Includes General Fund and Enterprise Funds 5-Year Forecast with assumptions.
- 4. Departmental Budgets**
 - a. Department/Division Budgets section describes the function and purpose of each organizational unit along with a summary of personnel workload activities, and a detailed list of its appropriations.
 - b. Includes departmental accomplishments, goals and objectives.
 - c. Includes departmental performance measures and indicators.
- 5. Capital Improvement Projects (CIP) Budget**
 - a. The CIP budget presents the City's Capital Improvement Plan which includes all the City's construction and maintenance projects by various fund sources. This section summarizes expenditures that will be spent during the two budgeted years. The amount appropriated by each funding source is only budgeted for FY 2021-22. FY 2022-23 appropriations will be allocated during the mid-cycle review. This section also provides a plan of what the intended Capital Projects are for the next five years.
- 6. Appendices**
 - a. Includes Resolution for the Adopted Budget and establishing the FY 2021-22 Gann Limit.
 - b. Includes summary of account categories.
 - c. Includes the glossary and acronyms.

Financial Capacity Phase

Forecasting is an integral part of our decision making process. Both long-range and short-range projections are prepared. The City studies short and long-range financial conditions and coordinates them with long-range public policy goals and objectives. The financial forecast is prepared for each major operating fund with projections for both expenditures and revenues where it is feasible. As part of this phase, alternative scenarios are examined for their fiscal impact on the respective funds.

Budgetary Basis of Accounting

The presented two proposed annual budgets are prepared in accordance with Generally Accepted Accounting Principles (GAAP), except for encumbrances being recognized as expenditures. The budget for governmental funds has been prepared on the modified accrual basis as opposed to cash basis. The modified accrual basis recognizes expenditures when the related fund liability is incurred. Revenue is recognized when it becomes both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter, to be used to pay liabilities of the current period. The City recognizes revenue and records expenditures within 60 days of year-end. The City maintains reserves to cover timing difference. For example, sales tax revenue for June received in August of the following fiscal year is recorded in the previous fiscal year. The Enterprise Funds are budgeted and recognized on a full accrual basis. The audited financial statement for the City uses the same basis of accounting as the City budget.



Budgetary Level of Control

Operating appropriations lapse at the end of the fiscal year. However, appropriations for unfinished capital projects will generally be re-appropriated (“Carried Over”) as part of the following year’s budget. The budgetary level of control for all governmental fund types is at the fund level. Budgetary control is the level at which expenditures cannot legally exceed the appropriated amounts. The City maintains budgetary control to ensure compliance with legal provisions embodied in the annual budget adopted by City Council. The City Manager has the discretion to transfer appropriations between departments within a fund, but changes to appropriations or transfer between funds must be approved by City Council.

Policy and Strategy Phase

The Operating and Capital Budgets are prepared and administered in accordance with several sources of policy direction. First, the City Municipal Code requires that the budget be balanced and meet certain legal deadlines. A balanced budget is defined as a budget with no budget deficits, but could possibly have a budget surplus. The City Council has established that the budget be balanced and monitored against spending throughout the fiscal year. Finally, public input is considered throughout the process with scheduled public hearings at key City Council decision points.

Budget Process

Preparation of the Budget

Budget preparation allows departments the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget may be presented to the Mayor and Council in June, its preparation begins at least six months prior, with projections of City reserves, revenues and expenditure limit requirements and financial capacity. It is with this “groundwork” that departmental expenditure requests are made and subsequently reviewed. The scope of the budget includes the General Fund and other City funds to produce the Biennial budget.

Short-term and long-term review must be considered during budget preparation. Organizational factors viewed as short-term include basic service needs related to public safety, community objectives, general health and welfare of citizens. Long-term goals call for carrying out vision of Council and the Community. This vision includes completion of Capital Improvement Projects (CIPs) and investment and re-investments in infrastructure.

The City uses a combined program and line item budget format. This is designed to provide a comprehensive management control and fiscal planning system. This format is aimed at achieving goals and objectives at the operational levels that are consistent with City Council’s goals and top priorities.

The budgeting process starts with the requests from departments based on historical trends, inflationary increase, or other departmental knowledge. Requests for appropriations are made at the departmental level and are reviewed by the Finance Department and City Manager. As soon as the final details are complete, a proposed Operating Budget document is prepared for City Council review.

Users Guide to the Budget



During May and June, the City Council holds a series of “budget sessions” to review the proposed budget with staff and interested members of the Community during a Public Hearing. At this hearing the public is given an opportunity to be heard. The City Council may modify the proposed budget by a majority vote.

Budget Adoption Phase

On or before June 30th, the City Council adopts the budget as amended by the affirmative vote of at least a majority of its members. The budget is adopted by resolution of the City Council. Upon final adoption, the budget is in effect for the ensuing two fiscal years and becomes the authority for the various offices, agencies and departments to expend funds subject to controls established by the Municipal Code. The adopted budget is published within ninety days of adoption.

Budget Implementation and Amendments

The budget should be a performance, financing and spending plan agreed to by the Mayor, City Council and the City Manager. It should contain information and data regarding expected revenue and expenditures. Actual experience (revenues, expenditures and performance) will be periodically measured against the plan at quarterly intervals during the fiscal year.

Department and program managers will not exceed the Council-approved appropriations in any fund. Appropriations for the departmental operations are approved in three categories: Employee Services, Operating and Maintenance, and Minor Capital. These appropriations are shown in each departmental budget. In addition, appropriations are approved for Capital Improvements Projects.

Quarterly reports are submitted to City Council and if in the case of budget deficits, or changes in assumptions occur, then a budget amendment will be requested at that time. The budget amendments are permitted through a resolution approved by the City Council.

At the end of the first fiscal year, a mid-cycle review will be held to determine if any significant circumstances have occurred that would initiate budget amendments for the next fiscal year. Any significant circumstances may be as a result of changes in the economy, new or changes in policy mandates, deviations from projected revenues from new commercial businesses, or emergency repairs and maintenance.

Capital Improvement Budget

The City of Buellton adopts a five-year Capital Improvement Plan (CIP), while the City Council only approves and authorizes one year appropriations. Multi-year estimates require the City to review and update expenditures and revenues each year. Projections include estimated maintenance and operating costs of future capital improvements that are included in the capital budget. The budget data is presented to elected officials in a form that will facilitate annual budget decisions, based on multi-year strategic planning perspective. Project descriptions will be outlined for each proposed project in the CIP Budget. Any unspent projects in the prior year’s budget may be carried forward into the next fiscal year.

Users Guide to the Budget



Budget Schedule

Documentation of a Budget Schedule assists departments in preparing for the next two-year Operating and Capital Improvement Budget process. It also helps identify significant tasks during the two-year budget cycle. The schedule is subject to change and is intended to be used as a guideline. The Biennial FY 2021-22 and FY 2022-23 budget schedule is as follows:

Key Dates	Budget Event
January 28, 2021	City Council receives the FY 2021-22 & FY 2022-23 Budget Process Schedule.
February 11, 2021	Council met to develop a mission statement for the City. From the mission statement, City Council set goals and priorities for the budget cycle.
February 15, 2021- March 31, 2021	Meeting scheduled with Department Heads and distribute budget worksheets. Work with City Manager and Finance Director to prepare budget figures for fiscal years 2021-22 (2022-23 based on percentage increase).
April 1, 2021 – April 16, 2021	City Manager and Finance Director begin reviewing budget figures. Meet with Department heads as needed.
April 1 - 30	Budget Preparation using final budget figures.
April 8, 2021	City Council considers funding for Non-Profit Agencies.
May 13, 2021	City Council reviews the proposed budget and makes revisions if needed.
June 10, 2021	City Council adopts the FY 2021-22 and 2022-23 Biennial Budget with proposed revisions.
July 1, 2021	Biennial Budget for FY 2021-22 and FY 2022-23 implemented.
November 2021	FY 2021-22 First Quarter Report presented to City Council and budget amendments are presented if needed.
February 2022	FY 2021-22 Second Quarter Report presented to City Council and budget amendments are presented if needed. Mid-Year Review.
March to April 2022	Department heads determine if the second year of the budget needs to be updated.
May 2022	FY 2021-22 Third Quarter Report presented to City Council and budget amendments are presented if needed.
May 2022	Mid-Cycle Review. Discuss significant changes to the second year of the adopted biennial budget, revisit goals and priorities.
June 2022	Mid-Cycle amendments to FY 2021-22 presented to City Council for adoption.
July 1, 2022	Second year of biennial budget begins. FY 2022-23
August or September 2022	FY 2021-22 Fourth Quarter Report presented to City Council and budget amendments are presented if needed.
November 2022	FY 2022-23 First Quarter Report presented to City Council and budget amendments are presented if needed.
February 2023	FY 2022-23 Second Quarter Report presented to City Council and budget amendments are presented if needed.
April 2023	FY 2022-23 Third Quarter Report presented to City Council and budget amendments are presented if needed.
September 2023	FY 2022-23 Fourth Quarter Report presented to City Council and budget amendments are presented if needed.



Financial Policies

City Council has adopted several financial policies that guide the budget process and follow best management practices. The overall goal of adopting financial policies is to ensure the City is managing finances in an effective, efficient and transparent manner while following appropriate reporting requirements.

Budget Policies

Operating Budget

- The City's budget will be developed on a biennial basis and adopted by City Council.
- The City will maintain a balanced budget where revenue is equal to or exceeds expenditures.
- Revenues will be estimated using an analytical process. In the case of assumption uncertainty, conservative measures will be utilized.
- Budget adjustments will be presented to City Council on a quarterly basis as part of the quarterly budget review.
- No General Fund monies shall be used to fund the Water and Sewer Funds.
- The City will exercise prudent fiscal management by maintaining an adequate fund balance to protect the City from times of economic downturn, or unforeseeable events.
- The legal level of budgetary control is at the fund level.
- The City Manager has the authority to transfer appropriations between funds, but changes to appropriations or transfers between funds must be approved by City Council.
- Operating appropriations lapse at the end of the fiscal year.

Capital Improvement Budget Policies

- The City will make capital improvements in accordance with an adopted Capital Improvement Plan.
- The City will develop an annual five-year plan for capital improvement projects.
- The City shall budget a transfer from the General Fund to the Capital Improvement Project on an annual basis that equals, to a minimum, the required maintenance of effort (MOE).
- The Water and Sewer Funds may only use funds generated by their service charges, grant and other outside sources to fund their CIP projects.
- Appropriations for unfinished capital projects will generally be re-appropriated as part of the following year's budget.

Debt Policy

Buellton enjoys a relatively healthy local economy; however, it does not currently have a bond rating because it has zero bonded debt. On December 10, 2020, the City of Buellton adopted Resolution No. 20-33 "A Resolution of the City Council of the City of Buellton, California, Adopting a Policy for the Management of the City' Debt. In prior years, the City of Buellton did not have any long-term debt or bond obligations outstanding. The adoption of a Debt Management Policy was required to be in compliance

Users Guide to the Budget



with SB 1029 before the issuance of any new debt. This policy meets all the requirements of SB 1029 and preserves the flexibility for the City in managing its debt. In addition, the adoption of the policy will promote sound financial management which can lead to the improvement in the City's bond ratings and lower cost of capital.

Purpose of Debt: Debt is one option that the City has to pay for capital assets and capital improvements. Debt would be a better alternative to funding from current revenues when: interest rates are low, soft construction market, asset has a long, useful life, forecast shows that debt is affordable and use of debt is consistent with legal and other limits.

Prohibited uses of Debt: There are many cases where debt is not the right financial tool such as: paying for ongoing public services, life of the debt is longer than the life of the capital asset it funds and cost of issuing debt is too high.

Allowable Debt Instruments: The debt instruments that the City is allowed to use are described by state law. The principal types of instruments used by the city to finance long-term capital projects are general obligation bonds, lease revenue bonds, certificate of participation, special tax bonds and capital leases. Such instruments may be refunded by the issuance of refunding obligations for economic savings and/or restructuring considerations. The City shall primarily favor the use of revenue secured obligation bonds to finance capital improvements as a means of ensuring that beneficiaries of an enterprise pay for their fair share of the costs. Revenue streams subject to a pledge/lien will be limited to the enterprise. Other efforts to fund bond financings will be developed after the primary revenue sources are exhausted.

General Debt Limitations: There is a limit on the amount of debt that is affordable for the City. The City defines two measures of affordability:

First, "annual debt service as percent of general expenditures" measures the resources that debt uses in the annual budget. If this measure is too high, the City could have trouble providing regular services to its citizens.

The second measure is "overlapping debt divided by market value of the properties in the community." This shows the size of the burden that debt puts on taxpayers. This includes not only debt issued by overlapping government, but also debt issued by overlapping government jurisdictions in which taxpayers live. This is important because taxpayers are affected by the debt from all governments, not just the City.

Use of Reserves

The budget includes the use of reserves for Capital Improvement Projects. The City's goal is for the General Fund to maintain reserves at 50 percent of operating expenditures.

Users Guide to the Budget



Reserve/Fund Balance Policies

In accordance with GASB 54, Unrestricted Fund Balance is assigned to the following categories: committed, assigned, and unassigned. The City shall reduce committed or assigned fund balance first only if the expenditures incurred are for the purpose for which the funds were originally committed or assigned. Otherwise, unassigned fund balance shall be reduced first, followed by assigned, and then committed.

Capital Assets Policy

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated capital assets are valued at their estimated fair market value on the date donated. City policy is to capitalize all capital assets with costs exceeding a minimum threshold of \$5,000 and with useful lives exceeding one year. Depreciation is recorded on a straight-line basis based on asset type. For example, useful life for structures and improvements is 50 years, machinery and equipment is 3 to 15 years and infrastructure is 15 to 100 years.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, wastewater, park lands, and buildings. Each major infrastructure systems can be divided into subsystems. For example, the street systems can be subdivided into pavement, curbs and gutters, sidewalks, medians, streetlights, and land. The appropriate operating department maintains information regarding the subsystems.

For all infrastructure systems, the City elected to use the Basic Approach defined by GASB Statement No. 34, which requires all infrastructures to be reported at historical cost and be depreciated over their estimated useful lives.

Inventory Policy

The City accounts for inventories using the first-in, first-out method. Inventories in the Water Fund consist primarily of meters and are carried at cost.

Investment Policies

The City Treasurer will annually present an investment policy to the City Council for review. The purpose of the investment policy is to provide guidelines for the prudent investment of the City's temporary idle cash, and outlines the policies for maximizing the efficiency of the City's cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.

The City's management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as the investments meet the criteria established for safety and liquidity. Yield shall become a consideration only after the basic requirement of safety and liquidity has been met.



Revenue Policies

Property Taxes

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation. Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of property's fair value, as defined by Article XII A, and may be increased no more than two percent per year unless a change in ownership occurs. The State Legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions.

Property tax revenues are recognized in the fiscal year for which taxes have been levied, and collected within sixty days of fiscal year end.

The City adopted an alternative method of property tax distribution (the "Teeter Plan"). Under this method, the City receives 100 percent of its secured property tax levied in exchange for foregoing any interest and penalties collected on delinquent taxes. The City receives payments in a series of advances made by the County throughout the fiscal year. The secured property tax levy is recognized as revenue upon receipt including the final payment, which generally is received within 60 day after the fiscal year end.

Revenue Recognition Policy

The City records revenue when it is earned. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after fiscal year end.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Other revenues susceptible to accrual include other taxes, intergovernmental revenues, interest, and charges for services.

Purchasing Policy

The adopted purchasing policy allows for spending controls in the budget. The table on the following page illustrates the purchasing approval flow chart.

Users Guide to the Budget



Purchasing Policy – Approval Flow

	Department Head or Designate	Finance Director or Designate	City Manager or Designate	City Council Approval with Minutes Documented	Amount
Supplies and Equipment	X	-	-	-	Up to /= \$1,500
Supplies and Equipment	X	X	-	-	>\$1,500 but </\$20,000
Supplies and Equipment	-	X	X	X	>\$20,000
Maintenance & Repairs, etc.	X	-	-	-	Up to /= \$1,500
Maintenance & Repairs, etc.	X	X	-	-	\$1,501- \$45,000
Maintenance & Repairs, etc.	-	X	X	X	>\$45,000
Professional Services/Contracts	-	X	X	-	<\$10,000
Professional Services/Contract	-	X	X	X	>\$10,000

Internal Controls

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgements by management.

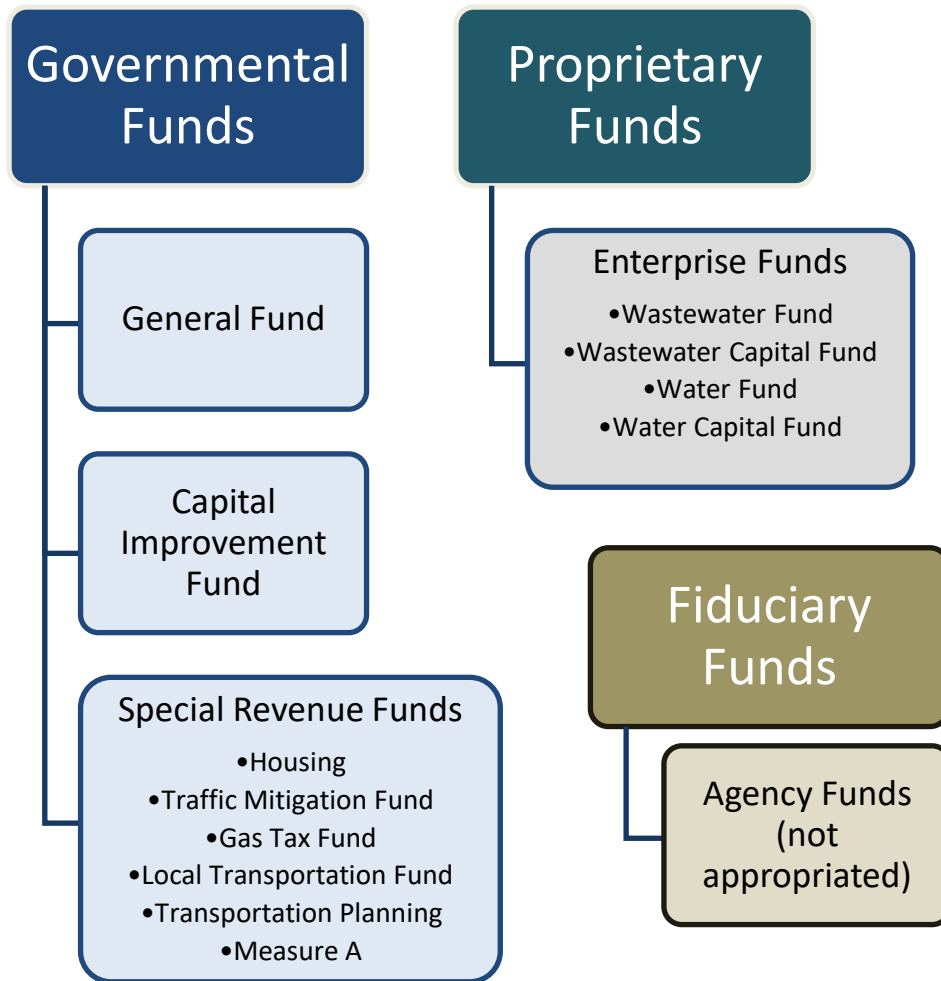
Performance Measures

Performance Measures for individual departments and budget units are analyzed based on goals and objectives unique to each function. They are determined during budget preparation in conjunction with accomplishments. The City Manager holds bi-weekly managers’ meetings to discuss each department activities with individual department heads while in a management group. In addition, department heads appear before City Council bi-annually to present the accomplishments of the current year and state goals for the next two years. Discussion on goals and objectives take place during the budget hearings, as well as Mid-Year Review. The City Council, staff and the community have an opportunity to discuss programs and operations for each department and state long-term planning coordination direction. Department descriptions within the detailed department budget document lists the anticipated goals and objectives of the departments in addition to performance measures and indicators.



FUND STRUCTURES

The accounts of the government are organized and operated on the basis of fund accounting. Fund accounting allows for government to achieve the goal of fiscal accountability by tracking each fund separately to ensure and demonstrate legal compliance. The Generally Accepted Accounting Principles (GAAP) defines a fund as a fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. The diagram below illustrates the Fund categories and type of funds that the City of Buellton appropriates in this budget document and reports on the City's audited financial statements.





FUND DESCRIPTIONS

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. Governmental Funds include: General Fund, Special Revenue Funds, Debt Service and Capital Project Funds. The funds are maintained on a modified accrual basis where the measurement focus is on the current financial resources and the recognition of revenue in the period when the revenue both become measurable and available to finance expenditures of the fiscal period.

A **Major Fund** is defined, for the purpose of presentation, as a fund with more than 10 percent of total budgeted resources or expenditures in the budget year. The City appropriates the following "Major Governmental Funds":

The **General Fund (001)** is the most versatile fund and is used to account for any legal budgetary purpose not accounted for elsewhere in the budget. It is the City's primary operating fund. General Fund Revenues include property taxes, sales and use tax taxes, transient occupancy taxes, licenses, permits, franchise fees, fines and forfeitures, transfers from other agencies, fees for services and use of money and property.

The **Capital Projects Fund (092)** accounts for Capital Improvement Projects for all funds using project accounting. This fund centralizes project expenditures. Projects are managed for purposes of planning, scheduling and budgeting capital improvements.

A **Non-Major Fund** is defined, for the purpose of presentation, as a fund with less than 10 percent of total budgeted resources or expenditures in the budget year. The City appropriates the following "Non-Major Governmental Funds":

Special Revenue Funds are used to account for monies legally restricted to certain purposes. The City reports the following Special Revenue Funds:

- **SEMP Housing Fund (023)**: This fund accounts for funding to assist qualified residents for mobile home related repair projects.
- **Traffic Mitigation Fund (024)**: This fund accounts for developer deposits restricted for mitigating traffic related to development.
- **Gas Tax Fund (025)**: This Fund accounts for the State collected Gas Tax and revenues that are restricted under the State Controller's guidelines. The City received state gas tax through the State's Highway Users Tax Account (HUTA) and the Road Maintenance and Rehabilitation Account (RMRA). The use of HUTA funds is restricted by Article XIX of the California State Constitution and by Streets and Highways 2101. All Motor Vehicle Fuel Tax funds allocated through HUTA must be expended for the following:
 - a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for nonmotorized



FUND DESCRIPTIONS

traffic), including, the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.

- b) The research and planning for exclusive public mass transit guideways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- c) The construction and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways.
- d) The payment of principal and interest on voter-approved bonds issued for the purposes specified above.

The use of RMRA funds is similar but, not identical to the HUTA uses. Pursuant to Streets and Highway Code Section 2030, RMRA funds may be used for projects “that include, but are not limited to,” the following:

- a) Road maintenance and rehabilitation
 - b) Safety projects
 - c) Railroad grade separations
 - d) Traffic control devices
 - e) Complete street components, “Including active transportation purposes, pedestrian and bicycle safety projects, transit facilities, drainage and storm-water capture projects in conjunction with any other allowable project,”
 - f) May also be used to satisfy a match requirement for projects eligible for state or federal funds.
- **Local Transportation Fund (027):** This fund accounts for funding for transit operations. The City redirects funds to the City of Solvang for servicing the transit operations. In addition, the City contracts with Lompoc-Wine Country Express, SYVT Dial-A-Ride, and the Breeze Extension Pilot.
 - **Transportation Planning Fund (029):** This fund accounts for funding the City’s compliance with annual reporting requirements under Santa Barbara County Association of Governments (SBCAG), and the California Department of Transportation.
 - **Measure A Fund (031):** This fund accounts for a voter approved sales tax authorized by the original Measure D and continued under this measure through March 31, 2040. The purpose of the funding is for street and road maintenance improvements.



FUND DESCRIPTIONS

Proprietary Fund Types

Proprietary Fund, which includes Enterprise and Internal Service Funds, are used to account for the City's business-type activities. Currently, the City does not have an Internal Service Fund. Proprietary funds are the economic resources measurement focus and use accrual basis of accounting, which is the same basis used for private-sector business enterprise. These funds are used where the city has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Enterprise Funds are types of funds established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprise. These programs are entirely and predominately self-supporting. The City appropriates the following Enterprise Funds:

- The **Wastewater (005)** Operating Fund accounts for revenues from sewer service and sewer usage fees collected from Buellton property owners. The revenues received from sewer services pay for operating costs.
- The **Wastewater Capital (006)** Fund accounts for revenues from new residential, commercial and industrial connections. These revenues pay the City's share of acquisition, construction, reconstruction and enlargement of the Wastewater System.
- The **Water (020)** Operating Fund accounts for revenue received from fees charged for water service and usage. All of the costs of operations are recovered through fees charged to users.
- The **Water Capital (021)** Fund accounts for revenues from new residential, commercial and industrial connections. These revenues pay the City's share of acquisition, construction, reconstruction and enlargement of the Water System. Service and connection fees are required to be adequate enough to cover costs.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units; therefore, these funds cannot be used to support the City's own programs. Fiduciary funds include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds and agency funds. Private-purpose trust funds are used to report the assets and liabilities of the dissolved Redevelopment Agency (RDA). The City of Buellton dissolved the RDA because the Agency met the required conditions outlined in HSC Section 34187 (b). The Department of Finance approved the dissolution on July 5, 2016. Currently, the City has the following Fiduciary Fund in which it does not have any appropriations but is reported on the audited financial statements.

- The **Trust and Agency Funds** is a Deposit Agency Fund. This fund accounts for various deposits that are held on behalf of the City for various projects or programs.



FUND DESCRIPTIONS

Department/Fund Relationship

The table below illustrates the relationship between department, major funds and non-major funds appropriated in the budget.

Department	<div style="display: flex; justify-content: space-around; text-align: left;"> <div style="background-color: #d9ead3; padding: 2px;">General</div> <div style="background-color: #d9ead3; padding: 2px;">Capital</div> <div style="background-color: #d9ead3; padding: 2px;">Wastewater</div> <div style="background-color: #d9ead3; padding: 2px;">W.W. Capital</div> <div style="background-color: #d9ead3; padding: 2px;">Water</div> <div style="background-color: #d9ead3; padding: 2px;">W.Capital</div> <div style="background-color: #d9ead3; padding: 2px;">Housing</div> <div style="background-color: #d9ead3; padding: 2px;">Gas Tax</div> <div style="background-color: #d9ead3; padding: 2px;">Local Transportation</div> <div style="background-color: #d9ead3; padding: 2px;">Transportation Planning</div> <div style="background-color: #d9ead3; padding: 2px;">Measure A</div> </div>										
	General	Enterprise Funds					Special Revenue Funds				
401 – City Council	X	-	-	-	-	-	-	-	-	-	-
402 – City Manager	X	-	-	-	-	-	-	-	-	-	-
403 – City Clerk/HR	X	-	-	-	-	-	-	-	-	-	-
404 – City Attorney	X	-	-	-	-	-	-	-	-	-	-
410 – Non-Departmental	X	X	-	-	-	-	-	-	-	-	-
420 – Finance	X	-	-	-	-	-	-	-	-	-	-
501 – Public Safety	X	-	-	-	-	-	-	-	-	-	-
510 – Leisure Services	X	-	-	-	-	-	-	-	-	-	-
511 – Recreation	X	-	-	-	-	-	-	-	-	-	-
550 – Street Lights	X	-	-	-	-	-	-	-	-	-	-
551 – Storm Water	X	X	-	-	-	-	-	-	-	-	-
552 – Parks	X	-	-	-	-	-	-	-	-	-	-
553 – Street Maintenance	-	-	-	-	-	-	X	-	-	-	-
554 – Traffic Safety	-	-	-	-	-	-	X	-	-	-	-
555 –Street Cleaning	-	-	-	-	-	-	X	-	-	-	-
556 –Landscape Maintenance	X	-	-	-	-	-	-	-	-	-	-
557 – Engineering	X	-	-	-	-	-	X	-	X	-	-
558 – Public Works General	X	-	-	-	-	-	-	-	-	-	-
559 – TDA Grant	-	-	-	-	-	-	-	X	-	-	-
560 – Measure A	-	-	-	-	-	-	-	-	-	X	-
565 – Planning	X	-	-	-	-	-	-	-	-	-	-
580 – Housing	-	-	-	-	-	X	-	-	-	-	-
601 – Water	-	X	-	-	X	-	-	-	-	-	-
602 – Capital	-	-	-	-	X	-	-	-	-	-	-
701 – Wastewater	-	-	X	-	-	-	-	-	-	-	-
702 – Capital	-	X	-	X	-	-	-	-	-	-	-

MAJOR FUNDS
 NON-MAJOR FUNDS



Financial Overview

Revenue Sources

The City of Buellton provides many services to its residents such as Police Services, Water, Wastewater, Street and Road Maintenance, etc. These services are not without cost to the taxpayer. It is the task of City Officials to produce the necessary revenue to satisfy the ever-growing demand for local services.

The City of Buellton receives revenues from many sources to offset costs of its operations. General Fund revenues are received primarily from sales tax, property tax, and transient occupancy tax. For each fiscal year, the City's revenues are estimated conservatively, therefore, actual revenues received often exceed such estimated projections. The following describes the City's major revenue sources:

1. **Property Taxes** are derived from the tax imposed on real property and tangible personal property. The tax is 1 percent of the full cash value of the property and the City receives its portion of the tax. The revenues are distributed to local government in accordance with the provisions of Proposition 13 and AB-8. Property taxes also include property transfer tax, homeowners' exemption, and vehicle license fee (VLF).
2. **Sales Tax** is derived from sales tax paid by consumers purchasing items in the City. The sales tax rate in Buellton is 7.75 percent which includes the 7.25 percent statewide sales tax, and .50 percent district tax. Of the 7.75 percent State and County Tax levy, 1.00 percent is distributed back to the City.
3. **Transient Occupancy Tax** in the City is 12 percent of the cost of a hotel room. The tax is imposed on "transients" who occupy a room or rooms in a hotel, inn, motel, or other lodging facilities within the City limit.
4. **Franchise Fees** are imposed on various utilities and organizations which permit them to use and operate those facilities within the City. The City receives Franchise Fees from Marborg (solid waste service provider) and various utilities (Comcast Cable, Gas and Electric Companies).
5. **Fees and Permits** include revenue from Zoning Clearances and Small Permits.
6. **Fines-Forfeitures-Penalties** include civil and criminal violation fines and other fines.
7. **Charges for current services** include water and wastewater revenues which are received by the Water, Wastewater, and Traffic Mitigation Funds. Also includes charges generated by the Buellton Recreation Center, Park Reservations and Special Events.
8. **Use of Money and Property** includes rents, concessions, and interest, or investment earnings on City Funds. Interest income is earned as the City invests idle funds in the Local Agency Investment Fund (LAIF) and other short-term investments such as certificate of deposits and money market accounts. The goal of the City is to protect the investments while achieving the highest rate of return. The City's Finance Director handles the City's investment portfolio.



Financial Overview

9. **Revenue from Other Agencies** includes miscellaneous revenue such as other operating revenue, special fees, and refunds and reimbursements for such things as refunds from vendors and reimbursements from government agencies.
10. **Other Financing Sources** include loan proceeds or transfers-in. Monies transferred to a specific fund from another fund become a source of funding for the recipient’s fund budget.

Revenue Trends

General Fund

Revenue lost from the COVID-19 pandemic is expected to recover within the next few fiscal years. Revenue is expected to recover at a steady pace with some revenue categories meeting or exceeding pre-COVID amounts. With new residential units completed by the January 2021 tax assessment and continued growth in residential market values, property taxes are expected to continue to grow on an upward trend, yet at a steady pace. Sales Tax growth is expected as sales tax revenue recovers and will begin to plateau as normal spending trends continue. Transient Occupancy Tax (TOT) recovery is trending upwards to nearly pre-pandemic levels. Other revenue is showing slight increases based on prior year activity. Figure 1 below compares General Fund revenue by category over the past two fiscal years, estimated revenue for FY 2020-21 and projected revenue for FY 2021-22 and FY 2022-23.

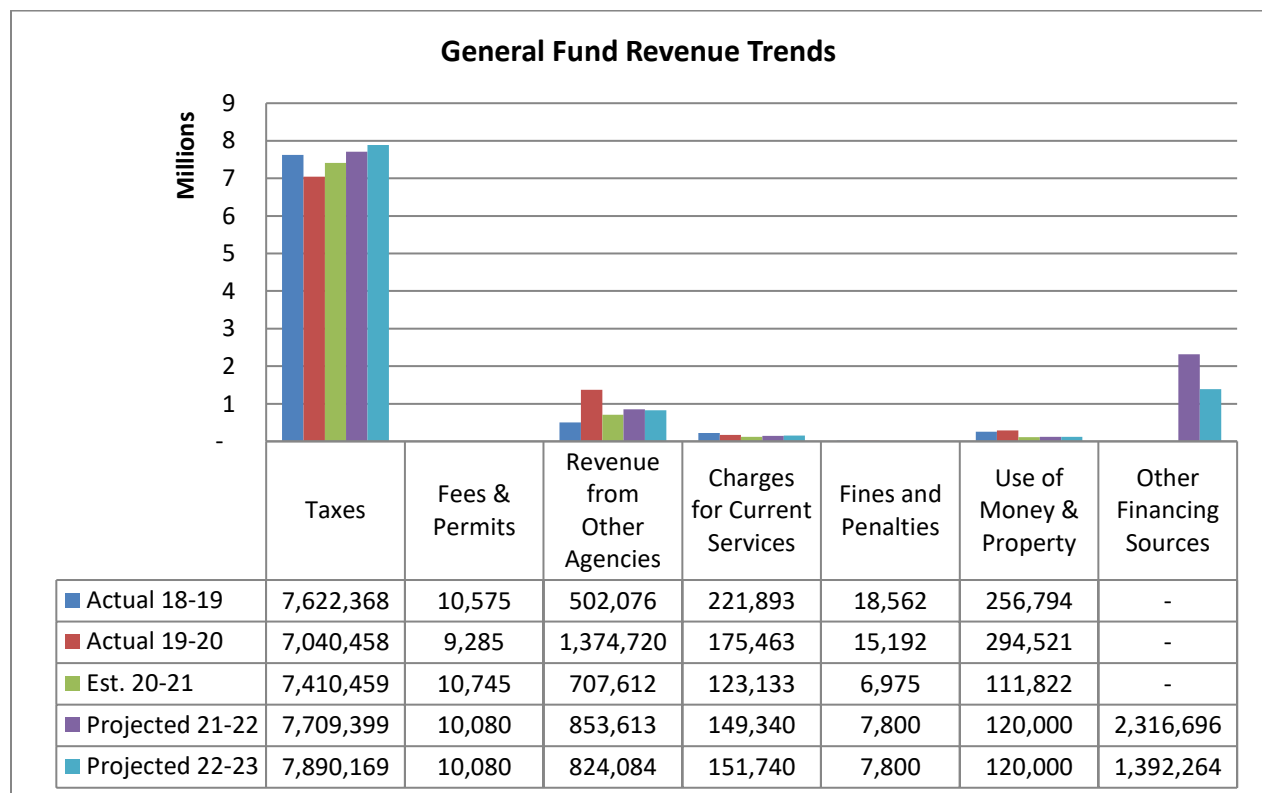


Figure 1



Financial Overview

Enterprise Funds

Water and Wastewater rates required a series of rate increases, effective November 2016, November 2017 and July 2018. The goal of these rate increases was to make the Enterprise Funds self-sufficient. Since the last water/wastewater rate increases, revenue from charges for services have been stable. There are no further water/wastewater rate increases planned in the next two fiscal years.

Wastewater Operating Revenue

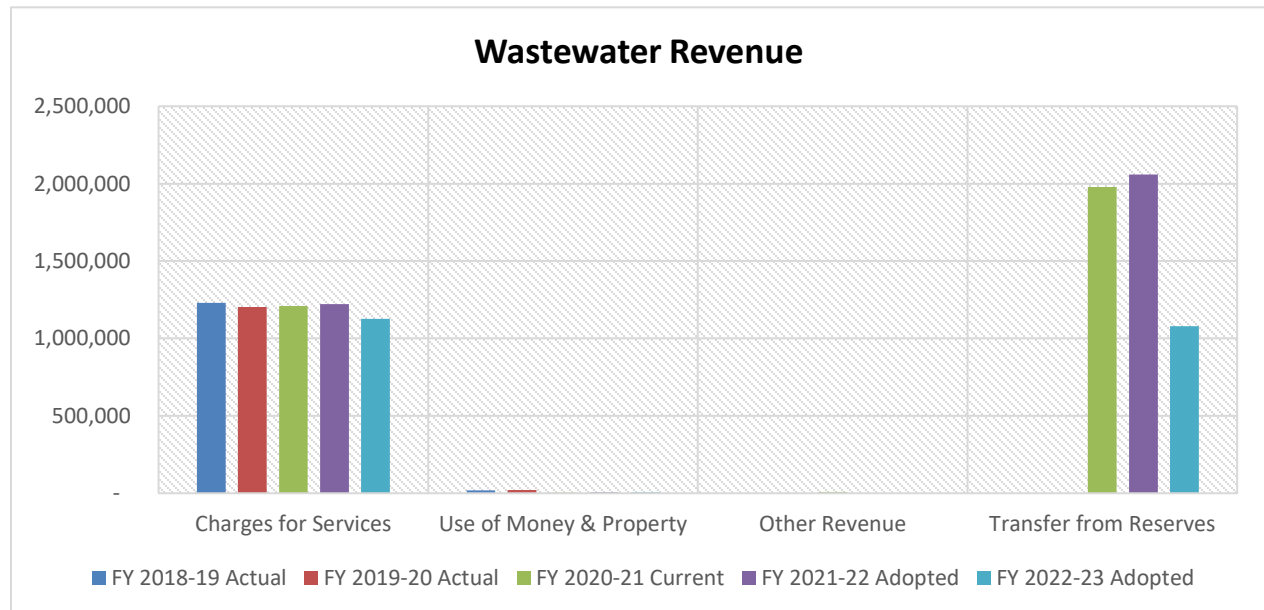


Figure 2

Figure 2 above illustrates the 5-Year Wastewater Operating Revenue Trend. The projected FY 2021-22 Charges for Services is expected to grow 2.2 percent and 0.3 percent for FY 2022-23. The growth is due to more wastewater service quantity charges from businesses and hotels that are fully open again after being partially shut down during the pandemic.

The increase in transfers from Reserves is needed to fund transfers for Capital Improvement Projects (CIPs) in the amount of \$1,899,415 and to offset the current operating deficit of \$160,457 for FY 2021-22 for a transfer total of \$475,419. About \$1 million of cash reserves are restricted funds from capital lease proceeds to expend on Project # 092-711 Engie energy Project.



Water Operating Revenue

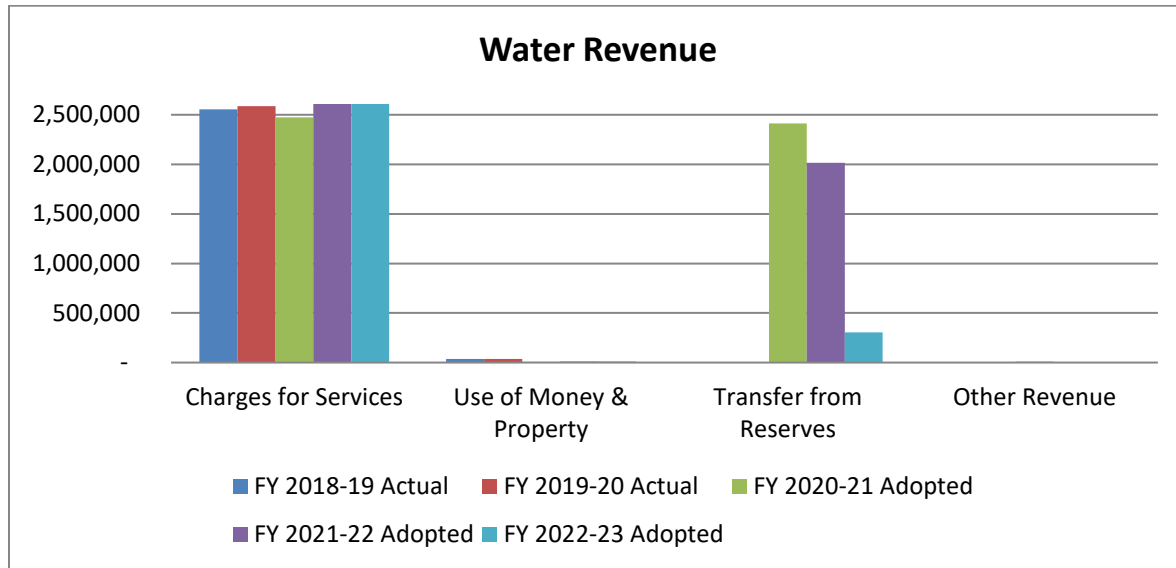


Figure 3

Figure 3 illustrates the 5-Year Water Operating Revenue Trend. As a result of the water rate increases, revenue from Charges for Services has stabilized. The projected FY 2021-22 Charges for Services is expected to grow 2.3 percent and 1.7 percent for FY 2022-23. The projection assumes similar level of water consumption and water customer accounts.

The Water Fund will experience sufficient revenue to cover operating expenses. The transfers from Water Reserves will be used to transfer funds into Water Capital for CIPs. About \$1.6 million is restricted for Project # 092-612 Engie energy Project. The transfer for CIPs for FY 2021-22 is \$2,049,286 and for FY 2022-23 is \$437,740.

Special Revenue Funds

Special Revenue Funds remain stable and are expected to continue at the same pace as prior years. Revenue streams come from taxes distributed by the State of California, County of Santa Barbara and by the Santa Barbara County Association Governments (SBCAG). The newest revenue source for the Gas Tax is from the Road Maintenance and Rehabilitation Account (RMRA) which allocates revenue from Road Repair and Accountability Act of 2017 (SB1) to local streets and other transportation uses. Revenues from SB1 are expected to increase in the next few years as annual gas tax rates increase beginning July 1, 2020, and every July 1 thereafter, equal to the change in the California Consumer Price Index.

Figure 4 on the following page illustrates the 5-year Operating Revenue Trend for all Special Revenue Funds:

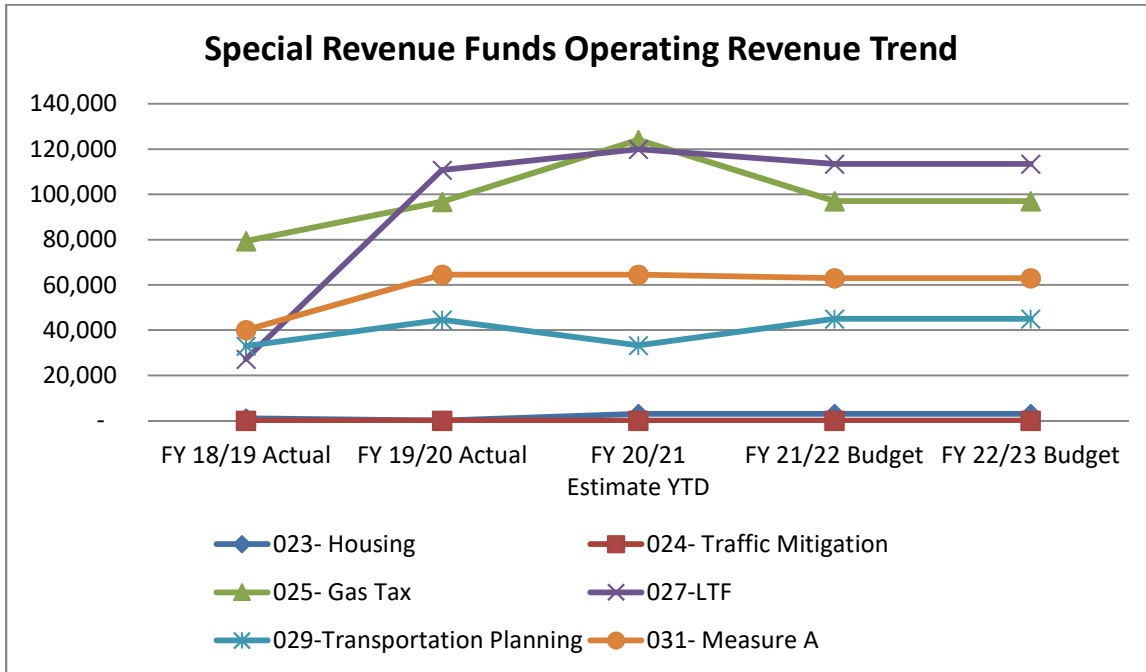


Figure 4

Description of Expenditure Accounts

The expenditures in the budget are categorized into the following:

1. **Employee Services:** Includes all payroll expenses including salary, benefits, and payroll taxes. (Object Numbers 50000-50500).
2. **Operating and Maintenance:** Includes office supplies, contract services, training and miscellaneous goods and services for general operations. Also includes transfers to other funds for operating or capital outlay. (Object Numbers 60000-69400).
3. **Minor Capital:** Expenditures for property, plant, equipment or infrastructure that do not require funding beyond a one-year period. Projects over \$5,000 that require funding beyond one year are considered a capital expenditure and are part of the Capital Improvement Plan. (Object Numbers 71000-74100).

Expenditure Trends

General Fund

Overall, budgeted expenditures are increasing 14.5 percent in FY 2021-22 compared to estimated expenditures in FY 2020-21. Figure 5 shows General Fund operating and capital expenditures.



Financial Overview

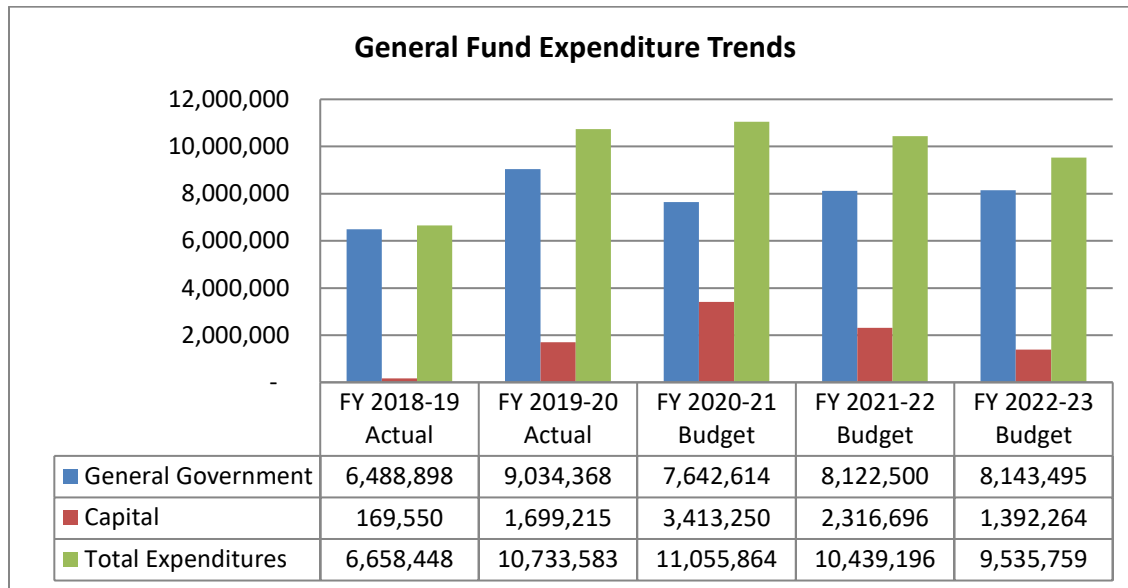


Figure 5

Expenditure Assumptions

Operating and Maintenance expenditures were budgeted in accordance to previous years' trends. A two percent increase is generally applied to FY 2022-23 unless an exact amount provides a more accurate amount. Overall, budgeted operating expenditures increased \$479,886, or 6.3 percent for FY 2021-22 compared to FY 2020-21 budgeted operating expenditures.

The increase is mainly attributed the increase in contract services with the Santa Barbara County Sheriff's Department for Public Safety services. The Sheriff's contract increased by \$347,634, or 16.26 percent from the previous year contract amount.

The budget includes a one-time expenditure for \$15,000 for demographic services to move the City to District voting beginning in the 2022 election. Other one-time expenditures include contract services with consultants to assist with the preparation of the local and regional planning documents through the Local Early Action Planning Grant (LEAP) and Regional Action Planning Grant (REAP). These expenditures are reimbursable.

The budget also accounts for \$34,306 in principal and interest on the capital lease the City acquired in December 2020. The first payment is due on January 2022, and annually thereafter for the lease term of 20 years. Payments are expected to increase annually.

For all departments with Employee Services, full-time staff are receiving a 2.0 percent cost of living adjustment (COLA) effective July 1, 2021. Salary and Benefits for FY 2022-23 assumes a 2 percent increase. Salary projections also assume employee merit increases based on their annual performance evaluations. The overall fiscal impact to the General Fund due to the COLA is \$31,700 increase from the previous salary and benefit budget.



Financial Overview

The required FY 2021-22 contribution towards the CalPERS Unfunded Liability (UAL) is \$184,139. The General Fund portion is \$128,897 (an increase of \$24,490, or 23.5 percent). The UAL is a function of prior year payrolls. With the City’s small staff of “Miscellaneous” employees and no public safety, this equates to a lesser UAL than most cities. Larger jurisdictions have been severely impacted by the UAL and the CalPERS pension plan. The budgeted amount for FY 2021-22 is derived from the CalPERS Actuarial Valuation Report with a measurement date of June 30, 2019. This report lags two fiscal years. The actual required FY 2022-23 contribution towards UAL will be released in August 2021.

The CalPERS retirement accounts (50200 PERS Retirement) assumes the following for FY 2021-22 and FY 2022-23 per the CalPERS Actuarial Valuation – June 30, 2019:

Plan	FY 21-22 Employer Normal Cost	FY 22-23 Projected Employer Normal Cost
CLASSIC	11.60%	11.60%
PEPRA	7.73%	7.70%

Enterprise Funds

Operating expenditures for the Water and Sewer Funds are consistent with prior year trends. A 2 percent increase was applied during the second year of the biennial budget.

Wastewater Operating Expenditures

Wastewater operating expenditures are expected to increase by \$87,509, or 2.7 percent. The majority of the increase accounts for \$53,175 in principal and interest on the capital lease the City acquired in December 2020. Figure 6 below illustrates the 5-year Wastewater expense trend by category. Operating and maintenance expenses have been consistent. Prior year actuals do not show any transfers out for CIP expenditures because they are capitalized at year-end. Instead, Capital items are expensed in the depreciation category.

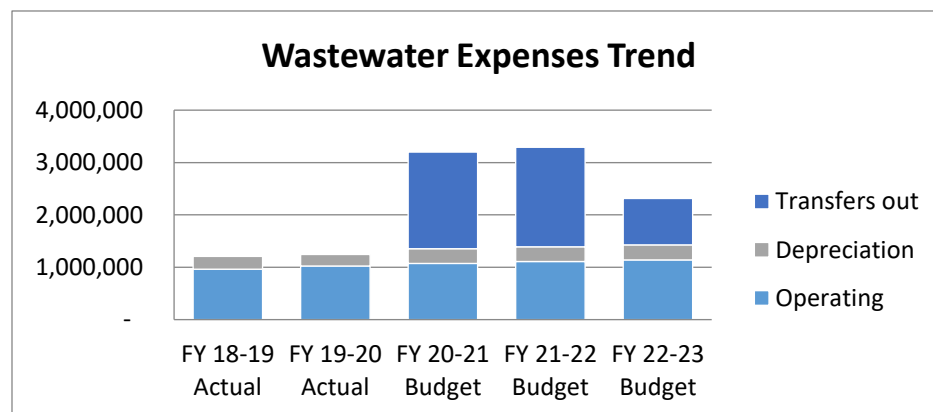


Figure 6



Financial Overview

Water Operating Expenditures

Water operating expenditures are expected to decrease by \$233,403 or 4.8 percent. The majority of the decrease is due to the reduction of CIP funding for current projects, thus requiring less transfers to the Water Capital fund. Figure 7 below on the next page illustrates the 5-year Water expense trend by category. Operating and maintenance expenses have been consistent. The cost of State Water has been increasing slightly. Like the Wastewater Fund, actuals in prior years do not show any CIP expenditures because they are capitalized at year-end. Instead, Capital items are expensed in the depreciation category.

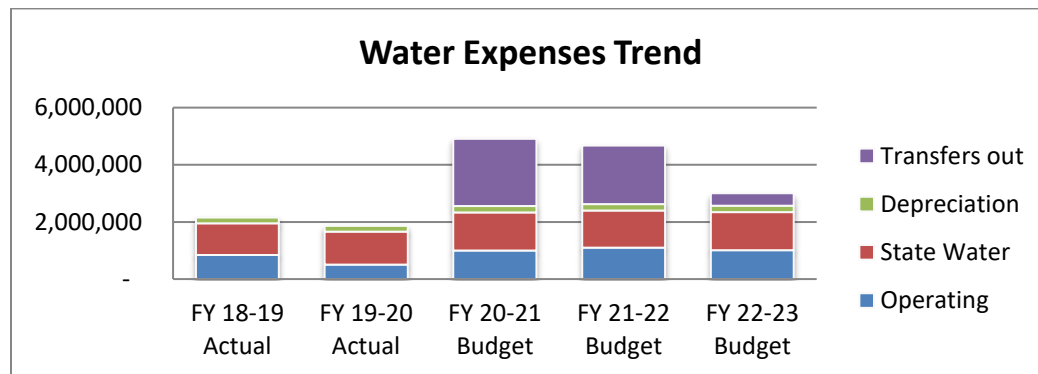


Figure 7

Special Revenue Funds

Expenditures in the Special Revenue Funds remain stable and are expected to continue at the same pace as in prior years. The funds available for appropriation are determined from the revenue streams received from other agencies. Expenditures include roads, sidewalks and transportation development. Figure 8 below illustrates the 5-Year Special Revenue Funds Expenditure Trends (includes transfers for CIPs).

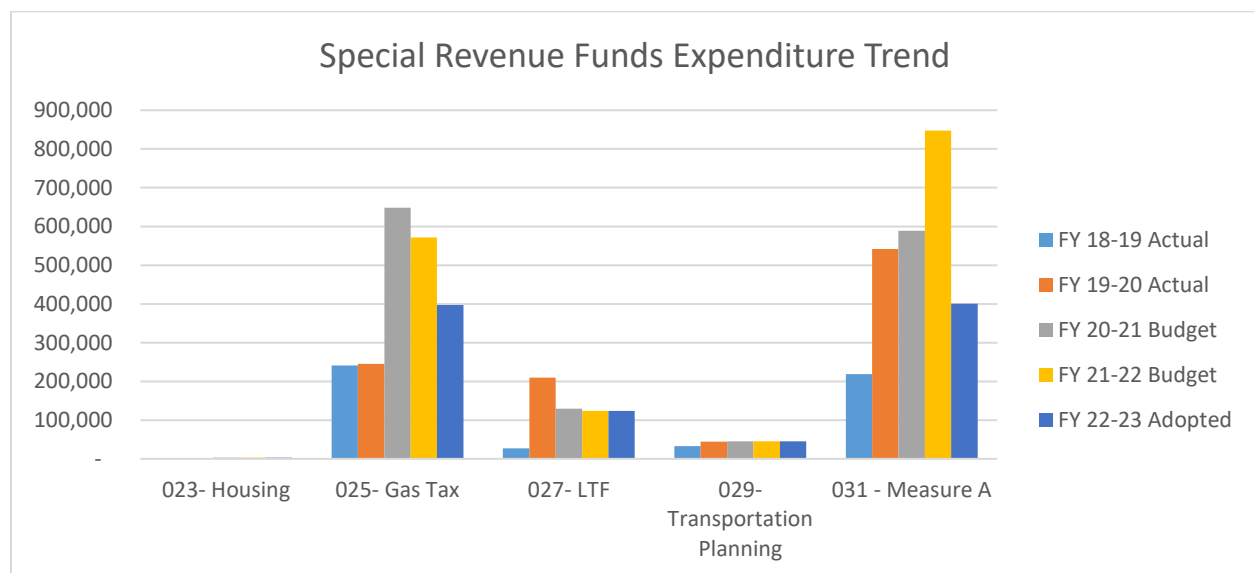


Figure 8



Financial Overview

Fund Balance Analysis

The City’s fund balances are compared on Figure 9 below for the periods FY 19-20, 20-21, 21-22 and 22-23. Changes in fund balances from FY 2020-21 to FY 2021-22 are discussed below for funds changing during that period of a rate greater than 10 percent.

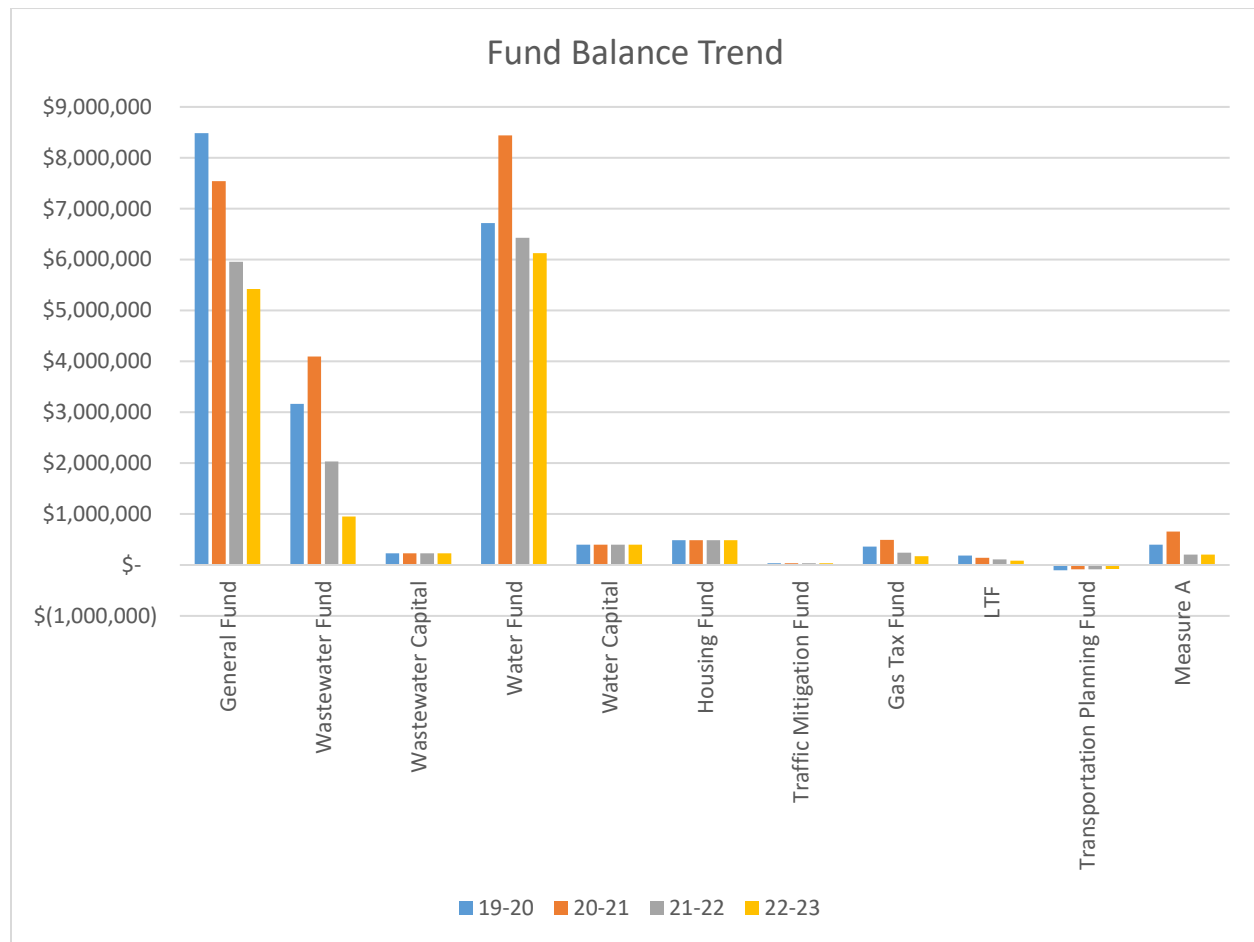


Figure 9

General Fund: A 21.1 percent decrease in fund balance is expected in order to fund CIPs. \$2,316,696 is expected to be withdrawn from reserves to fund CIPs.

Wastewater Fund: A 50.3 percent decrease in fund balance is expected in order to fund operations (deficit of about \$160,457) and CIPs (deficit of about \$1,899,415). This change in fund balance is due to two factors: 1) Wastewater rate increases have not yet reached the full of effect of covering operating losses and, 2) CIP expenditures that exceed connection fee revenues plus available fund balance. CIPs are recorded in Wastewater Capital. The Wastewater Fund uses reserves to pay for CIPs by transferring from reserves to the Wastewater Capital Fund.



Financial Overview

Water Fund: A 23.9 percent decrease in fund balance is expected in order to fund capital projects in the amount of \$2,049,286. CIPs are recorded in Water Capital. The Water Fund uses reserves to pay for CIPs by transferring from reserves to the Water Capital Fund.

Gas Tax Fund: A 50.8 percent decrease in fund balance is expected. This fund accounts for funds received and expended for street maintenance and traffic safety purposes as defined in the Streets and Highways Code. The change in fund balance is due for planned expenditures for CIPs in the amount of \$474,195 in FY 2021-22.

Local Transportation Fund: A 21.0 percent decrease in fund balance is expected. This fund accounts for revenue and expenditures used for local transportation. The fund is expected to utilize \$60,000 to begin conceptual plan and feasibility studies for the Santa Ynez River Trail. Operating costs are partially subsidized by Measure A in accordance with SBCAG Programs of Projects.

Measure A: A 69.1 percent decrease in fund balance is expected. The change in fund balance is due to CIP expenditures. The budgeted CIPs amount to \$784,245 FY 2021-22. Revenue received each year through Measure A is earmarked for CIPs and street/highway related operating costs. Unused fund balance is carried over as projects may extend into several fiscal years.

General Fund Reserves

Current General Fund revenue is sufficient to cover operating expenditures. Cash reserves are about \$7.5 million and are able to cover CIPs totaling \$2,316,696. Cash reserves are unassigned and available to spend except for 25 percent suggested by management and City Council to be held as non-spendable in order to have funds available in case of emergency. For FY 2020-21, about \$1.8 million is estimated to be non-spendable and \$5.6 million is estimated to be spendable and unassigned.



Staffing Levels

For the 2022 and 2023 Biennial Adopted Budget, the number of authorized full-time City positions for the entire City is 20 (Table 1). The authorized staffing positions include six department heads: City Manager, City Clerk/Human Resource Director, Finance Director, Planning Director, Recreation Supervisor and Public Works Director/City Engineer.

Full-time Personnel for FY 2021-22 and 2022-23
STAFFING BY FUND AND DEPARTMENT ALLOCATION

JOB TITLE	# of employees	Status	General Fund							Enterprise Funds		TOTAL
			001-401	001-402	001-403	001-420	001-511	001-558	001-565	005-701	020-601	
			City Council	City Manager	City Clerk	Finance	Recreation	Public Works	Planning	Wastewater	Water	
Accounting Specialist	1	FT	-	-	-	0.50	-	-	-	0.25	0.25	1.00
Accounting Technician	1	FT	-	-	-	0.20	-	0.25	0.25	0.15	0.15	1.00
Assistant Planner	1	FT	-	-	-	-	-	-	1.00	-	-	1.00
Chief Plant Operator - WWTP ⁽¹⁾	1	FT	-	-	-	-	-	-	-	1.00	-	1.00
City Clerk/Human Resource Director	1	FT	0.40	-	0.60	-	-	-	-	-	-	1.00
City Manager	1	FT	-	1.00	-	-	-	-	-	-	-	1.00
Facilities Foreman/Utility Fieldworker ⁽²⁾	1	FT	-	-	-	-	-	0.90	-	0.05	0.05	1.00
Facilities Supervisor/Utility Fieldworker ⁽³⁾	1	FT	-	-	-	-	-	0.90	-	0.05	0.05	1.00
Finance Director	1	FT	-	-	-	0.50	-	-	-	0.25	0.25	1.00
Journeyman Maintenance and Lead Maintenance & Utility Fieldworker	3	FT	-	-	-	-	-	1.20	-	0.90	0.90	3.00
Lead Maintenance & Utility Fieldworker	1	FT	-	-	-	-	-	0.40	-	0.30	0.30	1.00
Maintenance & Utility Fieldworker	0	FT	-	-	-	-	-	-	-	-	-	-
Planning Director	1	FT	-	-	-	-	-	-	1.00	-	-	1.00
Public Works Director	1	FT	-	-	-	-	-	0.40	-	0.30	0.30	1.00
Recreation Center Coordinator	1	FT	-	-	-	-	1.00	-	-	-	-	1.00
Recreation Supervisor	1	FT	-	-	-	-	1.00	-	-	-	-	1.00
Revenue Specialist	1	FT	-	-	-	0.20	-	-	-	0.40	0.40	1.00
Staff Assistant/Planning Technician	1	FT	-	-	-	-	0.20	-	0.80	-	-	1.00
Youth Recreation Coordinator	1	FT	-	-	-	-	1.00	-	-	-	-	1.00
Total	20		0.40	1.00	0.60	1.40	3.20	4.05	3.05	3.65	2.65	20.00
Footnotes:									Total General Funds FTE: 13.70		Total Enterprise Fund FTE: 6.30	

- (1) The Chief Plant Operator is a new position effective July 1, 2021. Position will not be funded for FY 2021/22, however will be funded starting in FY 2022/23.
- (2) The Facilities Foreman/Utility Fieldworker position is a new position effective July 1, 2021. It replaces the previous Facilities Maintenance Worker position.
- (3) The Facilities Supervisor/Utility Fieldworker position is a new position effective July 1, 2021. It replaces the Parks Foreman position.

Table 1

The City contracts with the County of Santa Barbara for Animal Control, Building Permits and Inspections, Police and Fire Services. Refuse collection services are under contract with Marborg Industries. Transit services are contracted with nearby Cities of Solvang, Lompoc and Santa Maria. The Library Services are contracted through the City of Goleta. Engineering Services are contracted to Tetra Tech, Inc. Legal Services are also contracted out to Burke, Williams & Sorensen, LLP.

Table 2 on the following page summarizes the full-time equivalence (FTE) within each department. This table includes City Council members and part-time Recreation employees. There are 27.05 FTE budgeted for both FY 2021-22 and FY 2022-23. That is a .16 FTE decrease from the prior year. The decrease is due to the hiring of one less seasonal employee for the Recreation Center. Some positions are allocated between several departments and funds. For a detailed analysis of every position and their allocation, reference Table 4.



Staffing Levels

SUMMARY						
Position Allocation By Department for For FY 2021-22 and FY 2022-23						
Department	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Position Changes from FY 2020-2021
	Authorized	Authorized	Authorized	Authorized	Authorized	
City Council	5.40	5.40	5.40	5.40	5.40	-
City Manager	1.00	1.00	1.00	1.00	1.00	-
City Clerk	0.60	0.60	0.60	0.60	0.60	-
Finance	1.40	1.40	1.40	1.40	1.40	-
Recreation	5.25	5.12	5.12	5.25	5.25	0.13
Public Works	4.05	4.05	4.05	4.05	4.05	-
Community Development/Planning	2.05	3.05	3.05	3.05	3.05	-
Utilities	6.30	6.30	6.30	6.30	6.30	-
Department Totals	26.05	26.92	26.92	27.05	27.05	0.13

Table 2

SUMMARY OF SALARY AND BENEFITS BY DEPARTMENT							
GENERAL FUND	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Changes from	FY 2022-23	Changes from
	Actual	Actual	Authorized	Authorized	FY 2020-2021	Authorized	FY 2021-2022
City Council	\$ 108,621	\$ 114,738	\$ 118,295	\$ 120,110	1.5%	\$ 121,346	1.0%
City Manager	\$ 250,478	\$ 269,726	\$ 272,337	\$ 287,127	5.4%	\$ 291,791	1.6%
City Clerk	\$ 105,866	\$ 111,731	\$ 117,993	\$ 117,641	-0.3%	\$ 119,548	1.6%
Finance	\$ 147,857	\$ 166,308	\$ 174,833	\$ 179,322	2.6%	\$ 182,251	1.6%
Recreation	\$ 367,926	\$ 367,903	\$ 412,330	\$ 400,015	-3.0%	\$ 418,743	4.7%
Public Works	\$ 373,970	\$ 396,437	\$ 455,064	\$ 446,032	-2.0%	\$ 459,761	3.1%
Community Development/Planning	\$ 217,983	\$ 302,761	\$ 359,594	\$ 391,899	9.0%	\$ 398,248	1.6%
TOTAL GENERAL FUND	\$ 1,572,701	\$ 1,729,604	\$ 1,910,446	\$ 1,942,146	1.7%	\$1,991,688	2.6%
ENTERPRISE FUNDS							
Wastewater	\$ 318,872	\$ 371,340	\$ 382,016	\$ 372,272	-2.6%	\$ 447,828	20.3%
Water	\$ 320,896	\$ 371,330	\$ 382,016	\$ 388,956	1.8%	\$ 332,589	-14.5%
TOTAL ENTERPRISE FUNDS	\$ 639,768	\$ 742,669	\$ 764,032	\$ 761,228	-0.4%	\$ 780,417	2.5%
TOTAL ALL FUNDS	\$ 2,212,469	\$ 2,472,273	\$ 2,674,478	\$2,703,374	1.1%	\$2,772,105	2.5%

Table 3

The Summary of Salary and Benefits (Table 3) shows the total salaries and benefits budgeted for full-time employees and part-time employees within each department. Overall, Salaries and Benefits are expected to increase by 1.1 percent for FY 2021-22 and 2.5 percent for FY 2022-23. Per Resolution 21-08, City Council approved a 2.0 percent cost-of-living adjustment (COLA) effective July 1, 2021 for all full-time employees. A 2.0 percent COLA and merit increases was projected for FY 2021-22 and FY 2022-23. Increases in FY 2022-23 also reflect merit raises for employees who are not yet at level 5. The pay rate increase between each step level is 5.0 percent. There are five salary step levels for each position.

In addition, City Council authorized the reclassification of the Parks Foreman to Facilities Supervisor/Utility Fieldworker and Facilities Maintenance Worker to Facilities Foreman/Utility Fieldworker. These two reclassifications will change the funding allocations for both positions. The current Parks Foreman position is 100% funded by the General Fund. The new reclassification to Facilities Supervisor/Utility Fieldworker will be funded by 90% General Fund, 5% Water Fund, and 5% Wastewater Fund.

The current Facilities Maintenance Worker is funded by 40% General Fund, 30% Water Fund, and 30% Wastewater Fund. The new reclassification to Facilities Foreman/Utility Fieldworker will be funded by 90% General Fund, 5% Water Fund, and 5% Wastewater Fund.



Staffing Levels

In addition to the new reclassifications, a new position of Chief Plant Operator (CPO) for the Wastewater Treatment Plant was also approved. Funding for the CPO is 100% funded by the Wastewater Fund. The full-time CPO position will remain vacant for FY 2021-22 and is expected to be filled and funded for FY 2022-23. A part-time CPO will be hired for FY 2021-22. The addition of the CPO eliminates the Lead Maintenance & Utility Fieldworker (Sewer) position. The Lead Maintenance Worker & Utility Fieldworker is funded by 40% General Fund, 30% Water Fund and 30% Wastewater Fund. Because the CPO is fully funded by the Wastewater fund, funding allocation is reduced in the General Fund, and Water Fund.

Furthermore, a new proposed salary schedule was approved for the Maintenance and Utility Fieldworker I, Staff Assistant/Planning Technician and Youth Recreation Coordinator. The increased salary in these positions will increase the General Fund. More specifically, the Community Development/Planning and Recreation Departments.

Changes in the City Manager department is due to the cost of adding an Assistant City Manager. This is part of a succession plan to develop management staff over time to ensure that a staff person is both prepared and identified to fill the City Manager position when necessary, and particularly, in the event that the City Manager is unable to perform duties. The plan is to have each Department Director to rotate through a six-month term as the Assistant City Manager. As these additional duties will require additional time and effort to perform, the position will be paid a stipend of 3 percent of their base pay.



STAFFING LEVELS

Table 4

DEPARTMENT/JOB TITLE	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Authorized FY 2021-22	Authorized FY 2022-23	Position Changes from FY 2020-2021
CITY COUNCIL						
Mayor (elected)	1.00	1.00	1.00	1.00	1.00	-
Council Members (elected)	4.00	4.00	4.00	4.00	4.00	-
City Clerk	0.40	0.40	0.40	0.40	0.40	-
CITY COUNCIL TOTAL	5.40	5.40	5.40	5.40	5.40	-
CITY MANAGER	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK (HUMAN RESOURCE DIRECTOR)	0.60	0.60	0.60	0.60	0.60	-
CITY ATTORNEY (Outside Contractor)	-	-	-	-	-	-
FINANCE						
Finance Director	0.50	0.50	0.50	0.50	0.50	-
Accounting Specialist	0.50	0.50	0.50	0.50	0.50	-
Revenue Specialist	0.20	0.20	0.20	0.20	0.20	-
Accounting Technician (Tier II)	0.20	0.20	0.20	0.20	0.20	-
Accounting Technician (Tier I)	-	-	-	-	-	-
FINANCE TOTAL	1.40	1.40	1.40	1.40	1.40	-
PUBLIC SAFETY (Outside Contractor)	-	-	-	-	-	-
RECREATION						
Recreation Supervisor	-	1.00	1.00	1.00	1.00	-
Recreation Coordinator	1.00	-	-	-	-	-
Recreation Center Coordinator	1.00	1.00	1.00	1.00	1.00	-
Youth Recreation Coordinator	1.00	1.00	1.00	1.00	1.00	-
Staff Assistant/Planning Technician	0.20	0.20	0.20	0.20	0.20	-
Part-time Recreation Center Assistant	1.80	1.72	1.67	1.80	1.80	0.13
Camp Counselor	0.25	0.20	0.25	0.25	0.25	-
RECREATION TOTAL	5.25	5.12	5.12	5.25	5.25	0.13
PUBLIC WORKS- GENERAL						
Public Works Director	0.40	0.40	0.40	0.40	0.40	-
Lead Maintenance & Utility Fieldworker (Water)	0.40	0.40	0.40	0.40	0.40	-
Lead Maintenance & Utility Fieldworker (Wastewater)	0.40	0.40	0.40	-	-	(0.40)
Facilities Supervisor/Utility Fieldworker	-	-	-	0.90	0.90	0.90
Parks Foreman	1.00	1.00	1.00	-	-	(1.00)
Journeyman Maintenance & Utility Fieldworker	1.20	1.20	1.20	1.20	1.20	-
Facilities Foreman/Utility Fieldworker	-	-	-	0.90	0.90	0.90
Facilities Maintenance Worker	0.40	0.40	0.40	-	-	(0.40)
Maintenance & Utility Fieldworker I	-	-	-	-	-	-
Accounting Technician (Tier II)	0.25	0.25	0.25	0.25	0.25	-
PUBLIC WORKS TOTAL	4.05	4.05	4.05	4.05	4.05	-
COMMUNITY DEVELOPMENT PLANNING						
Planning Director	1.00	1.00	1.00	1.00	1.00	-
Assistant Planner	-	1.00	1.00	1.00	1.00	-
Staff Assistant/Planning Technician	0.80	0.80	0.80	0.80	0.80	-
Accounting Technician (Tier II)	0.25	0.25	0.25	0.25	0.25	-
COMMUNITY DEVELOPMENT PLANNING TOTAL	2.05	3.05	3.05	3.05	3.05	-



STAFFING LEVELS

DEPARTMENT/JOB TITLE	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Authorized FY 2021-22	Authorized FY 2022-23	Position Changes from FY 2020-2021
WASTEWATER						
Public Works Director	0.30	0.30	0.30	0.30	0.30	-
Finance Director	0.25	0.25	0.25	0.25	0.25	-
Chief Plant Operator (Wastewater Treatment Plant)	-	-	-	1.00	1.00	1.00
Lead Maintenance & Utility Field Worker (Water)	0.30	0.30	0.30	0.30	0.30	-
Lead Maintenance & Utility Field Worker (Sewer)	0.30	0.30	0.30	-	-	(0.30)
Facilities Supervisor/Utility Fieldworker	-	-	-	0.05	0.05	0.05
Accounting Specialist	0.25	0.25	0.25	0.25	0.25	-
Revenue Specialist	0.40	0.40	0.40	0.40	0.40	-
Journeyman Maintenance & Utility Fieldworker	0.90	0.90	0.90	0.90	0.90	-
Accounting Technician (Tier II)	0.15	0.15	0.15	0.15	0.15	-
Facilities Foreman/Utility Fieldworker	-	-	-	0.05	0.05	0.05
Facilities Maintenance Worker	0.30	0.30	0.30	-	-	(0.30)
WASTEWATER TOTAL	3.15	3.15	3.15	3.65	3.65	0.50
WATER						
Public Works Director	0.30	0.30	0.30	0.30	0.30	-
Finance Director	0.25	0.25	0.25	0.25	0.25	-
Lead Maintenance & Utility Field Worker (Water)	0.30	0.30	0.30	0.30	0.30	-
Lead Maintenance & Utility Field Worker (Sewer)	0.30	0.30	0.30	-	-	(0.30)
Facilities Supervisor/Utility Fieldworker	-	-	-	0.05	0.05	0.05
Accounting Specialist	0.25	0.25	0.25	0.25	0.25	-
Revenue Specialist	0.40	0.40	0.40	0.40	0.40	-
Journeyman Maintenance & Utility Fieldworker	0.90	0.90	0.90	0.90	0.90	-
Accounting Technician (Tier II)	0.15	0.15	0.15	0.15	0.15	-
Facilities Foreman/Utility Fieldworker	-	-	-	0.05	0.05	0.05
Facilities Maintenance Worker	0.30	0.30	0.30	-	-	(0.30)
WATER TOTAL	3.15	3.15	3.15	2.65	2.65	(0.50)
TOTAL Full-Time Equivalent (FTE):	26.05	26.92	26.92	27.05	27.05	0.13

ALL FUNDS- DEBT SUMMARY

Under State law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within the City boundaries. In accordance with California Government Code Section 43605, only the City’s general obligation bonds are subject to the legal debt limit. With no outstanding debt subject to the legal debt limit and a legal debt limit of \$39,292,318 the City is not at risk of exceeding its legal debt limit.

Computation of Legal Debt Margin as of June 30, 2020. Assessed Valuation from Santa Barbara County Assessor 2019-2020 Secured and Unsecured Tax Rolls.

Assessed Value	\$	1,047,795,156
Conversion Percentage		25%
Adjusted Assessed Value	\$	261,948,789
Debt Limit Percentage		15%
Debt Limit	\$	39,292,318
Less: Total Net Debt Applicable to limit		0
Legal Debt Margin	\$	39,292,318

The following table list the City of Buellton’s long-term debt.

Type of Debt Issued/Issuer	Original Issue Amount	Maturity Date	FY 2021-22	FY 2022-23
Capital Lease/Sterling National Bank N.A.	\$ 4,147,947	1/1/2041	\$ 171,530	\$ 180,232
Principal			66,236	80,230
Interest (2.45% interest rate)			105,294	100,002

The outstanding capital lease consist of energy efficient equipment and solar panels acquired and installed in connection with the energy savings improvements described in the Energy Services Contract dated December 10, 2020.



Five Year Forecast

General Fund Balance

FY 2021-22 through FY 2025-26

	2021-22 Adopted	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Operating Revenue Summary					
Taxes	7,709,399	7,890,169	8,047,972	8,208,932	8,373,110
Fees and Permits	10,080	10,080	10,080	10,080	10,080
Revenue from Other Agencies	757,716	728,187	739,449	750,937	762,654
Charges for Current Services	236,287	238,687	179,550	179,550	179,550
Fines and Penalties	7,800	7,800	8,250	8,403	8,403
Miscellaneous	8,950	8,950	8,000	8,000	8,000
Use of Money and Property	120,000	120,000	121,700	123,434	125,203
General Fund Revenue Total	8,850,232	9,003,873	9,115,002	9,289,335	9,467,000
Operating Expenditure Summary					
Employee Services	2,070,896	2,123,013	2,229,164	2,340,622	2,457,653
Operating and Maintenance	5,845,901	5,804,515	5,920,605	6,039,017	6,159,798
CalPERS Unfunded Accrued Liability	128,897	143,920	149,800	159,460	164,430
Capital Lease Payment	34,306	36,047	37,857	39,741	41,700
Minor Capital	42,500	36,000	45,000	45,000	45,000
General Fund Expenditure Total	8,122,500	8,143,495	8,382,426	8,623,840	8,868,581
Net Operating Revenue over Expenditures	\$ 727,732	\$ 860,378	\$ 732,576	\$ 665,495	\$ 598,419
Other Financing Sources (Uses)					
Use of Reserves for Capital Projects	(2,316,696)	(1,392,264)	(1,550,852)	(1,180,119)	(70,557)
Transfers out from Reserve for Capital Projects	2,316,696	1,392,264	1,550,852	1,180,119	70,557
Other Financing Sources Total	-	-	-	-	-
Net change in Fund Balance	(1,588,964)	(531,886)	(818,276)	(514,624)	527,862
Fund Balance, July 1	\$ 7,543,913	\$ 5,954,949	\$ 5,423,063	\$ 4,604,787	\$ 4,090,163
Ending Fund Balance, June 30	\$ 5,954,949	\$ 5,423,063	\$ 4,604,787	\$ 4,090,163	\$ 4,618,025
Target Reserve level (50% of Operating Expenditures)	\$ 4,061,250	\$ 4,071,748	\$ 4,191,213	\$ 4,311,920	\$ 4,434,290
Above (Below Reserves)	\$ 1,893,699	\$ 1,351,316	\$ 413,574	\$ (221,757)	\$ 183,734
Percentage over (under)	46.6%	33.2%	9.9%	-5.1%	4.1%

Reserves Above Targeted Level are Available for Future Capital Improvement Projects

Assumptions:

The FY 2021-22 Adopted Budget is used as the baseline for forecasting revenue and expenditures. Revenue from Taxes assumes a 2 percent growth. Please note that Transient Occupancy Tax and Sales Tax revenue can be highly volatile. Other revenue categories assume either a 2 percent increase or remain the same as a conservative estimate.

Expenditures forecast assumes a 2 percent increase every year for Operating and Maintenance. Employee Services assumes a 5 percent increase that projects future cost-of-living adjustments, step level increases, and increases in the CalPERS employer contribution rate. The CalPERS Unfunded Accrued Liability projection is based on the August 2020 CalPERS Annual Valuation Report. Future projections will change based on the new valuation report. Capital lease payments are projected based on the capital lease amortization schedule. Minor Capital expenditures project no changes in future years as conservative estimate.



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Budget Summaries



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FUND BALANCE



Fund Balance Report

For Fiscal Year Beginning 7/1/2021 and Ending 6/30/2022

Fund	Estimated	FY 2021-22 Total Revenues	FY 2021-22 Total Expenditures	FY 2021-22 Transfers In	FY 2021-22 Transfers Out	FY 2021-22 Use of Reserves	Estimated	\$ Change	% Change
	Beginning Fund Balance 7/1/2021						Ending Fund Balance 6/30/2022		
001 - General Fund	\$ 7,543,913	8,850,232	(8,122,500)	-	(2,316,696)	2,316,696	\$ 5,954,948	(1,588,965)	-21.06%
005 - Sewer Fund	\$ 4,093,611	1,228,828	(1,389,285)	-	(1,899,415)	2,059,871	\$ 2,033,739	(2,059,871)	-50.32%
006 - Wastewater Capital	\$ 227,704	-	(36,000)	886,000	(850,000)	-	\$ 227,704	-	0.00%
020 - Water Fund	\$ 8,443,353	2,658,500	(2,623,271)	-	(2,049,286)	2,014,057	\$ 6,429,296	(2,014,057)	-23.85%
021 - Water Capital	\$ 397,372	-	(37,000)	437,000	(400,000)	-	\$ 397,372	-	0.00%
023 - Housing Fees	\$ 488,336	1,225	(3,000)	-	-	-	\$ 486,561	(1,775)	-0.36%
024 - Traffic Mitigation Fund	\$ 36,169	80	-	-	-	-	\$ 36,249	80	0.22%
025 - Gas Tax Fund	\$ 491,490	321,542	(97,000)	-	(474,195)	249,653	\$ 241,837	(249,653)	-50.80%
027 - Local Transportation Fund	\$ 142,992	4,921	(113,500)	88,579	(10,000)	30,000	\$ 112,992	(30,000)	-20.98%
029 - Transportation Planning Fund	\$ (86,678)	50,064	(45,000)	-	-	-	\$ (81,614)	5,064	-5.84%
031 - Measure A	\$ 659,137	391,630	-	-	(847,245)	455,615	\$ 203,522	(455,615)	-69.12%
092 - Capital Improvement Proj Fund	\$ -	-	4,835,136	(4,835,136)	-	-	\$ -	-	-
TOTAL FUND BALANCE	\$ 22,437,398	\$ 13,507,022	\$ (7,631,420)	\$ (3,423,557)	\$ (8,846,837)	\$ 7,125,892	\$ 16,042,606	(6,394,792)	-28.50%
<i>"ESTIMATED AVAILABLE BALANCE"</i>									

Revenue and Expenditure by Fund Type

	General Fund	Enterprise Funds	Special Revenue Funds	Total Appropriated Funds
<i>Starting Fund Balance</i>	\$ 7,543,913	\$ 13,162,039	\$ 1,731,446	\$ 22,437,398
Operating Revenue:				
Taxes	\$ 7,709,399	\$ -	\$ -	\$ 7,709,399
Fees and Permits	\$ 10,080	\$ -	\$ -	\$ 10,080
Revenue From Other Agencies	\$ 757,716	\$ -	\$ 765,661	\$ 1,523,377
Charges for Current Services	\$ 245,237	\$ 3,869,128	\$ -	\$ 4,114,365
Fines and Penalties	\$ 7,800	\$ -	\$ -	\$ 7,800
Use of Money & Property	\$ 120,000	\$ 16,400	\$ 3,576	\$ 139,976
Other Revenue	\$ -	\$ 1,800	\$ 225	\$ 2,025
Total Operating Revenue	\$ 8,850,232	\$ 3,887,328	\$ 769,462	\$ 13,507,022
Other Financing Sources				
Capital Impact Fees	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	\$ -	\$ 1,323,000	\$ 88,579	\$ 1,411,579
Transfer from Reserves	\$ 2,316,696	\$ 4,073,928	\$ 735,268	\$ 7,125,892
Total Other Financing	\$ 2,316,696	\$ 5,396,928	\$ 823,847	\$ 8,537,471
Total Revenue	\$ 11,166,928	\$ 9,284,256	\$ 1,593,309	\$ 22,044,493
Operating Expenditures:				
Employee Services	\$ 2,070,896	\$ 761,228	\$ -	\$ 2,832,124
Operating & Maintenance	\$ 5,983,526	\$ 3,304,327	\$ 208,500	\$ 9,496,353
Minor Capital	\$ 42,500	\$ 20,000	\$ -	\$ 62,500
Total Operating Expenditures	\$ 8,096,921	\$ 4,085,555	\$ 208,500	\$ 12,390,977
Other Expenditures:				
Capital Expenditures	\$ 2,316,696	\$ 1,250,000	\$ 1,268,440	\$ 4,835,136
Transfer to Other Funds	\$ 25,579	\$ 3,948,701	\$ 113,000	\$ 4,087,280
Total Other Expenditures	\$ 2,342,275	\$ 5,198,701	\$ 1,381,440	\$ 8,922,416
Total Expenditures	\$ 10,439,196	\$ 9,284,256	\$ 1,589,940	\$ 21,313,393
Net Revenue & Expenditures	\$727,731	\$0	\$3,369	\$731,100
<i>Ending Fund Balance</i>	\$ 5,954,948	\$ 9,088,111	\$ 999,547	\$ 16,042,606



Fund Balance Report

For Fiscal Year Beginning 7/1/2022 and Ending 6/30/2023

Fund	Estimated Beginning Fund Balance 7/1/2022	FY 2022-23 Total Revenues	FY 2022-23 Total Expenditures	FY 2022-23 Transfers In	FY 2022-23 Transfers Out	FY 2022-23 Use of Reserves	Estimated Ending Fund Balance 6/30/2023	\$ Change	% Change
001 - General Fund	\$ 5,954,948	9,003,873	(8,143,495)	-	(1,392,264)	1,392,264	\$ 5,423,062	(531,886)	-8.93%
005 - Sewer Fund	\$ 2,033,739	1,232,328	(1,424,838)	-	(886,720)	1,079,230	\$ 954,509	(1,079,230)	-53.07%
006 - Wastewater Capital	\$ 227,704	-	(36,720)	886,720	(850,000)	-	\$ 227,704	-	0.00%
020 - Water Fund	\$ 6,429,296	2,704,328	(2,569,540)	-	(437,740)	302,952	\$ 6,126,344	(302,952)	-4.71%
021 - Water Capital	\$ 397,372	-	(37,740)	437,740	(400,000)	-	\$ 397,372	-	0.00%
023 - Housing Fees	\$ 486,561	1,245	(3,000)	-	-	-	\$ 484,806	(1,755)	-0.36%
024 - Traffic Mitigation Fund	\$ 36,249	84	-	-	-	-	\$ 36,333	84	0.23%
025 - Gas Tax Fund	\$ 241,837	326,433	(97,000)	-	(300,000)	70,567	\$ 171,270	(70,567)	-29.18%
027 - Local Transportation Fund	\$ 112,992	5,019	(113,500)	88,481	(10,000)	30,000	\$ 82,993	(30,000)	-26.55%
029 - Transportation Planning Fund	\$ (81,614)	51,065	(45,000)	-	-	-	\$ (75,549)	6,065	-7.43%
031 - Measure A	\$ 203,522	401,911	-	-	(400,736)	-	\$ 204,697	1,175	0.58%
092 - Capital Improvement Proj Fund	\$ -	-	3,290,000	(3,290,000)	-	-	\$ -	-	-
TOTAL FUND BALANCE	\$ 16,042,606	\$ 13,726,287	\$ (9,180,833)	\$ (1,877,059)	\$ (4,677,460)	\$ 2,875,013	\$ 14,033,541	(2,009,065)	-12.52%
<i>"ESTIMATED AVAILABLE BALANCE"</i>									

Revenue and Expenditure by Fund Type

	General Fund	Enterprise Funds	Special Revenue Funds	Total Appropriated Funds
<i>Starting Fund Balance</i>	\$ 5,954,948	\$ 9,088,111	\$ 999,547	\$ 16,042,606
Operating Revenue:				
Taxes	\$ 7,890,169	\$ -	\$ -	\$ 7,890,169
Fees and Permits	\$ 10,080	\$ -	\$ -	\$ 10,080
Revenue From Other Agencies	\$ 728,187	\$ -	\$ 781,883	\$ 1,510,070
Charges for Current Services	\$ 247,637	\$ 3,918,128	\$ -	\$ 4,165,765
Fines and Penalties	\$ 7,800	\$ -	\$ -	\$ 7,800
Use of Money & Property	\$ 120,000	\$ 16,728	\$ 3,650	\$ 140,378
Other Revenue	\$ -	\$ 1,800	\$ 225	\$ 2,025
Total Operating Revenue	\$ 9,003,873	\$ 3,936,656	\$ 785,758	\$ 13,726,287
Other Financing Sources				
Capital Impact Fees	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	\$ -	\$ 1,324,460	\$ 88,481	\$ 1,412,941
Transfer from Reserves	\$ 1,392,264	\$ 1,382,182	\$ 100,567	\$ 2,875,013
Total Other Financing	\$ 1,392,264	\$ 2,706,642	\$ 189,048	\$ 4,287,954
Total Revenue	\$ 10,396,137	\$ 6,643,298	\$ 974,805	\$ 18,014,241
Operating Expenditures:				
Employee Services	\$ 2,123,013	\$ 780,417	\$ -	\$ 2,903,430
Operating & Maintenance	\$ 5,959,001	\$ 3,278,421	\$ 208,500	\$ 9,445,922
Minor Capital	\$ 36,000	\$ 10,000	\$ -	\$ 46,000
Total Operating Expenditures	\$ 8,118,014	\$ 4,068,838	\$ 208,500	\$ 12,395,352
Other Expenditures:				
Capital Expenditures	\$ 1,392,264	\$ 1,250,000	\$ 647,736	\$ 3,290,000
Transfer to Other Funds	\$ 25,481	\$ 1,324,460	\$ 113,000	\$ 1,462,941
Total Other Expenditures	\$ 1,417,745	\$ 2,574,460	\$ 760,736	\$ 4,752,941
Total Expenditures	\$ 9,535,759	\$ 6,643,298	\$ 969,236	\$ 17,148,293
Net Revenue & Expenditures	\$860,378	\$0	\$5,569	\$865,948
<i>Ending Fund Balance</i>	\$ 5,423,062	\$ 7,705,929	\$ 904,550	\$ 14,033,541



General Fund Summary with Fund Balance Analysis

001 - General Fund	2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change
	Actual	Actual	Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Budget
Revenues							
Property Taxes	\$ 1,546,653	\$ 1,655,084	\$ 1,670,628	\$ 1,739,052	4.1%	1,772,358	1.9%
Sales Taxes	2,700,680	2,536,781	2,705,308	2,805,724	3.7%	2,889,896	3.0%
Franchise Taxes	260,841	299,751	304,184	308,265	1.3%	314,430	2.0%
Transient Occupancy Tax	3,114,194	2,548,842	2,730,339	2,856,358	4.6%	2,913,485	2.0%
Fees and Permits	10,575	9,285	10,745	10,080	-6.2%	10,080	0.0%
Fines and Penalties	18,562	15,192	6,975	7,800	11.8%	7,800	0.0%
Use of Money and Property	256,794	294,521	111,822	120,000	7.3%	120,000	0.0%
Revenue from Other Agencies	502,076	682,486	707,612	757,716	7.1%	728,187	-3.9%
Charges for Current Services	221,893	867,697	123,133	245,237	99.2%	247,637	1.0%
Total Operating Revenue	\$ 8,632,268	\$ 8,909,638	\$ 8,370,746	\$ 8,850,232	5.7%	\$ 9,003,873	1.7%
Transfers In- Reserves (CIP)	-	-	-	2,316,696	100.0%	1,392,264	-39.9%
Adjusted Revenue after Reserve Transfer	\$ 8,632,268	\$ 8,909,638	\$ 8,370,746	\$ 11,166,928	33.4%	\$ 10,396,137	-6.9%
Expenditures							
City Council	\$ 127,450	\$ 128,959	\$ 129,667	\$ 156,170	20.4%	\$ 142,827	-8.5%
City Manager	252,578	435,469	274,504	293,710	7.0%	298,506	1.6%
City Clerk/Human Resources	113,050	123,895	123,373	135,201	9.6%	137,459	1.7%
City Attorney	174,207	196,700	168,300	195,000	15.9%	200,000	2.6%
Non-Departmental	1,128,054	1,155,220	973,461	1,123,450	15.4%	1,148,249	2.2%
Finance	181,875	195,644	195,970	209,123	6.7%	212,532	1.6%
Public Safety - Police/Fire	1,996,689	2,207,959	2,382,671	2,725,147	14.4%	2,859,336	4.9%
Leisure Services - Library	161,468	199,630	199,212	199,929	0.4%	198,379	-0.8%
Recreation	543,974	528,538	573,641	624,103	8.8%	629,504	0.9%
Public Works - Street Lights	60,064	51,626	57,180	65,000	13.7%	56,369	-13.3%
Storm Water	328,324	274,749	271,225	335,700	23.8%	339,214	1.0%
Public Works- Parks	369,246	364,515	368,942	440,685	19.4%	446,819	1.4%
Public Works- Landscape Maintenance	113,554	106,412	153,864	166,985	8.5%	170,325	2.0%
Public Works - General	565,936	2,592,135	656,975	732,702	11.5%	751,574	2.6%
Community Development/Planning	347,286	472,918	566,946	719,596	26.9%	552,403	-23.2%
GF Operating Expenditures	\$ 6,463,755	\$ 9,034,370	\$ 7,095,933	\$ 8,122,500	14.5%	\$ 8,143,495	0.3%
Transfer for CIP	194,695	1,699,215	2,218,153	2,316,696	4.4%	1,392,264	-39.9%
GF Total Expenditures	\$ 6,658,450	\$ 10,733,586	\$ 9,314,087	\$ 10,439,196	12.1%	\$ 9,535,759	-8.7%
Projected Fund Balance							
Balance, beginning of FY	\$ 8,427,913	\$ 10,401,731	\$ 8,487,253	\$ 7,543,913	-11.1%	\$ 5,954,948	-21.1%
Prior Year-Adjustment	\$ -	\$ (90,530)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	1,973,818	(1,823,948)	(943,341)	727,731	-177.1%	860,378	18.2%
Ending Fund Balance	\$ 10,401,731	\$ 8,487,253	\$ 7,543,913	\$ 8,271,644	9.6%	\$ 6,815,326	-17.6%
<i>Less: Transfer from Reserves (CIP)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (2,316,696)</i>	<i>100.0%</i>	<i>\$ (1,392,264)</i>	<i>-39.9%</i>
Final Ending Fund Balance	\$ 10,401,731	\$ 8,487,253	\$ 7,543,913	\$ 5,954,948	-21.1%	\$ 5,423,062	-8.9%



	2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change
005 -Sewer Fund	Actual	Actual	Estimate	Adopted Budget	from 20-21	Adopted Budget	from 21-22
					Estimate		Budget
Revenues							
Charges for Services	\$ 1,231,024	\$ 1,203,523	\$ 1,196,024	\$ 1,222,428	2.2%	\$ 1,225,800	0.3%
Use of Money and Property	19,823	18,981	7,500	6,400	-14.7%	6,528	2.0%
Other Revenue	-	34	1,285,874	-	-100.0%	-	0.0%
Total Operating Revenue	\$ 1,250,847	\$ 1,222,538	\$ 2,489,398	\$ 1,228,828	-50.6%	\$ 1,232,328	0.3%
Transfer from Reserves	-	-	-	2,059,871	100.0%	1,079,230	-47.6%
Total Revenue plus Transfer from Reserve	\$ 1,250,847	\$ 1,222,538	\$ 2,489,398	\$ 3,288,700	32.1%	2,311,558	-29.7%
Expenditures							
Employee Services	\$ 318,871	\$ 434,332	\$ 341,752	\$ 372,272	8.9%	\$ 447,828	20.3%
Operating & Maintenance	879,667	806,348	884,682	997,013	12.7%	977,010	-2.0%
Minor Capital	7,409	4,618	12,225	20,000	63.6%	-	0.0%
Total Operating Expenditures	\$ 1,205,947	\$ 1,245,298	\$ 1,238,659	\$ 1,389,285	12.2%	\$ 1,424,838	2.6%
Transfer to 006 -Capital	-	-	322,448	1,899,415	489.1%	886,720	-53.3%
Total Sewer Expenditures	\$ 1,205,947	\$ 1,245,298	\$ 1,561,107	\$ 3,288,700	110.7%	\$ 2,311,558	-29.7%
Projected Fund Balance							
Balance, beginning of FY	\$ 3,143,179	\$ 3,188,079	\$ 3,165,320	\$ 4,093,611	29.3%	\$ 2,033,739	-50.3%
Prior-Year Adjustment	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ 44,900	\$ (22,759)	\$ 928,291	\$ -	-100.0%	\$ -	0.0%
Ending Fund Balance	\$ 3,188,079	\$ 3,165,320	\$ 4,093,611	\$ 4,093,611	0.0%	\$ 2,033,739	-50.3%
<i>Less: Transfers from Reserves</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (2,059,871)</i>	<i>0.0%</i>	<i>\$ (1,079,230)</i>	<i>-47.6%</i>
Final Ending Fund Balance	\$ 3,188,079	\$ 3,165,320	\$ 4,093,611	\$ 2,033,739	-50.3%	\$ 954,509	-53.1%

	2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change
006 -Sewer Capital Fund	Actual	Actual	Estimate	Adopted Budget	from 20-21	Adopted Budget	from 21-22
					Estimate		Budget
Revenues							
Use of Money and Property	\$ 2,654	\$ 1,251	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Impact Fees	32,861	-	-	-	0.0%	-	0.0%
Total Revenue	\$ 35,515	\$ 1,251	\$ -	\$ -	0.0%	\$ -	0.0%
Transfer from Reserves	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfer from Fund 005- Sewer	-	-	25,000	886,000	3444.0%	886,720	0.1%
Total Revenue plus Transfer from Reserve	\$ 35,515	\$ 1,251	\$ 25,000	\$ 886,000	3444.0%	\$ 886,720	0.1%
Expenditures							
Depreciation	786	4,494	15,000	36,000	140.0%	36,720	2.0%
Total Expenditures	\$ 786	\$ 4,494	\$ 15,000	\$ 36,000	140.0%	\$ 36,720	2.0%
Transfer to CIP	-	-	10,000	850,000	8400.0%	850,000	0.0%
Total Expenditures plus Transfer	\$ 786	\$ 4,494	\$ 25,000	\$ 886,000	3444.0%	\$ 886,720	0.1%
Projected Fund Balance							
Balance, beginning of FY	\$ 196,218	\$ 230,947	\$ 227,704	\$ 227,704	0.0%	\$ 227,704	0.0%
Net Change in Fund Balance	\$ 34,729	\$ (3,243)	\$ -	\$ -	0.0%	\$ -	0.0%
Ending Fund Balance	\$ 230,947	\$ 227,704	\$ 227,704	\$ 227,704	0.0%	\$ 227,704	0.0%
<i>Less: Transfers from Reserves</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>	<i>\$ -</i>	<i>0.0%</i>
Final Ending Fund Balance	\$ 230,947	\$ 227,704	\$ 227,704	\$ 227,704	0.0%	\$ 227,704	0.0%



020 -Water Fund	2018-19 Actual	2019-20 Actual	2020-21 Estimate	2021-22 Adopted Budget	% Change from 20-21 Estimate	2022-23 Adopted Budget	% Change from 21-22 Budget
Revenues							
Charges for Services	\$ 2,553,337	\$ 2,587,231	\$ 2,587,625	\$ 2,646,700	2.3%	\$ 2,692,328	1.7%
Use of Money and Property	37,967	35,369	14,024	10,000	-28.7%	10,200	2.0%
Other Revenue	4,541	3,195	2,042,617	1,800	-99.9%	1,800	0.0%
Total Operating Revenue	2,595,845	2,625,795	4,644,266	2,658,500	-42.8%	2,704,328	1.7%
Transfer from Reserves	\$ -	\$ -	\$ -	\$ 2,014,057	100.0%	\$ 302,952	-85.0%
Total Revenue plus Transfer from Reserve	\$ 2,595,845	\$ 2,625,795	\$ 4,644,266	\$ 4,672,557	0.6%	3,007,280	-35.6%
Expenditures							
Employee Services	\$ 320,896	\$ 440,008	\$ 357,871	\$ 388,956	8.7%	\$ 332,589	-14.5%
Operating & Maintenance	1,834,478	1,865,149	1,887,400	2,234,315	18.4%	2,226,951	-0.3%
Minor Capital	-	4,193.47	15,958.67	-	-100.0%	10,000	100.0%
Total Expenditures	\$ 2,155,374	\$ 2,309,351	\$ 2,261,230	\$ 2,623,271	16.0%	\$ 2,569,540	-2.0%
Transfers to 021 - Capital	-	-	656,208	2,049,286	100.0%	437,740	-78.6%
Water Operating Expenditures	\$ 2,155,374	\$ 2,309,351	\$ 2,917,438	\$ 4,672,557	60.2%	\$ 3,007,280	-35.6%
Projected Fund Balance							
Balance, beginning of FY	\$ 5,959,609	\$ 6,400,080	\$ 6,716,524	\$ 8,443,353	25.7%	\$ 6,429,296	-23.9%
Prior-Year Adjustment	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ 440,471	\$ 316,444	\$ 1,726,828	\$ -	-100.0%	\$ -	0.0%
Ending Fund Balance	\$ 6,400,080	\$ 6,716,524	\$ 8,443,353	\$ 8,443,353	0.0%	\$ 6,429,296	-23.9%
Less: Transfers from Reserves	\$ -	\$ -	\$ -	\$ (2,014,057)	100.0%	\$ (302,952)	-85.0%
Final Ending Fund Balance	\$ 6,400,080	\$ 6,716,524	\$ 8,443,353	\$ 6,429,296	-23.9%	\$ 6,126,344	-4.7%

021 -Water Capital Fund	2018-19 Actual	2019-20 Actual	2020-21 Estimate	2021-22 Adopted Budget	% Change from 20-21 Estimate	2022-23 Adopted Budget	% Change from 21-22 Budget
Revenues							
Use of Money and Property	\$ 4,253	\$ 2,060	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Impact Fees	75,950	-	-	-	0.0%	-	0.0%
Total Revenue	\$ 80,203	\$ 2,060	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers from Reserves	-	-	-	-	0.0%	-	0.0%
Transfers from Fund 020- Water	-	-	236,000	437,000	100.0%	437,740	0.2%
Total Revenue plus Transfers	\$ 80,203	\$ 2,060	\$ 236,000	\$ 437,000	100.0%	\$ 437,740	0.2%
Expenditures							
Depreciation	1,887	8,193	16,000	37,000	131.3%	37,740	2.0%
Total Expenditures	\$ 1,887	\$ 8,193	\$ 16,000	\$ 37,000	131.3%	\$ 37,740	2.0%
Transfer out to CIP	-	-	220,000	400,000	81.8%	400,000	0.0%
Total Expenditures plus Transfer	\$ 1,887	\$ 8,193	\$ 236,000	\$ 437,000	85.2%	\$ 437,740	0.2%
Projected Fund Balance							
Balance, beginning of FY	\$ 325,189	\$ 403,505	\$ 397,372	\$ 397,372	0.0%	\$ 397,372	0.0%
Net Change in Fund Balance	\$ 78,316	\$ (6,133)	\$ -	\$ -	0.0%	\$ -	0.0%
Ending Fund Balance	\$ 403,505	\$ 397,372	\$ 397,372	\$ 397,372	0.0%	\$ 397,372	0.0%
Less: Transfers from Reserves	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Final Ending Fund Balance	\$ 403,505	\$ 397,372	\$ 397,372	\$ 397,372	0.0%	\$ 397,372	0.0%



Special Revenue Funds Summary with Fund Balance Analysis

2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change	
Actual	Actual	Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Budget	
023 - Housing Fund							
Revenues							
Use of Money and Property	\$ 6,403	\$ 5,194	\$ 1,537	\$ 1,000	-34.9%	1,020	2.0%
Other Revenue	-	-	90	225	150.0%	225	0.0%
Total Operating Revenue	\$ 6,403	\$ 5,194	\$ 1,627	\$ 1,225	-24.7%	1,245	1.6%
Expenditures							
Operating & Maintenance	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	0.0%
Operating Expenditures Total:	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	0.0%
Operating income(loss)	\$ 5,403	\$ 5,194	\$ (1,373)	\$ (1,775)	29.3%	\$ (1,755)	-1.1%
Projected Fund Balance							
Balance, beginning of FY	\$ 479,112	\$ 484,515	\$ 489,709	\$ 488,336	-0.3%	\$ 486,561	-0.4%
Net Change in Fund Balance	\$ 5,403	\$ 5,194	\$ (1,373)	\$ (1,775)	29.3%	\$ (1,755)	-1.1%
Ending Fund Balance	\$ 484,515	\$ 489,709	\$ 488,336	\$ 486,561	-0.4%	\$ 484,806	-0.4%

2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change	
Actual	Actual	Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Budget	
024 - Traffic Mitigation Fund							
Revenues							
Use of Money and Property	\$ 435	\$ 381	\$ 116	\$ 80	-31.0%	\$ 84	5.0%
Other Revenue	5,004	-	105	-	-100.0%	-	0.0%
Total Operating Revenue	\$ 5,439	\$ 381	\$ 221	\$ 80	-63.8%	\$ 84	5.0%
Projected Fund Balance							
Balance, beginning of FY	\$ 30,128	\$ 35,567	\$ 35,948	\$ 36,169	0.6%	\$ 36,249	0.2%
Net Change in Fund Balance	\$ 5,439	\$ 381	\$ 221	\$ 80	-63.8%	\$ 84	5.0%
Ending Fund Balance	\$ 35,567	\$ 35,948	\$ 36,169	\$ 36,249	0.2%	\$ 36,333	0.2%

2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change	
Actual	Actual	Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Budget	
025 - Gas Tax Fund							
Revenues							
Use of Money and Property	\$ 3,267	\$ 3,874	\$ 1,370	\$ 960	-29.9%	979	2.0%
Revenue from Other Agencies	281,611	296,255	302,467	320,582	6.0%	325,454	1.5%
Other Revenue	-	-	-	-	0.0%	-	0.0%
Total Operating Revenue	\$ 284,878	\$ 300,129	\$ 303,837	\$ 321,542	5.8%	326,433	1.5%
Transfer from Reserves	-	-	-	249,653	100.0%	70,567	-71.7%
Total Revenue after Transfers	\$ 284,878	\$ 300,129	\$ 303,837	\$ 571,195	88.0%	397,000	-30.5%
Expenditures							
Operating & Maintenance	\$ 79,421	\$ 96,777	\$ 124,000	\$ 97,000	-21.8%	97,000	0.0%
Transfers to for CIP	\$ 161,811	\$ 148,510	\$ 50,970	\$ 474,195	830.3%	300,000	-36.7%
Operating Expenditures and Transfers Total:	\$ 241,232	\$ 245,287	\$ 174,970	\$ 571,195	226.5%	\$ 397,000	-30.5%
Projected Fund Balance							
Balance, beginning of FY	\$ 264,136	\$ 307,782	\$ 362,623	\$ 491,490	35.5%	\$ 241,837	-50.8%
Net Change in Fund Balance	\$ 43,646	\$ 54,842	\$ 128,867	\$ -	-100.0%	\$ -	100.0%
Ending Fund Balance	\$ 307,782	\$ 362,623	\$ 491,490	\$ 491,490	0.0%	\$ 241,837	-50.8%
<i>Less: Transfers from Reserves</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (249,653)</i>	<i>100.0%</i>	<i>\$ (70,567)</i>	<i>-71.7%</i>
Final Ending Fund Balance	\$ 307,782	\$ 362,623	\$ 491,490	\$ 241,837	-50.8%	\$ 171,270	-29.2%



027 - Local Transportation Fund	2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change
	Actual	Actual	Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Budget
Revenues							
Use of Money and Property	\$ 3,867	\$ 2,716	\$ 558	\$ 320	-42.7%	\$ 326	2.0%
Revenue from Other Agencies	4,173	4,380	4,431	4,601	3.8%	4,693	2.0%
Other Revenue	0	-	-	-	0.0%	-	0.0%
Total Operating Revenue	\$ 8,040	\$ 7,096	\$ 4,989	\$ 4,921	-1.4%	\$ 5,019	2.0%
Transfer from Other Funds	\$ 167,500	\$ 64,500	\$ 74,500	\$ 88,579	18.9%	\$ 88,481	-0.1%
Transfer from Reserves	-	-	-	30,000	100.0%	30,000	0.0%
Total Revenue after Transfers	\$ 175,540	\$ 71,596	\$ 79,489	\$ 123,500	117.5%	\$ 123,500	1.9%
Expenditures							
Operating & Maintenance	27,216	110,770	100,000	63,500	-36.5%	63,500	0.0%
Transfers to CIP	-	98,805	2,400	10,000	316.7%	10,000	0.0%
Transfer to Reserve	-	-	20,000	50,000	150.0%	50,000	0.0%
Operating Expenditures plus Transfers Total:	\$ 27,216	\$ 209,575	\$ 122,400	\$ 123,500	0.9%	\$ 123,500	0.0%
Projected Fund Balance							
Balance, beginning of FY	\$ 175,558	\$ 323,882	\$ 185,903	\$ 142,992	-23.1%	\$ 112,992	-21.0%
Net Change in Fund Balance	\$ 148,324	\$ (137,979)	\$ (42,911)	\$ -	-100.0%	\$ -	0.0%
Ending Fund Balance	\$ 323,882	\$ 185,903	\$ 142,992	\$ 142,992	0.0%	\$ 112,992	-21.0%
<i>Less: Transfers from Reserves</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (30,000)</i>	<i>100.0%</i>	<i>\$ (30,000)</i>	<i>0.0%</i>
Final Ending Fund Balance	\$ 323,882	\$ 185,903	\$ 142,992	\$ 112,992	-21.0%	\$ 82,993	-26.6%

029 - Transportation Planning Fund	2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change
	Actual	Actual	Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Budget
Revenues							
Use of Money and Property	\$ 475	\$ 198	\$ 99	\$ 64	-35.4%	\$ 65.28	2.0%
Revenue from Other Agencies	32,965	44,643	49,777	50,000	0.4%	51,000	2.0%
Total Operating Revenue	\$ 33,440	\$ 44,840	\$ 49,876	\$ 50,064	0.4%	\$ 51,065	2.0%
Transfers from Other Funds	25,500	-	-	-	0.0%	-	0.0%
Total Revenue plus Transfers	\$ 58,940	\$ 44,840	\$ 49,876	\$ 50,064	0.4%	\$ 51,065	2.0%
Expenditures							
Operating & Maintenance	32,965	44,643	33,300	45,000	35.1%	45,000	0.0%
Operating Expenditures Total:	\$ 32,965	\$ 44,643	\$ 33,300	\$ 45,000	35.1%	\$ 45,000	0.0%
Projected Fund Balance							
Balance, beginning of FY	\$ (129,427)	\$ (103,452)	\$ (103,254)	\$ (86,678)	-16.1%	\$ (81,614)	-5.8%
Net Change in Fund Balance	\$ 25,975	\$ 198	\$ 16,576	\$ 5,064	-69.4%	\$ 6,065	19.8%
Ending Fund Balance	\$ (103,452)	\$ (103,254)	\$ (86,678)	\$ (81,614)	-5.8%	\$ (75,549)	-7.4%



Special Revenue Funds Summary with Fund Balance Analysis

031 - Measure A Fund	2018-19 Actual	2019-20 Actual	2020-21 Estimate	2021-22 Adopted Budget	% Change from 20-21	2022-23 Adopted Budget	% Change from 21-22
Revenues							
Use of Money and Property	\$ 7,690	\$ 8,515	\$ 2,123	\$ 1,152	-45.7%	1,175	2.0%
Revenue from Other Agencies	366,779	438,080	355,868	390,478	9.7%	400,736	2.6%
Other Revenue	0	-	-	-	0.0%	-	0.0%
Total Operating Revenue	\$ 374,469	\$ 446,595	\$ 357,991	\$ 391,630	9.4%	401,911	2.6%
Transfer from Reserves	-	-	-	455,615	0.0%	-	0.0%
Total Revenue after Transfers	\$ 374,469	\$ 446,595	\$ 357,991	\$ 847,245	9.4%	401,911	2.6%
Expenditures							
Transfer to Other Funds - Operating	40,000	64,500	64,500	63,000	-2.3%	63,000	0.0%
Transfer for CIP	178,800	477,295	32,853	784,245	2287.1%	337,736	-56.9%
Total Expenditures:	\$ 218,800	\$ 541,795	\$ 97,353	\$ 847,245	770.3%	\$ 400,736	-52.7%
Projected Fund Balance							
Balance, beginning of FY	\$ 338,030	\$ 493,699	\$ 398,499	\$ 659,137	65.4%	\$ 203,522	-69.1%
Net Change in Fund Balance	\$ 155,669	\$ (95,200)	\$ 260,638	\$ -	-100.0%	\$ 1,175	100.0%
Ending Fund Balance	\$ 493,699	\$ 398,499	\$ 659,137	\$ 659,137	0.0%	\$ 204,697	-68.9%
<i>Less: Transfers from Reserves</i>	\$ -	\$ -	\$ -	\$ (455,615)	100.0%	\$ -	-100.0%
Final Ending Fund Balance	\$ 493,699	\$ 398,499	\$ 659,137	\$ 203,522	-69.1%	\$ 204,697	0.6%



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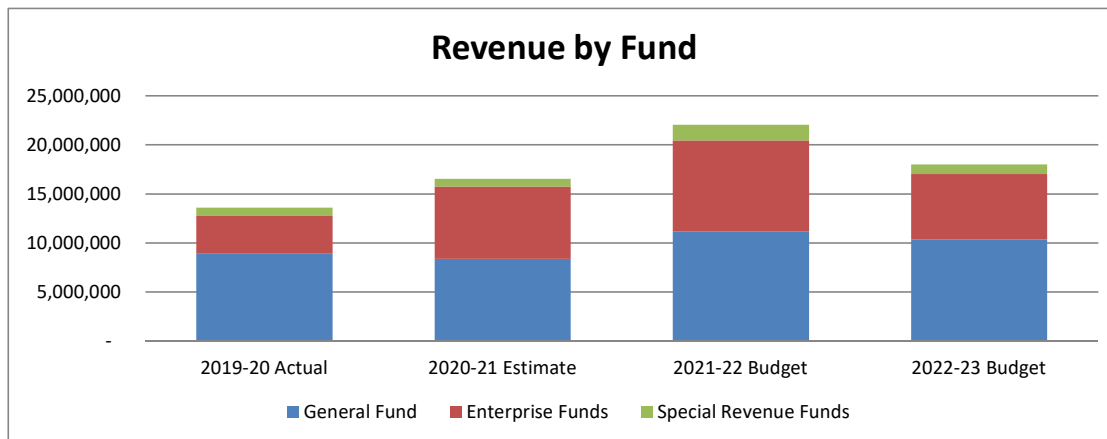
REVENUE PROJECTIONS



REVENUE BY FUND

Fiscal Years 2021-22 and 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Estimate	2021-22 Adopted Budget	% Change from 20/21 Estimate	2022-23 Adopted Budget	% Change from 21/22 Budget
General Fund	8,632,268	8,909,638	8,370,746	11,166,928	33.4%	10,396,137	-6.9%
Enterprise Funds:							
005 Wastewater Fund	1,250,847	1,222,538	2,489,398	3,288,700	32.1%	2,311,558	-29.7%
006 Wastewater Capital Fund	35,515	1,251	25,000	886,000	3444.0%	886,720	0.1%
020 Water Fund	2,595,845	2,625,795	4,644,266	4,672,557	0.6%	3,007,280	-35.6%
021 Water Capital Fund	80,203	2,060	236,000	437,000	100.0%	437,740	0.2%
Total Enterprise Funds:	3,962,410	3,851,645	7,394,664	9,284,256	25.6%	6,643,298	-28.4%
Special Revenue Funds:							
023 Housing Fund	6,403	5,194	1,627	1,225	-24.7%	1,245	1.6%
024 Traffic Mitigation Fund	5,439	381	221	80	-63.8%	84	5.0%
025 Gas Tax Fund	284,878	300,129	303,837	571,195	88.0%	397,000	-30.5%
027 Local Transportation Fund	175,540	71,596	79,489	123,500	55.4%	123,500	0.0%
029 Transportation Planning	58,940	44,840	49,876	50,064	0.4%	51,065	2.0%
031 Measure A	374,469	446,595	357,991	847,245	136.7%	401,911	-52.6%
Total Special Revenue:	905,669	868,736	793,041	1,593,309	100.9%	974,805	-38.8%
Grand Total:	\$ 13,500,347	\$ 13,630,019	\$ 16,558,451	\$ 22,044,493	33.1%	\$ 18,014,241	-18.3%





SCHEDULE OF REVENUE BY CATEGORY

Fiscal Years 2021-22 and 2022-23

		2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
		Actual	Actual	Budget	Estimate	Adopted Budget	Adopted Budget
Fund: 001 - GENERAL FUND							
TAXES							
<u>001-41005</u>	Property Taxes - Secured	1,448,553	1,535,197	1,594,983	1,572,530	1,620,844	1,651,839
<u>001-41010</u>	Property Taxes - Unsecured	53,328	64,761	66,458	54,960	62,182	63,373
<u>001-41015</u>	Homeowners Exemptions	7,015	6,983	7,110	6,848	6,920	7,058
<u>001-41020</u>	Franchise Fees	260,841	299,751	260,000	304,184	308,265	314,430
<u>001-41025</u>	Sales Tax	2,700,680	2,536,781	2,216,000	2,705,308	2,805,724	2,889,896
<u>001-41035</u>	Transient Occupancy Tax	3,114,194	2,548,842	2,548,528	2,730,339	2,856,358	2,913,485
<u>001-41040</u>	Property Transfer Tax	37,757	48,143	45,723	36,290	49,106	50,088
	Taxes Total:	7,622,368	7,040,458	6,738,802	7,410,459	7,709,399	7,890,169
FEES AND PERMITS							
<u>001-42010</u>	Zoning Clearance	1,575	1,035	540	765	1,080	1,080
<u>001-42015</u>	Small Permits	9,000	8,250	9,000	9,980	9,000	9,000
	Fees and Permits Total:	10,575	9,285	9,540	10,745	10,080	10,080
REVENUE FROM OTHER AGENCIES							
<u>001-43005</u>	Motor Vehicle in Lieu Tax	2,540	4,316	2,335	4,007	4,000	4,080
<u>001-43010</u>	MV License Fee Compensation	489,536	517,374	537,396	541,878	552,716	563,107
<u>001-43015</u>	COPS Grant	-	155,796	156,000	156,727	156,000	156,000
<u>001-43040</u>	Beverage Container Grant	10,000	5,000	5,000	5,000	5,000	5,000
<u>001-43055</u>	OTS Grant	-	-	40,000	-	40,000	-
	Revenue from Other Agencies Total:	502,076	682,486	740,731	707,612	757,716	728,187
CHARGES FOR CURRENT SERVICES							
<u>001-44005</u>	Buellton Recreation Program	135,363	116,014	85,000	120,000	120,000	122,400
<u>001-44010</u>	Recreation Program 50/50	13,626	12,887	-	-	5,000	5,000
<u>001-44015</u>	Buellton Rec Program Trips	35,137	11,520	15,000	2,653	10,000	10,000
<u>001-44020</u>	Park Reservation Fees	7,450	2,390	4,050	480	3,840	3,840
<u>001-44025</u>	Special Event Fee/Temp Use	2,005	1,030	1,550	-	1,550	1,550
<u>001-44035</u>	Cost Reimbursement	7,273	692,234	44,000	-	95,897	95,897
<u>001-44250</u>	Miscellaneous	21,039	31,623	15,857	-	8,950	8,950
	Charges for Current Services Total:	221,893	867,697	165,457	123,133	245,237	247,637
FINES AND PENALTIES							
<u>001-45005</u>	Criminal Fines & Penalties	1,133	711	300	574	300	300
<u>001-45010</u>	Fines & Fees	12,565	14,481	10,000	6,401	7,500	7,500
<u>001-49532</u>	Code Enforcement Fines	4,864	-	-	-	-	-
	Fines and Penalties Total:	18,562	15,192	10,300	6,975	7,800	7,800
USE OF MONEY AND PROPERTY							
<u>001-44105</u>	Interest	162,344	204,378	76,207	35,092	35,000	35,000
<u>001-49010</u>	Rent	94,450	90,143	86,700	76,730	85,000	85,000
	Use of Money and Property Total:	256,794	294,521	162,907	111,822	120,000	120,000
GENERAL FUND OPERATING REVENUE:		8,632,268	8,909,638	7,827,737	8,370,746	8,850,232	9,003,873
OTHER FINANCING SOURCES							
<u>001-44040</u>	Transfer from Reserves (CIP)	-	-	2,583,660	-	2,316,696	1,392,264
<u>001-49737</u>	Capital Lease Proceeds	-	-	829,590	-	-	-
	TOTAL FUNDING SOURCES (REVENUE):	8,632,268	8,909,638	11,240,987	8,370,746	11,166,928	10,396,137



SCHEDULE OF REVENUE BY CATEGORY

Fiscal Years 2021-22 and 2022-23

ENTERPRISE FUNDS

		2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
		Actual	Actual	Budget	Estimate	Adopted Budget	Adopted Budget
Fund: 005 - WASTEWATER FUND							
CHARGES FOR SERVICES							
<u>005-44110</u>	Sales	1,219,527	1,194,943	1,201,930	1,195,224	1,219,128	1,220,000
<u>005-44120</u>	Set-Up Fees	1,245	1,030	500	800	800	800
<u>005-44125</u>	Late Charges	10,252	7,551	7,500	-	2,500	5,000
	Charges for Services Total :	1,231,024	1,203,523	1,209,930	1,196,024	1,222,428	1,225,800
USE OF MONEY AND PROPERTY							
<u>005-44105</u>	Interest	19,823	18,981	4,000	7,500	6,400	6,528
	Use of Money and Property Total :	19,823	18,981	4,000	7,500	6,400	6,528
	WASTEWATER OPERATING REVENUE:	1,250,847	1,222,504	1,213,930	1,203,524	1,228,828	1,232,328
OTHER REVENUE							
<u>005-44250</u>	Miscellaneous	-	34	7,857	1,285,874	-	-
	Other Revenue Total:	-	34	7,857	1,285,874	-	-
TRANSFERS							
<u>005-49652</u>	Transfer from Reserves	-	-	1,979,404	-	2,059,871	1,079,230
	REVENUE TOTAL PLUS TRANSFERS:	1,250,847	1,222,538	3,201,191	2,489,398	3,288,700	2,311,558
Fund: 006 - WASTEWATER CAPITAL FUND							
USE OF MONEY AND PROPERTY							
<u>006-44105</u>	Interest	2,654	1,251	280	-	-	-
	Use of Money and Property Total :	2,654	1,251	280	-	-	-
CAPITAL IMPACT FEES							
<u>006-44115</u>	Connection Fees	32,861	-	-	-	-	-
	Capital Impact Fees Total :	32,861	-	-	-	-	-
	WASTEWATER CAPITAL REVENUE:	35,515	1,251	280	-	-	-
TRANSFERS FROM RESERVES							
<u>006-49652</u>	Transfer in from Reserves	-	-	25,000	-	-	-
TRANSFERS IN FROM OTHER FUNDS							
<u>006-49729</u>	Transfer from Sewer Fund	-	-	560,720	25,000	886,000	886,720
	REVENUE TOTAL PLUS TRANSFERS:	35,515	1,251	586,000	25,000	886,000	886,720
Fund: 020 - WATER FUND							
CHARGES FOR SERVICES							
<u>020-44120</u>	Set-Up Fees	1,245	1,030	500	800	800	800
<u>020-44125</u>	Late Charges	17,265	11,374	12,000	-	2,500	5,000
<u>020-44210</u>	Bulk Water	26,421	12,728	20,000	11,825	11,000	1,000
<u>020-44215</u>	Sales	2,497,352	2,561,513	2,440,256	2,575,000	2,632,400	2,685,048
<u>020-44220</u>	Meter Service Installation	9,975	-	-	-	-	-
<u>020-44240</u>	Service Reinstatement Fee	1,079	586	480	-	-	480
	Charges for Services Total :	2,553,337	2,587,231	2,473,236	2,587,625	2,646,700	2,692,328
USE OF MONEY AND PROPERTY							
<u>020-44105</u>	Interest	37,967	35,369	8,300	14,024	10,000	10,200
	Use of Money and Property Total :	37,967	35,369	8,300	14,024	10,000	10,200
OTHER REVENUE							
<u>020-44250</u>	Miscellaneous	1,041	295	7,857	2,040,367	-	-
<u>020-49656</u>	Hydrant Permits	3,500	2,900	3,000	2,250	1,800	1,800
	Other Revenue Total:	4,541	3,195	10,857	2,042,617	1,800	1,800
	WATER OPERATING REVENUE:	2,595,845	2,625,795	2,492,393	4,644,266	2,658,500	2,704,328
TRANSFERS FROM RESERVES							
<u>020-49661</u>	Transfer from Reserves	-	-	2,413,567	-	2,014,057	302,952
	REVENUE TOTAL PLUS TRANSFERS:	2,595,845	2,625,795	4,905,960	4,644,266	4,672,557	3,007,280



SCHEDULE OF REVENUE BY CATEGORY

Fiscal Years 2021-22 and 2022-23

		2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
		Actual	Actual	Budget	Estimate	Adopted Budget	Adopted Budget
Fund: 021 - WATER CAPITAL FUND							
USE OF MONEY AND PROPERTY							
<u>021-44105</u>	Interest	4,253	2,060	470	-	-	-
	Use of Money and Property Total:	4,253	2,060	470	-	-	-
CAPITAL IMPACT FEES							
<u>021-44115</u>	Connection Fees	75,950	-	-	-	-	-
	Capital Impact Fees Total:	75,950	-	-	-	-	-
WATER CAPITAL REVENUE:		80,203	2,060	470	-	-	-
TRANSFERS FROM RESERVES							
<u>021-49652</u>	Transfer in from Reserves	-	-	65,000	-	-	-
TRANSFERS FROM OTHER FUNDS							
<u>021-49732</u>	Transfer in from Water Fund	-	-	321,530	236,000	437,000	437,740
REVENUE TOTAL PLUS TRANSFERS:		80,203	2,060	387,000	236,000	437,000	437,740
SPECIAL REVENUE FUNDS							
Fund: 023 - HOUSING FUND							
USE OF MONEY AND PROPERTY							
<u>023-44105</u>	Interest	6,403	5,194	1,200	1,537	1,000	1,020
	Use of Money and Property Total:	6,403	5,194	1,200	1,537	1,000	1,020
OTHER REVENUE							
<u>023-44310</u>	Housing Fees	-	-	-	90	225	225
	Other Revenue Total:	-	-	-	90	225	225
HOUSING REVENUE TOTAL:		6,403	5,194	1,200	1,627	1,225	1,245
Fund: 024 - TRAFFIC MITIGATION FUND							
USE OF MONEY AND PROPERTY							
<u>024-44105</u>	Interest	435	381	90	116	80	84
	Use of Money and Property Total:	435	381	90	116	80	84
OTHER REVENUE							
<u>024-47010</u>	Traffic Mitigation Fees	5,004	-	-	105	-	-
	Other Revenue Total:	5,004	-	-	105	-	-
TRAFFIC MITIGATION REVENUE TOTAL:		5,439	381	90	221	80	84
Fund: 025 - GAS TAX FUND							
USE OF MONEY AND PROPERTY							
<u>025-44105</u>	Interest	3,267	3,874	700	1,370	960	979
	Use of Money and Property Total:	3,267	3,874	700	1,370	960	979
REVENUE FROM OTHER AGENCIES							
<u>025-47110</u>	Surface Transportation Program	73,511	74,379	70,000	75,599	75,000	75,000
<u>025-47115</u>	Traffic Congestion Relief	5,967	6,130	5,967	-	-	-
<u>025-47116</u>	SB1 - Local Streets & Roads	97,027	94,445	88,013	97,314	106,577	108,709
<u>025-47120</u>	Gas Tax 2105	29,030	27,816	29,582	29,087	31,389	32,017
<u>025-47125</u>	Gas Tax 2106	19,892	18,761	19,987	19,348	20,525	20,936
<u>025-47130</u>	Gas Tax 2107	36,508	35,123	38,845	36,920	36,920	37,658
<u>025-47135</u>	Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000
<u>025-47140</u>	Gas Tax 2103/R & T 7360	17,676	37,600	45,351	42,199	48,171	49,134
	Revenue from Other Agencies Total:	281,611	296,255	299,745	302,467	320,582	325,454
OTHER REVENUE							
<u>025-44035</u>	Cost Reimbursement	-	-	-	-	-	-
	Other Revenue Total:	-	-	-	-	-	-
GAS TAX OPERATING REVENUE TOTAL:		284,878	300,129	300,445	303,837	321,542	326,433
TRANSFERS FROM RESERVES							
<u>025-44040</u>	Transfer in from Reserves	-	-	347,675	-	249,653	70,567
REVENUE TOTAL PLUS TRANSFERS:		284,878	300,129	648,120	303,837	571,195	397,000



SCHEDULE OF REVENUE BY CATEGORY

Fiscal Years 2021-22 and 2022-23

		2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
		Actual	Actual	Budget	Estimate	Adopted Budget	Adopted Budget
Fund: 027 - LOCAL TRANSPORTATION FUND							
USE OF MONEY AND PROPERTY							
<u>027-44105</u>	Interest	3,867	2,716	600	558	320	326
Use of Money and Property Total:		3,867	2,716	600	558	320	326
REVENUE FROM OTHER AGENCIES							
<u>027-47310</u>	LTF - Bikeways	4,173	4,380	4,483	4,431	4,601	4,693
Revenue from Other Agencies Total:		4,173	4,380	4,483	4,431	4,601	4,693
OTHER REVENUE							
<u>027-44250</u>	Miscellaneous	-	-	-	-	-	-
Other Revenue Total:		-	-	-	-	-	-
LTF OPERATING REVENUE TOTAL:		8,040	7,096	5,083	4,989	4,921	5,019
TRANSFERS FROM RESERVES							
<u>027-47311</u>	Transfer from Reserves	-	-	49,917	-	30,000	30,000
TRANSFERS FROM OTHER FUNDS							
<u>027-47415</u>	Transfer from General Fund	127,500	-	10,000	10,000	25,579	25,481
<u>027-49690</u>	Transfer from Measure A	40,000	64,500	64,500	64,500	63,000	63,000
Transfers Total :		167,500	64,500	74,500	74,500	88,579	88,481
REVENUE TOTAL PLUS TRANSFERS:		175,540	71,596	129,500	79,489	123,500	123,500
Fund: 029 - TRANSPORTATION PLANNING FUND							
USE OF MONEY AND PROPERTY							
<u>029-44105</u>	Interest	475	198	50	99	64	65
Use of Money and Property Total:		475	198	50	99	64	65
REVENUE FROM OTHER AGENCIES							
<u>029-47410</u>	STA Funding	32,965	44,643	35,000	49,777	50,000	51,000
Revenue from Other Agencies Total:		32,965	44,643	35,000	49,777	50,000	51,000
OPERATING REVENUE TOTAL:		33,440	44,840	35,050	49,876	50,064	51,065
TRANSFERS FROM OTHER FUNDS							
<u>029-47415</u>	Transfer from General Fund	25,500	-	9,950	-	-	-
REVENUE TOTAL PLUS TRANSFERS:		58,940	44,840	45,000	49,876	50,064	51,065
Fund: 031 - MEASURE A FUND							
USE OF MONEY AND PROPERTY							
<u>031-44105</u>	Interest	7,690	8,515	900	2,123	1,152	1,175
Use of Money and Property Total:		7,690	8,515	900	2,123	1,152	1,175
REVENUE FROM OTHER AGENCIES							
<u>031-47510</u>	Measure A	366,779	438,080	355,868	355,868	390,478	400,736
Revenue from Other Agencies Total:		366,779	438,080	355,868	355,868	390,478	400,736
OTHER REVENUE							
<u>031-44035</u>	Cost Reimbursement	-	-	-	-	-	-
Other Revenue Total:		-	-	-	-	-	-
OPERATING REVENUE TOTAL:		374,469	446,595	356,768	357,991	391,630	401,911
TRANSFERS FROM RESERVES							
<u>031-49736</u>	Transfer from Reserves	-	-	232,325	-	455,615	-
REVENUE TOTAL PLUS TRANSFERS:		374,469	446,595	589,093	357,991	847,245	401,911



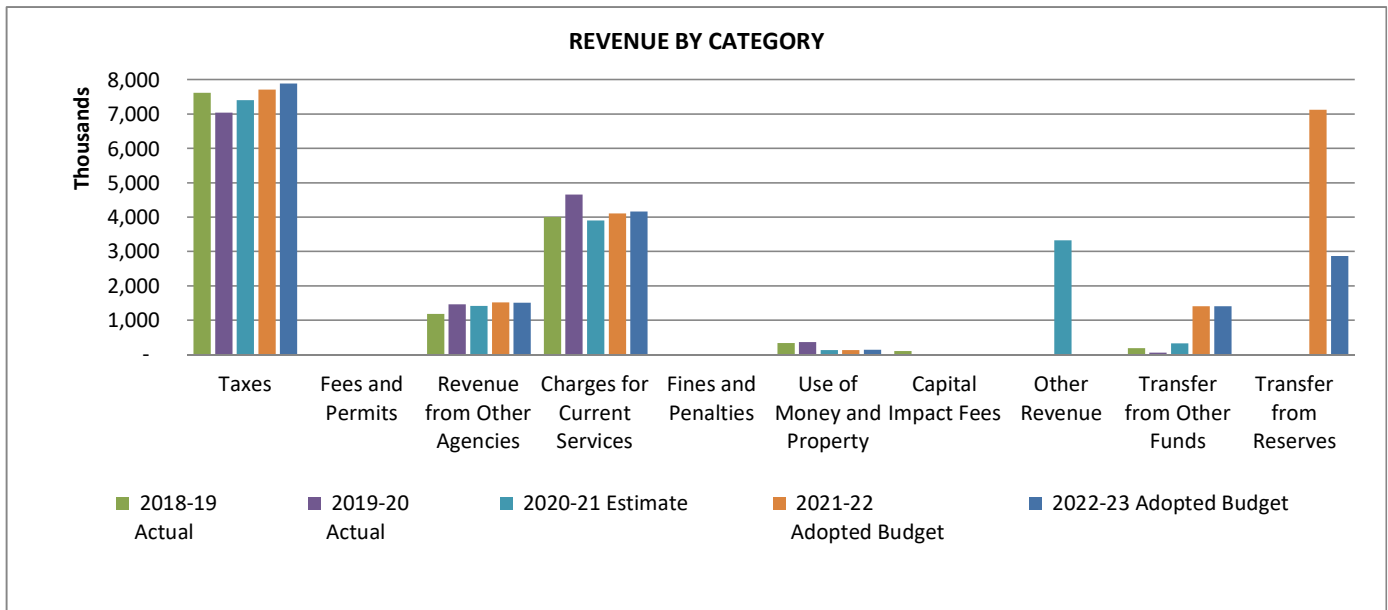
SCHEDULE OF REVENUE BY CATEGORY

Fiscal Years 2021-22 and 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
REVENUE SUMMARY						
TOTAL GENERAL FUND REVENUES	8,632,268	8,909,638	11,240,987	8,370,746	11,166,928	10,396,137
TOTAL ENTERPRISE REVENUES	3,962,410	3,851,645	9,080,151	7,394,664	9,284,256	6,643,298
TOTAL SPECIAL REVENUES	905,669	868,736	1,413,003	793,041	1,593,309	974,805
GRAND TOTAL	13,500,347	13,630,019	21,734,141	16,558,451	22,044,493	18,014,241

REVENUE BY CATEGORY - ALL FUNDS

Category	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Taxes	7,622,368	7,040,458	6,738,802	7,410,459	7,709,399	7,890,169
Fees and Permits	10,575	9,285	9,540	10,745	10,080	10,080
Revenue from Other Agencies	1,187,604	1,465,843	1,435,827	1,420,155	1,523,377	1,510,070
Charges for Current Services	4,006,254	4,658,451	3,848,623	3,906,782	4,114,365	4,165,765
Fines and Penalties	18,562	15,192	10,300	6,975	7,800	7,800
Use of Money and Property	343,628	373,061	179,497	139,149	139,976	140,378
Capital Impact Fees	108,811	-	-	-	-	-
Other Revenue	9,545	3,229	18,714	3,328,686	2,025	2,025
Transfer from Other Funds	193,000	64,500	966,700	335,500	1,411,579	1,412,941
Transfer from Reserves	-	-	8,526,138	-	7,125,892	2,875,013
Total:	\$ 13,500,347	\$ 13,630,019	\$ 21,734,141	\$ 16,558,451	\$ 22,044,493	\$ 18,014,241





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EXPENDITURE PROJECTIONS



EXPENDITURE SUMMARY ALL - FUNDS

BIENNIAL BUDGET 2021-22 AND 2022-23

GENERAL FUND		2018-19	2019-20	2020-21 Year-	2021-22	% Change	2022-23	% Change
Fund	Description	Actual	Actual	End Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Adopted
001	401 - CITY COUNCIL	127,450	128,959	129,667	156,170	20.4%	142,827	-8.5%
001	402 - CITY MANAGER	252,576	435,467	274,504	293,710	7.0%	298,506	1.6%
001	403 - CITY CLERK/HUMAN RESOURCES	113,050	123,895	123,373	135,201	9.6%	137,459	1.7%
001	404 - CITY ATTORNEY	174,207	196,700	168,300	195,000	15.9%	200,000	2.6%
001	410 - NON-DEPARTMENTAL [1]	1,322,749	2,854,436	3,191,614	3,400,146	6.5%	2,500,513	-26.5%
001	420 - FINANCE	181,875	195,644	195,970	209,123	6.7%	212,532	1.6%
001	501 - PUBLIC SAFETY - POLICE/FIRE	1,996,689	2,207,959	2,382,671	2,725,147	14.4%	2,859,336	4.9%
001	510 - LEISURE SERVICES - LIBRARY	161,468	199,630	199,212	199,929	0.4%	198,379	-0.8%
001	511 - RECREATION	543,974	528,538	573,641	624,103	8.8%	629,504	0.9%
001	550 - PW - STREET LIGHTS	60,064	51,626	57,180	65,000	13.7%	56,369	-13.3%
001	551 - STORM WATER [1]	328,324	274,749	271,225	375,700	38.5%	379,214	0.9%
001	552 - PW - PARKS	369,246	364,515	368,942	440,685	19.4%	446,819	1.4%
001	556 - PW - LANDSCAPE MAINTENANCE	113,554	106,412	153,864	166,985	8.5%	170,325	2.0%
001	557 - PW - ENGINEERING	-	-	-	-	0.0%	-	0.0%
001	558 - PW - GENERAL	565,936	2,592,135	656,975	732,702	11.5%	751,574	2.6%
001	565 - PLANNING	347,286	472,918	566,946	719,596	26.9%	552,403	-23.2%
GENERAL FUND TOTAL:		6,658,448	10,733,584	9,314,087	10,439,196	12.1%	9,535,759	-8.7%

FOOTNOTES:

GENERAL FUND OPERATING EXPENDITURE ANALYSIS:

[1] 001	LESS: Reserve Transfer for CIP	(169,550)	(1,699,215)	(2,218,153)	(2,316,696)	4.4%	(1,392,264)	-39.9%
General Fund Operating Expenditures:		6,488,898	9,034,368	7,095,933	8,122,500	14.5%	8,143,495	0.3%

ENTERPRISE FUNDS		2018-19	2019-20	2020-21 Year-	2021-22	% Change	2022-23	% Change
Fund	Description	Actual	Actual	End Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Adopted
005	701 - WASTEWATER OPERATING [2]	1,205,947	1,245,298	1,561,107	3,288,700	110.7%	2,311,558	-29.7%
006	701 - WASTEWATER CAPITAL [2]	786	4,494	25,000	886,000	3444.0%	886,720	0.1%
020	601 - WATER [3]	2,155,374	2,309,351	2,917,438	4,672,557	60.2%	3,007,280	-35.6%
021	602 - WATER CAPITAL [3]	1,887	8,193	236,000	437,000	85.2%	437,740	0.2%
ENTERPRISE FUNDS TOTAL:		3,363,994	3,567,336	4,739,545	9,284,256	95.9%	6,643,298	-28.4%

FOOTNOTES:

ENTERPRISE FUNDS OPERATING EXPENDITURE ANALYSIS:

[2] 006	LESS: Reserve Transfer to Capital	-	-	(322,448)	(1,899,415)	489.1%	(886,720)	-53.3%
[2] 006	LESS: Reserve Transfer for CIP	-	-	(10,000)	(850,000)	8400.0%	(850,000)	0.0%
Sewer Fund Operating Expenditures:		1,206,733	1,249,792	1,253,659	1,425,285	13.7%	1,461,558	2.5%
[3] 021	LESS: Reserve Transfer to Capital	-	-	(656,208)	(2,049,286)	212.3%	(437,740)	-78.6%
[3] 021	LESS: Reserve Transfer for CIP	-	-	(220,000)	(400,000)	81.8%	(400,000)	0.0%
Water Fund Operating Expenditures:		2,157,261	2,317,544	2,277,230	2,660,271	16.8%	2,607,280	-2.0%

SPECIAL REVENUE FUNDS		2018-19	2019-20	2020-21 Year-	2021-22	% Change	2022-23	% Change
Fund	Description	Actual	Actual	End Estimate	Adopted Budget	from 20-21 Estimate	Adopted Budget	from 21-22 Adopted
023	580 - HOUSING	1,000	-	3,000	3,000	0.0%	3,000	0.0%
025	553 - 557 GAS TAX [4]	241,232	245,287	174,970	571,195	226.5%	397,000	-30.5%
027	559 - LOCAL TRANSPORTATION FUND [5]	27,216	209,575	122,400	123,500	0.9%	123,500	0.0%
029	557 - TRANSPORTATION PLANNING	32,965	44,643	33,300	45,000	35.1%	45,000	0.0%
031	560 - MEASURE A [6]	218,800	541,795	97,353	847,245	770.3%	400,736	-52.7%
SPECIAL REVENUE FUNDS TOTAL:		521,213	1,041,300	431,023	1,589,940	268.9%	969,236	-39.0%

FOOTNOTES:

SPECIAL REVENUE FUNDS OPERATING EXPENDITURE ANALYSIS:

[4] 025	LESS: Reserve Transfer for CIP	(161,811)	(148,510)	(50,970)	(474,195)	830.3%	(300,000)	-36.7%
Gas Tax Fund Operating Expenditures:		79,421	96,777	124,000	97,000	-21.8%	97,000	0.0%
[5] 027	LESS: Reserve Transfer for CIP	-	(98,805)	(2,400)	(10,000)	316.7%	(10,000)	0.0%
LTF Fund Operating Expenditures:		27,216	110,770	120,000	113,500	-5.4%	113,500	0.0%
[6] 031	LESS: Reserve Transfer for CIP	(178,800)	(477,295)	(32,853)	(784,245)	2287.1%	(337,736)	-56.9%
Measure A Fund Operating Expenditures:		40,000	64,500	64,500	63,000	-2.3%	63,000	0.0%

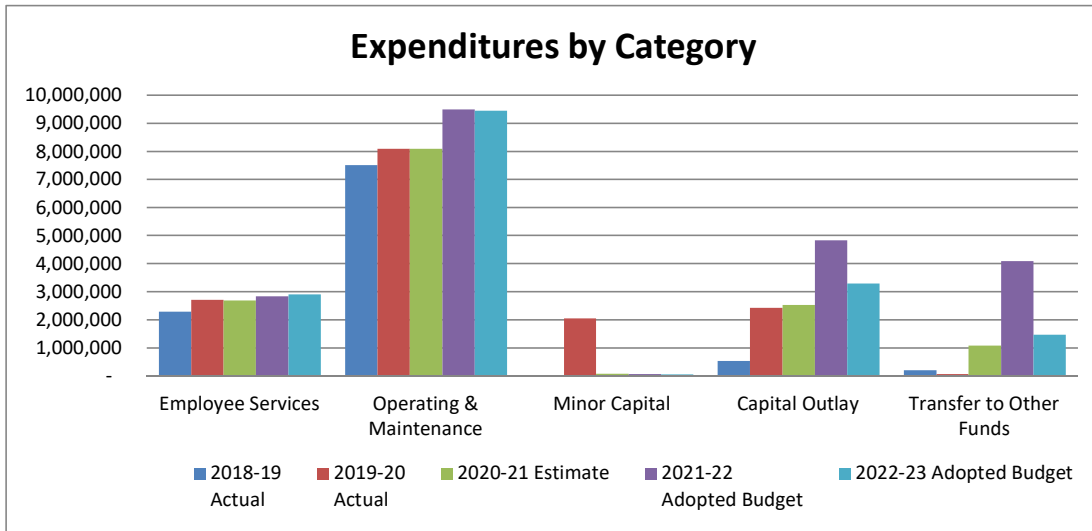
ALL FUNDS TOTAL		10,543,655	15,342,219	14,484,655	21,313,393	47.1%	17,148,293	-19.5%
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Expenditures by Category (All Funds)

FY 2021-22 and FY 2022-23

	2018-19	2019-20	2020-21	2021-22	% Change	2022-23	% Change
	Actual	Actual	Estimate	Adopted Budget	from 20-21	Adopted Budget	from 21-22
					Estimate		Budget
Employee Services	2,281,996	2,717,164	2,690,339	2,832,124	5.3%	2,903,430	2.5%
Operating & Maintenance	7,516,712	8,088,173	8,100,971	9,496,353	17.2%	9,445,922	-0.5%
Minor Capital	16,641	2,048,488	75,862	62,500	-17.6%	46,000	-26.4%
Capital Outlay	535,306	2,423,826	2,534,377	4,835,136	90.8%	3,290,000	-32.0%
Transfer to Other Funds	193,000	64,568	1,083,106	4,087,280	277.4%	1,462,941	-64.2%
Grand Total:	10,543,655	15,342,219	14,484,655	21,313,393	47.1%	17,148,293	-19.5%





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General Fund Departmental Summaries



Department: 401/City Council

Department Description:

Function: General Government

This department represents the cost related to support the legislative body of the City. The City Council consists of five members and is the City's policy-making legislative body approving and adopting all ordinances, resolutions, and contracts and other matters requiring overall policy decisions and leaderships.

2019-2020 and FY 2020-21 Accomplishments:

- Adopted structurally balanced budget.
- Adopted ordinances and resolutions.
- Construction of Median 2 on Avenue of Flags completed.
- Created the Arts and Culture Committee and funded several arts and culture projects.

City-Wide Goals:

1. Maintain a Balanced Budget.
2. Support and fund trails and bike paths.
3. Continue to support economic development.
4. Implement the Vision Plan.
5. Sound Planning and Development.
6. Emergency Preparedness.
7. Maintain infrastructure and sustainability.
8. Promote Arts and Culture.

Objectives:

- A. End each fiscal year within budget.
- B. Continue to allocate money to the bike trail reserve.
- C. Begin design of Median 3 on Avenue of Flags.
- D. Update Circulation Element.
- E. Improve Highway 246 Safety
- F. Adopt a complete streets plan.
- G. Acquire a generator for City Hall.
- H. Continue to provide CERT classes.
- I. Research emergency lights and generators.
- J. Provide lighting on Industrial Way and Central Avenue.
- K. Maintain the landscape rebate program.
- L. Review drought tolerant landscape standards.
- M. Install outdoor recreation activities at River View Park, including Pickle ball courts, Bocce courts, and a splash pad at River View Park and Village Park.



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

N. Schedule town hall meetings to include Caltrans and Santa Barbara County Association of Governments (SBCAG).

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Balanced Budget</i>	<ul style="list-style-type: none"> All funds end the fiscal year under budget 	Meet	Completed	Completed
	<ul style="list-style-type: none"> Adopt a budget with revenue greater than or equal to expenditures 	Meet	Completed	Completed
<i>Support Bike and Trails</i>	<ul style="list-style-type: none"> Set aside money to fund bikes and trails project 	\$20,000	\$20,000	\$20,000
<i>Avenue of Flags Revitalization</i>	<ul style="list-style-type: none"> Median 2 design plan progress Median 3 design progress 	100%	100%	NA
<i>Traffic Safety</i>	<ul style="list-style-type: none"> Traffic Study funded 	Meet	Meet	Meet
<i>Workers Maintain Infrastructure & Sustainability</i>	<ul style="list-style-type: none"> # of Capital Improvements budgeted 	23	18	14
<i>Public Forums</i>	<ul style="list-style-type: none"> Town Hall Meetings 	NA	2	2

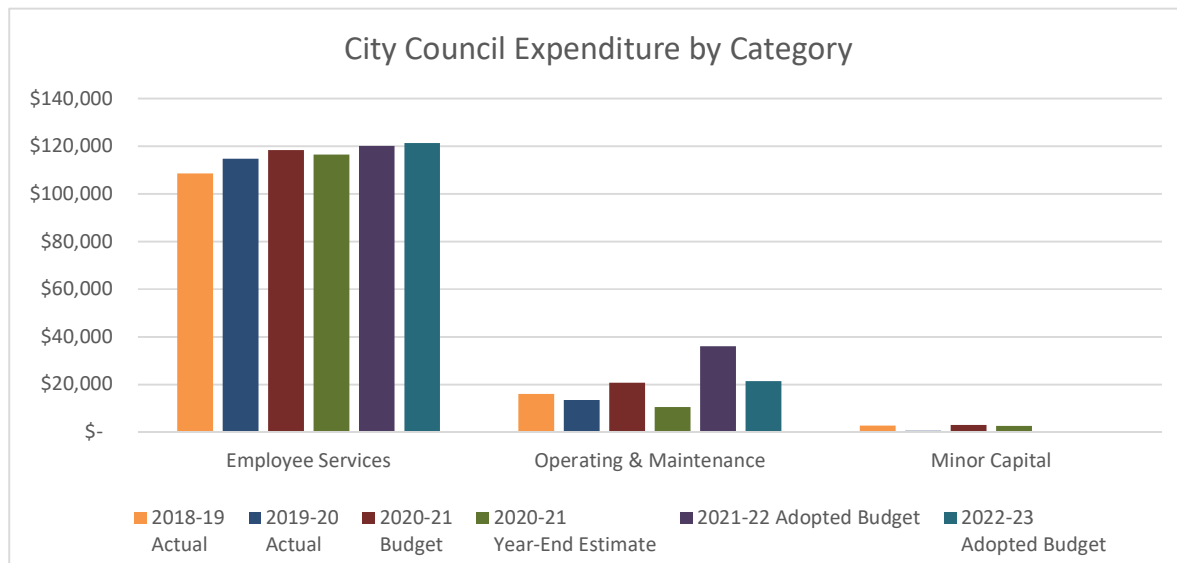
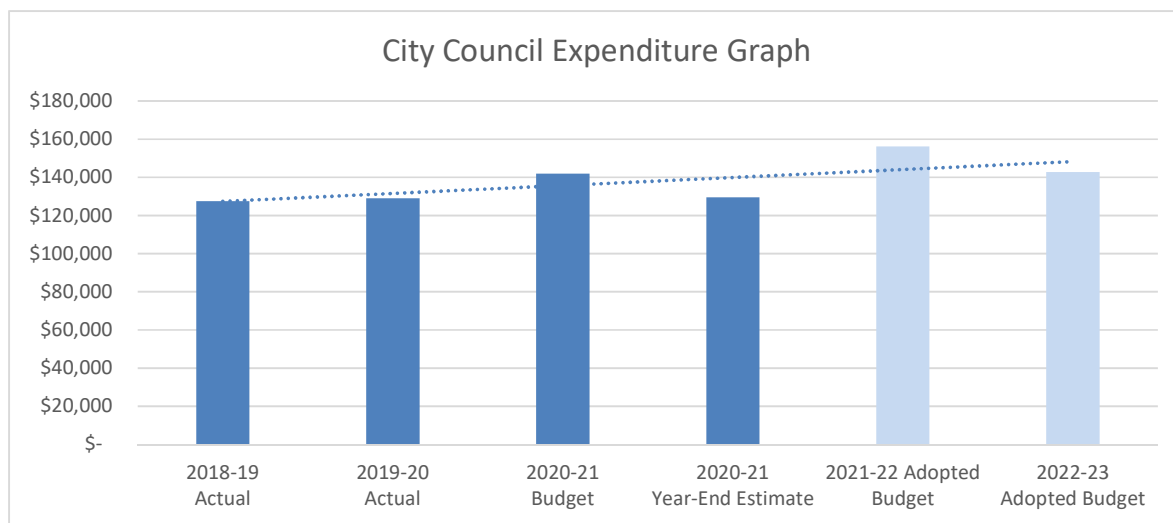


FUND 001- GENERAL

DEPARTMENT: 401/CITY COUNCIL

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 108,621	\$ 114,738	\$ 118,295	\$ 116,482	\$ 120,110	\$ 121,346
Operating & Maintenance	\$ 16,046	\$ 13,533	\$ 20,702	\$ 10,531	\$ 36,060	\$ 21,481
Minor Capital	\$ 2,783	\$ 688	\$ 3,000	\$ 2,654	\$ -	\$ -
Department Total	\$ 127,450	\$ 128,959	\$ 141,997	\$ 129,667	\$ 156,170	\$ 142,827





DEPARTMENT EXPENDITURES

City Council

Account: 001-401

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	51,268	53,482	54,431	54,197	54,603	55,676
50020 Council Salaries	24,200	26,400	26,400	26,400	26,400	26,400
50025 Council Car Allowance	4,125	4,500	4,500	4,500	4,500	4,500
50120 Employer SS/MC	1,169	1,259	1,228	1,342	1,284	1,310
50130 UI & Employee Training Tax	1,065	69	1,195	72	1,382	1,382
50200 PERS Retirement	10,692	11,414	12,407	12,566	12,754	12,950
50300 Workers Compensation	2,012	2,414	2,546	2,545	2,957	2,835
50400 Medical Benefit	11,194	11,972	12,340	11,615	12,970	12,970
50410 Employer Paid DCP	2,858	3,188	3,205	3,203	3,219	3,282
50500 Group Life Ins Benefit	38	41	43	43	41	41
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	108,621	114,738	118,295	116,482	120,110	121,346
<u>OPERATING & MAINTENANCE</u>						
60013 Election Expense	3,072	2,196	5,500	5,626	6,000	6,120
60016 Voting District-Demographic Service	-	-	-	-	15,000	-
60210 Computer Maintenance & Software	79	1,426	3,121	867	3,000	3,060
60710 Travel & Training	11,427	9,002	10,000	1,000	10,000	10,200
60900 Miscellaneous	1,113	820	1,561	2,976	1,560	1,591
61130 Office Supplies	355	88	520	63	500	510
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	16,046	13,533	20,702	10,531	36,060	21,481
<u>MINOR CAPITAL</u>						
72200 Office Furniture	-	-	3,000	-	-	-
72300 Computer Equipment	2,783	688	-	2,654	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	2,783	688	3,000	2,654	-	-
401 - CITY COUNCIL TOTAL:	127,450	128,959	141,997	129,667	156,170	142,827



FUND 001- GENERAL
EXPENDITURE DETAIL NARRATIVE

DEPARTMENT: 401/CITY COUNCIL

Biennial Budget for FY 21-22 and FY 22-23

<u>EMPLOYEE SERVICES</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
Council Members (5)		5.00	5.00	5.00
City Clerk		0.40	0.40	0.40
Total:		5.40	5.40	5.40
50000	Staff Salaries <i>Includes 40 percent of City Clerk Salary.</i>	\$ 54,431	\$ 54,603	\$ 55,676
50020	Council Salaries <i>Includes individual stipends totaling \$440 per month per City Council member.</i>	\$ 26,400	\$ 26,400	\$ 26,400
50025	Council Car Allowance <i>Includes individual councilmember car allowance totaling \$75 per month.</i>	\$ 4,500	\$ 4,500	\$ 4,500
<u>Benefits:</u>				
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 1,228	\$ 1,284	\$ 1,310
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department for the five council members and City Clerk.</i>	\$ 1,195	\$ 1,382	\$ 1,382
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 12,407	\$ 12,754	\$ 12,950
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 2,546	\$ 2,957	\$ 2,835
50400	Medical Benefit <i>Includes dental/vision insurance and health insurance paid per month by the City for the positions in this department.</i>	\$ 12,340	\$ 12,970	\$ 12,970
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program for the City Clerk.</i>	\$ 3,205	\$ 3,219	\$ 3,282
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 43	\$ 41	\$ 41

OPERATING AND MAINTENANCE

60013	Election Expense <i>Reflects anticipated costs related to the City election to be held in November 2022.</i>	\$ 5,500	\$ 6,000	\$ 6,120
60016	Voting District-Demographic Service <i>Reflects anticipated costs related to demographic services to implement Voting districts.</i>	\$ -	\$ 15,000	\$ -

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 401/CITY COUNCIL

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60210	Computer Maintenance & Software <i>Reflects annual computer maintenance costs.</i>	\$ 3,121	\$ 3,000	\$ 3,060
60710	Travel & Training <i>Reflects attendance at League of California Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, Council of Government meetings and miscellaneous seminars for the Mayor and Council Members.</i>	\$ 10,000	\$ 10,000	\$ 10,200
60900	Miscellaneous <i>Provides for unexpected expenditures incurred during the year along with purchasing various supplies, materials, etc.</i>	\$ 1,561	\$ 1,560	\$ 1,591
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 520	\$ 500	\$ 510

MINOR CAPITAL

72200	Office Furniture <i>Reflects acquisition of furniture for the City Council.</i>	\$ 3,000	\$ -	\$ -
72300	Computer Equipment <i>Reflects acquisition of laptop for the City Council.</i>	\$ -	\$ -	\$ -



Department: 402/City Manager

Department Description:

The City Manager manages the day-to-day operations of the City and is advisor to the City Council on fiscal and policy matters. The City Council sets policies, and the City Manager implements those policies. The City Manager functions as a facilitator, coordinator, and catalyst, developing working relationships with City department heads and staff, contract staff and consultants and the community. Research and fact finding is undertaken by the City Manager and the City's management team in order to provide the City Council the necessary information to make informed decisions and to study, determine, review, revise and promote community policy. The City Manager is responsible for the efficient administration of all affairs of the City in accordance with the provisions of the Buellton Municipal Code and City Council Policy.

2019-2020 and 2020-21 Accomplishments:

- Presented and adopted a balanced Mid-cycle budget for FY 2019/20 and received the Government Finance Officers Association (GFOA) Budget Award and received its seventh consecutive Certificate of Excellence in Financial Reporting Award.
- Initiated the City in the Schools program in conjunction with Buellton USD.
- Brought back Buellton Holiday Bike Parade.
- Adoption of additional regulations regarding Commercial Cannabis, and worked to lobby the County Planning Commission and Board of Supervisors on matters related to Cannabis cultivation impacts on the City.
- Established a Social Media Policy and began using Facebook to release information to public.
- Negotiated acquisition of Willemsen Property.
- Responded to Grand Jury Report on Cybersecurity.
- Facilitated the City's membership in Central Coast Community Energy.
- Addressed COVID-19 pandemic, modified city staffing, and proposed measures to assist residents and businesses (eviction moratorium, utility bill deferrals, etc.).
- Addressed COVID-19 pandemic, to include steps to reopen sectors of City services and local businesses, to include an update to the City's eviction moratorium.
- Negotiated Development Agreement for Creekside Village project.
- Worked with City Attorney and other contract cities in negotiation of new Law Enforcement Contract with Sheriff's Department.
- Established a program through ENGIE US to provide financing for energy efficiency upgrades at various City facilities.
- Conducted a City Council retreat.
- Held a community event at Willemsen Property (drive-in movie event).
- Responded to Grand Jury Report on Homelessness.
- Conducted a "cooling center" when extreme temperatures were experienced over Labor Day weekend.
- Brought several prominent properties in the City forward for designation as Historic Landmarks.



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

Departmental Goals:

1. Provide accurate and timely information and recommendations to the City Council in order to make informed decisions.
2. Implement policies and programs approved by the City Council.
3. Manage the daily operations of City Services.

Objectives:

- A. Maintain a “structurally balanced” budget for the General Fund and Enterprise Funds.
- B. Finance for ongoing capital improvement projects for the replacement and extension of the City’s infrastructure and capital improvement as necessary.
- C. Maintain adequate reserves for emergencies and financing for future years.
- D. Continue economic development efforts to attract business and light industry to the community.
- E. Provide residents with accurate and timely information on issues that affect them and encourage utilization of City services.
- F. Maintain a well-trained and competent workforce to deliver City services in touch with the needs of the community in a responsive, efficient and effective manner.
- G. Review proposed and pending federal and state legislation and offer policy advice on matters affecting the interest of the City.
- H. Manage contracts for Sheriff, Fire, Library, Solid Waste, Golf Course, Street Sweeping, Visitor’s Bureau, animal control and building services.
- I. As Emergency Manager, ensure that the City is able to respond to emergencies and is responsible for the maintenance of the Emergency Operations Plan and Hazard Mitigation Plan.

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	<ul style="list-style-type: none"> • Adopt a 5-Year Capital Improvement Plan 	Meet	Meet	Meet
<i>Maintain Adequate Reserves</i>	<ul style="list-style-type: none"> • Meet Reserve Policy of 50% of unrestricted Fund Balance 	Meet	Meet	Meet
<i>Attract Businesses and Light Industry</i>	<ul style="list-style-type: none"> • % of Retail Vacancy in the City 	Less than 10%	Less than 10%	Less than 10%
	<ul style="list-style-type: none"> • % of Industrial Vacancy in the City 	Less than 10%	Less than 10%	Less than 10%
<i>Public Outreach</i>	<ul style="list-style-type: none"> • # of Buellton Buzz issues sent out 	6	6	6
	<ul style="list-style-type: none"> • Issue Press Releases if needed 	Meet	Meet	Meet



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

	<ul style="list-style-type: none"> # of inserts included with Utility Bills Facebook messages to inform public 	4 N/A	4 422	4 450
<i>Efficient and Effective Customer Service</i>	<ul style="list-style-type: none"> # of days of employees respond to inquiries # of employees attending conferences for training in their area of expertise 	Less than 5 business days 10	Less than business 5 days 14	Less than 5 business days 15
<i>Communication with City Council</i>	<ul style="list-style-type: none"> # of emails sent to City Council with department updates, legislation updates, etc. 	26	30 (department updates) 23 (periodic updates) 89 (Group Text messages – critical incidents)	32 (department updates) Periodic updates and group text messages as needed.
<i>Contract Maintenance</i>	<ul style="list-style-type: none"> # of days to renew contract before it expires 	30 Days	30 Days	30 Days
<i>Emergency Preparedness</i>	<ul style="list-style-type: none"> Maintain Emergency Plan Maintain Hazard Mitigation Plan # of Citizens to complete CERT classes 	Meet Meet 10	Meet Meet 0	Meet Meet 8

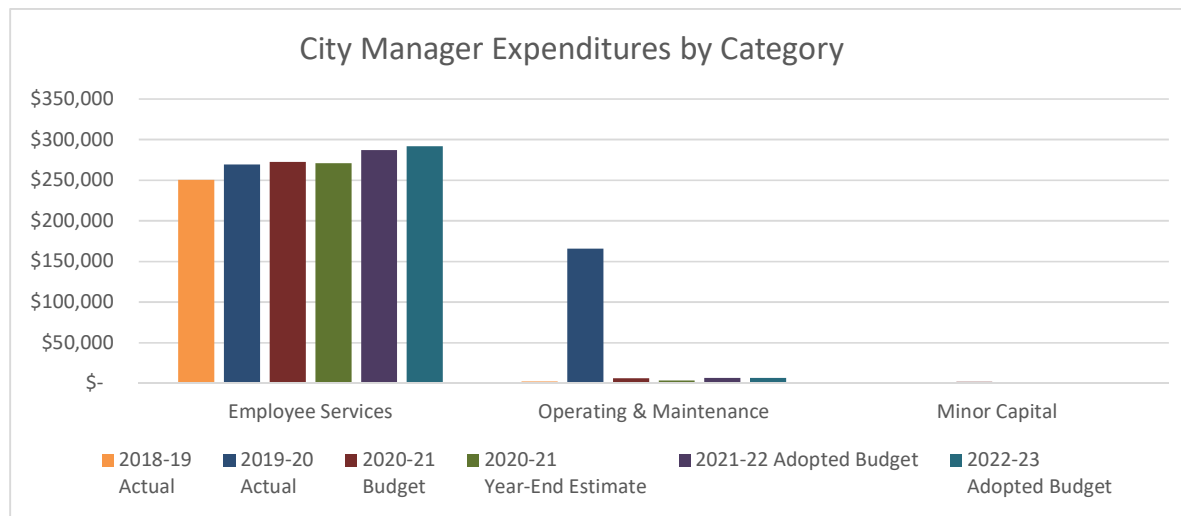
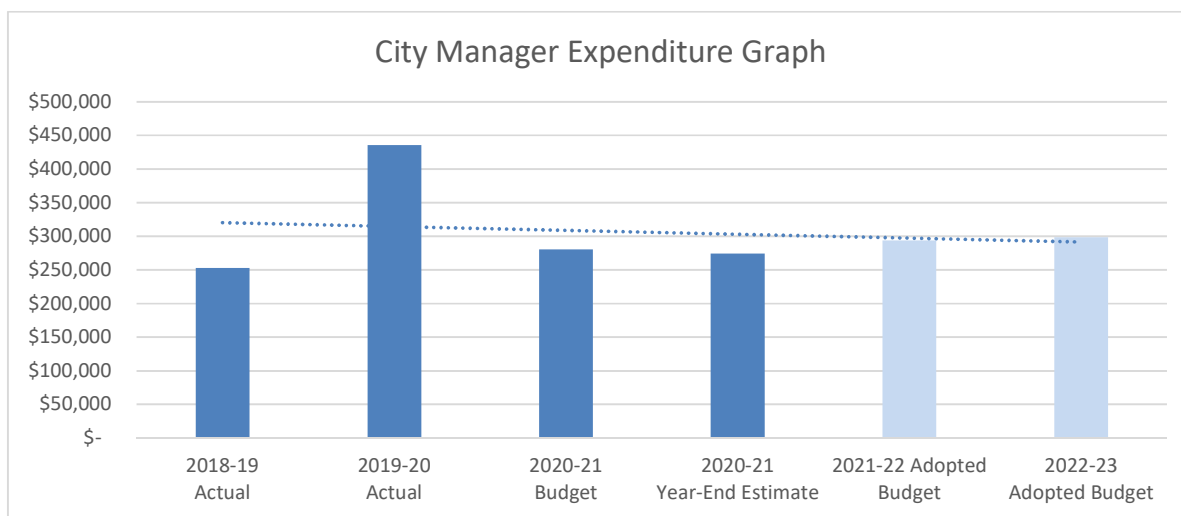


FUND 001- GENERAL

DEPARTMENT: 402/CITY MANAGER

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 250,478	\$ 269,726	\$ 272,337	\$ 270,990	\$ 287,127	\$ 291,791
Operating & Maintenance	\$ 2,098	\$ 165,652	\$ 6,240	\$ 3,514	\$ 6,583	\$ 6,715
Minor Capital	\$ -	\$ 89	\$ 1,750	\$ -	\$ -	\$ -
Department Total	\$ 252,576	\$ 435,467	\$ 280,327	\$ 274,504	\$ 293,710	\$ 298,506





DEPARTMENT EXPENDITURES

City Manager

Account: 001-402

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	189,786	191,821	189,263	191,344	196,586	200,518
50015 Assistant City Manager Pay	-	-	-	-	3,850	3,927
50025 Car Allowance	3,600	4,800	4,800	4,800	4,800	4,800
50120 Employer SS/MC	2,950	2,943	2,814	2,913	3,156	3,080
50130 UI & Employee Training Tax	224	399	286	147	337	344
50200 PERS Retirement	28,644	32,832	36,380	35,480	38,051	38,812
50300 Workers Compensation	4,456	5,048	6,112	6,112	6,916	6,632
50400 Medical Benefit	10,710	20,760	20,929	18,730	20,952	20,952
50410 Employer Paid DCP	10,020	11,025	11,645	11,356	12,371	12,618
50500 Group Life Ins Benefit	88	100	108	108	108	108
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	250,478	269,726	272,337	270,990	287,127	291,791
<u>OPERATING & MAINTENANCE</u>						
60210 Computer Maintenance & Software	-	333	100	100	100	102
60650 Membership & Publication	395	1,845	2,640	2,640	2,983	3,043
60710 Travel & Training	1,242	12,523	3,000	500	3,000	3,060
60900 Miscellaneous	461	950	500	274	500	510
61130 Office Supplies	-	-	-	-	-	-
67385 Housing Assistance	-	150,000	-	-	-	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	2,098	165,652	6,240	3,514	6,583	6,715
<u>MINOR CAPITAL</u>						
72200 Office Furniture	-	89	-	-	-	-
72300 Computer Equipment	-	-	1,750	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	-	89	1,750	-	-	-
402 - CITY MANAGER TOTAL:	252,576	435,467	280,327	274,504	293,710	298,506



FUND 001- GENERAL

DEPARTMENT: 402/CITY MANAGER

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>EMPLOYEE SERVICES</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
	City Manager	1.00	1.00	1.00
50000	Staff Salaries <i>Includes City Manager Salary.</i>	\$ 189,263	\$ 196,586	\$ 200,518
50015	Assistant City Manager Pay <i>Includes 3% of Department Director's salary as they shadow the City Manager for 6 months.</i>	\$ -	\$ 3,850	\$ 3,927
50025	Car Allowance <i>Includes car allowance for City Manager.</i>	\$ 4,800	\$ 4,800	\$ 4,800
<u>Benefits:</u>				
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 2,814	\$ 3,156	\$ 3,080
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department for the City Manager.</i>	\$ 286	\$ 337	\$ 344
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 36,380	\$ 38,051	\$ 38,812
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 6,112	\$ 6,916	\$ 6,632
50400	Medical Benefit <i>Includes dental/vision insurance and medical insurance paid per month by the City for the City Manager.</i>	\$ 20,929	\$ 20,952	\$ 20,952
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program.</i>	\$ 11,645	\$ 12,371	\$ 12,618
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 108	\$ 108	\$ 108
<u>OPERATING AND MAINTENANCE</u>				
60210	Computer Maintenance & Software <i>Reflects annual computer maintenance costs.</i>	\$ 100	\$ 100	\$ 102
60650	Membership & Publication <i>Includes membership to California City Management Foundation (\$400), International City/County Management (\$1,400), CA Association for Local Economic Development (\$350), American Planning Association (\$788) and subscription to Pacific Coast Business Times (\$44.99).</i>	\$ 2,640	\$ 2,983	\$ 3,043

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 402/CITY MANAGER

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60710	Travel & Training <i>Reflects attendance at League of California Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, City Manager's Luncheons and miscellaneous meetings and training seminars for the City Manager.</i>	\$ 3,000	\$ 3,000	\$ 3,060
60900	Miscellaneous <i>Provides for unexpected expenditures incurred during the year along with purchasing various supplies, materials, etc.</i>	\$ 500	\$ 500	\$ 510
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ -	\$ -	\$ -
<u>MINOR CAPITAL</u>				
72200	Office Furniture <i>Reflects acquisition of furniture for the City Manager.</i>	\$ -	\$ -	\$ -
72300	Computer Equipment <i>Reflects acquisition of laptop or computer for the City Manager.</i>	\$ 1,750	\$ -	\$ -



Department: 403/City Clerk & Human Resources

Department Description:

Function: General Government

The City Clerk/Human Resources Department plans, organizes and directs the overall operations of the City Clerk/Human Resources Director. The Office of the City Clerk is established pursuant to Section 36501 of the California Government Code. The primary purpose of the Office of the City Clerk is to ensure efficient preservation and maintenance of the City's official records and documents to assist with the preparation of resolutions, ordinances, policies, contracts, conduct municipal elections and follow the Political Reform Act.

Responsibilities as the Human Resource Director are to perform all human resource functions and tasks including recruitment, benefits and all issues related to personnel. Other duties include serving as the City's risk manager, administration of all worker's compensation claims and claims against the City, and performing annual insurance underwriting.

2019-2020 Accomplishments:

- Administered all City Clerk functions timely and accurately.
- Revised and adopted new Personnel Rules.
- Prepared and carried out succession planning for key positions. (Finance, Planning, Water/Wastewater)

2020-2021 Accomplishments

- Reclassify key positions in the Public Works Department and raise salaries for lower paid staff.
- Administer the Redistricting process to create voting districts for the 2022 Election.

Departmental Goals:

1. Maintain a complete and accurate record of the City Council proceedings and official City files, and fulfill legal requirements established by Municipal Code.
2. Attract and retain well-qualified City employees who can consistently provide efficient services through skill, innovation and creativity through effective recruitment and selection process.
3. Implement appropriate risk management strategies to reduce claims against the City and provide best quality coverage.

Objectives:

- A. Perform all City Clerk functions including preparing Council Agendas, minutes and packets, codification of City Ordinances, process resolutions, ordinances, policies and contracts, conduct



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

municipal elections related to Council seats and measures, ensure compliance with the California Political Reform Act.

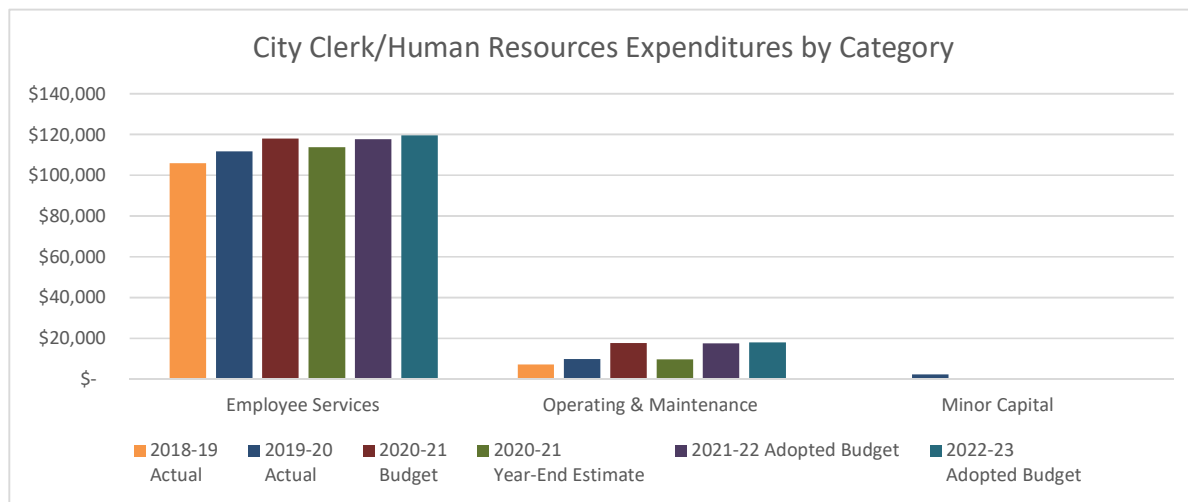
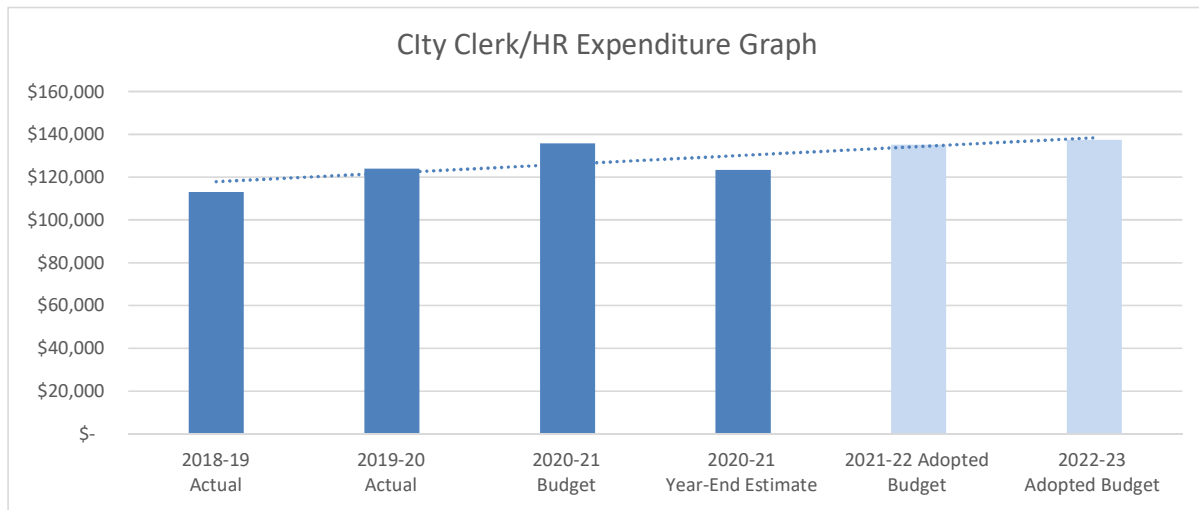
- B. Perform human resource functions and personnel tasks, conduct recruitment and administer benefits.
- C. Perform risk management duties, administer all worker’s compensation claims against the City; conduct all insurance underwriting and act as an emergency coordinator for the City.

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>City Council Agendas and Minutes</i>	• # of Council Agendas prepared	22 per FY	22 per FY	22 per FY
	• # of Council Minutes published	22 per FY	22 per FY	22 per FY
<i>Compliance with Fair Political Practices Commission</i>	• File FPPC Forms by the deadline	Meet	All filed by April 1	April 1 deadline
<i>Municipal Code Update</i>	• Update Municipal Code in a timely manner	Meet	Code Alert on City’s website after each ordinance is adopted/Codify once a year in the Fall	Code Alert online after each ordinance is adopted/Codify annually
<i>Recruitment and Retention</i>	• # of Hires	5	3	2
	• # of Separations	2	2	2
	• # of Full Time Employees	19	19	20
	• % of annual turnover	5%	5%	5%
<i>Workers Compensation Claims and Other Claims</i>	• # of Workers Compensation Claims	1	0	1
	• # of Claims received	1	10	1
	• # of Claims settled	1	8	1



DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 105,887	\$ 111,730	\$ 117,993	\$ 113,700	\$ 117,641	\$ 119,548
Operating & Maintenance	\$ 7,163	\$ 9,848	\$ 17,712	\$ 9,673	\$ 17,560	\$ 17,911
Minor Capital	\$ -	\$ 2,318	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 113,050	\$ 123,895	\$ 135,705	\$ 123,373	\$ 135,201	\$ 137,459





City Clerk/Human Resources

DEPARTMENT EXPENDITURES

Account: 001-403

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	78,702	82,023	81,647	83,095	81,904	83,514
50030 Hourly Employee [1]	-	-	5,000	-	5,000	5,000
50120 Employer SS/MC	1,242	1,379	1,935	1,467	1,229	1,253
50130 UI & Employee Training Tax	136	106	297	119	173	173
50200 PERS Retirement	13,032	14,028	15,017	14,666	14,965	15,259
50300 Workers Compensation	1,856	2,285	2,572	2,571	2,813	2,697
50400 Medical Benefit	6,478	6,959	6,653	6,855	6,667	6,667
50410 Employer Paid DCP	4,383	4,886	4,807	4,862	4,828	4,923
50500 Group Life Ins Benefit	58	62	65	65	62	62
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	105,887	111,730	117,993	113,700	117,641	119,548
<u>OPERATING & MAINTENANCE</u>						
60012 Code Updates	1,582	-	3,121	2,796	3,060	3,121
60022 Recruitment Expense	538	2,984	5,000	1,654	5,000	5,100
60210 Computer Maintenance & Software	-	333	250	150	500	510
60520 Advertising - Legal	1,564	2,724	3,641	3,050	3,570	3,641
60650 Membership & Publication	459	404	480	480	480	490
60710 Travel & Training	2,559	1,775	3,000	300	3,000	3,060
60900 Miscellaneous	121	77	520	193	250	255
61130 Office Supplies	340	377	500	529	500	510
67370 H/R Expense [2]	-	1,174	1,200	520	1,200	1,224
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	7,163	9,848	17,712	9,673	17,560	17,911
<u>MINOR CAPITAL</u>						
72200 Office Furniture	-	-	-	-	-	-
72300 Computer Equipment	-	2,318	-	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	-	2,318	-	-	-	-
403 - CITY CLERK/HUMAN RESOURCES TOTAL:	113,050	123,895	135,705	123,373	135,201	137,459

[1] New account for FY 20/21. \$5,000 was allocated to hire a part-time employee to assist in scanning ordinances, resolutions, etc.

[2] New account for FY 19/20. Expenditure line item was moved from Department: 410 Non-Departmental to reflect expenditures associated with random testing of employees during the fiscal year.



FUND 001- GENERAL

DEPARTMENT: 403/CITY CLERK & HR

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>EMPLOYEE SERVICES</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
	City Clerk	0.60	0.60	0.60
50000	Staff Salaries <i>Includes 60 percent of salaries involving the City Clerk.</i>	\$ 81,647	\$ 81,904	\$ 83,514
50300	Hourly Employee <i>Includes hiring a part-time employee to scan ordinances, resolutions, etc.</i>	\$ 5,000	\$ 5,000	\$ 5,000
<u>Benefits:</u>				
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 1,935	\$ 1,229	\$ 1,253
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department for the City Clerk.</i>	\$ 297	\$ 173	\$ 173
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 15,017	\$ 14,965	\$ 15,259
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 2,572	\$ 2,813	\$ 2,697
50400	Medical Benefit <i>Includes dental/vision insurance and \$800 medical insurance paid per month by the City for the position in this department.</i>	\$ 6,653	\$ 6,667	\$ 6,667
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program.</i>	\$ 4,807	\$ 4,828	\$ 4,923
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 65	\$ 62	\$ 62
<u>OPERATING AND MAINTENANCE</u>				
60012	Code Updates <i>Includes Buellton Municipal Code and Santa Barbara County Code updates.</i>	\$ 3,121	\$ 3,060	\$ 3,121
60022	Recruitment Expense <i>Reflects expenses related to new employee recruitment.</i>	\$ 5,000	\$ 5,000	\$ 5,100
60210	Computer Maintenance & Software <i>Reflects annual computer maintenance costs.</i>	\$ 250	\$ 500	\$ 510
60520	Advertising - Legal <i>Includes publications for on-going City codes, public hearing, council meetings etc.</i>	\$ 3,641	\$ 3,570	\$ 3,641

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 403/CITY CLERK & HR

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60650	Membership & Publication <i>Includes dues for the City Clerk for the International Institute of Municipal Clerks Association (\$170); California City Clerks Association (\$90); Society for Human Resources (\$219).</i>	\$ 480	\$ 480	\$ 490
60710	Travel & Training <i>Reflects attendance at conferences, seminars, courses and relation training programs including books and training material.</i>	\$ 3,000	\$ 3,000	\$ 3,060
60900	Miscellaneous <i>Provides for unexpected expenditures incurred during the year along with purchasing various supplies, materials, etc.</i>	\$ 520	\$ 250	\$ 255
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 500	\$ 500	\$ 510
67370	H/R Expense <i>Reflects costs associated with current employee random testing.</i>	\$ 1,200	\$ 1,200	\$ 1,224

MINOR CAPITAL

72200	Office Furniture <i>Reflects acquisition of furniture for the City Clerk.</i>	\$ -	\$ -	\$ -
72300	Computer Equipment <i>Reflects acquisition of laptop or computer for the City Clerk.</i>	\$ -	\$ -	\$ -



Department: 404/City Attorney

Department Description:

Function: General Government

This department's primary purpose is to advise the City Council and City Staff regarding legal matters and procedures, to act as the City prosecutor, to achieve compliance with City Ordinance and to assure that legislative and administrative decisions are consistent with the law.

2019-2020 and 2020-21 Accomplishments:

- Attended City Council meetings and meetings with staff to advice on legal issues.
- Aided code enforcement staff in efficient and effective resolution of code matters, including litigation avoidance.
- Negotiated and settled dispute over developer fees, with resulting payment made by developers.
- Kept City abreast of changes in California Employment laws and updated City polices to incorporate same.
- Updated City on changes to planning and zoning laws and began process to incorporate same into City codes.
- Provided cost-effective legal counsel tailed to the special needs of Buellton.
- Negotiated eminent domain process for McMurray Road widening and initiated litigation.
- Crafted resolutions and ordinances to allow City to provide relief to local residents and businesses in response to COVID-19 pandemic.
- Coordinated with other contract cities in negotiation of new Law Enforcement service agreement with the Sheriff's Department.

Departmental Goals:

1. To provide quality professional legal services to the City Council, Planning Commission, and staff in an efficient and cost effective manner.
2. To offer advice that is reliable, timely and useful and effective in representing the City in litigation.

Objectives:

- A. Continue to provide cost-effective legal services to City Council, Planning Commission and City Staff.
- B. Continue to keep the City updated with changes in California employment laws and planning and zoning laws and to help the City incorporate changes.



FUND 001-GENERAL FUND
 Biennial Budget FY 2021-22 and FY 2022-23

<i>PROGRAM METRIC</i>	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Legal Advice and Defense</i>	• # of cases/claims handled	2	2	3
	• # of cases/claims settled	2	2	2

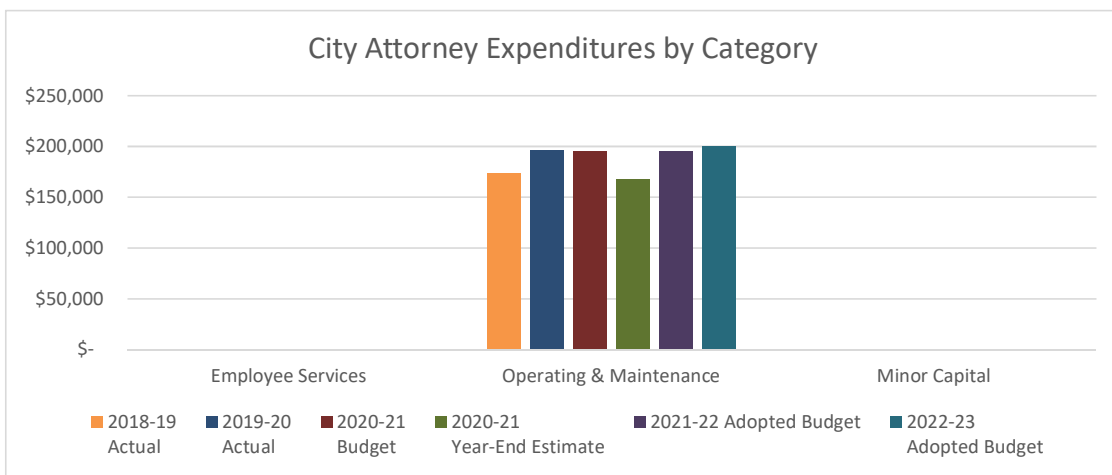
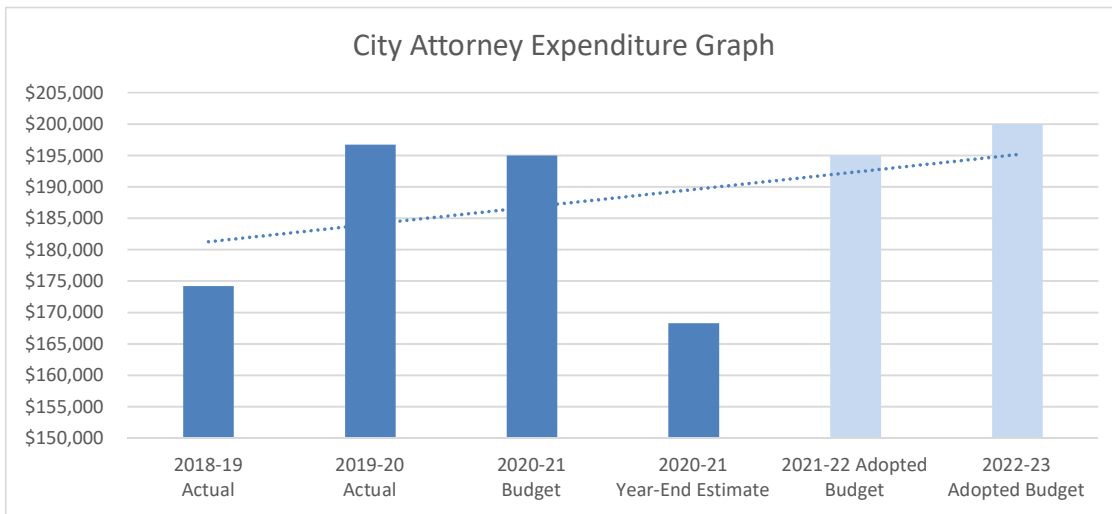


FUND 001- GENERAL

DEPARTMENT: 404/CITY ATTORNEY

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 174,207	\$ 196,700	\$ 195,000	\$ 168,300	\$ 195,000	\$ 200,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 174,207	\$ 196,700	\$ 195,000	\$ 168,300	\$ 195,000	\$ 200,000





DEPARTMENT EXPENDITURES

City Attorney

Account: 001-404

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60840 Contract Services - Legal Fees [1]	174,207	196,700	195,000	168,300	195,000	200,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	174,207	196,700	195,000	168,300	195,000	200,000
404 - CITY ATTORNEY TOTAL:	174,207	196,700	195,000	168,300	195,000	200,000

[1] The City of Buellton contracts with Burke, Williams and Sorensen LLP. Cost includes a monthly retainer. Additional charges apply for travel and other services not covered by the retainer. Attorney Hourly Billing Rate will increase beginning 7/1/2021.



FUND 001- GENERAL

DEPARTMENT: 404/CITY ATTORNEY

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>EMPLOYEE SERVICES</u>		<u>Budget</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>
City Attorney		-	-	-
<u>OPERATING AND MAINTENANCE</u>				
60840	Contract Services - Legal Fees	\$ 195,000	\$ 195,000	\$ 200,000
	<i>Covers cost for general legal services and City Attorney attendance at City Council meetings. The City contracts with the firm of Burke, Williams & Sorensen, LLP.</i>			



Department: 410/Non-Departmental

Department Description:

Function: General Government

The Non-Departmental budget provides for those services and functions neither included nor attributed to the operation of any single department and which benefit more than one departmental operation.

Major expenditures accounted in this department include:

- Local non-profit funding support to People Helping People, Veggie Rescue, Foodbank, Nature Track, Zaca Center Preschool and California Organization for Public Safety, Inc.
- Support to the Buellton Senior Center.
- Animal control services contracted through the County of Santa Barbara providing safety and shelter services for animals.
- Contact with the Buellton Visitor's Center.
- Payment to CalPERS for the City's Unfunded Accrued Liability (UAL).
- General liability and property insurance for the City.
- Other Post-Employment Benefits (OPEB) for the City.
- Interfund transfers for operations and Capital Improvement Projects (CIP)

2019-2020 and 2020-21 Accomplishments:

- Increased community support for Non-Profit organizations.
- Contributed to the Buellton Senior Center for the expansion of the Meals on Wheels Program due to COVID-19.
- Made an additional discretionary payment (ADP) to the City's CalPERS Unfunded Accrued Liability (UAL).
- Funded various Capital Improvement Projects,
- Completed construction of Median 2 on Avenue of Flags.

Departmental Goals:

- To fund non-profit groups in the community so they may facilitate programs for the benefit and well-being of the community.
- To promote tourism through the partnership with the Visitor's Bureau.
- To mitigate future costs associated with CalPERS and OPEB.
- To provide funding to construct capital infrastructure and capital improvements.
- To provide Emergency Preparedness resources.

Objectives:

- A. Continue to provide community support funding.
- B. Continue the relationship of the City with the Visitor's Bureau to promote tourism.
- C. Make an Additional Discretionary Payment (ADP) towards the City's CalPERS UAL.
- D. Continue to fund CIP Projects.



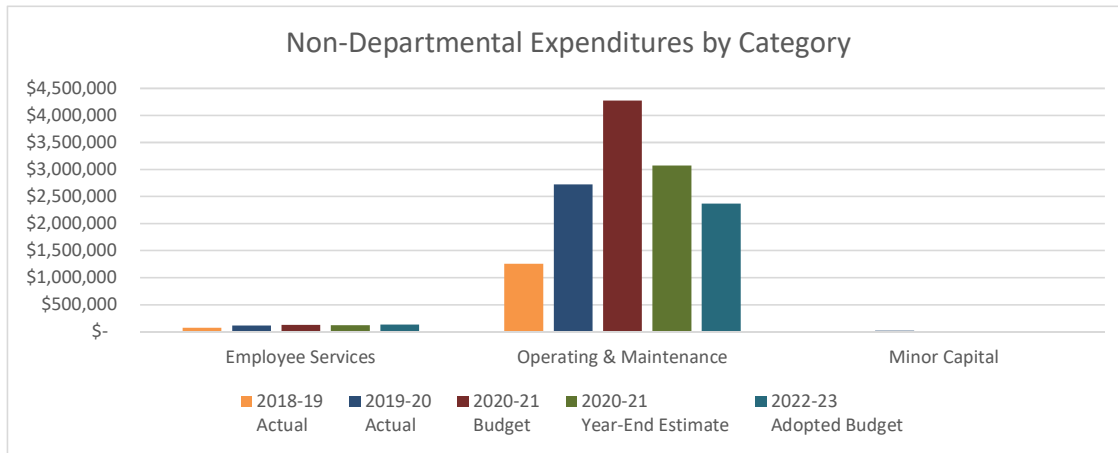
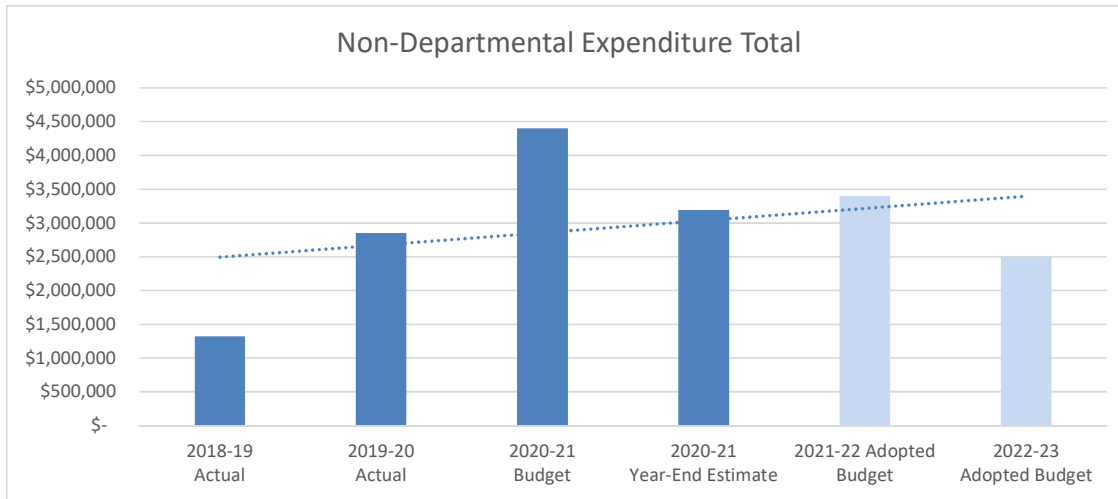
FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

- E. Acquire a generator for City Hall.
- F. Continue to provide CERT classes to residents.
- G. Research emergency lights and generators for the City.

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Community Support</i>	<ul style="list-style-type: none"> • Funding as % of annual General Fund Revenues 	1.10%	1.10%	1.10%
<i>Emergency Preparedness</i>	<ul style="list-style-type: none"> • Acquire generator at City Hall • # of CERT classes offered annually 	Meet 1	Not Met 0	Meet 1
<i>Promote Tourism</i>	<ul style="list-style-type: none"> • Average % of hotel occupancy rate • # of special events through the Visitor's Bureau 	≥ 55% 1	≥ 55% 1	≥ 55% 1
<i>Mitigate Long-Term Debt</i>	<ul style="list-style-type: none"> • % of CalPERS Classic and PEPR Plan Funding Status • # of Capital Improvement Projects funded 	≥ 70% 8	≥ 70% 8	≥ 70% 7



DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 69,506	\$ 113,222	\$ 124,860	\$ 119,520	\$ 128,750	\$ 131,325
Operating & Maintenance	\$ 1,252,038	\$ 2,723,640	\$ 4,275,658	\$ 3,072,094	\$ 3,271,396	\$ 2,369,188
Minor Capital	\$ 1,205	\$ 17,574	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,322,749	\$ 2,854,436	\$ 4,400,518	\$ 3,191,614	\$ 3,400,146	\$ 2,500,513





DEPARTMENT EXPENDITURES

Non-Departmental

Account: 001-410

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50400 Medical Benefit [1]	69,506	113,222	124,860	119,520	128,750	131,325
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	69,506	113,222	124,860	119,520	128,750	131,325
<u>OPERATING & MAINTENANCE</u>						
50600 Insurance - Liability	68,793	53,181	60,000	60,138	61,600	62,832
50610 Insurance - Property	8,625	8,545	9,075	9,516	9,630	9,823
60014 Emergency Operations	870	2,236	10,000	3,333	10,000	10,000
60015 Animal Control	39,939	40,538	41,554	41,552	42,400	43,672
60022 Recruitment Expense [2]	32,316	-	-	-	-	-
60210 Computer Maintenance & Software	25,586	23,903	30,000	29,953	30,825	32,692
60310 Equipment Rental	12,639	12,603	12,860	13,287	13,000	13,260
60650 Membership & Publication	14,495	15,923	16,300	18,250	15,935	16,254
60800 Contract Services	3,652	11,937	3,670	3,587	3,700	3,774
60900 Miscellaneous [3]	18,388	12,809	10,160	10,533	10,000	10,200
60905 CalPERS Unfunded Accrued Liability [4]	119,648	137,918	109,417	104,407	128,897	143,920
60910 Misc. Recognition Items	730	-	1,000	500	1,000	1,000
61130 Office Supplies	10,325	10,599	10,200	10,467	10,200	10,404
61131 Postage	1,256	1,242	1,138	1,500	1,500	1,530
61210 Utilities - Sewer	2,915	2,915	2,915	2,916	2,916	2,916
61211 Utilities - Water	3,634	3,573	3,927	3,867	3,900	3,978
61230 Utilities - Gas	831	1,299	1,020	2,201	2,245	2,290
61241 Utilities - Electric	7,925	9,204	9,180	10,000	10,000	7,246
61292 Internet Access/Website Maintenance	6,788	7,183	7,803	8,133	8,000	8,240
61410 Newsletter	-	-	500	-	-	-
67200 Community Organization Support	88,639	36,000	30,600	30,600	36,000	36,720
67205 Senior Center Support [5]	-	167,395	66,300	66,300	68,826	70,203
67430 LAFCO Contribution	2,512	1,457	2,620	1,465	1,500	1,530
67545 Principal and Interest	-	-	-	-	34,306	36,046
67620 SB County Mental Health Mobile Crisis Service	2,893	2,965	3,039	3,039	3,100	3,162
67705 Telephone	4,861	5,258	5,100	5,600	5,640	5,753
67790 Visitor Bureau	450,000	450,000	390,000	390,000	450,000	450,000
69100 Transfer to Other Funds	153,000	68	19,950	19,950	25,579	25,481
69600 Undesignated Misc. Support	1,228	5,675	4,080	2,847	4,000	4,000
77000 Transfer to Other Funds for CIPs [6]	169,550	1,699,215	3,413,250	2,218,153	2,276,696	1,352,264
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	1,252,038	2,723,640	4,275,658	3,072,094	3,271,396	2,369,188
<u>MINOR CAPITAL</u>						
72100 Office Equipment	1,205	12,937	-	-	-	-
72200 Office Furniture	-	-	-	-	-	-
72300 Computer Equipment	-	4,637	-	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	1,205	17,574	-	-	-	-
410 - NON-DEPARTMENTAL:	1,322,749	2,854,436	4,400,518	3,191,614	3,400,146	2,500,513

Account: 001-410 Non-Departmental

- [1] The increase in retiree medical benefits is due to the retirement of four employees during FY 18/19.
- [2] Beginning FY 19/20, expenditure line item was moved from 410 Non-Departmental to 403 City Clerk and HR to reflect recruitment expenditures into the appropriate department.
- [3] This budget line item no longer includes CalPERS Unfunded Liability. A new budget line item was created starting FY 19/20. Charges associated with credit card processing for the Recreation Center are now being recorded under 511-Recreation Center.
- [4] New budget line item beginning FY 19/20 to record CalPERS Unfunded Liability. Prior year amounts were included for reference.
- [5] New account for FY 19/20. City Council authorized the Senior Center to be its own budget line item instead of being part of the Community Support funding.
- [6] New account for FY 19/20. Budget line item created to differentiate transfers for capital improvement projects and operational transfers to other funds. Prior year amounts were used as reference.

**FUND 001- GENERAL****DEPARTMENT: 410/NON-DEPARTMENTAL****EXPENDITURE DETAIL NARRATIVE**

Biennial Budget for FY 21-22 and FY 22-23

<u>EMPLOYEE SERVICES</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
<i>Benefits:</i>				
50400	Medical Benefit <i>Includes medical benefit for retired employees. The City contributes up to \$800/month for health insurance per retiree.</i>	\$ 124,860	\$ 128,750	\$ 131,325
<u>OPERATING AND MAINTENANCE</u>				
50600	Insurance - Liability <i>Includes 80 percent of the City's liability insurance; 10 percent is charged to each of the Wastewater and Water Funds.</i>	\$ 60,000	\$ 61,600	\$ 62,832
50610	Insurance - Property <i>Includes 33 percent of the total City's insurance cost associated with property damage, earthquake, flood, mechanical breakdown and other vehicle physical damage. 33 percent is charged to each of the Wastewater and Water Funds.</i>	\$ 9,075	\$ 9,630	\$ 9,823
60014	Emergency Operations <i>Includes CERT Training costs.</i>	\$ 10,000	\$ 10,000	\$ 10,000
60015	Animal Control <i>Reflects contract services with Santa Barbara County Animal Control.</i>	\$ 41,554	\$ 42,400	\$ 43,672
60022	Recruitment Expense <i>Reflects expenses related to new employee recruitment.</i>	\$ -	\$ -	\$ -
60210	Computer Maintenance & Software <i>Reflects annual computer maintenance costs.</i>	\$ 30,000	\$ 30,825	\$ 32,692
60310	Equipment Rental <i>Reflects lease cost of copiers, phone system, and postage meter machine.</i>	\$ 12,860	\$ 13,000	\$ 13,260
60650	Membership & Publications <i>Includes dues for League of California Cities (\$4,500); Association of California Water Agencies (\$10,920); Channel Counties Division - LOCC (\$200), Costco Membership (\$240); Western Aeromedical Consortium (\$75).</i>	\$ 16,300	\$ 15,935	\$ 16,254
60800	Contract Services <i>Includes costs for drinking water and Chargepoint electric charging station.</i>	\$ 3,670	\$ 3,700	\$ 3,774
60900	Miscellaneous <i>Reflects cost for banking and merchant services, Green Business Program, misc. purchases.</i>	\$ 10,160	\$ 10,000	\$ 10,200

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 410/NON-DEPARTMENTAL

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60905	CalPERS Unfunded Accrued Liability	\$ 109,417	\$ 128,897	\$ 143,920
	<i>Includes CalPERS Unfunded Liability (split with Wastewater and Water). General Fund's CalPERS liability is 70 percent of total cost. This is a new account effective 7/1/19 for better transparency related to pension costs. Wastewater and Water allocation are each 15 percent per fund.</i>			
60910	Misc. Recognition Items	\$ 1,000	\$ 1,000	\$ 1,000
	<i>Includes miscellaneous award items for various organizations and employee recognition programs.</i>			
61130	Office Supplies	\$ 10,200	\$ 10,200	\$ 10,404
	<i>Includes copier expenses for all departments.</i>			
61131	Postage	\$ 1,138	\$ 1,500	\$ 1,530
	<i>Includes charges for on-going postage meter charges, bulk mailing permit costs, and miscellaneous delivery charges.</i>			
61210	Utilities - Sewer	\$ 2,915	\$ 2,916	\$ 2,916
	<i>Reflects costs for sewer at City Hall, Planning, Library, Sheriff and Post Office.</i>			
61211	Utilities - Water	\$ 3,927	\$ 3,900	\$ 3,978
	<i>Reflects costs for water at City Hall, Post Office, Planning, Sheriff, and Irrigation at Ave of Flags and Twin Oaks.</i>			
61230	Utilities - Gas	\$ 1,020	\$ 2,245	\$ 2,290
	<i>Reflects costs for gas service.</i>			
61241	Utilities - Electric	\$ 9,180	\$ 10,000	\$ 7,246
	<i>Reflects costs for electric services.</i>			
61292	Internet Access/Website Maintenance	\$ 7,803	\$ 8,000	\$ 8,240
	<i>Reflects costs for annual website maintenance.</i>			
61410	Newsletter	\$ 500	\$ -	\$ -
	<i>Reflects costs for printing newsletter.</i>			
67200	Community Organization Support	\$ 30,600	\$ 36,000	\$ 36,720
	<i>Includes contributions to People Helping People (\$8,400), Food Bank of Santa Barbara County (\$7,850), SYV Fruit and Vegetable Rescue (\$5,550), Nature Track (\$2,300), Zaca Center Preschool (\$7,900) and California Organization for Public Safety, Inc. (\$4,000).</i>			
67205	Senior Center Support	\$ 66,300	\$ 68,826	\$ 70,203
	<i>Reflects contribution to the Senior Center.</i>			
67430	LAFCO Contribution	\$ 2,620	\$ 1,500	\$ 1,530
	<i>Reflects City's share of LAFCO's operating costs.</i>			
67545	Principal and Interest	\$ -	\$ 34,306	\$ 36,046
	<i>Reflects annual repayment of the loan issued to fund the Engie Energy Project. This is a split allocation between General Fund 19.84%, Wastewater Fund 31.53% and Water Fund 48.63%.</i>			

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 410/NON-DEPARTMENTAL

		Budget 2020-21	Budget 2021-22	Budget 2022-23
67620	SB CO Mental Health Mbl Crisis Svc <i>Reflects contract service cost for Santa Barbara County Mental Health Assessment (MHAT) services.</i>	\$ 3,039	\$ 3,100	\$ 3,162
67705	Telephone <i>Reflects cost of telephone services for City Hall.</i>	\$ 5,100	\$ 5,640	\$ 5,753
67790	Visitors Bureau <i>Reflects annual contract of \$450,000 to Visitor's Bureau.</i>	\$ 390,000	\$ 450,000	\$ 450,000
69100	Transfer to Other Funds <i>Includes the following operating transfers:</i>	\$ 19,950	\$ 25,579	\$ 25,481
	<i>Fund 027 - Local Transportation Fund</i>	\$ 10,000	\$ 25,579	\$ 25,481
	<i>Fund 029 - Transportation Planning</i>	\$ 9,950	\$ -	\$ -
69600	Undesignated Misc. Support <i>Reflects donation to Buellton Historical Society, Central Coast Collaborative on Homelessness; Buellton Union School District Jog-A-Thon.</i>	\$ 4,080	\$ 4,000	\$ 4,000
77000	Transfer to Other Funds for CIP <i>Includes the following transfers for Capital Improvement Projects (CIP):</i>	\$ 3,413,250	\$ 2,276,696	\$ 1,352,264

<i>Transfer to CIP Project #205 (City Hall Repairs-Roof)</i>	\$ 50,000	\$ 50,000	\$ -
<i>Transfer to CIP Project #207 (Santa Ynez River Trail Conceptual)</i>	\$ 50,000	\$ 30,000	\$ 55,000
<i>Transfer to CIP Project #212 (The Avenue Improvements - Median 3)</i>	\$ -	\$ -	\$ 125,000
<i>Transfer to CIP Project #214 (City Hall Emergency Generator & Electrical)</i>	\$ 40,000	\$ 40,000	\$ -
<i>Transfer to CIP Project #217 (River View Park Basketball Court Resurfacing)</i>	\$ 80,000	\$ 80,000	\$ -
<i>Transfer to CIP Project #219 (Engie Inc. Energy Project)</i>	\$ 1,229,590	\$ 1,058,136	\$ -
<i>Transfer to CIP Project #307 McMurray Road Widening / TS Improvement</i>	\$ 170,000	\$ 424,171	\$ 400,000
<i>Transfer to CIP Project #308 (North Avenue of Flags Parks and Ride)</i>	\$ 3,000	\$ 50,000	\$ 50,000

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 410/NON-DEPARTMENTAL

Budget 2020-21	Budget 2021-22	Budget 2022-23
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77000 Transfer to Other Funds for CIP (continued)

Includes the following transfers for Capital Improvement Projects (CIP) (continued):

<i>Transfer to CIP Project #319 (Road Maintenance Project - 20/21); MOE</i>	\$ 247,287	\$ 258,444	\$ -
<i>Transfer to CIP Project #320 (Road Maintenance Project - 21/22); MOE</i>	\$ -	\$ 235,945	\$ -
<i>Transfer to CIP Project #321 (Road Maintenance Project - 22/23); MOE</i>	\$ -	\$ -	\$ 672,264
<i>Transfer to CIP Project #401 (Miscellaneous River View Park Improvements)</i>	\$ 50,000	\$ 50,000	\$ 50,000

MINOR CAPITAL

72200 Office Furniture <i>Reflects acquisition of furniture.</i>	\$ -	\$ -	\$ -
72300 Computer Equipment <i>Reflects acquisition of laptop or computer.</i>	\$ -	\$ -	\$ -



Department: 420/Finance

Department Description:

Function: General Government

The Finance Department provides for the overall financial management of the City and ensures that the City's finances are open and transparent with consistent reporting to the Public. Major activities include projection and collecting revenues, preparing annual budgets, controlling and disbursing all expenditures, purchasing equipment and supplies, investing City monies, and data processing functions. The Finance Department is responsible for the billing of all utility customers for the services of water and wastewater collection.

2019-2020 and 2020-21 Accomplishments:

- Received the Certificate of Excellence in Financial Reporting for the City's Comprehensive Annual Financial Report (AFR) from Government Finance Officers Association (GFOA)
- Received GFOA's Distinguished Budget Presentation Award
- Increased number of utility customers on auto-pay and e-billing.

Departmental Goals:

1. Provide timely financial and budget information to the City Council, staff and the community.
2. Maintain adequate reserves in all City Funds.
3. Efficiently manage the City's financial operations and maintain fiscal policies.

Objectives:

- A. Continue to ensure that the City's finances are open and transparent.
- B. Monitor daily cash balances in order to maximize the amount of funds that may be invested in safe and liquid investments.
- C. Monitor internal controls for handling funds received and disbursed.
- D. Ensure efficient accounts payable processing and time management.
- E. Ensure efficient accounts receivable processing and Utility Billing processing.

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Financial Transparency</i>	• # of Treasurer's Report presented to City Council	12	12	12
	• # of Revenue and Expenditure Reports published	12	12	12



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

	<ul style="list-style-type: none"> # of Quarterly Reports published on the City Website # of days from receipt of T.O.T to publish on website 	4	4	4
		7	7	7
<i>Performance of Idle Funds</i>	<ul style="list-style-type: none"> Average Rate of Return on the City Portfolio per quarter Median weighted average for maturity of portfolio Minimum amount of investment per Certificate of Deposit 	2.50%	2.50%	2.50%
		24 mo.	24 mo.	24 mo.
		\$100,000	\$100,000	\$100,000
<i>Monitor Cash balances</i>	<ul style="list-style-type: none"> Turnaround time for monthly bank reconciliation after month-end 	< 15 days	< 15 days	< 15 days
<i>Maintain Adequate Reserves</i>	<ul style="list-style-type: none"> % variance from budget to actuals Meet Reserve Policy of 25% of unrestricted balance 	≤ 5%	≤ 5%	≤ 5%
		Meet	Meet	Meet
<i>Accounts Payable</i>	<ul style="list-style-type: none"> % of Invoices paid within 30 days # of checks runs per year 	100%	100%	100%
		52	50	52
<i>Accounts Receivable</i>	<ul style="list-style-type: none"> % of Utility Bills that are sent out on time % of utility customers on auto pay # of days after month-end to issue Project Billing 	100%	100%	100%
		≥ 25%	≥ 25%	≥ 25%
		≤ 15	≤ 15	≤ 15

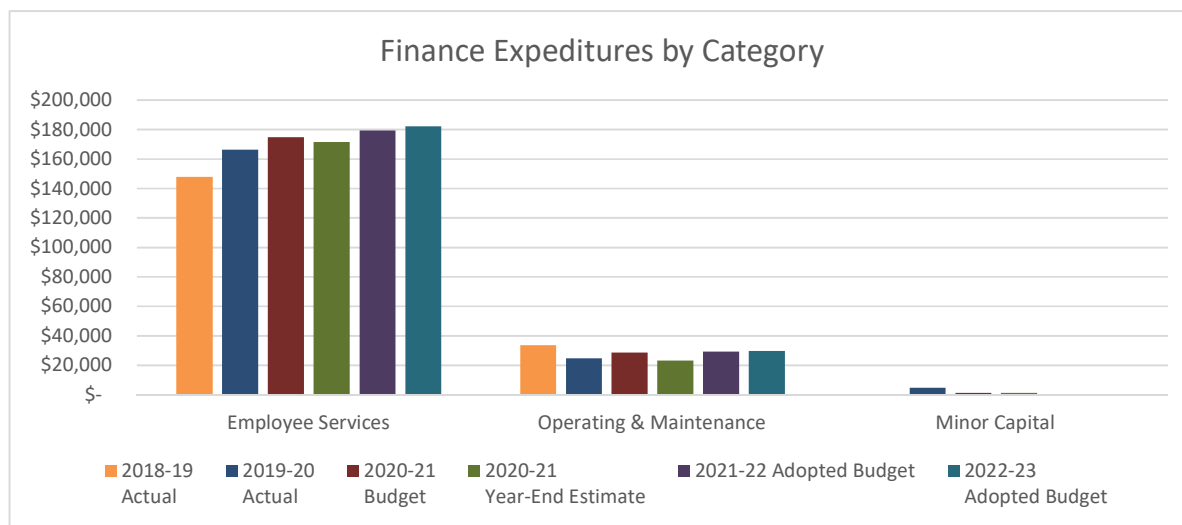
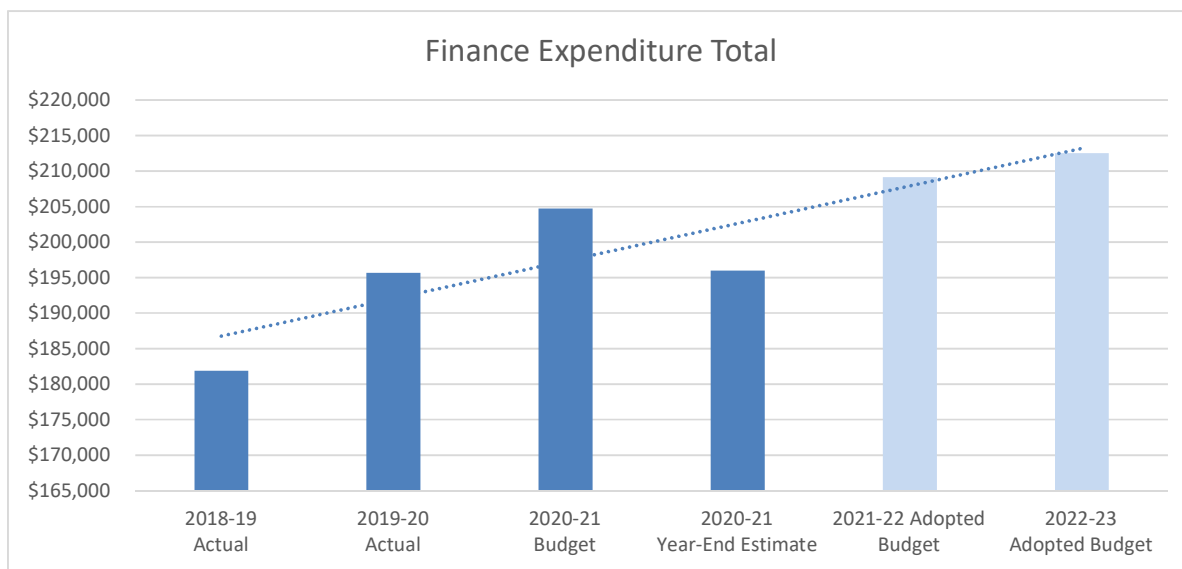


FUND 001- GENERAL

DEPARTMENT: 420/FINANCE

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 147,858	\$ 166,308	\$ 174,833	\$ 171,444	\$ 179,322	\$ 182,251
Operating & Maintenance	\$ 33,596	\$ 24,664	\$ 28,686	\$ 23,326	\$ 29,301	\$ 29,781
Minor Capital	\$ 421	\$ 4,672	\$ 1,200	\$ 1,200	\$ 500	\$ 500
Department Total	\$ 181,875	\$ 195,644	\$ 204,719	\$ 195,970	\$ 209,123	\$ 212,532





DEPARTMENT EXPENDITURES

Finance

Account: 001-420

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	115,073	127,292	133,741	130,625	137,445	140,161
50030 Hourly Employees	-	-	-	-	-	-
50120 Employer SS/MC	1,705	2,027	1,976	2,057	2,062	2,103
50130 UI & Employee Training Tax	314	245	401	206	402	402
50200 PERS Retirement	8,466	8,769	10,416	10,360	10,428	10,634
50300 Workers Compensation	3,715	3,615	4,213	4,212	4,719	4,525
50400 Medical Benefit	15,395	16,651	15,997	15,943	16,029	16,029
50410 Employer Paid DCP	3,055	7,563	7,937	7,900	8,094	8,254
50500 Group Life Ins Benefit	135	146	152	141	143	143
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	147,858	166,308	174,833	171,444	179,322	182,251
<u>OPERATING & MAINTENANCE</u>						
60021 Audit	8,742	6,392	9,690	9,690	9,884	10,081
60210 Computer Maintenance & Software	368	1,333	500	250	500	510
60650 Membership & Publication	995	1,170	1,250	1,250	1,315	1,315
60710 Travel & Training	1,829	2,381	4,000	950	4,000	4,000
60800 Contract Services	21,210	12,714	12,546	10,286	12,852	13,109
60900 Miscellaneous	-	48	200	50	100	102
61130 Office Supplies	452	626	500	850	650	663
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	33,596	24,664	28,686	23,326	29,301	29,781
<u>MINOR CAPITAL</u>						
72100 Office Equipment	-	4,672	1,200	1,200	500	500
72200 Office Furniture	421	-	-	-	-	-
72300 Computer Equipment	-	-	-	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	421	4,672	1,200	1,200	500	500
420 - FINANCE TOTAL:	181,875	195,644	204,719	195,970	209,123	212,532

**FUND 001- GENERAL****DEPARTMENT: 420/FINANCE****EXPENDITURE DETAIL NARRATIVE**

Biennial Budget for FY 21-22 and FY 22-23

EMPLOYEE SERVICES		Budget 2020-21	Budget 2021-22	Budget 2022-23
Finance Director		0.50	0.50	0.50
Accounting Specialist (1)		0.50	0.50	0.50
Revenue Specialist (1)		0.20	0.20	0.20
Accounting Technician (1)		0.20	0.20	0.20
Total:		1.40	1.40	1.40
50000	Staff Salaries <i>Includes salaries involving the Accounting Specialist, Revenue Specialist, Accounting Technician, and Finance Director.</i>	\$ 133,741	\$ 137,445	\$ 140,161
50030	Hourly employees <i>Includes part-time employee.</i>	\$ -	\$ -	\$ -
<i>Benefits:</i>				
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 1,976	\$ 2,062	\$ 2,103
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department.</i>	\$ 401	\$ 402	\$ 402
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 10,416	\$ 10,428	\$ 10,634
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 4,213	\$ 4,719	\$ 4,525
50400	Medical Benefit <i>Includes dental/vision insurance and \$800 medical insurance paid per month by the City for the positions in this department.</i>	\$ 15,997	\$ 16,029	\$ 16,029
50410	Employer Paid DCP <i>Reflects the City's 6% contribution towards the employee's deferred compensation program.</i>	\$ 7,937	\$ 8,094	\$ 8,254
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 152	\$ 143	\$ 143
OPERATING AND MAINTENANCE				
60021	Audit <i>Reflects a 33 percent cost of the annual audit. Costs are split between the General, Wastewater, and Water Fund.</i>	\$ 9,690	\$ 9,884	\$ 10,081
60210	Computer Maintenance & Software <i>Reflects annual computer maintenance costs.</i>	\$ 500	\$ 500	\$ 510

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 420/FINANCE

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60650	Membership & Publication <i>Includes dues for the California Society of Municipal Officers (CSMFO) (\$220); Government Finance Officers Association (GFOA) (\$160); California Municipal Treasurers Association (CMTA) (\$155); and GFOA Budget and AFR Publications (\$780).</i>	\$ 1,250	\$ 1,315	\$ 1,315
60710	Travel & Training <i>Reflects attendance at conferences, seminars, courses and relation training programs.</i>	\$ 4,000	\$ 4,000	\$ 4,000
60800	Contract Services <i>Includes contract with Hinderliter De Llamas (HDL) for sales tax and property tax services.</i>	\$ 12,546	\$ 12,852	\$ 13,109
60900	Miscellaneous <i>Provides for unexpected expenditures incurred during the year along with purchasing various supplies, materials, etc.</i>	\$ 200	\$ 100	\$ 102
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 500	\$ 650	\$ 663
<u>MINOR CAPITAL</u>				
72100	Office Equipment <i>Reflects acquisition of equipment.</i>	\$ 1,200	\$ 500	\$ 500
72200	Office Furniture <i>Reflects acquisition of furniture.</i>	\$ -	\$ -	\$ -
72300	Computer Equipment <i>Reflects systems upgrades to Windows 10.</i>	\$ -	\$ -	\$ -



Department: 501/Public Safety – Police and Fire

Department Description:

Function: Public Safety

The City of Buellton contracts with the Santa Barbara County Sheriff's Department for law enforcement services within the City including patrol, criminal investigations, traffic safety and accident investigators, crime investigations, crime prevention and crime suppression. The primary purpose of the organization is to protect life and property.

The Santa Barbara County Fire Department provides staffing at County Fire Station 31 in Buellton. The City subsidizes staffing at County Fire Station 31 through funding for full-time Firefighter/Paramedic position in order to meet National Fire Protection Association minimum staffing standards and the California Occupational Safety and Health Association's "2-in/2-out" requirement.

2019-2020 Accomplishments and 2020-21 Accomplishments:

- Provided adequate level of service and response times for both Police and Fire.
- Maintained and funded the motorcycle deputy for traffic enforcement.
- Transitioned to a Deputy Service Unit Model for contract cities.

Departmental Goals:

Sheriff

- Maintain Public Safety through patrol, crime suppression, prevention and traffic enforcement
- Maintain current levels of staffing and continue to fund the Motor Deputy position.

Fire

- Maintain Fire Safety Standards in accordance within accepted practices.
- Respond to City issues in a timely manner.

Objectives:

Sheriff

- A. Continue to provide a strong patrol presence in the City and increase traffic safety through enforcement efforts.
- B. Respond to City issues and citizen concerns in a timely manner.
- C. Continue to provide monthly crime statistics.

Fire

- A. Increase and improve communication to the community by providing statistics on a quarterly basis.
- B. Strive for an eight minute response time.
- C. Continue to fund the Firefighter/Paramedic position.



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

<i>PROGRAM METRIC</i>	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Police Patrol</i>	• # of arrests made	≥ 150	≥ 150	≥ 150
	• # of non-criminal citations	≥ 200	≥ 200	≥ 200
	• # of Motor Deputy	1	1	1
<i>Emergency Response</i>	• % of calls responded within eight minutes	100%	100%	100%
<i>Fire Prevention</i>	• # of calls for fire prevention activities	100	100	100
<i>Transparency</i>	• # of Monthly Statistics released for Fire and Police	12	12	12
<i>Traffic Safety</i>	• # of traffic violations issued	≥ 100	≥ 100	≥ 100

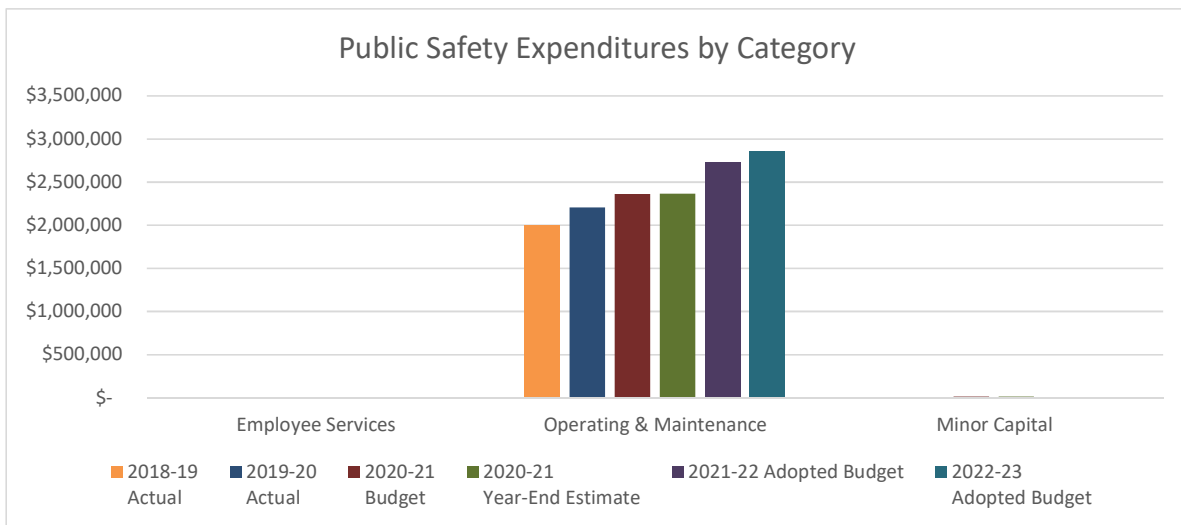
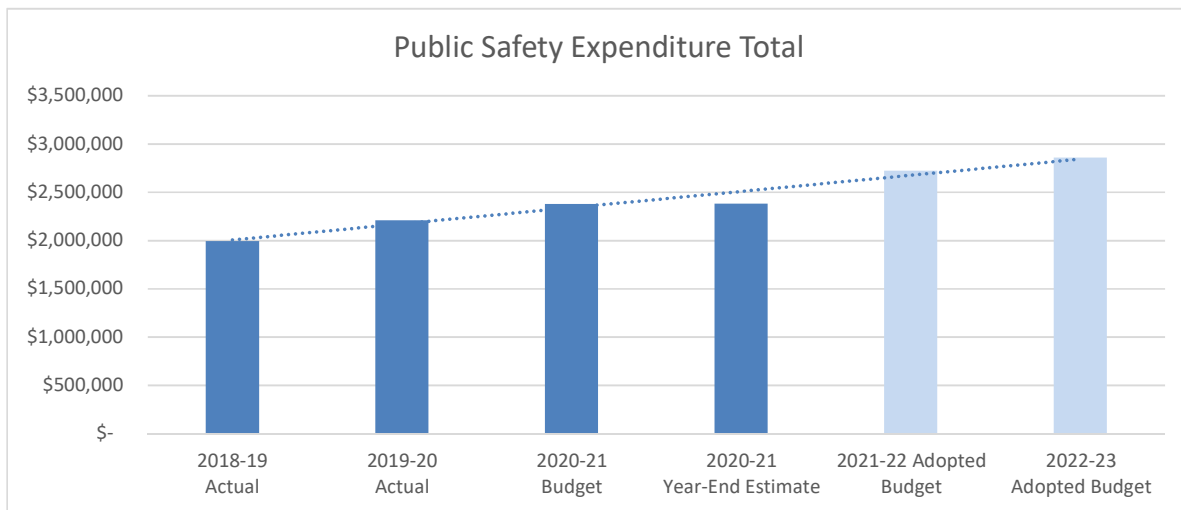


FUND 001- GENERAL

DEPARTMENT: 501/PUBLIC SAFETY

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 1,996,689	\$ 2,205,652	\$ 2,364,720	\$ 2,366,256	\$ 2,725,147	\$ 2,859,336
Minor Capital	\$ -	\$ 2,307	\$ 16,200	\$ 16,415	\$ -	\$ -
Department Total	\$ 1,996,689	\$ 2,207,959	\$ 2,380,920	\$ 2,382,671	\$ 2,725,147	\$ 2,859,336





DEPARTMENT EXPENDITURES

Public Safety

Account: 001-501

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services [1]	1,786,205	1,985,668	2,138,269	2,138,269	2,485,903	2,610,198
60810 Contract Services - Fire Dept. [2]	205,904	215,268	221,726	223,352	234,520	246,246
61241 Utilities - Electric	4,580	4,716	4,725	4,635	4,725	2,893
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	1,996,689	2,205,652	2,364,720	2,366,256	2,725,147	2,859,336
<u>MINOR CAPITAL</u>						
73500 Equipment	-	2,307	16,200	16,415	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	-	2,307	16,200	16,415	-	-
501 - PUBLIC SAFETY TOTAL:	1,996,689	2,207,959	2,380,920	2,382,671	2,725,147	2,859,336

[1] The City of Buellton contracts with the Santa Barbara County Sheriff's Department.

[2] The City of Buellton contracts with the Santa Barbara County for fire safety services.



FUND 001- GENERAL

DEPARTMENT: 501/PUBLIC SAFETY - POLICE/FIRE

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>OPERATING & MAINTENANCE</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
60800	Contract Services <i>Reflects contract with the County of Santa Barbara Sheriff's Department for public safety services.</i>	\$2,138,269	\$ 2,485,903	\$ 2,610,198
60810	Contract Services - Fire <i>Reflects contract with the County of Santa Barbara's Fire Department for thirty three percent of the salary for a Firefighter/Paramedic.</i>	\$ 221,726	\$ 234,520	\$ 246,246
61241	Utilities - Electric <i>Reflects electricity cost at Police Station.</i>	\$ 4,725	\$ 4,725	\$ 2,893



Department: 510/Leisure Services- Library

Department Description:

Function: Culture and Leisure

The Library Department provides a building and utilities for the Buellton Library, operated by contract with the City of Goleta Library System beginning July 1, 2019.

2019-2020 Accomplishments and 2020-21 Accomplishments:

- Transition of Buellton Library from Santa Barbara to Goleta.
- Maintained current operating days and hours of operations.

Departmental Goals:

- Ensure the public has access to a wide range of materials, information and technology.

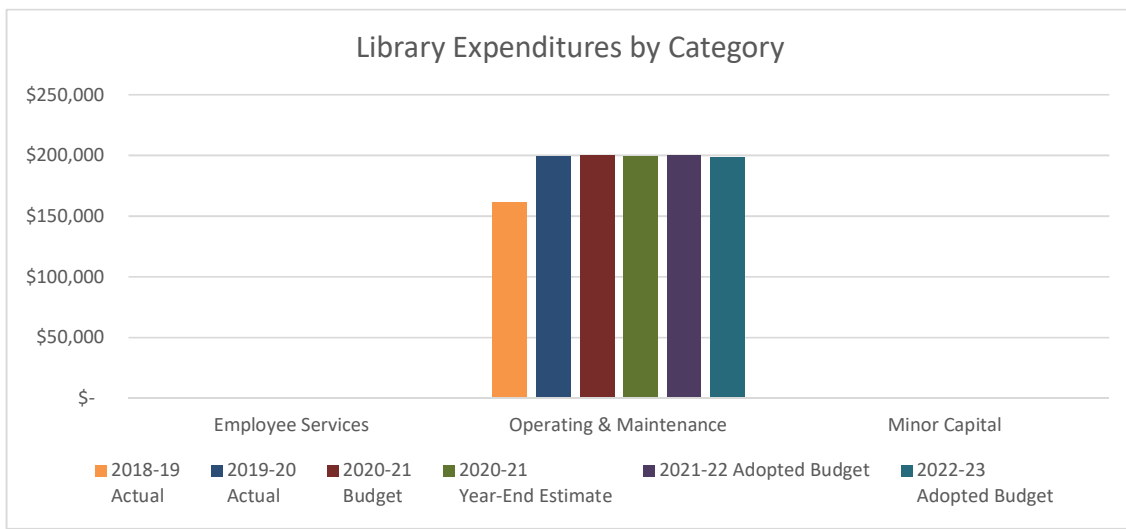
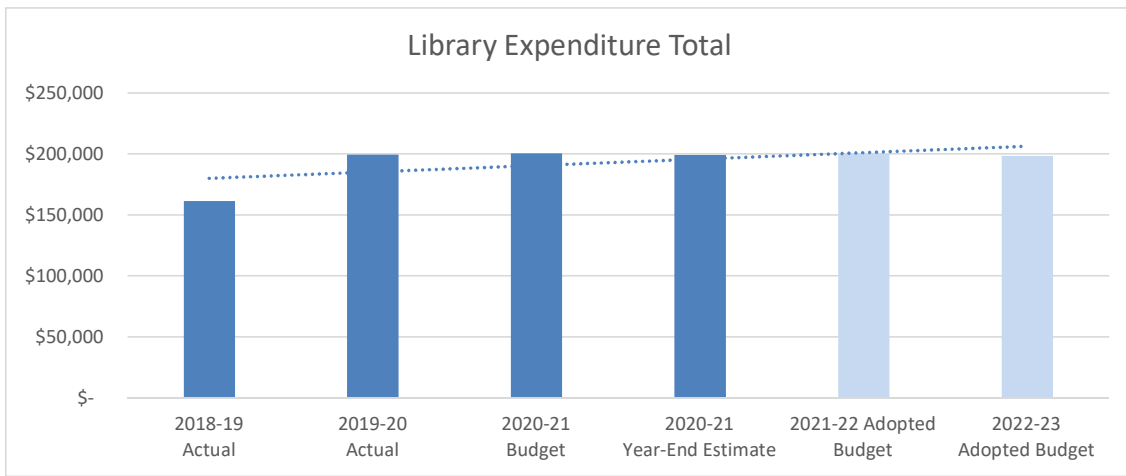
Objectives:

- A. Continue to operate the Library five days a week during their scheduled operating hours.

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Operating Hours</i>	<ul style="list-style-type: none"> • # of days Library is open to the public 	5	5	5



DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 161,468	\$ 199,630	\$ 200,549	\$ 199,212	\$ 199,929	\$ 198,379
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 161,468	\$ 199,630	\$ 200,549	\$ 199,212	\$ 199,929	\$ 198,379





Leisure Services - Library

DEPARTMENT EXPENDITURES

Account: 001-510

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services [1]	155,025	193,729	193,729	193,729	193,729	193,729
61211 Utilities - Water	3,169	3,096	3,200	2,971	3,200	3,264
61230 Utilities - Gas	440	488	620	500	500	510
61241 Utilities - Electric	2,834	2,317	3,000	2,012	2,500	876
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	161,468	199,630	200,549	199,212	199,929	198,379
510 - LIBRARY TOTAL:	161,468	199,630	200,549	199,212	199,929	198,379

[1] Starting FY 19/20, the City of Buellton Library will be part of the City of Goleta Library Services instead of the City of Santa Barbara.



FUND 001- GENERAL

DEPARTMENT: 510/LEISURE SERVICES - LIBRARY

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>OPERATING & MAINTENANCE</u>		<u>Budget 2020-21</u>	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>
60800	Contract Services <i>Reflects contract with the City of Goleta Library System to manage the Buellton Library.</i>	\$ 193,729	\$ 193,729	\$ 193,729
61211	Utilities - Water <i>Reflects costs associated with water usage at the library.</i>	\$ 3,200	\$ 3,200	\$ 3,264
61230	Utilities - Gas <i>Reflects gas cost at library.</i>	\$ 620	\$ 500	\$ 510
61241	Utilities - Electric <i>Reflects electricity cost at library.</i>	\$ 3,000	\$ 2,500	\$ 876



Department: 511/Recreation

Department Description:

Function: Culture and Leisure

The mission of the Buellton Recreation Department is to create and implement activities, programs, and events that engage people of all ages; enriching lives through recreational pursuits. Programs and trips include everything from adult fitness classes and afterschool enrichment at the Buellton Community Recreation Center, to day trips and cultural excursions both near and far to large annual community events such as the Buellton Barbecue Bonanza. The Recreation Department is dedicated to building a strong, interconnected community and improving the quality of life for the residents of Buellton.

2019-2020 Accomplishments and 2020-21 Accomplishments:

- Implemented new end-of-day weight room protocols.
- Established several new Teen Camp offerings to add to the summer calendar of programs.
- Partnered with Monty Roberts's Join Up International campaign to engage "at-risk" youth with horsemanship.
- Partnered with the Buellton Senior Center to create "Lunch Buddies" excursions to promote socialization and senior quality of life.
- Refreshed buelltonrec.com website including addition of 360 degree fly-through facility imagery.
- Completed Bike Skills Course Phase 1 at River View Park in partnership with SYV Youth Rec and community volunteers.
- Addressed the Rec Center deferred maintenance list with a major cleaning and re-painting.
- Introduced new programming: Active Afternoons for Kids, Teen Life Skills, Teen Hike & Bike trips
- Collaborated with statewide recreational professionals through JPIA trainings and League of CA Cities Roundtable discussions.
- Provided continuity of programming while adapting to the challenges of changing restrictions, outdoor classes, and mental health needs of the community, especially youth.

Departmental Goals:

1. Provide a full spectrum of recreation programs and activities for all age groups in the community.
2. Respond to community needs and input in planning and executing programs and activities.
3. Continue to facilitate an Arts & Culture Committee to coordinate public art and cultural events in the community.

Objectives:

- A. Maintain a variety of recreational classes and instructors.
- B. Foster partnerships and collaboration with local school districts, governmental agencies, churches, non-profit organizations and service groups to increase recreational opportunities. Bike Skills course partner with SYV Youth Rec, participation with SYV HEAL Coalition, and the SYV Youth Coalition.



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

C. Increase overall program participation.

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Recruit new instructors/classes</i> <i>Regular Discussion/Meetings and Joint Programs</i> <i>Program Participation</i>	• # of new instructors/classes	5	10	10
	• # of collaborative programs/events	8	3, due to Covid	8
	• Recreation program engagement rate increase, year over year	2%	NA, due to Covid	2%
<i>Arts and Culture Committee</i>	• # of members recruited	5	9	8-10
	• # of meetings held	4	12, Once a month	12, once a month
	• # of projects completed	NA	10	12

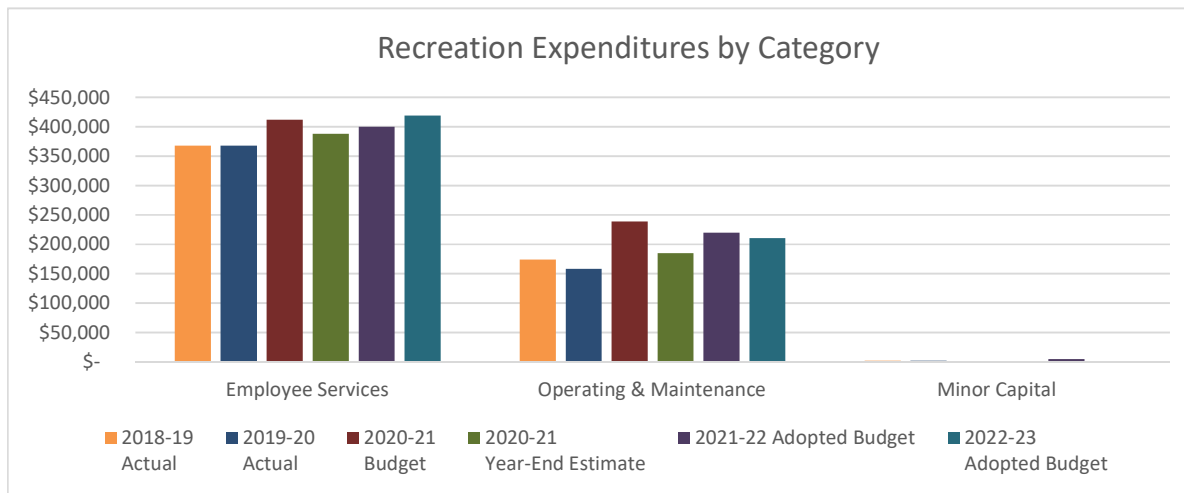
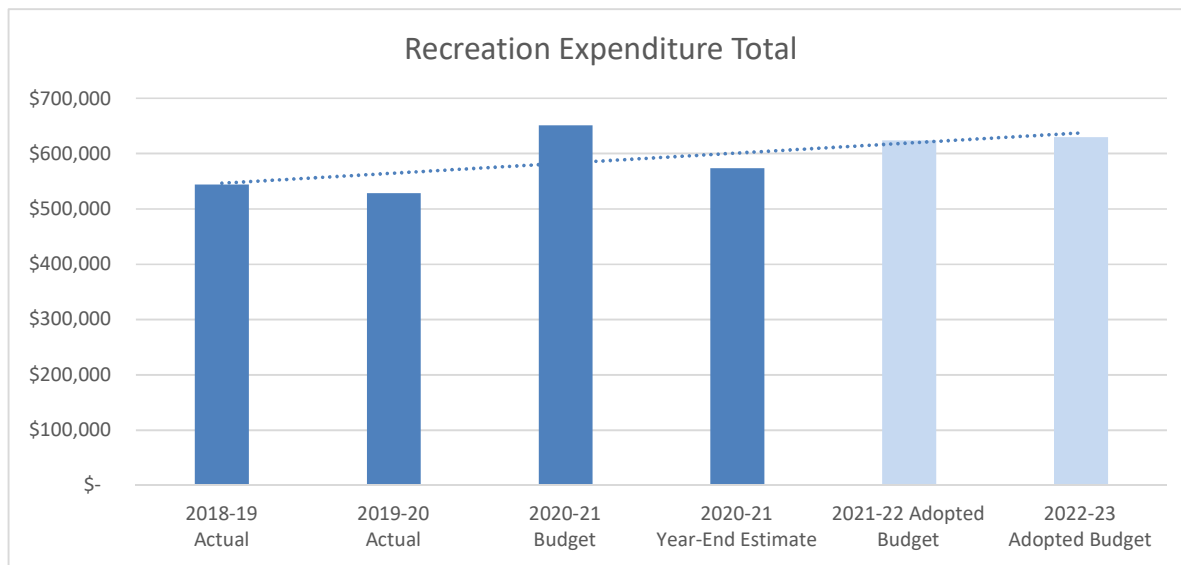


FUND 001- GENERAL

DEPARTMENT: 511/RECREATION

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 367,926	\$ 367,903	\$ 412,330	\$ 387,864	\$ 400,015	\$ 418,744
Operating & Maintenance	\$ 174,125	\$ 158,382	\$ 238,877	\$ 184,894	\$ 219,588	\$ 210,760
Minor Capital	\$ 1,923	\$ 2,254	\$ -	\$ 884	\$ 4,500	\$ -
Department Total	\$ 543,974	\$ 528,538	\$ 651,207	\$ 573,641	\$ 624,103	\$ 629,504





DEPARTMENT EXPENDITURES

Recreation

Account: 001-511

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	210,476	216,249	228,403	222,863	238,975	243,692
50030 Hourly Employees	60,914	55,431	70,000	60,845	64,300	65,586
50120 Employer SS/MC	6,652	7,976	9,390	8,264	8,336	8,501
50130 UI & Employee Training Tax	2,326	2,145	2,765	1,869	3,125	3,157
50200 PERS Retirement	35,221	31,268	41,573	34,430	35,576	36,276
50300 Workers Compensation	6,900	8,164	9,496	9,495	10,457	10,062
50400 Medical Benefit	36,553	37,107	37,050	36,523	25,170	37,122
50410 Employer Paid DCP	8,585	9,233	13,307	13,230	13,749	14,020
50500 Group Life Ins Benefit	299	329	346	346	327	327
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	367,926	367,903	412,330	387,864	400,015	418,744
<u>OPERATING & MAINTENANCE</u>						
60210 Computer Maintenance & Software	1,151	4,160	2,400	2,495	3,000	3,060
60250 Maintenance and Repair	5,415	4,209	4,000	2,560	5,000	5,100
60252 Joint Use- Maintenance and Repair	3,188	1,760	8,127	9,862	10,000	10,200
60270 Maintenance - Vehicles	7,861	5,441	14,000	13,665	5,000	5,100
60310 Equipment Rental [1]	2,668	1,862	1,700	1,718	1,700	1,700
60510 Advertising	8,614	6,347	7,000	6,388	7,000	7,140
60800 Contract Services [2]	31,803	33,092	35,000	34,825	35,000	35,700
60900 Miscellaneous [3]	1,696	6,143	3,800	5,290	5,500	5,610
61130 Office Supplies	2,760	2,114	3,000	1,029	2,000	2,040
61280 Fuel - Vehicles	9,443	5,220	7,000	2,667	9,000	9,180
61290 Telephone and Internet	2,398	4,320	3,500	3,333	3,500	3,570
67135 Buellton Rec. Program - Trips	33,308	8,989	15,000	672	8,000	8,160
67140 Buellton Recreation Program	59,693	46,832	60,000	57,208	60,000	61,200
67141 Arts and Culture [4]	-	25,650	74,350	42,906	61,888	50,000
67570 Recreation 50/50	4,127	2,241	-	276	3,000	3,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	174,125	158,382	238,877	184,894	219,588	210,760
<u>MINOR CAPITAL</u>						
72100 Office Equipment	-	-	-	-	-	-
72200 Office Furniture	-	-	-	-	-	-
72300 Computer Equipment	-	-	-	-	4,500	-
73500 Equipment	1,923	2,254	-	884	-	-
<u>MINOR CAPITAL TOTAL:</u>	1,923	2,254	-	884	4,500	-
511 - RECREATION TOTAL:	543,974	528,538	651,207	573,641	624,103	629,504

- [1] Equipment rental consists of printer lease at the Recreation Center.
- [2] Includes \$30,000 to Buellton Union School District for custodial services.
- [3] Account includes \$4,500 in merchant fees associated with the Recreation Center.
- [4] Includes \$11,888 rollover from prior fiscal year



FUND 001- GENERAL

DEPARTMENT: 511/RECREATION

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

EMPLOYEE SERVICES		Budget 2020-21	Budget 2021-22	Budget 2022-23
Recreation Coordinator		1.00	-	-
Recreation Supervisor		-	1.00	1.00
Staff Assistant/Planning Technician		0.20	0.20	0.20
Recreation Center Coordinator		1.00	1.00	1.00
Youth Recreation Coordinator		1.00	1.00	1.00
Total:		3.20	3.20	3.20
50000	Staff Salaries <i>Includes salaries involving all full-time positions in the Recreation Department.</i>	\$ 228,403	\$ 238,975	\$ 243,692
50030	Hourly employees <i>Includes five part-time employees and seasonal employees.</i>	\$ 70,000	\$ 64,300	\$ 65,586
<u>Benefits:</u>				
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 9,390	\$ 8,336	\$ 8,501
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department.</i>	\$ 2,765	\$ 3,125	\$ 3,157
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 41,573	\$ 35,576	\$ 36,276
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 9,496	\$ 10,457	\$ 10,062
50400	Medical Benefit <i>Includes dental/vision insurance and \$800 medical insurance paid per month by the City for the positions in this department.</i>	\$ 37,050	\$ 25,170	\$ 37,122
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program for all employees in this department.</i>	\$ 13,307	\$ 13,749	\$ 14,020
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 346	\$ 327	\$ 327
OPERATING AND MAINTENANCE				
60210	Computer Maintenance & Software <i>Reflects computer maintenance costs.</i>	\$ 2,400	\$ 3,000	\$ 3,060
60250	Maintenance/Repair <i>Includes charges for repairs and maintenance at the Buellton Rec Office and the Zone.</i>	\$ 4,000	\$ 5,000	\$ 5,100

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 511/RECREATION

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60252	Maintenance/Repair - Joint Use <i>Reflects joint facility repairs such as the gym, kitchen, weight room, restroom, and courtyard. The amount is 1/3 of facility rental fees collected.</i>	\$ 8,127	\$ 10,000	\$ 10,200
60270	Maintenance - Vehicles <i>Reflects maintenance of passenger bus.</i>	\$ 14,000	\$ 5,000	\$ 5,100
60310	Equipment Rental <i>Reflects lease for printer and for event equipment.</i>	\$ 1,700	\$ 1,700	\$ 1,700
60510	Advertising <i>Includes cost of printing and advertising recreation programs.</i>	\$ 7,000	\$ 7,000	\$ 7,140
60800	Contract Services <i>Reflects quarterly payment of \$7,500 to Buellton Union School District for custodial services.</i>	\$ 35,000	\$ 35,000	\$ 35,700
60900	Miscellaneous <i>Provides for unexpected expenditures incurred during the year along with purchasing various supplies, materials, etc. and for credit card merchant fees.</i>	\$ 3,800	\$ 5,500	\$ 5,610
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 3,000	\$ 2,000	\$ 2,040
61280	Fuel - Vehicles <i>Reflects fuel for passenger bus.</i>	\$ 7,000	\$ 9,000	\$ 9,180
61290	Telephone/Internet <i>Reflects service for Comcast internet service and Verizon for cell phone service.</i>	\$ 3,500	\$ 3,500	\$ 3,570
67135	Buellton Rec Program Trips <i>Reflects trips organized for children and adults through Buellton Recreation.</i>	\$ 15,000	\$ 8,000	\$ 8,160
67140	Buellton Recreation Program <i>Includes Oak Valley afterschool program, supplies, flyers, and equipment.</i>	\$ 60,000	\$ 60,000	\$ 61,200
67141	Arts and Culture <i>Funds the Arts and Culture Committee to bring artistic and cultural experiences to the community.</i>	\$ 74,350	\$ 61,888	\$ 50,000
67570	Recreation Program 50/50 <i>Reflects cost for joint events with the City of Solvang.</i>	\$ -	\$ 3,000	\$ 3,000

MINOR CAPITAL

72100	Office Equipment <i>Reflects acquisition of equipment.</i>	\$ -	\$ -	\$ -
72200	Office Furniture <i>Reflects acquisition of furniture.</i>	\$ -	\$ -	\$ -

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 511/RECREATION

		<u>Budget 2020-21</u>	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>
72300	Computer Equipment <i>Reflects acquisition of three computers.</i>	\$ -	\$ 4,500	\$ -
73500	Equipment <i>Reflects acquisition of treadmill replacement.</i>	\$ -	\$ -	\$ -



Department: 550/Public Works – Street Lights

Department Description:

Function: Public Works

This department provides funding for the power for general street lighting.

2019-2020 Accomplishments and 2020-21 Accomplishments:

- Completed on-going payment for power supply to street lighting within the City.
- Commence solar lighting on Industrial Way and Central Avenue.

Departmental Goals:

1. Continue to ensure payment for power supply to street lights within the City to provide a safety benefit.

Objectives:

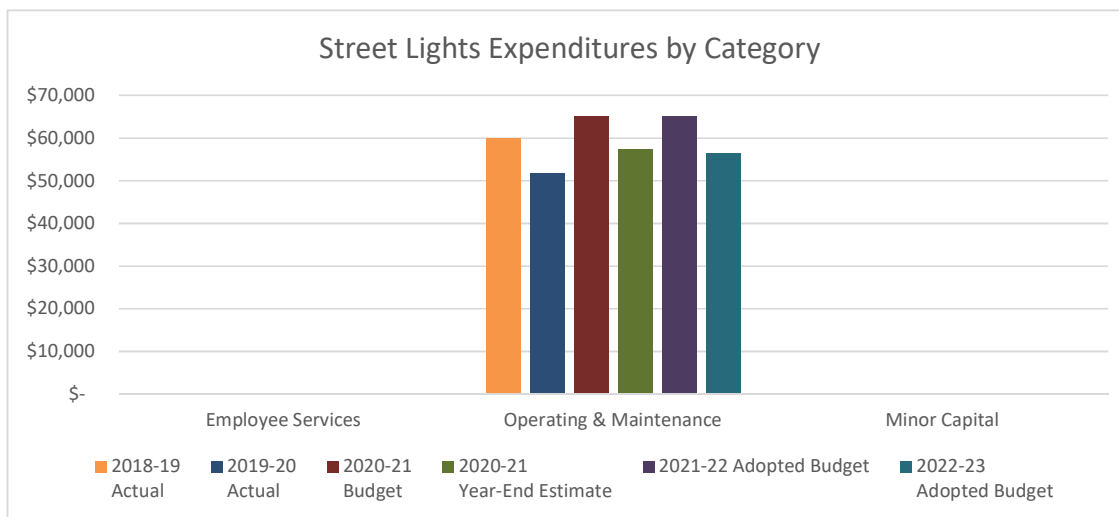
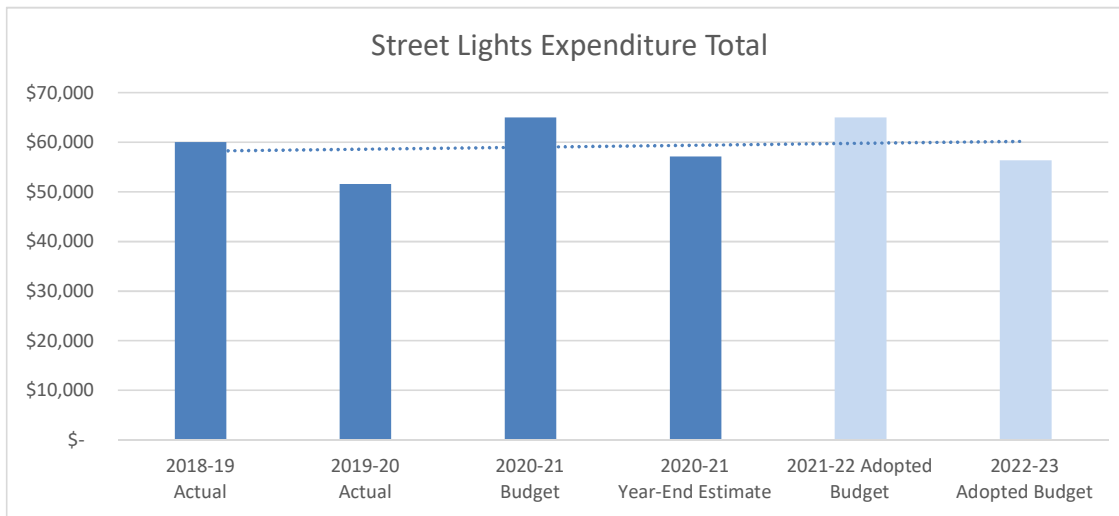
- A. Provide to ensure payment for power supply to street lights within the City provide a safety benefit.
- B. Lighting to be energy efficient, night-sky friendly, and to provide safety for the community.

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Power Supply to Public Streets</i>	• Design Plans for lighting on Industrial Way	100%	100%	100%
	• Explore lighting for Central Avenue	Meet	Meet	Meet



DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 60,064	\$ 51,626	\$ 65,000	\$ 57,180	\$ 65,000	\$ 56,369
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 60,064	\$ 51,626	\$ 65,000	\$ 57,180	\$ 65,000	\$ 56,369





DEPARTMENT EXPENDITURES

Public Works - Street Lights

Account: 001-550

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
61241 Utilities - Electric	60,064	51,626	65,000	57,180	65,000	56,369
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	60,064	51,626	65,000	57,180	65,000	56,369
550 - PW STREET LIGHTS TOTAL:	60,064	51,626	65,000	57,180	65,000	56,369



FUND 001- GENERAL

DEPARTMENT: 550/PUBLIC WORKS - STREET LIGHTS

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>OPERATING & MAINTENANCE</u>		<u>Budget 2020-21</u>	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>
61241	Utilities - Electric <i>Reflects electricity cost at various locations throughout the City.</i>	\$ 65,000	\$ 65,000	\$ 56,369



Department: 551/ Watershed

Department Description:

Function: Public Works

The Watershed Fund addresses all issues related to the operation and maintenance of the City’s storm drain system, flood control, FEMA and floodplain issues and regulatory compliance and permitting for the National Pollutant Discharge Elimination System (NPDES) general discharge requirements for municipal discharges. This includes issues and activities related to general watershed impacted regulations such as the Sustainable Groundwater Management Act (SGMA) and Integrated Regional Water Management Program (IRWMP).

2019-2020 Accomplishments and 2020-21 Accomplishments:

- Completed Capital Improvement Project (CIP) #092-314 Storm Drain Inlet/Catch Basin Retrofit Improvements (Phase 1).
- Completed another fiscal year of NPDES compliance activities and reporting with no permit compliance violations.
- Completed storm drain catch basins and drop inlet annual maintenance activities.

Departmental Goals:

1. To ensure the safety of the community and the environment by clearing the City’s storm drain facilities to be free from dirt and debris to provide proper flood control and minimize any pollutions from entering receiving creeks and rivers.

Objectives:

- A. Complete CIP #092-102 Storm Drain Outfall Repairs and Re-Establishment.
- B. Continue annual storm drain maintenance activities.
- C. Continue annual NPDES compliance activities and reporting.
- D. Continue SGMA coordination and participation through the Central Management Area (CMA)

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	<ul style="list-style-type: none"> • # of Capital Improvement Projects Funded 	3	2	2
<i>Regulatory Compliance</i>	<ul style="list-style-type: none"> • Compliance reports submitted in a timely manner 	Met	Met	Met



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

*Preventative
Maintenance*

<ul style="list-style-type: none">• % of scheduled storm drains cleaned	100%	100%	100%
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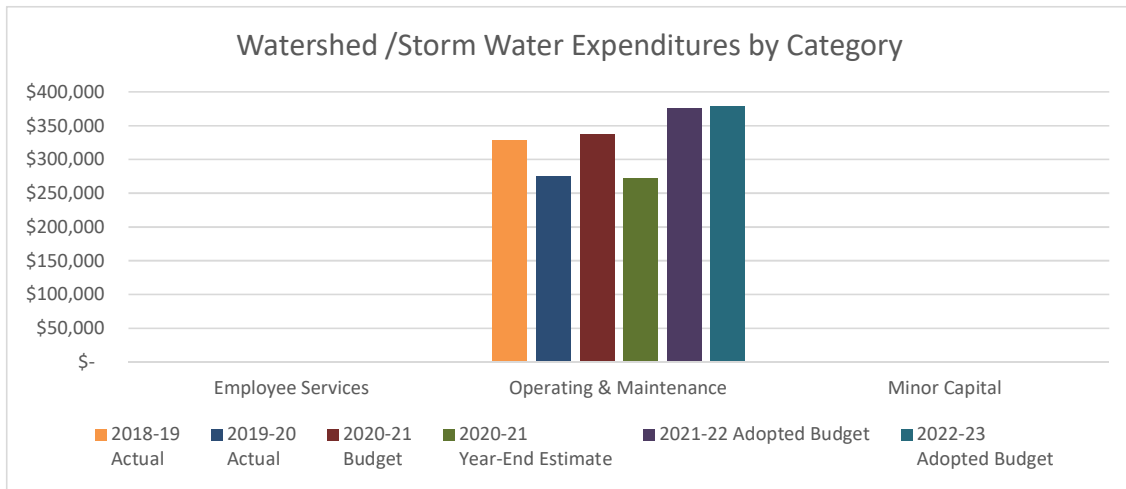
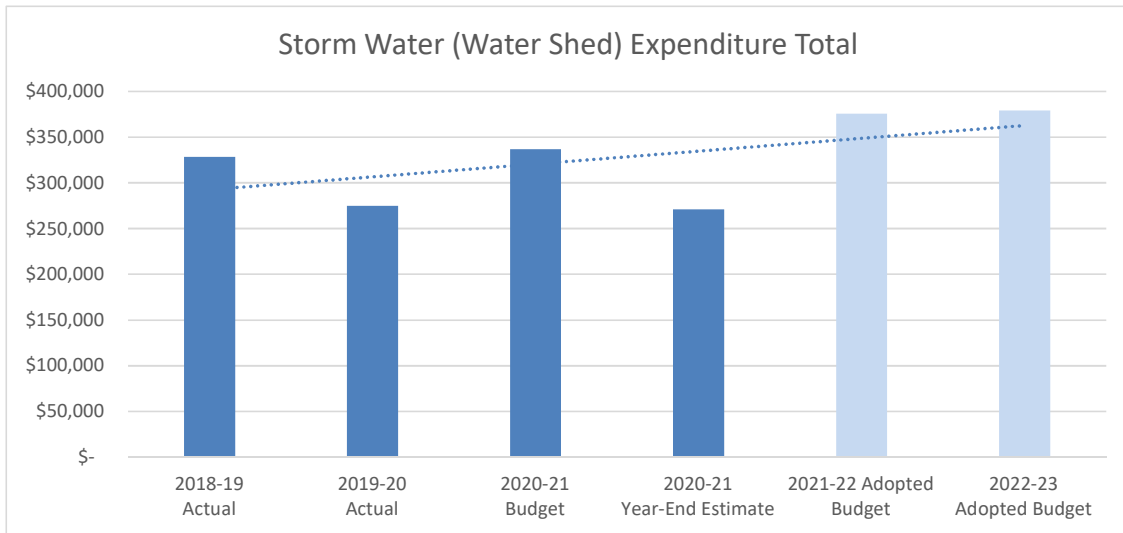


FUND 001- GENERAL

DEPARTMENT: 551/STORM WATER (WATER SHED)

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 328,324	\$ 274,749	\$ 336,870	\$ 271,225	\$ 375,700	\$ 379,214
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 328,324	\$ 274,749	\$ 336,870	\$ 271,225	\$ 375,700	\$ 379,214





DEPARTMENT EXPENDITURES

Storm Water (Water Shed)

Account: 001-551

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60250 Maintenance and Repair	20,460	-	20,000	19,293	20,000	20,400
60650 Membership & Publication	660	670	670	670	700	714
60800 Contract Services	142,712	133,345	163,200	111,830	160,000	160,000
67575 Regulatory Compliance	139,347	140,734	153,000	139,432	155,000	158,100
77000 Transfer to Other Funds for CIPs	25,145	-	-	-	40,000	40,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	328,324	274,749	336,870	271,225	375,700	379,214
551 - Storm Water (Water Shed) TOTAL:	328,324	274,749	336,870	271,225	375,700	379,214



FUND 001- GENERAL

DEPARTMENT: 551 - STORM WATER (WATER SHED)

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>OPERATING & MAINTENANCE</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
60250	Maintenance and Repair <i>Reflects annual cost of routine storm drain cleaning.</i>	\$ 20,000	\$ 20,000	\$ 20,400
60650	Memberships & Publications <i>Reflects membership dues to Association of State Floodplain Managers (ASFPM) (\$165); California Stormwater Quality Association (CASQA) (\$350); and various CASQA subscriptions (\$145) .</i>	\$ 670	\$ 700	\$ 714
60800	Contract Services <i>Includes engineering work related to FEMA mapping and regulatory issues, Storm Water Management Plan (SWMP) permitting and implementation, and storm drain system evaluations.</i>	\$ 163,200	\$ 160,000	\$ 160,000
67575	Regulatory Compliance <i>Includes charges for water testing, and annual permit fees to the State Water Resource Control Board (SWRCB).</i>	\$ 153,000	\$ 155,000	\$ 158,100
77000	Transfer to Other Funds for CIP <i>Includes charges for the following Capital Improvement Projects (CIP)</i>	\$ -	\$ 40,000	\$ 40,000
	<i>Project #102: Outfall Repairs and Re-establishment</i>	\$ -	\$ 40,000	\$ 40,000



Department: 552/Public Works- Parks

Department Description:

Function: Public Works

The Parks Fund is responsible for operations and maintenance of its parks and open spaces. The Park Facilities includes: Oak Park, River View Park, PAWS Park, the Botanic Garden, Avenue of Flags, Zaca Golf Course and Village Park.

2019-2020 and 2020-21 Accomplishments:

- Continue to provide clean, maintained and safe park for the community.
- Completed facilities painting at River View Park.
- Grant funded PAWS Park support for maintenance activities.
- Commended design for Bike Skills Course at River View Park.
- Completion of Village Park.
- Grant funded Botanic Garden support for maintenance activities.
- Bike Skills Course at River View Park completion.
- Security Cameras installed at River View Park, Oak Park and Village Park

Departmental Goals:

1. To preserve, protect, maintain, improve, and enhance natural resources, parkland, and recreational opportunities for Buellton residents.

Objectives:

- A. Continue to provide grant to support PAWS Park for maintenance activities.
- B. Continue to provide grant to support the Botanic Gard for maintenance activities.
- C. Complete the following Capital Improvement Projects (CIP):
 - a. CIP#092-217: River View Park Basketball Court Resurfacing
 - b. CIP#092-401: Miscellaneous River View Park Improvements

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	<ul style="list-style-type: none"> • # of Capital Improvement Projects Funded 	2	2	2
<i>Park Maintenance</i>	<ul style="list-style-type: none"> • Cost within % of budgeted maintenance expenditures 	5%	5%	5%



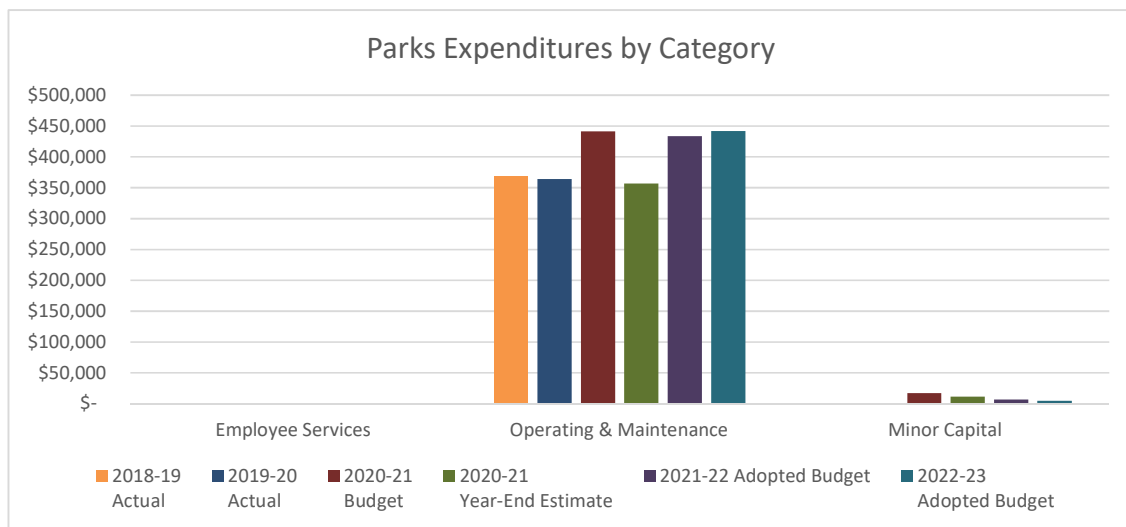
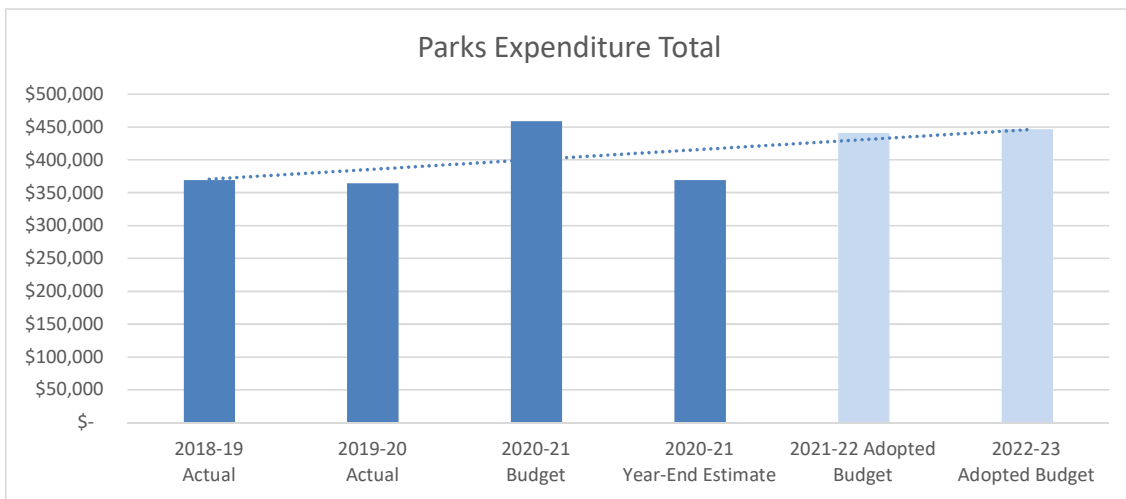
FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

Community Support

• Continue grant funding to PAWS Park and Botanic Garden	Meet	Meet	Meet
• # of reservations at River View Park	90	90	90
• # of special events held at River View park	3	3	3
• # of special events held at Avenue of Flags	2	2	2



DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 369,246	\$ 364,032	\$ 441,735	\$ 356,917	\$ 433,685	\$ 441,819
Minor Capital	\$ -	\$ 483	\$ 17,025	\$ 12,025	\$ 7,000	\$ 5,000
Department Total	\$ 369,246	\$ 364,515	\$ 458,760	\$ 368,942	\$ 440,685	\$ 446,819





DEPARTMENT EXPENDITURES

Public Works - Parks

Account: 001-552

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60059 Maintenance & Repair - Village Park	-	7,207	5,100	1,766	5,000	5,100
60254 Maintenance & Repair - Ave of Flags Medians	8,887	900	10,000	887	10,000	10,200
60255 Maintenance & Repair - Golf Course	50,226	6,495	20,000	6,000	10,000	10,200
60256 Maintenance & Repair - Oak Park	11,759	4,726	10,200	1,333	10,000	10,200
60257 Maintenance & Repair - Paws Park	16,332	18,074	20,400	18,000	20,000	20,400
60258 Maintenance & Repair - River View Park [1]	38,931	19,274	55,000	14,000	50,000	51,000
60259 Maintenance & Repair - Botanic Garden [2]	-	14,000	16,000	16,388	27,000	27,000
60310 Equipment Rental	745	-	-	-	-	-
60800 Contract Services	158,560	189,987	215,685	215,333	215,685	219,999
61111 Chemicals	-	-	250	-	-	-
61125 Small Equipment	40	901	510	233	500	510
61140 Operational Supplies	4,254	3,806	4,590	4,710	4,500	4,590
61211 Utilities - Water	73,994	94,465	75,000	74,400	75,000	76,500
61241 Utilities - Electric	5,518	4,197	9,000	3,867	6,000	6,120
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	369,246	364,032	441,735	356,917	433,685	441,819
<u>MINOR CAPITAL</u>						
73500 Equipment	-	483.00	17,025	12,025	5,000	5,000
74100 Improvements	-	-	-	-	2,000	-
<u>MINOR CAPITAL SUBTOTAL:</u>	-	483	17,025	12,025	7,000	5,000
552 PUBLIC WORKS - PARKS TOTAL:	369,246	364,515	458,760	368,942	440,685	446,819

[1] The increase in appropriation is due to the increasing services performed by Rafael Ruiz for trash at River View Park.

[2] Starting FY 19/20, the Botanic Garden will be a separate budget line item. In previous years, the contribution to the Botanic Garden was part of 001-552-60258 Maintenance & Repair- River View Park.



FUND 001- GENERAL

DEPARTMENT: 552 - PUBLIC WORKS - PARKS

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>OPERATING & MAINTENANCE</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
60059	Maintenance & Repair - Village Park <i>Covers miscellaneous maintenance and repairs.</i>	\$ 5,100	\$ 5,000	\$ 5,100
60254	Maintenance & Repair - A of F Medians <i>Covers miscellaneous maintenance and repairs at the medians located on Avenue of Flags.</i>	\$ 10,000	\$ 10,000	\$ 10,200
60255	Maintenance & Repair - Golf Course <i>Covers water conservation, building repairs and roof repairs.</i>	\$ 20,000	\$ 10,000	\$ 10,200
60256	Maintenance & Repair - Oak Park <i>Covers repairs to playground equipment, restroom, picnic area, etc.</i>	\$ 10,200	\$ 10,000	\$ 10,200
60257	Maintenance & Repair - Paws Park <i>Includes grant contribution for PAWS Park of \$18,000 for park maintenance.</i>	\$ 20,400	\$ 20,000	\$ 20,400
60258	Maintenance & Repair - River View Park <i>Covers maintenance cost for sidewalk, plants, restrooms, buildings, playground equipment, etc.</i>	\$ 55,000	\$ 50,000	\$ 51,000
60259	Maintenance & Repair - Botanic Gardens <i>Reflects grant contribution for maintenance of the Botanic Gardens.</i>	\$ 16,000	\$ 27,000	\$ 27,000
60310	Equipment Rental <i>Covers cost of renting equipment needed for maintenance.</i>	\$ -	\$ -	\$ -
60800	Contract Services <i>Reflects contract services with Rafael Ruiz and Valley Gardener for cleaning and maintenance of City Parks.</i>	\$ 215,685	\$ 215,685	\$ 219,999
61110	Chemicals <i>Covers costs for pesticides, herbicides, and graffiti remover.</i>	\$ 250	\$ -	\$ -
61125	Small Equipment <i>Covers cost of equipment and tools needed for maintenance.</i>	\$ 510	\$ 500	\$ 510
61140	Operational Supplies <i>Covers cost of trash bags, dog bags, soaps, toilet paper, cleaning supplies, etc.</i>	\$ 4,590	\$ 4,500	\$ 4,590
61211	Utilities - Water <i>Reflects costs associated with water usage at the City Parks.</i>	\$ 75,000	\$ 75,000	\$ 76,500
61230	Utilities - Electricity <i>Reflects electricity cost at City Parks.</i>	\$ 9,000	\$ 6,000	\$ 6,120

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 552/PUBLIC WORKS - PARKS

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>MINOR CAPITAL</u>				
73500	Equipment <i>Reflects acquisition of park equipment.</i>	\$ 17,025	\$ 5,000	\$ 5,000
74100	Improvements <i>Includes costs for miscellaneous park development costs.</i>	\$ -	\$ 2,000	\$ -



Department: 556/Landscape Maintenance

Department Description:

Function: Public Works

The Landscape Maintenance Fund is for the maintenance of street frontage landscaping and landscaping of other common areas under the jurisdiction of the City.

2019-2020 and 2020-21 Accomplishments:

- Completed regular and routine maintenance of city owned landscaping along street frontages and common areas, including bi-annual tree trimming for emergency vehicle clearances and annual Tree Mulching in January.

Departmental Goals:

1. To provide clean, welcoming and water efficient landscape throughout the community.

Objectives:

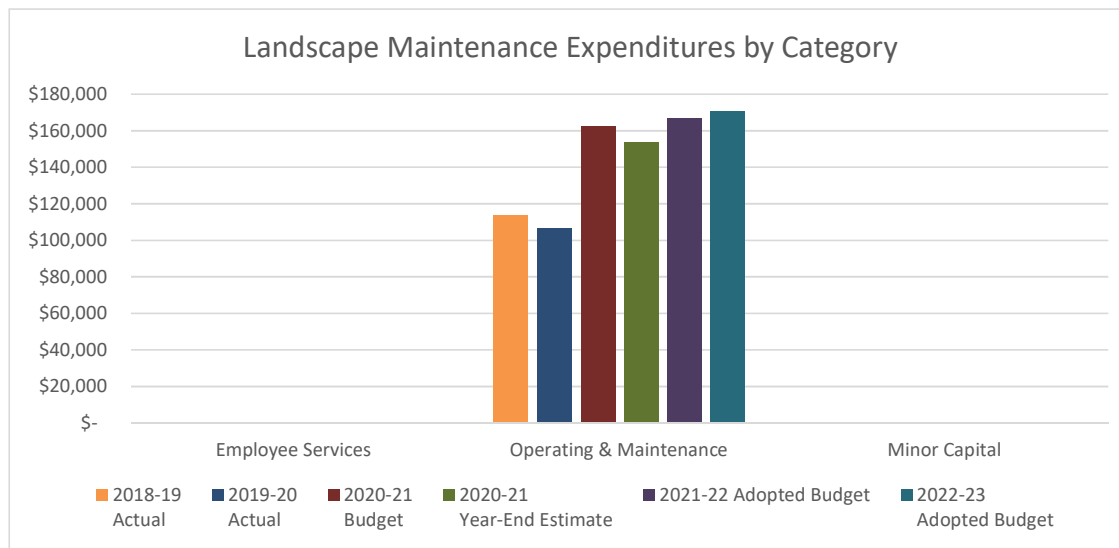
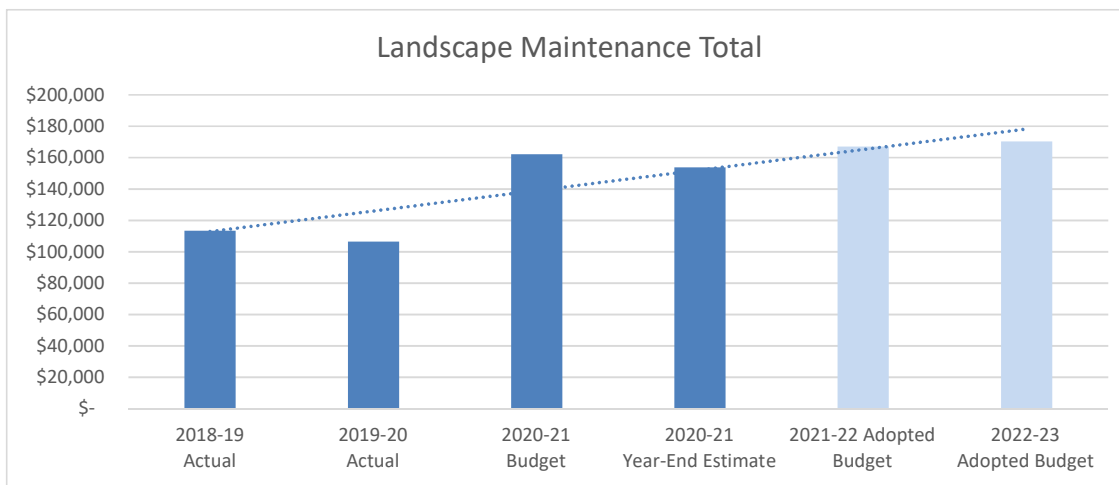
- A. Continue to maintain and replace faulty irrigation to ensure water efficiency.
- B. Continue to provide tree clearances.
- C. Continue to encourage recycling with annual Tree Mulching in January.

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	• Percentage of irrigation systems maintained and replaced	25%	25%	25%
	• Bi-Annual Trimming of trees for Emergency Vehicle Clearance	Meet	Meet	Meet
	• # of trees recycled during the annual Tree Mulching	40	40	40
<i>Maintain the Landscape Aesthetics</i>	• Percentage of dead vegetation replaced	5%	5%	5%



DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 113,554	\$ 106,412	\$ 162,185	\$ 153,864	\$ 166,985	\$ 170,325
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 113,554	\$ 106,412	\$ 162,185	\$ 153,864	\$ 166,985	\$ 170,325





Public Works - Landscape Maintenance

DEPARTMENT EXPENDITURES

Account: 001-556

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60250 Maintenance and Repair	8,215	855	5,000	2,000	5,000	5,100
60800 Contract Services	71,051	68,984	121,985	112,140	121,985	124,425
61211 Utilities - Water	33,256	35,590	34,000	37,057	37,500	38,250
61241 Utilities - Electric	1,032	983	1,200	2,667	2,500	2,550
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	113,554	106,412	162,185	153,864	166,985	170,325
556 - LANDSCAPE MAINTENANCE TOTAL:	113,554	106,412	162,185	153,864	166,985	170,325



FUND 001- GENERAL

DEPARTMENT: 556 - LANDSCAPE MAINTENANCE

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>OPERATING & MAINTENANCE</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
60250	Maintenance and Repair <i>Covers miscellaneous maintenance and repairs.</i>	\$ 5,000	\$ 5,000	\$ 5,100
60800	Contract Services <i>Reflects contract services with Valley Gardener for common landscaped areas of the City and portion of Highway 246.</i>	\$ 121,985	\$ 121,985	\$ 124,425
61211	Utilities - Water <i>Reflects costs associated with water usage for irrigation.</i>	\$ 34,000	\$ 37,500	\$ 38,250
61230	Utilities - Electricity <i>Reflects electricity cost.</i>	\$ 1,200	\$ 2,500	\$ 2,550



Department: 558/Public Works-General

Department Description:

Function: Public Works

The Public Works Department maintains, repairs and rebuilds, as required, all streets, curbs, gutters and sidewalks; maintains street signs, all warning and informational signs and street surface painting. The department is also responsible for the overall maintenance of City Hall and City facilities as well as City-owned medians and property. Public works also manages the Capital Improvement Program (CIP).

2019-2020 and 2020-21 Accomplishments:

- Completed regular and routine street sweeping activities city-wide.
- Completed regular and routine maintenance of facilities including janitorial services.
- Completed various repairs at Sheriff Station, City Hall, Planning Building, Library and Post Office.
- Completion of CIP Project #215 Avenue of Flags Specific Plan – Median 2.
- Completion of CIP Project #318 19/20 Road Maintenance Project.
- Commencement of CIP Project #319 20/21 Road Maintenance Project.

Departmental Goals:

1. To provide and maintain public building facilities and safe access.

Objectives:

- A. Continue to maintain and repair public facilities.
- B. Complete the following Capital Improvement projects (CIP):
 - a. CIP#092-214: Provide Emergency Generator at City Hall
 - b. CIP#092-319: 20/21 Road Maintenance Project

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	• # of facilities maintenance and painting projects funded	2	2	2
	• # of customers who claim the Cash 4 Grass Landscape Rebate P	30	30	30
<i>Maintenance</i>	• # of street signs replaced, repaired, installed	10%	10%	10%



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

• # of days to respond to public inquiries for maintenance	2	2	2
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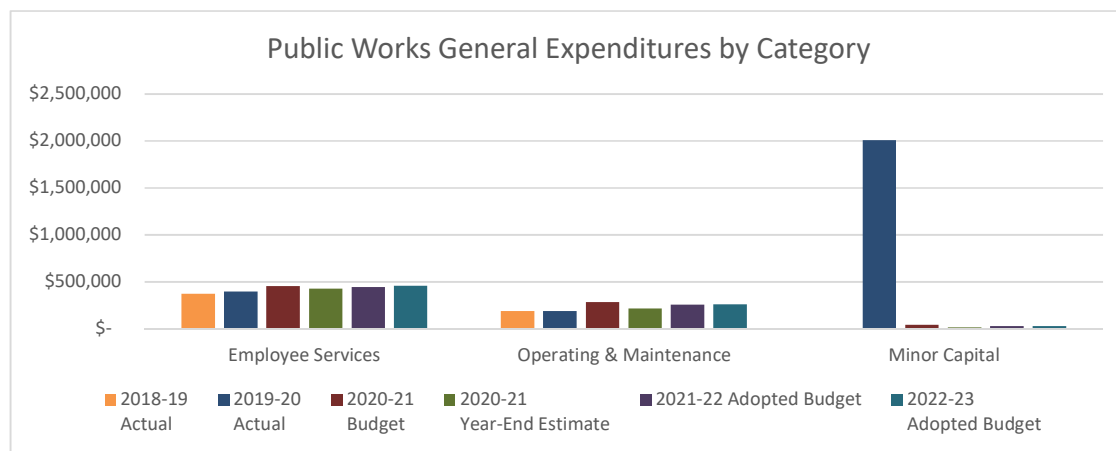
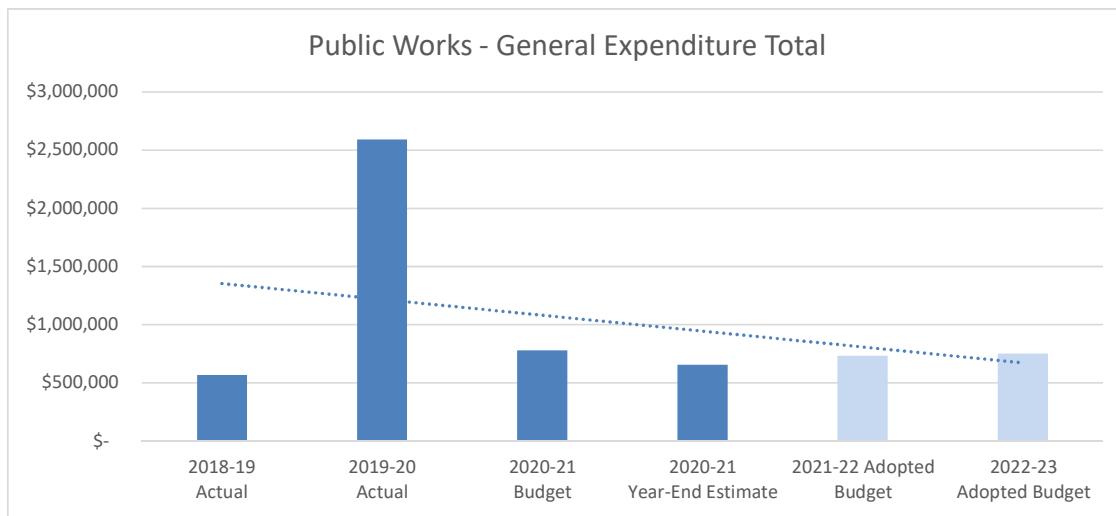


FUND 001- GENERAL

DEPARTMENT: 558/PUBLIC WORKS - GENERAL

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 373,970	\$ 396,437	\$ 455,064	\$ 427,612	\$ 446,032	\$ 459,761
Operating & Maintenance	\$ 189,774	\$ 188,570	\$ 283,980	\$ 214,864	\$ 257,170	\$ 262,313
Minor Capital	\$ 2,192	\$ 2,007,128	\$ 39,357	\$ 14,500	\$ 29,500	\$ 29,500
Department Total	\$ 565,936	\$ 2,592,135	\$ 778,401	\$ 656,975	\$ 732,702	\$ 751,574





DEPARTMENT EXPENDITURES

Public Works - General

Account: 001-558

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	275,821	296,118	324,680	320,000	330,212	342,472
50030 Hourly Employees	-	-	-	-	-	-
50120 Employer SS/MC	3,863	4,804	4,840	4,675	4,954	5,138
50130 UI & Employee Training Tax	751	858	1,160	867	1,163	1,163
50200 PERS Retirement	35,986	33,084	49,006	31,900	32,650	33,705
50300 Workers Compensation	6,886	8,621	10,226	10,225	10,874	10,419
50400 Medical Benefit	40,341	41,382	47,290	45,900	47,294	47,294
50410 Employer Paid DCP	10,034	11,218	17,425	13,700	18,471	19,156
50500 Group Life Ins Benefit	288	352	437	345	414	414
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	373,970	396,437	455,064	427,612	446,032	459,761
<u>OPERATING & MAINTENANCE</u>						
60131 Laundry - Uniform	326	1,067	1,000	237	1,000	1,020
60210 Computer Maintenance & Software	179	466	4,000	2,400	6,000	6,120
60250 Maintenance and Repair	59,932	64,707	71,400	40,000	70,000	71,400
60270 Maintenance - Vehicles	5,688	12,229	10,200	10,000	10,000	10,200
60560 Signs	4,507	2,702	8,000	3,087	8,000	8,160
60650 Membership & Publication	743	395	1,000	715	840	857
60710 Travel & Training	3,465	2,922	3,000	100	3,000	3,060
60800 Contract Services	66,404	55,741	115,000	90,000	95,000	96,900
60900 Miscellaneous	1,073	300	10,500	10,400	1,000	1,020
61127 Tools	677	637	2,000	533	1,000	1,020
61130 Office Supplies	213	290	1,200	240	600	612
61131 Postage	-	-	-	90	-	-
61140 Operational Supplies	1,975	3,968	5,000	4,000	5,000	5,100
61210 Utilities - Sewer	-	61	730	732	730	745
61211 Utilities - Water	34,907	33,207	35,000	39,240	39,000	39,780
61241 Utilities - Electric	-	-	950	1,223	1,200	1,224
61280 Fuel - Vehicles	6,060	5,857	8,000	4,667	8,000	8,160
67575 Regulatory Compliance	443	831	2,500	3,200	3,500	3,570
67600 Safety Equipment	1,627	1,506	1,500	2,000	1,500	1,530
67705 Telephone	1,555	1,685	3,000	2,000	1,800	1,836
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	189,774	188,570	283,980	214,864	257,170	262,313
<u>MINOR CAPITAL</u>						
71100 Property Acquisition	-	2,001,088	-	-	-	-
72300 Computer Equipment	-	1,241.28	1,500	-	1,500	1,500
73100 Vehicle Replacement	-	-	9,692	-	-	-
73500 Equipment	196	4,799	3,165	-	3,000	3,000
74100 Improvements	1,996	-	25,000	14,500	25,000	25,000
<u>MINOR CAPITAL SUBTOTAL:</u>	2,192	2,007,128	39,357	14,500	29,500	29,500
558 - PUBLIC WORKS GENERAL TOTAL:	565,936	2,592,135	778,401	656,975	732,702	751,574



FUND 001- GENERAL

DEPARTMENT: 558/PUBLIC WORKS - GENERAL

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

<u>EMPLOYEE SERVICES</u>		Budget 2020-21	Budget 2021-22	Budget 2022-23
	Public Works Director	0.40	0.40	0.40
	Facilities Maintenance Worker	0.40	-	-
	Facilities Foreman/Utility Fieldworker	-	0.90	0.90
	Parks Foreman	1.00	-	-
	Facilities Supervisor/Utility Fieldworker	-	0.90	0.90
	Maintenance & Utility Fieldworker I	-	-	-
	Journeyman Maintenance & Utility Fieldworker (3)	1.20	1.20	1.20
	Lead Maintenance & Utility Fieldworker	0.80	0.40	0.40
	Accounting Technician (split with Finance, Planning, W & WW)	0.25	0.25	0.25
	Total:	4.05	4.05	4.05
50000	Staff Salaries <i>Includes salaries involving the allocation percentage for each position in this department.</i>	\$ 324,680	\$ 330,212	\$ 342,472
50030	Hourly employees <i>Includes part-time employee.</i>	\$ -	\$ -	\$ -
	<u>Benefits:</u>			
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 4,840	\$ 4,954	\$ 5,138
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department.</i>	\$ 1,160	\$ 1,163	\$ 1,163
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 49,006	\$ 32,650	\$ 33,705
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 10,226	\$ 10,874	\$ 10,419
50400	Medical Benefit <i>Includes dental/vision insurance and \$800 medical insurance paid per month by the City for the positions in this department.</i>	\$ 47,290	\$ 47,294	\$ 47,294
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program for eligible employees.</i>	\$ 17,425	\$ 18,471	\$ 19,156
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 437	\$ 414	\$ 414
<u>OPERATING AND MAINTENANCE</u>				
60131	Laundry - Uniforms <i>Reflects a 33 percent cost of laundry and uniform service for Public Works employees; 100% of groundskeeper uniform.</i>	\$ 1,000	\$ 1,000	\$ 1,020

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 558/PUBLIC WORKS - GENERAL

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60210	Computer Maintenance & Software <i>Reflects annual costs for license and support.</i>	\$ 4,000	\$ 6,000	\$ 6,120
60250	Maintenance and Repair <i>Includes charges for City building, facilities, infrastructure and equipment maintenance and repair.</i>	\$ 71,400	\$ 70,000	\$ 71,400
60270	Maintenance - Vehicles <i>Reflects cost of City vehicle maintenance.</i>	\$ 10,200	\$ 10,000	\$ 10,200
60560	Signs <i>Includes sign replacement and upgrade of signs throughout the City caused by damage, missing, reflectivity, etc.</i>	\$ 8,000	\$ 8,000	\$ 8,160
60650	Membership & Publications <i>Includes dues to American Society of Civil Engineers (ASCE)(\$300); Water Environment Federation (WEF)(\$330); Office of Water Programs (\$95); annual City Engineer license renewal fee (\$115).</i>	\$ 1,000	\$ 840	\$ 857
60710	Travel & Training <i>Reflects costs for employee training/seminars, license testing.</i>	\$ 3,000	\$ 3,000	\$ 3,060
60800	Contract Services <i>Includes contract services for answering service (33 percent of cost), janitorial services, security systems for City Hall, and pest control services at City Hall, Post Office, Library, and Sheriff's Office.</i>	\$ 115,000	\$ 95,000	\$ 96,900
60900	Miscellaneous <i>Provides for unexpected expenditures incurred during the year along with purchasing various supplies, materials, etc.</i>	\$ 10,500	\$ 1,000	\$ 1,020
61127	Tools <i>Reflects costs for tools needed for repair and maintenance.</i>	\$ 2,000	\$ 1,000	\$ 1,020
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 1,200	\$ 600	\$ 612
61140	Operational Supplies <i>Reflects costs for department operations supplies.</i>	\$ 5,000	\$ 5,000	\$ 5,100
61210	Utilities - Sewer <i>Reflects costs associated with wastewater service at City Hall and Council Chambers.</i>	\$ 730	\$ 730	\$ 745
61211	Utilities - Water <i>Reflects costs associated with water usage for irrigation and potable water at City Hall and Council Chambers.</i>	\$ 35,000	\$ 39,000	\$ 39,780
61230	Utilities - Electricity <i>Reflects cost of electricity at City Hall and Council Chambers.</i>	\$ 950	\$ 1,200	\$ 1,224
61280	Fuel - Vehicles <i>Reflects fuel cost for City trucks.</i>	\$ 8,000	\$ 8,000	\$ 8,160

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 558/PUBLIC WORKS - GENERAL

		Budget 2020-21	Budget 2021-22	Budget 2022-23
67575	Regulatory Compliance <i>Includes annual emission fee paid to Santa Barbara County.</i>	\$ 2,500	\$ 3,500	\$ 3,570
67600	Safety Equipment <i>Includes safety equipment, personal protective equipment such as safety glasses, vests, gloves, high visibility rain gear, hard hats/caps etc.</i>	\$ 1,500	\$ 1,500	\$ 1,530
67705	Telephone <i>Includes a portion of cell phone charges for the employees in this department.</i>	\$ 3,000	\$ 1,800	\$ 1,836
<u>MINOR CAPITAL</u>				
71100	Property Acquisition <i>Reflects cost of acquiring property.</i>	\$ -	\$ -	\$ -
72300	Computer Equipment <i>Reflects systems upgrade to Windows 10.</i>	\$ 1,500	\$ 1,500	\$ 1,500
73100	Vehicle Replacement <i>Reflects cost of vehicle replacement.</i>	\$ 9,692	\$ -	\$ -
73500	Equipment <i>Reflects acquisition of miscellaneous equipment.</i>	\$ 3,165	\$ 3,000	\$ 3,000
74100	Improvements <i>Includes Cash 4 Grass Rebate Program.</i>	\$ 25,000	\$ 25,000	\$ 25,000



Department: 565/Community Development - Planning

Department Description:

Function: Community Development

The Planning Department encompasses, current planning, long range planning, economic development, and code enforcement functions. Current planning is the processing of development applications, providing staff support for the Planning Commission and providing planning information to the public at the counter and over the telephone. Long range planning consists of updates to the General Plan and Zoning Ordinance amendments. Economic Development activities include implementing the policies and programs of the Economic Development Element of the General Plan and being a member of the Economic Development Task Force. Code enforcement is the investigation of violations of the Municipal Code and associated abatement actions.

2019-2020 and 2020-21 Accomplishments:

- The Vineyard Village Townhomes project has completed construction on all 155 townhomes units after a five year process.
- Consultant contracts have been entered into, and work has begun, on all the Land Use and Circulation Element update of the Buellton General Plan.
- Four development projects are in various stages of the development review process within the Avenue of Flags Specific Plan area under the new guidelines. This includes three mixed use projects and a gas station proposal.
- A new Assistant Planner was hired in September 2019.
- The Creekside Village Mixed Use Project was approved by the City Council. This project is located within the Avenue of Flags Specific Plan and is intended to be a catalyst project for revitalization of the downtown area.
- Phase I of IV of the Land Use and Circulation Element Update process has been completed and work has begun on Phase II.
- Development applications for two separate residential projects have been submitted under recently adopted State housing legislation and there continues to be additional interest for residential development throughout the City.

Departmental Goals:

1. Effectively administer the General Plan, Zoning Ordinance and Subdivision Ordinance.
2. Provide effective and efficient delivery of planning services to the public.
3. Goal of code enforcement is to ensure a clean and safe community in compliance with the Municipal Code.

Objectives:

- A. Complete a comprehensive update to the Circulation and Land Use elements of the Buellton General Plan.
- B. Update City's Community Design Guidelines.



FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

- C. Ensure provisions set forth in zoning code and subdivision ordinances are kept up-to-date.
- D. Continue to implement economic development policies and programs with a focus on the City's downtown area.
- E. Maintain an effective and efficient code enforcement program.
- F. Provide residents and other members of the public with timely and accurate information on upcoming projects and events in the City.
- G. Update City's Housing Element of the Buellton General Plan.

Performance Measures:

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Sound Planning & Development</i>	<ul style="list-style-type: none"> • Update the Land Use and Circulation Elements of the General Plan 	Meet	50%	Meet
	<ul style="list-style-type: none"> • Update the Community Design Guidelines 	Meet	50%	Meet
	<ul style="list-style-type: none"> • Complete a comprehensive evaluation of the City's Zoning Code & Subdivision Ordinance 	Meet	50%	Meet
	<ul style="list-style-type: none"> • Update City's Housing Element of the Buellton General Plan 	Meet	Meet	Meet
<i>Avenue of Flags Revitalization</i>	<ul style="list-style-type: none"> • % of design for Avenue of Flags Median 2 	100%	100%	-
	<ul style="list-style-type: none"> • # of meetings held to discuss and coordinate implementation of Avenue of Flags Specific Plan 	12	0	12
<i>Code Enforcement</i>	<ul style="list-style-type: none"> • Minimum average of city-initiated cases 	30%	22%	25%
	<ul style="list-style-type: none"> • Complaint Response Time 	24 Hours	24 Hours	24 Hours



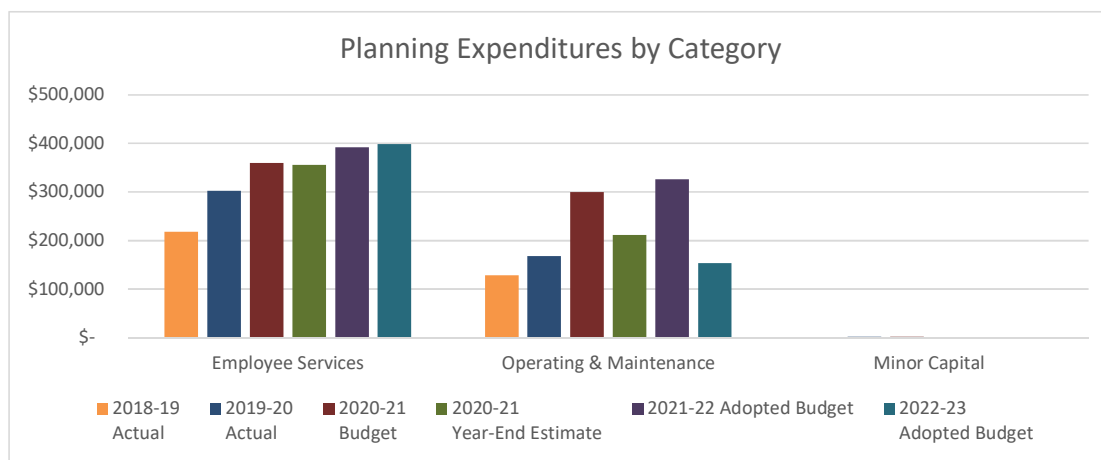
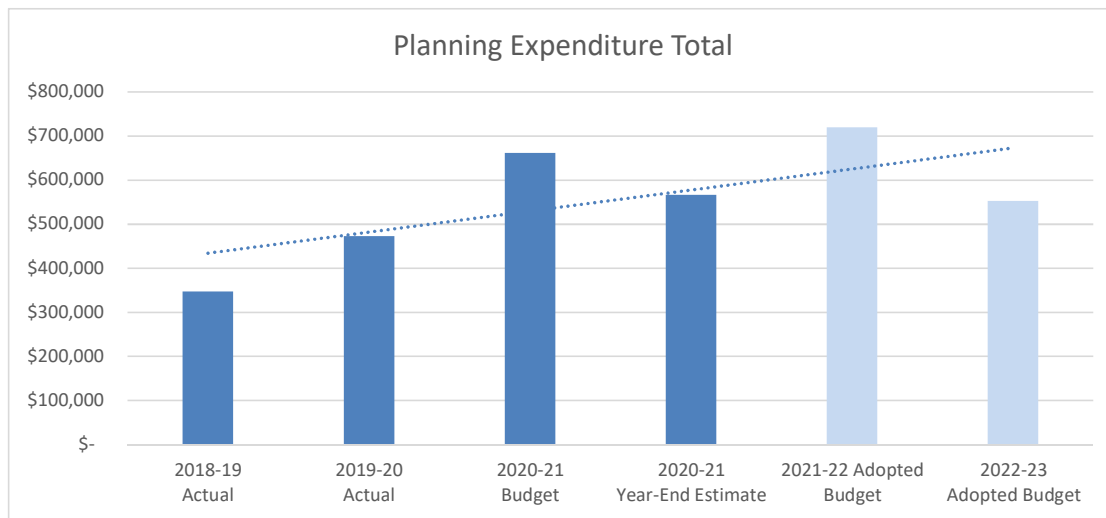
FUND 001-GENERAL FUND
Biennial Budget FY 2021-22 and FY 2022-23

Public Outreach

<ul style="list-style-type: none"> • # of newsletters sent (Buellton Buzz, utility bills, etc.) on upcoming events or topics of interest 	3	4	4
<ul style="list-style-type: none"> • Quarterly update sent out for “What’s Happening on the Avenue” Newsletter 	4	2	2-4
<ul style="list-style-type: none"> • Monthly updates to current projects on the City website 	12	12	12
<ul style="list-style-type: none"> • Average response time for initial zoning inquiries 	24 Hours	24 Hours	24 Hours



DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 217,983	\$ 302,761	\$ 359,594	\$ 355,652	\$ 391,899	\$ 398,248
Operating & Maintenance	\$ 128,595	\$ 167,994	\$ 300,062	\$ 211,294	\$ 326,697	\$ 153,155
Minor Capital	\$ 708	\$ 2,163	\$ 2,050	\$ -	\$ 1,000	\$ 1,000
Department Total	\$ 347,286	\$ 472,918	\$ 661,706	\$ 566,946	\$ 719,596	\$ 552,403





Community Development - Planning

DEPARTMENT EXPENDITURES

Account: 001-565

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	160,176	225,396	265,860	263,692	293,286	299,080
50010 Planning Commission Salaries	3,000	1,850	5,000	5,000	5,000	5,000
50120 Employer SS/MC	2,412	3,618	3,880	4,098	4,600	4,691
50130 UI & Employee Training Tax	459	583	875	450	876	876
50200 PERS Retirement	16,323	21,458	26,055	26,272	27,878	28,424
50300 Workers Compensation	5,853	6,857	8,373	8,373	10,070	9,649
50400 Medical Benefit	21,150	32,004	33,482	32,400	32,711	32,711
50410 Employer Paid DCP	8,413	10,696	15,740	15,075	17,166	17,505
50500 Group Life Ins Benefit	197	299	329	292	312	312
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	217,983	302,761	359,594	355,652	391,899	398,248
<u>OPERATING & MAINTENANCE</u>						
60210 Computer Maintenance & Software	1,385	2,458	2,025	1,915	4,040	4,040
60250 Maintenance and Repair	-	16	520	50	200	204
60310 Equipment Rental	5,788	5,836	8,000	7,875	6,120	6,120
60520 Advertising - Legal	737	1,342	2,000	2,143	2,000	2,000
60650 Membership & Publication	1,177	476	1,850	1,370	1,850	2,000
60710 Travel & Training	9,068	2,816	5,200	3,175	5,200	5,200
60800 Contract Services [1]	94,585	140,734	264,041	178,767	193,025	20,000
60815 Contract Services - LEAP Grant	-	-	-	-	32,500	32,500
60820 Contract Services - REAP Grant	-	-	-	-	63,397	63,397
60830 Contract Services - Engineering	4,978	3,575	5,800	5,687	5,800	5,800
60900 Miscellaneous	257	1,389	800	800	1,100	1,100
61130 Office Supplies	3,007	1,064	2,000	733	2,000	2,000
61131 Postage	-	9	25	10	25	25
61241 Utilities - Electric	2,629	2,775	2,601	3,170	3,200	2,404
67705 Telephone	4,984	5,505	5,200	5,599	6,240	6,365
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	128,595	167,994	300,062	211,294	326,697	153,155
<u>MINOR CAPITAL</u>						
72100 Office Equipment	-	-	-	-	-	-
72200 Office Furniture	708	623	250	-	500	500
72300 Computer Equipment	-	1,540	1,800	-	500	500
<u>MINOR CAPITAL SUBTOTAL:</u>	708	2,163	2,050	-	1,000	1,000
565 - PLANING TOTAL:	347,286	472,918	661,706	566,946	719,596	552,403

[1] Contract Services include:
 Ravatt, A & A: \$10,500
 Rincon Consultants: \$95,000
 KOA/Crain: \$25,000
 Economic Development Consultant - Kosmont Companies: \$20,000.
 Contract Planner - Metroventures: \$42,525



FUND 001- GENERAL

**DEPARTMENT: 565/COMMUNITY DEVELOPMENT -
PLANNING**

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

EMPLOYEE SERVICES		Budget 2020-21	Budget 2021-22	Budget 2022-23
	Planning Director	1.00	1.00	1.00
	Planning Commissioners (5)	5.00	5.00	5.00
	Assistant Planner	1.00	1.00	1.00
	Staff Assistant/Planning Tech	0.80	0.80	0.80
	Accounting Technician (split with Finance, Planning, W & WW)	0.25	0.25	0.25
	Total:	8.05	8.05	8.05
50000	Staff Salaries <i>Includes salaries involving the allocation percentage for each position in this department.</i>	\$ 265,860	\$ 293,286	\$ 299,080
50010	Planning Commission Salaries <i>Includes monthly payment of \$100 per month per planning commissioner.</i>	\$ 5,000	\$ 5,000	\$ 5,000
<u>Benefits:</u>				
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 3,880	\$ 4,600	\$ 4,691
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department.</i>	\$ 875	\$ 876	\$ 876
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 26,055	\$ 27,878	\$ 28,424
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 8,373	\$ 10,070	\$ 9,649
50400	Medical Benefit <i>Includes dental/vision insurance and \$800 medical insurance paid per month by the City for the positions in this department.</i>	\$ 33,482	\$ 32,711	\$ 32,711
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program for eligible employees.</i>	\$ 15,740	\$ 17,166	\$ 17,505
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 329	\$ 312	\$ 312

DEPARTMENT: 565/COMMUNITY DEVELOPMENT -

EXPENDITURE NARRATIVE (continued)

PLANNING

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
60210	Computer Maintenance & Software <i>Reflects annual costs for license and support.</i>	\$ 2,025	\$ 4,040	\$ 4,040
60250	Maintenance/Repair <i>Includes charges for copier and miscellaneous maintenance and repairs.</i>	\$ 520	\$ 200	\$ 204
60310	Equipment Rental <i>Reflects monthly lease expense for copier.</i>	\$ 8,000	\$ 6,120	\$ 6,120
60520	Advertising - Legal <i>Includes cost to publish public hearing notices, meeting announcements, etc. in the local newspaper.</i>	\$ 2,000	\$ 2,000	\$ 2,000
60650	Membership & Publications <i>Includes dues to California Association of Code Enforcement Officers (CACEO) (\$95); American Planning Association (APA) (\$552); APA Central Coast Section (\$788); Land Use Publication (\$150); Notary renewal fee (\$40); Subscription to local newspaper (\$21) and misc. publications and recording fees (\$204).</i>	\$ 1,850	\$ 1,850	\$ 2,000
60710	Travel & Training <i>Reflects costs for attendance at conferences and seminars for Planning Commission and Staff.</i>	\$ 5,200	\$ 5,200	\$ 5,200
60800	Contract Services <i>Includes contract services for Economic Development consultation with Kosmont Companies (\$20,000), Contract Planner with Metroventures (\$42,525) and Land Use/Circulation Element Update. Ravatt, Albrecht and Associates (\$11,500), Rincon Consultants (\$105,500), Crain Associates (\$25,000).</i>	\$ 264,041	\$ 193,025	\$ 20,000
60815	Contract Services - LEAP Grant <i>Local Early Action Planning Grant - funding to update local planning documents and implement process improvements that will facilitate the acceleration of housing production. Will be reimbursed by grant.</i>	\$ -	\$ 32,500	\$ 32,500
60820	Contract Services - REAP Grant <i>Regional Early Action Planning Grant - funding to update regional planning documents and implement process improvements that will facilitate the acceleration of housing production. Will be reimbursed by grant.</i>	\$ -	\$ 63,397	\$ 63,397
60830	Contract Services - Engineering <i>Includes contract services for GIS, CADD and mapping services.</i>	\$ 5,800	\$ 5,800	\$ 5,800
60900	Miscellaneous <i>Provides for unexpected expenditures incurred during the year along with purchasing various supplies, materials, etc.</i>	\$ 800	\$ 1,100	\$ 1,100
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 2,000	\$ 2,000	\$ 2,000

**DEPARTMENT: 565/COMMUNITY DEVELOPMENT -
PLANNING**

EXPENDITURE NARRATIVE (continued)

		Budget 2020-21	Budget 2021-22	Budget 2022-23
61131	Postage <i>Reflects postage costs.</i>	\$ 25	\$ 25	\$ 25
61241	Utilities - Electric <i>Reflects costs associated with electricity cost at 331B Park Street, Planning Office.</i>	\$ 2,601	\$ 3,200	\$ 2,404
67705	Telephone <i>Reflects cost of phone service at planning office and cell phone service for planning staff.</i>	\$ 5,200	\$ 6,240	\$ 6,365

MINOR CAPITAL

72200	Office Furniture <i>Reflects cost for purchasing office equipment for Green Business Certification maintenance.</i>	\$ 250	\$ 500	\$ 500
72300	Computer Equipment <i>Reflects systems upgrade to Windows 10.</i>	\$ 1,800	\$ 500	\$ 500



Enterprise Funds



Department: 701/Wastewater

Department Description:

The Wastewater Fund is an Enterprise Fund that is used to account for all the financial activity associated with the operation of the City’s sewer utility. The Wastewater Division is responsible for operating, maintain, cleaning and repairing the sanitary sewer system and treatment plant, including lift stations and mains. The Division provides biological and chemical analysis required to evaluate and manage domestic and industrial waste. It also maintains treatment plant process controls and provides the database for performance reports required by regulatory agencies.

In accordance with Generally Accepted Accounting Principles (GAAP), capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset’s useful life.

2019-2020 and 2020-21 Accomplishments:

- Continued to meet compliance requirements and convey/treat sewage for the community.
- Completed rehabilitation of one secondary clarifier.
- Completed regular and routine maintenance of lift stations.
- Completed regular and routine inspections and coordination for Fats, Oils, and Grease (FOG) and Industrial Waste activities in the community.
- Completed sewer line inspection and CCTV of hotspots.
- Completed review of all CCTV and prioritization of repairs.

Departmental Goals:

1. To provide FOG and Industrial Waste Discharge (IWD) Programs in the community to assist in the capacity and operations of the public sewer conveyance and treatment systems.
2. To provide sewer conveyance and treatment service and maintain efficiency in operations, system and plant activities, and to improve plant capacity.

Objectives:

- A. Continue to perform repairs and maintenance and replacement of sewer conveyance and treatment facilities in a safe and efficient manner to ensure the longevity of the City’s infrastructure.
- B. Continue to provide FOG and IWD Programs.

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability Preventative Maintenance</i>	• # of Capital Improvement Projects funded	2	2	2
	• % of collection system cleaned and cctv'd	33%	33%	33%



FUND 005-WASTEWATER FUND
Biennial Budget FY 2021-22 and FY 2022-23

*Regulatory
Compliance*

<ul style="list-style-type: none">• % of permitted and inspected FOG/Industrial Dischargers	100%	100%	100%

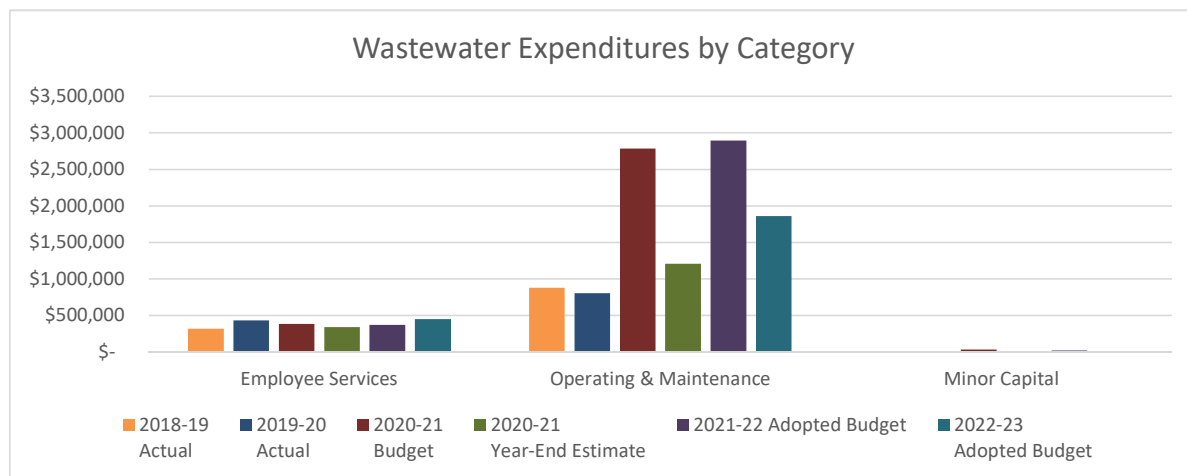
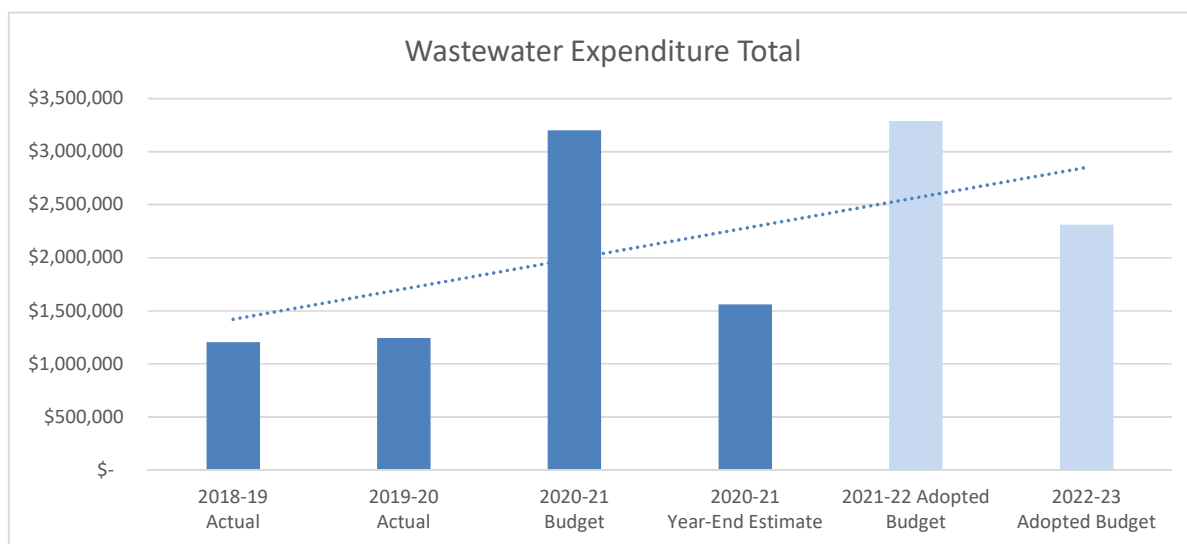


FUND 005 - WASTEWATER

DEPARTMENT: 701/WASTEWATER

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 318,871	\$ 434,332	\$ 382,016	\$ 341,752	\$ 372,272	\$ 447,828
Operating & Maintenance	\$ 879,667	\$ 806,348	\$ 2,786,318	\$ 1,207,130	\$ 2,896,428	\$ 1,863,730
Minor Capital	\$ 7,409	\$ 4,618	\$ 32,857	\$ 12,225	\$ 20,000	\$ -
Department Total	\$ 1,205,947	\$ 1,245,298	\$ 3,201,191	\$ 1,561,107	\$ 3,288,700	\$ 2,311,558





DEPARTMENT EXPENDITURES

Wastewater (Sewer)

Account: 005-701

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	226,594	257,682	280,720	256,000	244,484	329,332
50030 Hourly Employees	-	-	-	-	41,600	-
50120 Employer SS/MC	3,265	4,102	4,223	4,175	6,853	4,940
50130 UI & Employee Training Tax	588	556	902	747	1,261	1,048
50200 PERS Retirement	39,151	89,530	35,021	26,750	24,575	39,634
50300 Workers Compensation	5,447	7,343	8,842	8,842	8,099	10,436
50400 Medical Benefit	36,981	62,823	36,650	30,120	31,208	43,159
50410 Employer Paid DCP	6,582	12,000	15,317	14,800	13,921	18,906
50500 Group Life Ins Benefit	263	295	341	318	271	373
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	318,871	434,332	382,016	341,752	372,272	447,828
<u>OPERATING & MAINTENANCE</u>						
50600 Insurance - Liability	8,818	6,866	7,500	7,748	7,700	7,854
50610 Insurance - Property	7,402	7,323	7,803	8,416	10,593	10,805
60021 Audit	8,742	6,392	9,690	9,690	9,884	10,081
60131 Laundry - Uniform	996	1,366	1,100	700	1,100	1,122
60210 Computer Maintenance & Software	12,129	11,051	12,750	12,585	14,325	15,862
60211 Data Processing Contract Maintenance	-	-	-	-	-	-
60250 Maintenance and Repair [1]	48,133	44,451	75,000	52,286	55,000	56,100
60270 Maintenance - Vehicles	4,782	11,103	8,000	6,267	8,000	8,160
60650 Membership & Publication	722	1,778	1,500	1,500	1,500	1,530
60710 Travel & Training	951	1,258	4,000	2,100	4,000	4,080
60800 Contract Services	277,525	271,113	250,000	256,267	250,000	255,000
60830 Contract Services - Engineering	45,764	3,810	50,000	15,145	50,000	51,000
60900 Miscellaneous	5,829	8,591	8,600	9,718	10,000	10,200
60905 CalPERS Unfunded Accrued Liability [2]	25,639	29,553	23,450	22,373	39,336	39,336
61111 Chemicals and Analysis	32,724	33,694	35,000	33,333	35,000	35,700
61127 Tools	1,030	1,176	2,000	143	2,000	2,040
61130 Office Supplies	3,230	1,415	2,000	1,333	2,000	2,040
61131 Postage	4,525	4,505	5,100	4,933	5,000	5,100
61140 Operational Supplies	2,039	3,825	4,500	3,733	4,500	4,590
61211 Utilities - Water	5,515	4,874	6,000	4,920	6,000	6,120
61241 Utilities - Electric	105,192	89,429	104,040	110,667	104,000	64,040
61280 Fuel - Vehicles	6,010	5,596	5,202	4,000	5,200	5,304
67545 Principal and Interest	-	-	-	-	53,175	55,872
67575 Regulatory Compliance	18,170	22,608	25,500	25,059	27,000	27,540
67600 Safety Equipment	4,948	1,698	2,000	2,000	2,000	2,040
67705 Telephone	8,916	9,119	8,500	9,267	9,200	9,384
68110 Depreciation	239,936	223,754	280,500	280,500	280,500	286,110
69100 Transfer to Other Funds	-	-	1,846,583	322,448	1,899,415	886,720
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	879,667	806,348	2,786,318	1,207,130	2,896,428	1,863,730



DEPARTMENT EXPENDITURES (continued)

Wastewater (Sewer)

Account: 005-701

Biennial Budget for FY 2021-22 and FY 2022-23

BUDGET NOTE: Capital items are expensed in the Depreciation Category in the operating section.

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>MINOR CAPITAL</u>						
72300 Computer Equipment	1,211	4,618	-	-	-	-
73100 Vehicle Replacement	-	-	9,692	9,692	-	-
73500 Equipment	6,198	-	23,165	2,533	20,000	
74100 Improvements	-	-	-	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	7,409	4,618	32,857	12,225	20,000	-
701 - WASTEWATER TOTAL:	1,205,947	1,245,298	3,201,191	1,561,107	3,288,700	2,311,558

[1] \$50,000 is allocated to Sewer Collections System Cleaning (CCTV). It was formerly a part of CIP #092-702. CCTV is routine cleaning and does not enhance capacity.

[2] New budget line item beginning FY 19/20 to record CalPERS Unfunded Liability. Prior year amounts were included for reference.



FUND 005- WASTEWATER
EXPENDITURE DETAIL NARRATIVE

DEPARTMENT: 701/WASTEWATER

Biennial Budget for FY 21-22 and FY 22-23

EMPLOYEE SERVICES		Budget 2020-21	Budget 2021-22	Budget 2022-23
	Public Works Director	0.30	0.30	0.30
	Chief Plant Operator - WWTP	-	-	1.00
	Facilities Maintenance Worker	0.30	-	-
	Facilities Foreman/Utility Fieldworker	-	0.05	0.05
	Facilities Supervisor/Utility Fieldworker	-	0.05	0.05
	Maintenance & Utility Fieldworker I	0.30	-	-
	Journeyman Maintenance & Utility Fieldworker (3)	0.60	0.90	0.90
	Lead Maintenance & Utility Fieldworker (1)	0.60	0.30	0.30
	Finance Director	0.25	0.25	0.25
	Accounting Specialist	0.25	0.25	0.25
	Revenue Specialist	0.40	0.40	0.40
	Accounting Technician (split with Finance, Planning, W & WW)	0.15	0.15	0.15
	Total:	3.15	2.65	3.65
50000	Staff Salaries <i>Includes salaries involving the allocation percentage for each position in this department.</i>	\$ 280,720	\$ 244,484	\$ 329,332
50030	Hourly employees <i>Includes part-time employee.</i>	\$ -	\$ 41,600	\$ -
	Benefits:			
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 4,223	\$ 6,853	\$ 4,940
			0	
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department.</i>	\$ 902	\$ 1,261	\$ 1,048
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 35,021	\$ 24,575	\$ 39,634
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 8,842	\$ 8,099	\$ 10,436
50400	Medical Benefit <i>Includes dental/vision insurance and \$800 medical insurance paid per month by the City for the positions in this department.</i>	\$ 36,650	\$ 31,208	\$ 43,159
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program for eligible employees.</i>	\$ 15,317	\$ 13,921	\$ 18,906
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 341	\$ 271	\$ 373

EXPENDITURE NARRATIVE (continued)
FUND 005

DEPARTMENT: 701/WASTEWATER

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
50600	Insurance - Liability <i>Includes 10 percent of City's liability insurance. 80 percent of cost is charged to the General Fund, and the remaining 10 percent to the Water Fund.</i>	\$ 7,500	\$ 7,700	\$ 7,854
50610	Insurance - Property <i>Includes 40 percent of City's fire insurance. 20 percent of cost is charged to the General Fund, and the remaining 40 percent to the Water Fund. This cost also includes earthquake and flood insurance on City property.</i>	\$ 7,803	\$ 10,593	\$ 10,805
60021	Audit <i>Reflects a 33 percent cost of the annual financial audit. Costs are split between the General, Wastewater, and Water Funds.</i>	\$ 9,690	\$ 9,884	\$ 10,081
60131	Laundry - Uniforms <i>Reflects a 33 percent cost of laundry and uniform service for Wastewater Plant operators.</i>	\$ 1,100	\$ 1,100	\$ 1,122
60210	Computer Maintenance & Software <i>Reflects annual costs for license and support which includes SCADA and Tyler Accounting Software.</i>	\$ 12,750	\$ 14,325	\$ 15,862
60211	Data Processing Contract Maintenance <i>Includes cost for support for Utility Billing Software.</i>	\$ -	\$ -	\$ -
60250	Maintenance/Repair <i>Includes charges for Wastewater Treatment Plant maintenance and repair, including sewer collection system cleaning (CCTV).</i>	\$ 75,000	\$ 55,000	\$ 56,100
60270	Maintenance - Vehicles <i>Reflects cost of city vehicle maintenance.</i>	\$ 8,000	\$ 8,000	\$ 8,160
60650	Membership & Publications <i>Includes dues to Water Reuse Association (\$910), California Water Environment Association (\$350), and to the State Water Resource Board (\$240).</i>	\$ 1,500	\$ 1,500	\$ 1,530
60710	Travel & Training <i>Reflects costs for employee training/seminars, license testing.</i>	\$ 4,000	\$ 4,000	\$ 4,080
60800	Contract Services <i>Includes contract services with Autosys, Wallace Group, Fluid Resource Management, answering service, water sample delivery, bio solid waste handling, safety equipment servicing and laundry service.</i>	\$ 250,000	\$ 250,000	\$ 255,000
60830	Contract Services - Engineering <i>Includes contract engineering services for work related to state mandated industrial waste discharge program, wastewater treatment plant upgrades, and Regional Water Quality Control Board (RQVCB) compliance and permitting, sewer network model and inflow/infiltration study upgrade.</i>	\$ 50,000	\$ 50,000	\$ 51,000

EXPENDITURE NARRATIVE (continued)
FUND 005

DEPARTMENT: 701/WASTEWATER

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60900	Miscellaneous <i>Other costs are due to various small WWTP related purchases.</i>	\$ 8,600	\$ 10,000	\$ 10,200
61131	CalPERS Unfunded Accrual Liability <i>Includes CalPERS Unfunded Liability (split with Water and General Fund). The Wastewater's CalPERS liability is 15 percent of the total cost. This is a new account effective 7/1/19 for better transparency related to pension costs. Allocation to Water fund is 15 percent and allocation to General Fund is 70 percent.</i>	\$ 23,450	\$ 39,336	\$ 39,336
61211	Chemical/Analysis <i>Reflects costs associated with wastewater testing.</i>	\$ 35,000	\$ 35,000	\$ 35,700
61127	Tools <i>Reflects costs for tools needed for repair and maintenance.</i>	\$ 2,000	\$ 2,000	\$ 2,040 \$ -
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 2,000	\$ 2,000	\$ 2,040
61131	Postage <i>Reflects postage costs for utility bills.</i>	\$ 5,100	\$ 5,000	\$ 5,100
61140	Operational Supplies <i>Reflects costs for department operations supplies.</i>	\$ 4,500	\$ 4,500	\$ 4,590
61211	Utilities - Water <i>Reflects cost of water service at Wastewater Treatment Plant.</i>	\$ 6,000	\$ 6,000	\$ 6,120
61230	Utilities - Electricity <i>Reflects cost of electricity at Wastewater Treatment Plant.</i>	\$ 104,040	\$ 104,000	\$ 64,040
61280	Fuel - Vehicles <i>Reflects fuel cost for City trucks.</i>	\$ 5,202	\$ 5,200	\$ 5,304
67545	Principal and Interest <i>Reflects annual repayment of the loan issued to fund the Engie Energy Project. This is a split allocation between General Fund 19.84%, Wastewater Fund 31.53% and Water Fund 48.63%.</i>	\$ -	\$ 53,175	\$ 55,872
67575	Regulatory Compliance <i>Includes annual compliance fees and permits with various regulatory agencies including: Air Pollution Board, Regional Water Quality Control Board, and County of Santa Barbara.</i>	\$ 25,500	\$ 27,000	\$ 27,540
67600	Safety Equipment <i>Includes safety equipment, personal protective equipment such as safety glasses, vests, gloves, high visibility rain gear, hard hats/caps etc.</i>	\$ 2,000	\$ 2,000	\$ 2,040
67705	Telephone <i>Includes a portion of cell phone charges for the employees in this department.</i>	\$ 8,500	\$ 9,200	\$ 9,384

EXPENDITURE NARRATIVE (continued)
FUND 005

DEPARTMENT: 701/WASTEWATER

		Budget 2020-21	Budget 2021-22	Budget 2022-23
68110	<i>Depreciation</i> <i>Includes the depreciation of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land.</i>	\$ 280,500	\$ 280,500	\$ 286,110
69100	<i>Transfer to Other Funds (WW Capital)</i> <i>Includes transfers from reserves for CIP. See Wastewater Capital Fund for details.</i>	\$1,846,583	\$1,899,415	\$ 886,720

MINOR CAPITAL

72300	<i>Computer Equipment</i> <i>Reflects systems upgrade to Windows 10.</i>	\$ -	\$ -	\$ -
73100	<i>Vehicles</i> <i>Reflects cost of vehicle replacement.</i>	\$ 9,692	\$ -	\$ -
73500	<i>Equipment</i> <i>Reflects acquisition of Wastewater Treatment Plant equipment.</i>	\$ 23,165	\$ 20,000	\$ -
74100	<i>Improvements</i> <i>Includes improvements for Wastewater Treatment Plant.</i>	\$ -	\$ -	\$ -



FUND 006-WASTEWATER CAPITAL FUND

Biennial Budget FY 2021-22 and FY 2022-23

Department: 702/Wastewater Capital

Department Description:

The Wastewater Capital Fund is used to record Connection Fees. Revenue from this source is used for capital expenditures that enhance capacity. This fund record transfers from the Wastewater Fund 005 and transfers out to Capital Projects Fund 092. For example, Wastewater Treatment Plant improvements and sewer line replacement.

In accordance with Generally Accepted Accounting Principles (GAAP), capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset's useful life.

2019-2020 and 2020-21 Accomplishments: Reference 005-Wastewater

Departmental Goals: Reference 005-Wastewater

Objectives: Reference 005-Wastewater

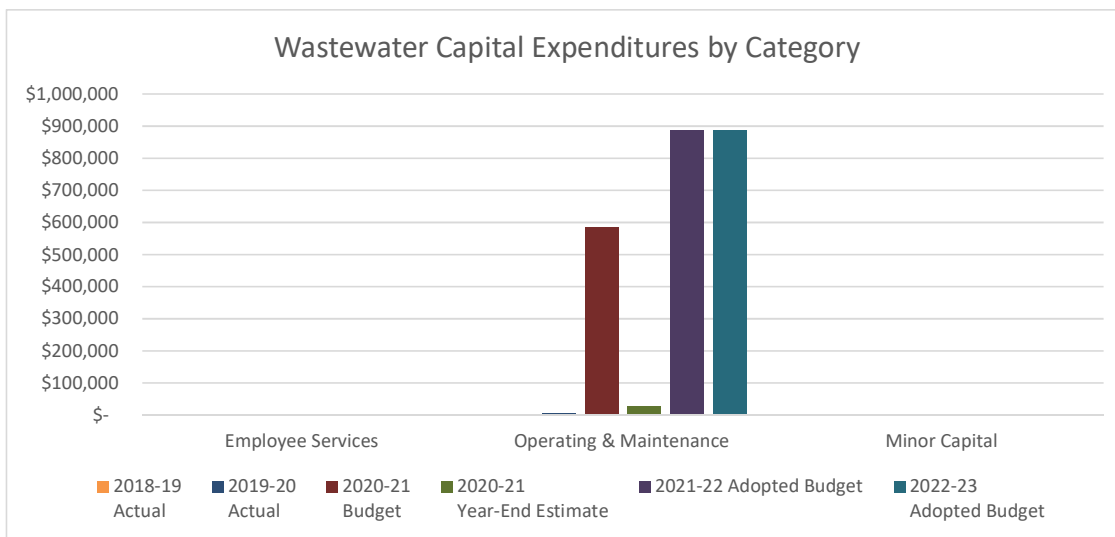
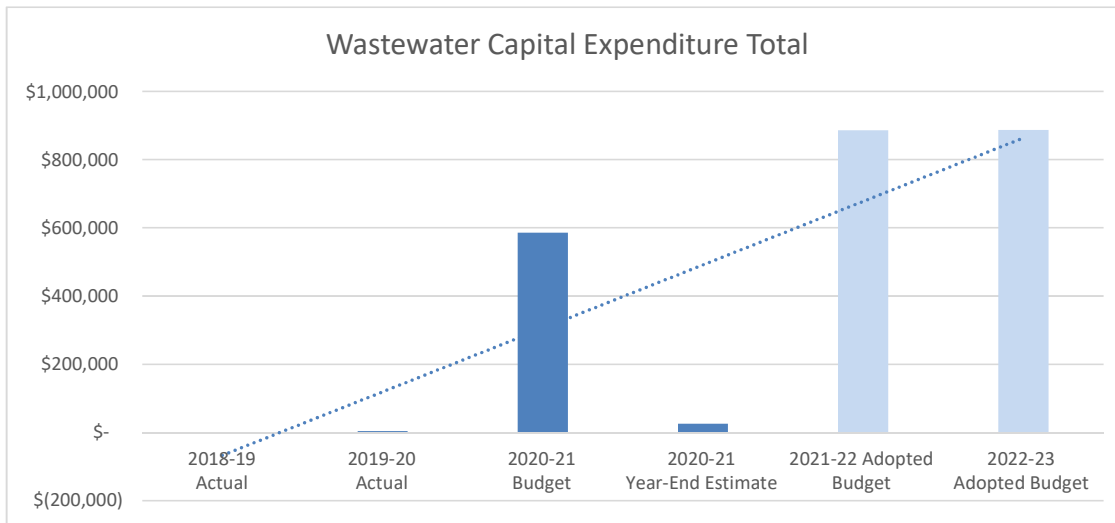


FUND 006 - WASTEWATER CAPITAL

DEPARTMENT: 702/WASTEWATER CAPITAL

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 786	\$ 4,494	\$ 586,000	\$ 25,000	\$ 886,000	\$ 886,720
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 786	\$ 4,494	\$ 586,000	\$ 25,000	\$ 886,000	\$ 886,720





DEPARTMENT EXPENDITURES

Wastewater Capital

Account: 006-702

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
68110 Depreciation	786	4,494	36,000	15,000	36,000	36,720
69100 Transfer to Other Funds for CIPs	-		550,000	10,000	850,000	850,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	786	4,494	586,000	25,000	886,000	886,720
<u>MINOR CAPITAL</u>						
74100 Improvements	-	-	-	-	-	-
<u>MINOR CAPITAL</u>	-	-	-	-	-	-
006-702 WASTEWATER CAPITAL TOTAL:	786	4,494	586,000	25,000	886,000	886,720



**FUND 006-
WASTEWATER CAPITAL**

DEPARTMENT: 702/WASTEWATER CAPITAL

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 21-22 and FY 22-23

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
68110	Depreciation <i>Estimated depreciation. Includes the depreciation of utility plant, buildings, underground lines, vehicles, etc. Excludes land.</i>	\$ 36,000	\$ 36,000	\$ 36,720
69100	Transfer to Other Funds <i>Includes charges for the following Capital Improvement Projects (CIP) Fund 092:</i>	\$ 550,000	\$ 850,000	\$ 850,000
	<i>Project #704: Sewer Line Replacement</i>	\$ 250,000	\$ 250,000	\$ 250,000
	<i>Project #706: WWTP Facilities Maintenance</i>	\$ 300,000	\$ 300,000	\$ 300,000
	<i>Project #710: WWTP and Lift Station and Plant Power Reliability</i>	\$ -	\$ 300,000	\$ 300,000



Department: 601/Water

Department Description:

The Water Fund is an Enterprise Fund that is used to account for all the financial activity associated with the operations of the City’s water utility. The Water Division is responsible for providing production, treatment and distribution of potable domestic water to all residential, commercial and industrial customers within the City limits as well as providing water for fire suppression. The Water Department maintains water quality control to meet all Health Department standards and regulations.

In accordance with Generally Accepted Accounting Principles (GAAP), capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset’s useful life.

2019-2020 and 2020-21 Accomplishments:

- Continued to meet compliance requirements and supply the community with potable water.
- Completed fire hydrant replacement at various locations throughout the City.
- Completed water main and supply line valve repairs at various locations throughout the City.
- Replaced broken water meters at various locations throughout the City.
- Completed Power Reliability Projects at 246 Water Treatment Plant and Booster.
- Installed critical distribution valves on Highway 246 between Freear and Thumbelina.

Departmental Goals:

1. To provide water services and maintain efficiency in operations, system and plant activities, and to improve and build plant capacity.

Objectives:

- A. Continue to perform repairs and maintenance of water production, treatment and distribution facilities in a safe and efficient manner to ensure longevity of the City’s water supply.

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	<ul style="list-style-type: none"> • # of Capital Improvement Projects funded 	5	5	5
<i>Water Production</i>	<ul style="list-style-type: none"> • Total water production (AF) 	1,200-1,300	1,200-1,300	1,200-1,300
<i>Water Supply</i>	<ul style="list-style-type: none"> • # of Water customers 	1,795-1,815	1,815-1,899	1,815-1,899
	<ul style="list-style-type: none"> • Continued Supply to Customers 	100%	100%	100%



FUND 020-WATER FUND
Biennial Budget FY 2021-22 and FY 2022-23

Preventative Maintenance

<ul style="list-style-type: none"> • % of Valves and hydrants maintained and/or replaced 	25%	25%	25%
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Regulatory Compliance

<ul style="list-style-type: none"> • % of constituent sampling and testing completed 	100%	100%	100%
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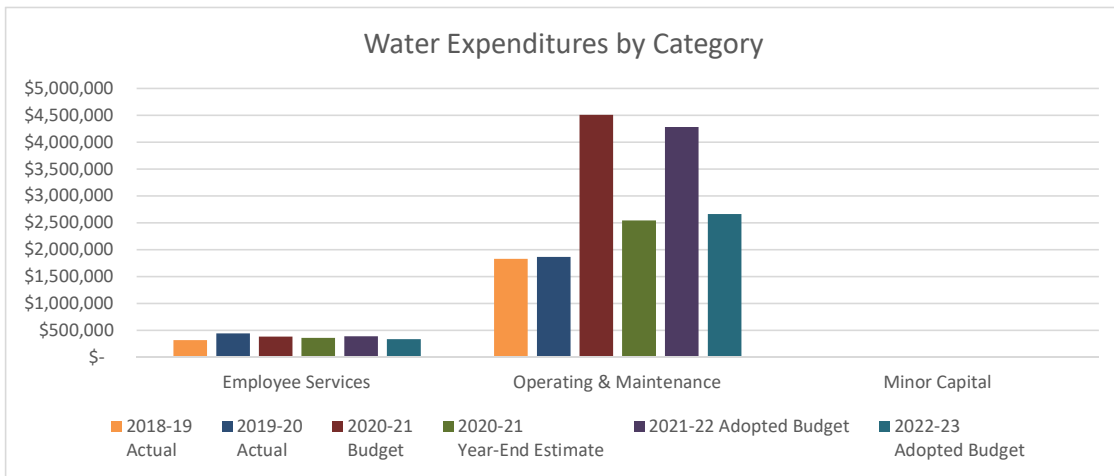
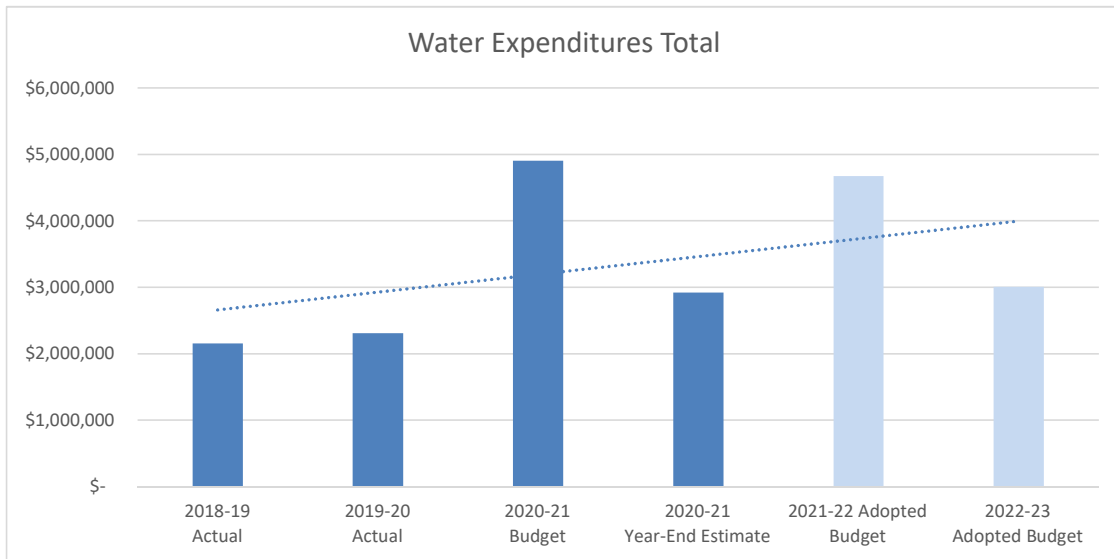


FUND 020 - WATER

DEPARTMENT: 601/WATER

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ 320,896	\$ 440,008	\$ 382,016	\$ 357,871	\$ 388,956	\$ 332,589
Operating & Maintenance	\$ 1,834,478	\$ 1,865,149	\$ 4,506,087	\$ 2,543,608	\$ 4,283,601	\$ 2,664,691
Minor Capital	\$ -	\$ 4,193	\$ 17,857	\$ 15,959	\$ -	\$ 10,000
Department Total	\$ 2,155,374	\$ 2,309,351	\$ 4,905,960	\$ 2,917,438	\$ 4,672,557	\$ 3,007,280





DEPARTMENT EXPENDITURES

Water

Account: 020-601

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	226,592	257,680	280,720	273,333	286,398	249,559
50030 Hourly Employees	-	-	-	-	-	-
50120 Employer SS/MC	3,265	4,102	4,223	4,099	4,305	3,744
50130 UI & Employee Training Tax	588	556	902	675	902	761
50200 PERS Retirement	41,489	95,213	35,021	26,600	34,783	25,076
50300 Workers Compensation	5,447	7,343	8,842	8,842	10,203	7,760
50400 Medical Benefit	36,672	62,823	36,650	30,735	36,649	31,208
50410 Employer Paid DCP	6,581	11,998	15,317	13,267	15,375	14,210
50500 Group Life Ins Benefit	262	293	341	320	341	271
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	320,896	440,008	382,016	357,871	388,956	332,589
<u>OPERATING & MAINTENANCE</u>						
50600 Insurance - Liability	8,818	6,866	7,500	7,748	7,700	7,854
50610 Insurance - Property	7,402	7,323	7,803	8,416	10,593	10,805
60021 Audit	8,742	6,392	9,690	9,030	9,211	9,395
60131 Laundry - Uniform	748	1,282	1,000	386	1,000	1,020
60210 Computer Maintenance & Software	12,766	14,281	15,000	14,250	17,825	19,432
60211 Data Processing Contract Maintenance	-	-	-	-	-	-
60250 Maintenance and Repair	44,201	74,981	65,000	63,421	65,000	66,300
60270 Maintenance - Vehicles	10,161	7,522	6,120	6,168	6,100	6,222
60550 Printing	-	-	-	-	-	-
60650 Membership & Publication	1,160	942	3,000	1,651	3,000	3,060
60710 Travel & Training [1]	154	4,335	9,000	2,400	6,000	6,120
60800 Contract Services	44,778	44,863	85,000	62,667	85,000	86,700
60830 Contract Services - Engineering	75,646	65,338	75,000	24,188	75,000	76,500
60900 Miscellaneous	7,623	9,154	9,000	10,667	10,000	10,200
60905 CalPERS Unfunded Accrued Liability [2]	25,639	29,553	23,450	22,373	39,336	39,336
61111 Chemicals and Analysis	34,691	31,668	40,000	38,520	40,000	40,800
61127 Tools	1,008	1,268	3,000	200	3,000	3,060
61130 Office Supplies	1,996	1,461	2,000	1,200	2,000	2,040
61131 Postage	4,500	4,505	5,100	4,933	5,100	5,202
61140 Operational Supplies	1,660	1,608	1,500	1,333	1,500	1,530
61240 Meter Expense	34,057	13,999	25,000	2,533	25,000	25,500
61241 Utilities - Electric	138,591	123,769	140,000	139,733	140,000	87,704
61280 Fuel - Vehicles	6,010	5,596	6,000	4,000	6,000	6,120
67545 Principal and Interest	-	-	-	-	84,050	88,314
67575 Regulatory Compliance	17,755	19,191	21,000	20,900	21,000	21,420
67600 Safety Equipment	963	1,643	1,500	1,533	1,500	1,530
67610 Santa Ynez River Appropriation	25,059	24,674	30,000	30,000	35,000	35,700
67635 State Water Project	1,104,637	1,154,602	1,326,000	1,175,000	1,300,000	1,326,000
67705 Telephone	7,667	8,445	10,000	9,750	10,000	10,200
68110 Depreciation	208,046	199,890	224,400	224,400	224,400	228,888
69100 Transfer to Other Funds	-	-	2,354,024	656,208	2,049,286	437,740
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	1,834,478	1,865,149	4,506,087	2,543,608	4,283,601	2,664,691



DEPARTMENT EXPENDITURES (continued)

Water

Account: 020-601

Biennial Budget for FY 2021-22 and FY 2022-23

BUDGET NOTE: Capital items are expended in the Depreciation Category in the operating section.

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>MINOR CAPITAL</u>						
72300 Computer Equipment	-	1,515	-	-	-	-
73100 Vehicle Replacement	-	-	9,692	9,692	-	-
73500 Equipment	-	2,620	8,165	6,267	-	10,000
74100 Improvements	-	58	-	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	-	4,193	17,857	15,959	-	10,000
601 - WATER TOTAL:	2,155,374	2,309,351	4,905,960	2,917,438	4,672,557	3,007,280

[1] Appropriation increase for additional training for employees.

[2] New budget line item beginning FY 19/20 to record CalPERS Unfunded Liability. Prior year amounts were included for reference.



FUND 020- WATER
EXPENDITURE DETAIL NARRATIVE

DEPARTMENT: 601/WATER

Biennial Budget for FY 21-22 and FY 22-23

EMPLOYEE SERVICES		Budget 2020-21	Budget 2021-22	Budget 2022-23
	Public Works Director	0.30	0.30	0.30
	Facilities Maintenance Worker	0.30	-	-
	Maintenance & Utility Fieldworker I	0.30	-	-
	Facilities Foreman/Utility Fieldworker	-	0.05	0.05
	Facilities Supervisor/Utility Fieldworker	-	0.05	0.05
	Journeyman Maintenance & Utility Fieldworker (3)	0.60	0.90	0.90
	Lead Maintenance & Utility Fieldworker (1)	0.60	0.30	0.30
	Finance Director	0.25	0.25	0.25
	Accounting Specialist	0.25	0.25	0.25
	Revenue Specialist	0.40	0.40	0.40
	Accounting Technician (split with Finance, Planning, W & WW)	0.15	0.15	0.15
	Total:	3.15	2.65	2.65
50000	Staff Salaries <i>Includes salaries involving the allocation percentage for each position in this department.</i>	\$ 280,720	\$ 286,398	\$ 249,559
50030	Hourly employees <i>Includes part-time employee.</i>	\$ -	\$ -	\$ -
	<u>Benefits:</u>			
50120	Employer SS/MC <i>Federal law requires Medicare payments paid by both the City and employee.</i>	\$ 4,223	\$ 4,305	\$ 3,744
50130	UI & Employee Training Tax <i>Reflects the annual unemployment insurance coverage paid to the California Employment Development Department.</i>	\$ 902	\$ 902	\$ 761
50200	PERS Retirement <i>Represents the allocation of Public Employees Retirement System (PERS) employer cost.</i>	\$ 35,021	\$ 34,783	\$ 25,076
50300	Workers Compensation <i>Reflects cost to provide worker's compensation coverage.</i>	\$ 8,842	\$ 10,203	\$ 7,760
50400	Medical Benefit <i>Includes dental/vision insurance and \$800 medical insurance paid per month by the City for the positions in this department.</i>	\$ 36,650	\$ 36,649	\$ 31,208
50410	Employer Paid DCP <i>Reflects the City's contribution towards the employee's deferred compensation program for eligible employees.</i>	\$ 15,317	\$ 15,375	\$ 14,210
50500	Group Life Insurance Benefit <i>Reflects annual life insurance cost as employee benefits.</i>	\$ 341	\$ 341	\$ 271

EXPENDITURE NARRATIVE (continued)
FUND 020

DEPARTMENT: 601/WATER

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
50600	Insurance - Liability <i>Includes 10 percent of City's liability insurance. 80 percent of cost is charged to the General Fund, and the remaining 10 percent to the Wastewater Fund.</i>	\$ 7,500	\$ 7,700	\$ 7,854
50610	Insurance - Property <i>Includes 40 percent of City's fire insurance. 20 percent of cost is charged to the General Fund, and the remaining 40 percent to the Wastewater Fund. This cost also includes earthquake and flood insurance on City property.</i>	\$ 7,803	\$ 10,593	\$ 10,805
60021	Audit <i>Reflects a 33 percent cost of the annual financial audit. Costs are split between the General, Wastewater, and Water Funds.</i>	\$ 9,690	\$ 9,211	\$ 9,395
60131	Laundry - Uniforms <i>Reflects a 33 percent cost of laundry and uniform service for Water Department employees.</i>	\$ 1,000	\$ 1,000	\$ 1,020
			#	
60210	Computer Maintenance & Software <i>Reflects annual costs for license and support which includes SCADA and Tyler Accounting Software.</i>	\$ 15,000	\$ 17,825	\$ 19,432
60211	Data Processing Contract Maintenance <i>Includes cost for support for Utility Billing Software.</i>	\$ -	\$ -	\$ -
60250	Maintenance/Repair <i>Includes charges for Water Plant maintenance and repair.</i>	\$ 65,000	\$ 65,000	\$ 66,300
60270	Maintenance - Vehicles <i>Reflects cost of city vehicle maintenance.</i>	\$ 6,120	\$ 6,100	\$ 6,222
60550	Printing <i>Reflects cost for printing billing statements.</i>	\$ -	\$ -	\$ -
60650	Membership & Publications <i>Includes membership dues for the American Works Association (AEEA) (\$450); California Rural Water Association (\$850); Water Certifications (\$750); Cross Connection, Santa Barbara Purveyors Association, Underground Service Alert (USA),(\$950)</i>	\$ 3,000	\$ 3,000	\$ 3,060
60710	Travel & Training <i>Reflects costs for employee training/seminars, license testing.</i>	\$ 9,000	\$ 6,000	\$ 6,120
60800	Contract Services <i>Includes contract services for 33 percent of answering service, Backflow program management, SCADA maintenance program, courier, and rate study.</i>	\$ 85,000	\$ 85,000	\$ 86,700

EXPENDITURE NARRATIVE (continued)

DEPARTMENT: 601/WATER

FUND 020

		Budget 2020-21	Budget 2021-22	Budget 2022-23
60830	Contract Services - Engineering <i>Includes services for water system modeling and Atlas mapping.</i>	\$ 75,000	\$ 75,000	\$ 76,500
60900	Miscellaneous <i>Other costs are due to various small water treatment plant related purchases.</i>	\$ 9,000	\$ 10,000	\$ 10,200
61131	CalPERS Unfunded Accrued Liability <i>Includes CalPERS Unfunded Liability (split with Wastewater and General Fund). The Water Fund's CalPERS liability is 15 percent of the cost.</i>	\$ 23,450	\$ 39,336	\$ 39,336
61211	Chemical/Analysis <i>Reflects costs associated with water testing.</i>	\$ 40,000	\$ 40,000	\$ 40,800
61127	Tools <i>Reflects costs for tools needed for repair and maintenance.</i>	\$ 3,000	\$ 3,000	\$ 3,060
61130	Office Supplies <i>Reflects costs for department office supplies.</i>	\$ 2,000	\$ 2,000	\$ 2,040
61131	Postage <i>Reflects postage costs for utility bills.</i>	\$ 5,100	\$ 5,100	\$ 5,202
61140	Operational Supplies <i>Reflects costs for department operations supplies.</i>	\$ 1,500	\$ 1,500	\$ 1,530
61240	Meter Expense <i>Reflects cost for new and replacement meters. New meter expense is offset by meter installation revenue.</i>	\$ 25,000	\$ 25,000	\$ 25,500
61230	Utilities - Electricity <i>Reflects cost of electricity at Water Treatment Plant.</i>	\$ 140,000	\$ 140,000	\$ 87,704
61280	Fuel - Vehicles <i>Reflects fuel cost for City trucks.</i>	\$ 6,000	\$ 6,000	\$ 6,120
67545	Principal and Interest <i>Reflects annual repayment of the loan issued to fund the Engie Energy Project. This is a split allocation between General Fund 19.84%, Wastewater Fund 31.53% and Water Fund 48.63%.</i>	\$ -	\$ 84,050	\$ 88,314
67575	Regulatory Compliance <i>Includes annual compliance fees and permits with various regulatory agencies including: State Water Resources Control Board (SWRCB) and County of Santa Barbara.</i>	\$ 21,000	\$ 21,000	\$ 21,420
67600	Safety Equipment <i>Includes safety equipment, personal protective equipment such as safety glasses, vests, gloves, high visibility rain gear, hard hats/caps etc.</i>	\$ 1,500	\$ 1,500	\$ 1,530

EXPENDITURE NARRATIVE (continued)
FUND 020

DEPARTMENT: 601/WATER

		Budget 2020-21	Budget 2021-22	Budget 2022-23
67610	Santa Ynez River Appropriation <i>Reflects annual groundwater charges.</i>	\$ 30,000	\$ 35,000	\$ 35,700
67635	State Water Project <i>Reflects charges to Central Coast Water Authority (CCWA) and Department of Water Resources (DWR) charges.</i>	\$ 1,326,000	\$ 1,300,000	\$ 1,326,000
67705	Telephone <i>Includes a portion of cell phone charges for the employees in this department.</i>	\$ 10,000	\$ 10,000	\$ 10,200
68110	Depreciation <i>Includes the depreciation of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land.</i>	\$ 224,400	\$ 224,400	\$ 228,888
69100	Transfer to Other Funds (Water Capital) <i>Includes transfers from reserves for CIP. See Water Capital Fund for details.</i>	\$2,354,024	\$ 2,049,286	\$ 437,740

MINOR CAPITAL

72300	Computer Equipment <i>Reflects systems upgrade to Windows 10.</i>	\$ -	\$ -	\$ -
73100	Vehicles <i>Reflects cost of vehicle replacement.</i>	\$ 9,692	\$ -	\$ -
73500	Equipment <i>Includes sampling, sounding, and generators.</i>	\$ 8,165	\$ -	\$ 10,000
74100	Improvements <i>Includes improvements for Water Treatment Plant improvements, buildings, filters, booster stations, and ClearSCADA software.</i>	\$ -	\$ -	\$ -



FUND 021-WATER CAPITAL FUND

Biennial Budget FY 2021-22 and FY 2022-23

Department: 602/Water Capital

Department Description:

The Water Capital Fund is used to record Connection Fees. Revenue from this source is used for capital expenditures that enhance capacity. This fund record transfers from the Wastewater Fund 005 and transfers out to Capital Projects Fund 092. For example, rehabilitation of reservoirs, water treatment plant improvement, and water distribution system improvement.

In accordance with Generally Accepted Accounting Principles (GAAP), capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset's useful life.

2019-2020 and 2020-21 Accomplishments: Reference 020-Water Fund

Departmental Goals: Reference 020-Water Fund

Objectives: Reference 020-Water Fund

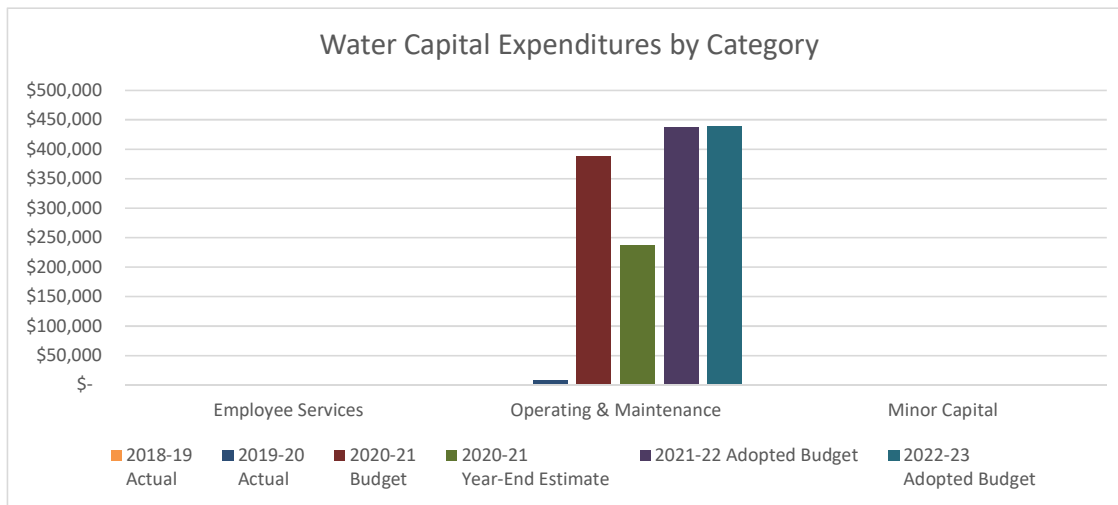
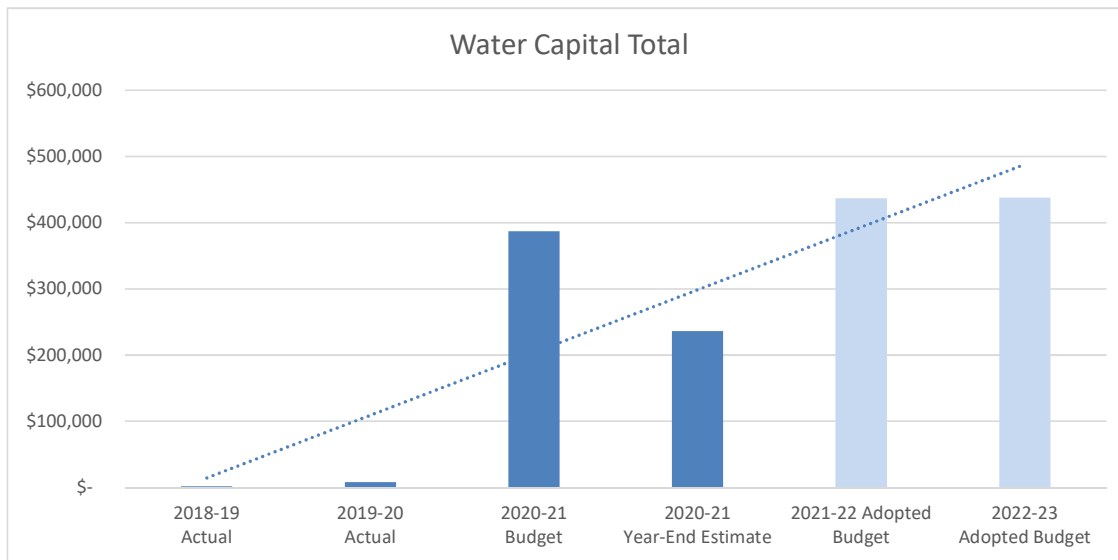


FUND 021 - WATER CAPITAL

DEPARTMENT: 602/WATER CAPITAL

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 1,887	\$ 8,193	\$ 387,000	\$ 236,000	\$ 437,000	\$ 437,740
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,887	\$ 8,193	\$ 387,000	\$ 236,000	\$ 437,000	\$ 437,740





DEPARTMENT EXPENDITURES

Water Capital

Account: 021-602

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
68110 Depreciation	1,887	8,193	37,000	16,000	37,000	37,740
69100 Transfer to Other Funds for CIPs [1]	-	-	350,000	220,000	400,000	400,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	1,887	8,193	387,000	236,000	437,000	437,740
<u>MINOR CAPITAL</u>						
74100 Improvements	-	-	-	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	-	-	-	-	-	-
021-602 WATER CAPITAL TOTAL:	1,887	8,193	387,000	236,000	437,000	437,740

[1] In accordance with Generally Accepted Accounting Principles, capital purchases are not recorded as expenditures within this fund; rather, depreciation expense is recorded over the asset's useful life. The budgeted amount is for informational purposes.



**FUND 021- WATER
CAPITAL**

DEPARTMENT: 602/WATER CAPITAL

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 2021-22 and FY 2022-23

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
68110	Depreciation	\$ 37,000	\$ 37,000	\$ 37,740
	<i>Estimated depreciation. Includes the depreciation of utility plant, buildings, underground lines, etc. Excludes land.</i>			
69100	Transfer to Other Funds	\$ 350,000	\$ 400,000	\$ 400,000
	<i>Includes charges for the following Capital Improvement Projects (CIP) Fund 092.</i>			
	<i>Project #603: WTP Facilities Improvement</i>	\$ 150,000	\$ 150,000	\$ 150,000
	<i>Project #605: Water Treatment Plant</i>	\$ 100,000	\$ 100,000	\$ -
	<i>Project #607: Water Meter Upgrades</i>	\$ -	\$ -	\$ 100,000
	<i>Project#609: Supplemental Well/WTP Feasibility</i>	\$ -	\$ 50,000	\$ 50,000
	<i>Project#610: Water Distribution System Improvement</i>	\$ 100,000	\$ 100,000	\$ 100,000



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Special Revenue Funds



Department: 580/Housing

Department Description:

Function: Community Development

The funds received from this program may be used for anything associated with site development and development of low-cost housing. The Housing fund also accounts funding to assist qualified residents for mobile home related repair projects. Funding sources come from interest earned on investments and from affordable housing fees paid by new developments.

2019-2020 and 2020-21 Accomplishments:

- Provided assistance to low-income residents in the City.

Departmental Goals:

1. Continue to provide assistance to low-income residents in the City.

Objectives:

- A. To assist in mobile home repairs to help those in need within the community.

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Community Support</i>	<ul style="list-style-type: none"> • City contribution for mobile home repairs 	\$3,000	\$3,000	\$3,000

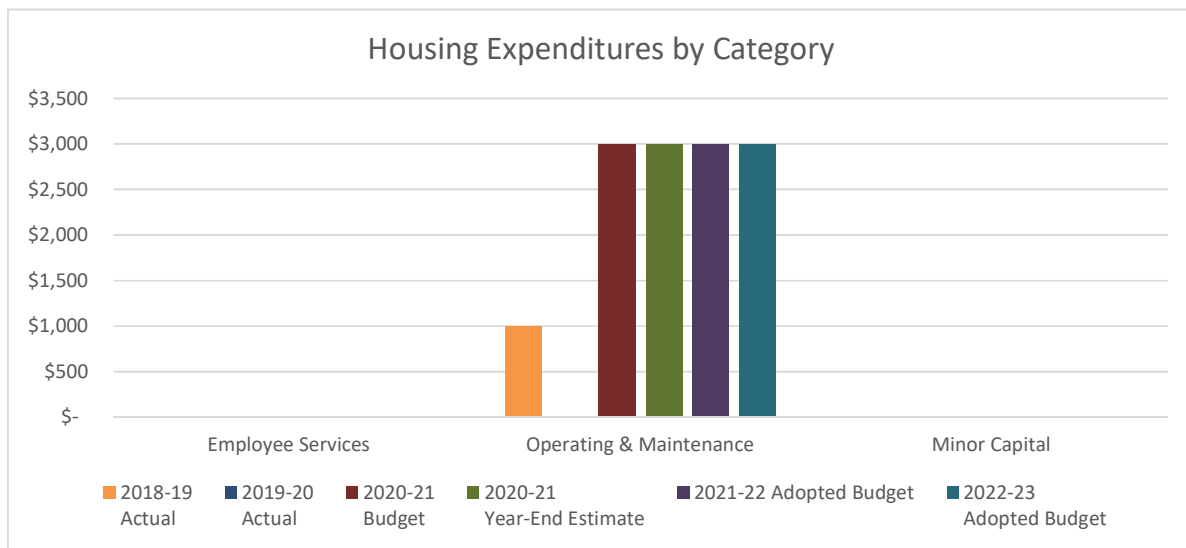
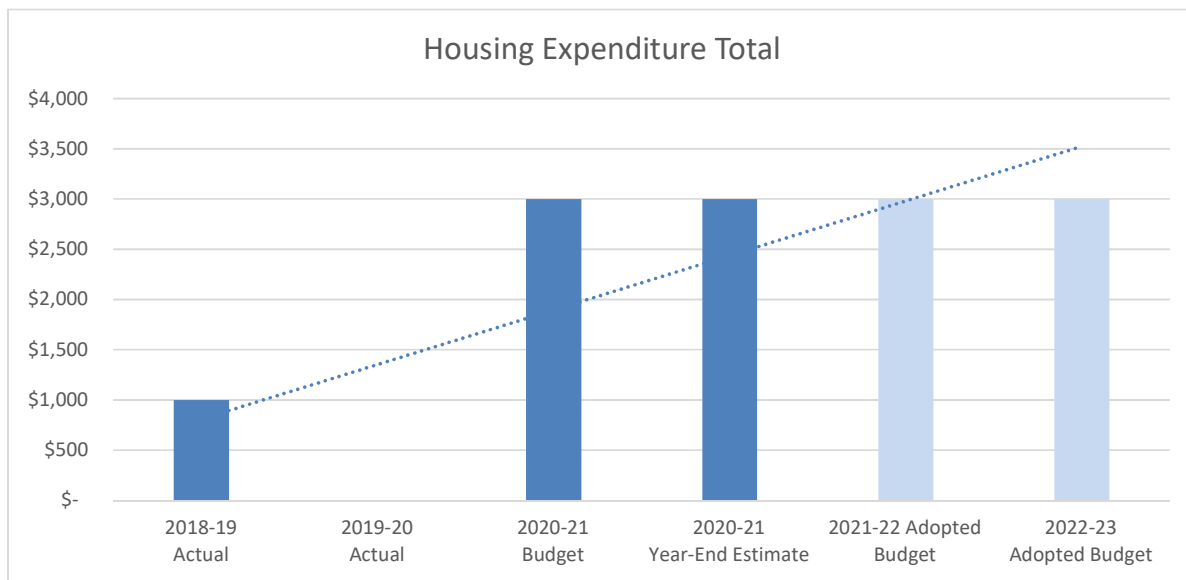


FUND 023 - HOUSING

DEPARTMENT: 580/HOUSING

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000





DEPARTMENT EXPENDITURES

Housing

Account: 023-580

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services	-	-	-	-	-	-
67385 Housing Assistance	-	-	-	-	-	-
67470 Mobile Home Repair	1,000	-	3,000	3,000	3,000	3,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	1,000	-	3,000	3,000	3,000	3,000
<u>MINOR CAPITAL</u>						
74100 Improvements	-	-	-	-	-	-
<u>MINOR CAPITAL SUBTOTAL:</u>	-	-	-	-	-	-
023 -HOUSING TOTAL:	1,000	-	3,000	3,000	3,000	3,000



FUND 023-HOUSING

DEPARTMENT: 580/HOUSING

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 2021-22 and FY 2022-23

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
60800	Contract Services	\$ -	\$ -	\$ -
	<i>Charges under this budget item not currently expected.</i>			
67385	Housing Assistance	\$ -	\$ -	\$ -
	<i>Reflects cost of housing assistance subsidy, or other related charges.</i>			
67470	Mobile Home Repair	\$ 3,000	\$ 3,000	\$ 3,000
	<i>Includes mobile home repairs through the Buellton Senior Center.</i>			



Departments: 553/Street Maintenance, 554/Traffic Safety, 555/Street Cleaning, 557/Engineering

Department Description:

Function: Public Works

The Gas Tax Fund is restricted revenue received through monies collected from gas taxes for street construction, repair, maintenance, traffic signals and street cleaning in accordance with State Controller’s guidelines.

2019-2020 and 2020-21 Accomplishments:

- Completed Road Maintenance Project 2018/19 – CIP#092-317
- Contract has been awarded for Road Maintenance Project 2019/20-CIP#092-318
- Completed Road Maintenance Project 2019/20 – CIP#092-318
- Contract has been awarded for Road Maintenance Project 2020/21-CIP#092-319

Departmental Goals:

1. Continue to fund street improvements and maintenance projects.

Objectives:

- A. Complete the following Capital Improvement Projects (CIP):
 - a. CIP Project#092-307: McMurray Road Widening/TS Improvement
 - b. CIP Project#092-319: 2020-21 Road Maintenance Project
 - c. CIP Project#092-320: 2021-22 Road Maintenance Project

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	<ul style="list-style-type: none"> • # of Capital Improvement Projects funded 	3	3	3

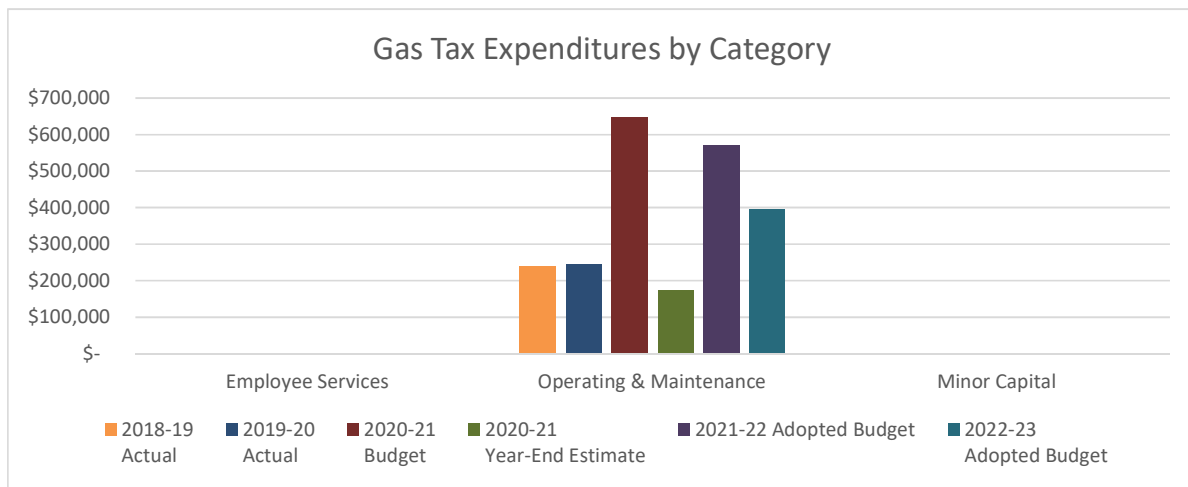
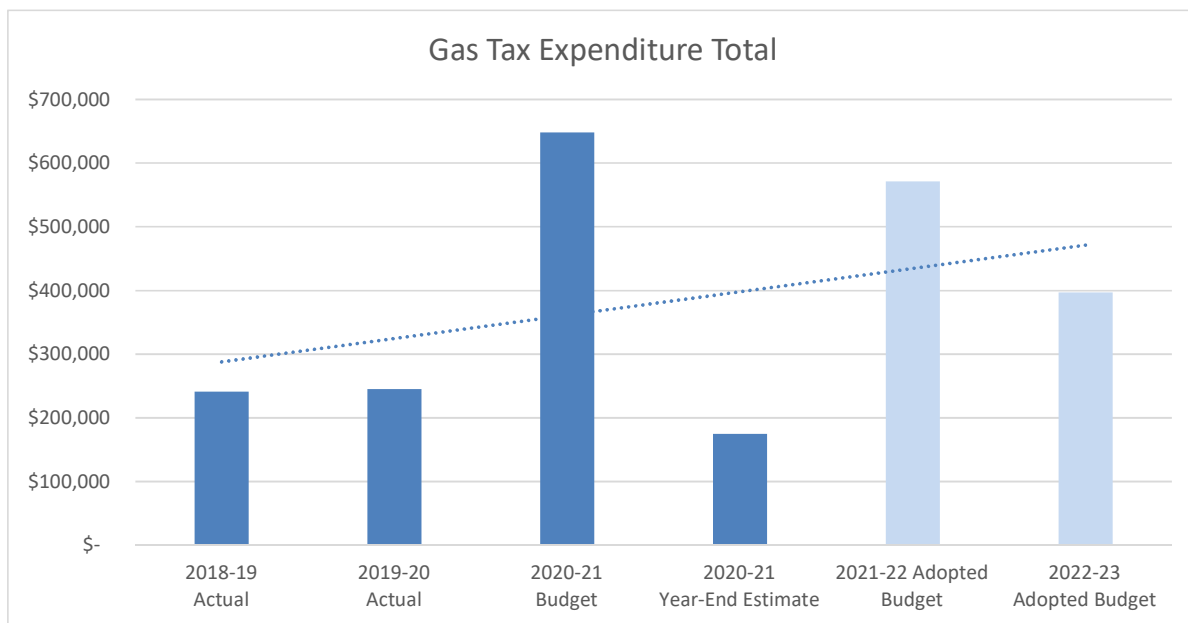


FUND 025 - GAS TAX

DEPARTMENT: 553/STEET MAINTENANCE, 554/TRAFFIC SAFETY, 555/STREET CLEANING, 557/ENGINEERING

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 241,232	\$ 245,287	\$ 648,120	\$ 174,970	\$ 571,195	\$ 397,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 241,232	\$ 245,287	\$ 648,120	\$ 174,970	\$ 571,195	\$ 397,000





DEPARTMENT EXPENDITURES

Gas Tax

Account: 025-55X

Biennial Budget for FY 2021-22 and FY 2022-23

		2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
		Actual	Actual	Budget	Year-End Estimate	Adopted Budget	Adopted Budget
<u>OPERATING & MAINTENANCE</u>							
60800	554 Contract Services	55,892	87,682	85,000	106,667	85,000	85,000
60800	557 Contract Services	12,849	6,042	-	6,667	-	-
60830	554 Contract Services - Engineering	-	-	15,000	8,667	-	-
67265	553 Encroachment Permit Processing [1]	10,680	3,053	10,000	-	10,000	10,000
67695	554 Annual Street Report	-	-	2,000	2,000	2,000	2,000
69100	554 Transfer to Other Funds	161,811	-	-	-	-	-
77000	554 Transfer to Other Funds for CIPs [2]	-	148,510	536,120	50,970	474,195	300,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		241,232	245,287	648,120	174,970	571,195	397,000
025 -GAS TAX TOTAL:		241,232	245,287	648,120	174,970	571,195	397,000

[1] Account name was changed from "Development Permit Processing" to "Encroachment Permit Processing". It reflects the cost associated with encroachment permit processing.

[2] New account was created in FY19/20 to record transfer for Capital Improvement Projects. Account 69100 will be used for transfer for operating expenditures. See Fund 092.



FUND 025-GAS TAX

**DEPARTMENT: 553/STREET MAINTENANCE,
554/TRAFFIC SAFETY, 555/STREET CLEANING,
557/ENGINEERING**

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 2021-22 and FY 2022-23

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
60800	Contract Services <i>Reflects general engineering costs as required by the City and cost for engineering services for street operational improvements.</i>	\$ 85,000	\$ 85,000	\$ 85,000
60830	Contract Services - Engineering <i>Reflects costs related to traffic safety studies.</i>	\$ 15,000	\$ -	\$ -
67265	Encroachment Permit Processing <i>Reflects costs associated with encroachment permits processing.</i>	\$ 10,000	\$ 10,000	\$ 10,000
67695	Annual Street Report <i>Reflects General Engineering cost as requested by the City.</i>	\$ 2,000	\$ 2,000	\$ 2,000
77000	Transfer to Other Funds (for CIPs) <i>Includes charges for the following Capital Improvement Projects (CIP). Reference Fund 092.</i>	\$ 536,120	\$ 474,195	\$ 300,000
	<i>Project #307 - McMurray Road Widening/TS Improvement</i>	\$ 150,000	\$ 88,049	\$ -
	<i>Project #318 - Road Maintenance 19/20</i>	\$ 85,675	\$ -	\$ -
	<i>Project #319 - Road Maintenance 20/21</i>	\$ 300,445	\$ 279,569	\$ -
	<i>Project #320 - Road Maintenance 21/22</i>	\$ -	\$ 106,577	\$ -
	<i>Project #321 - Road Maintenance 22/23</i>	\$ -	\$ -	\$ 300,000



FUND 027-LOCAL TRANSPORTATION FUND
 Biennial Budget FY 2021-22 and FY 2022-23

Departments: 559/TDA Grant

Department Description:

Function: Public Works

Local Transportation Funds are used for transportation services for the citizens of Buellton. After all unmet transit needs are satisfied, the funds may be used for street construction, repair and maintenance.

The City redirects funds to the City of Solvang for operation of the Santa Ynez Valley Transit (SYVT) services which include Dial-A-Ride. In addition, the City contracts with the Cities of Lompoc for the Wine Country Express and Santa Maria for the Breeze 200.

2019-2020 and 2020-21 Accomplishments:

- The City of Buellton continues to contract and support transit services for the SYVTransit, the Breeze 200 and Wine Country Express.
- Reserve funds have been set-aside for future bike and pedestrian trails.

Departmental Goals:

1. To effectively meet the needs and expectations of the residents and businesses of Buellton with City transit services that connect our community with priority destinations locally and regionally.
2. To construct bike and pedestrian paths in the City.

Objectives:

- A. Continue to provide Buellton residents with alternative transportation options such as bus routes with the Breeze 200, Wine Country Express and Santa Ynez Valley Transit and Dial-A-Ride.
- B. Continue to allocate funds to Bike and Pedestrian Reserve to accumulate enough funds to begin conceptual planning and design for the Santa Ynez River Trail.

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Maintain Infrastructure & Sustainability</i>	<ul style="list-style-type: none"> • # of Capital Improvement Projects funded 	2	2	2
<i>Support Bikes and Trails</i>	<ul style="list-style-type: none"> • Amount to allocate to Bike and Trails Reserve 	\$10,000	\$10,000	\$10,000

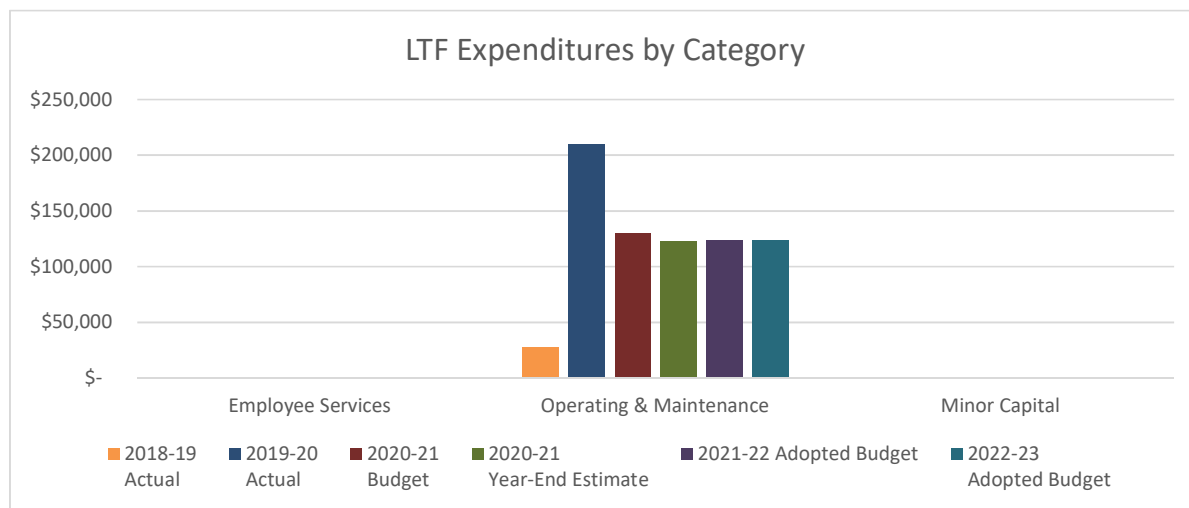
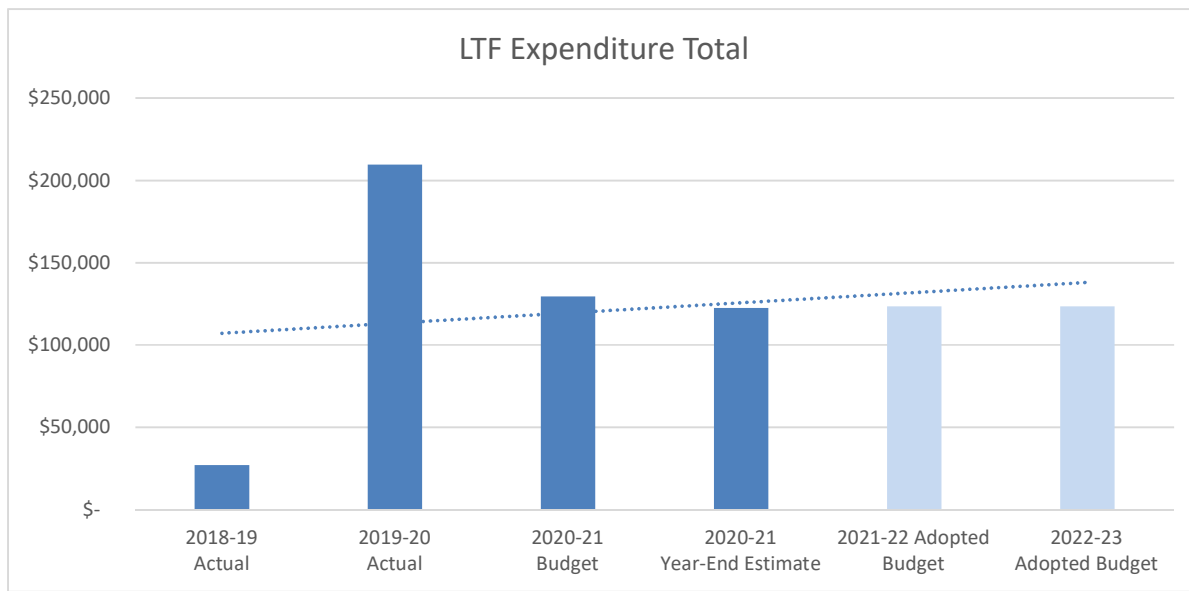


FUND 027 - LOCAL TRANSPORTATION FUND

DEPARTMENT: 559/TDA GRANT

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 27,216	\$ 209,575	\$ 129,500	\$ 122,400	\$ 123,500	\$ 123,500
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 27,216	\$ 209,575	\$ 129,500	\$ 122,400	\$ 123,500	\$ 123,500





DEPARTMENT EXPENDITURES

Local Transportation

Account: 027-559

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
67115 Breeze Extension Pilot	-	89,270	65,000	65,000	42,000	42,000
67445 Lompoc - Wine Country Express	20,000	20,000	20,000	20,000	20,000	20,000
67685 SYVT Dial-A-Ride Subsidy	1,500	1,500	1,500	15,000	1,500	1,500
69100 Transfer to Other Funds	5,716	-	-	-	-	-
69400 Transfer to Bikes and Trails Reserve	-	-	20,000	20,000	50,000	50,000
77000 Transfer to Other Funds for CIPs [1]	-	98,805	23,000	2,400	10,000	10,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	27,216	209,575	129,500	122,400	123,500	123,500
027 - LOCAL TRANSPORTATION TOTAL:	27,216	209,575	129,500	122,400	123,500	123,500

[1] New account was created to report transfer to Capital Improvement Projects. Account 69100 will be used for operating transfers. See Fund 092.



**FUND 027 - LOCAL
TRANSPORTATION
EXPENDITURE DETAIL NARRATIVE**

DEPARTMENT: 559/TDA GRANT

Biennial Budget for FY 2021-22 and FY 2022-23

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
67115	Breeze Extension Pilot <i>Reflects annual operating cost of Breeze 200 transit service.</i>	\$ 65,000	\$ 42,000	\$ 42,000
67445	Lompoc - Wine Country Express <i>Reflects cost of Wine Country Express transit service.</i>	\$ 20,000	\$ 20,000	\$ 20,000
67685	SYVT Dial-A-Ride Subsidy <i>Reflects annual cost of SYV Dial-A-Ride Subsidy.</i>	\$ 1,500	\$ 1,500	\$ 1,500
69400	Bikes and Trails transfer to Reserves <i>Reflects amount set-aside to fund future bike and trail projects.</i>	\$ 20,000	\$ 50,000	\$ 50,000
77000	Transfer to Other Funds (for CIPs) <i>Includes charges for the following Capital Improvement Projects (CIP). <u>Reference Fund 092.</u></i>	\$ 23,000	\$ 10,000	\$ 10,000
	<i>Project #207 - Santa Ynez River Trail Conceptual Plan and Feasibility Study</i>	\$ 20,000	\$ 10,000	\$ 10,000
	<i>Project #308 - North Avenue of Flags Park and Ride</i>	\$ 3,000	\$ -	\$ -



FUND 029-TRANSPORTATION PLANNING FUND
Biennial Budget FY 2021-22 and FY 2022-23

Department: 557/ENGINEERING

Department Description:

Function: Public Works

Transportation Planning funds are used for services related to compliance with annual reporting requirements of Santa Barbara County Association of Governments (SBCAG), the California Department of Transportation and transportation planning in general. Funding sources are from State Transit Funding, interest earned on investments and transfers from the General Fund.

2019-2020 and 2020-21 Accomplishments:

- Continued to contract with MNS Engineer, Inc. to provide transportation and alternative transportation/transit planning and management activities, involving Caltrans and transportation issues as requested by City Staff.
- Continued compliance and audit reporting through city and contract staff with SBCAG and the State.
- Continued regional transportation planning within the County.

Departmental Goals:

1. To plan, develop and operate transportation planning and transit services.

Objectives:

- A. Continue to work with SBCAG, Caltrans and other local/regional agencies to coordinate and plan transportation and transit services.
- B. Contribute \$5,000 as local share to SBCAG for Santa Ynez Multi-Purpose Trail alternative transportation planning study.

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Alternate Transportation</i>	<ul style="list-style-type: none"> • Amount to allocate as local for Regional Multipurpose Trail 	\$5,000	\$5,000	\$5,000

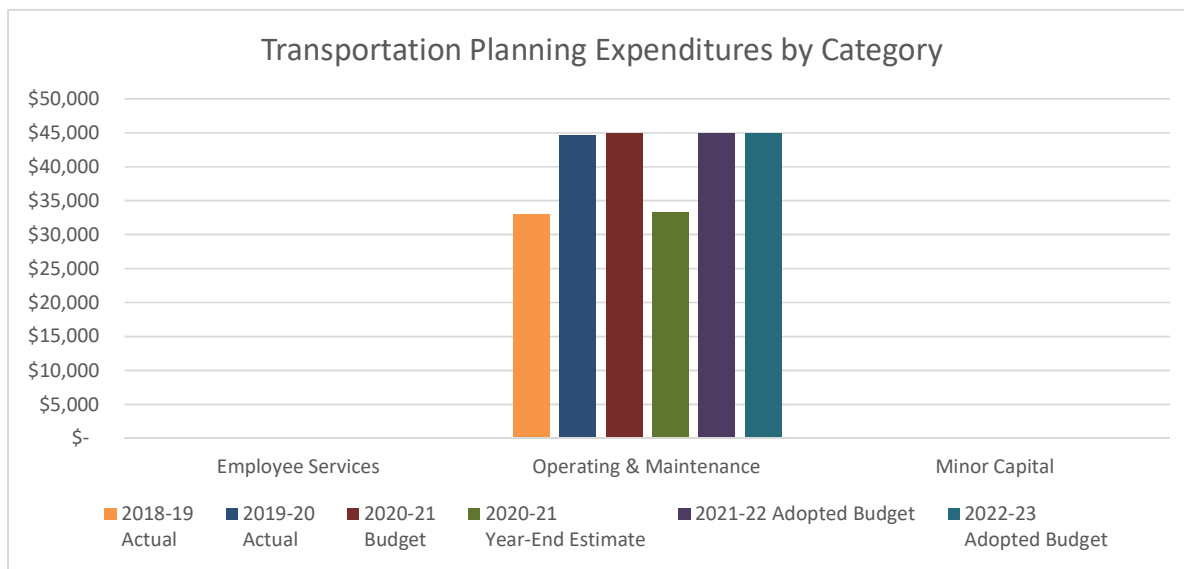
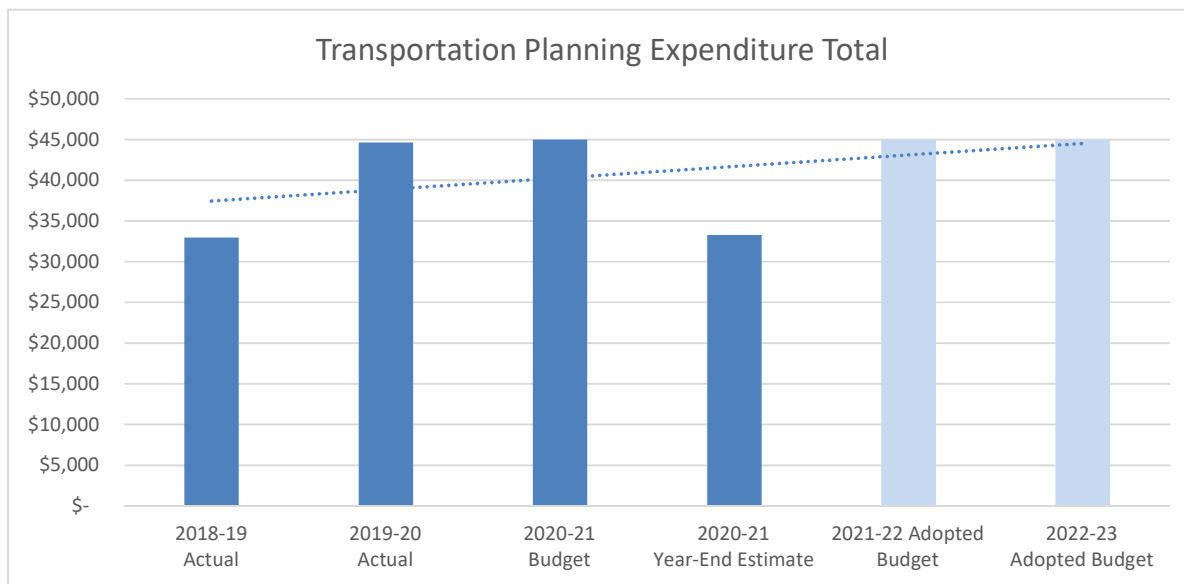


FUND 029 -TRANSPORTATION PLANNING

DEPARTMENT: 557/ENGINEERING

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 32,965	\$ 44,643	\$ 45,000	\$ 33,300	\$ 45,000	\$ 45,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 32,965	\$ 44,643	\$ 45,000	\$ 33,300	\$ 45,000	\$ 45,000





DEPARTMENT EXPENDITURES

Transportation Planning

Account: 029-557

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services	32,965	44,643	45,000	33,300	45,000	45,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	32,965	44,643	45,000	33,300	45,000	45,000
029 - TRANSPORTATION PLANNING TOTAL:	32,965	44,643	45,000	33,300	45,000	45,000



**FUND 029 - TRANSPORTATION
PLANNING**

DEPARTMENT: 557/ENGINEERING

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 2021-22 and FY 2022-23

	Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>			
60800 Contract Services	\$ 45,000	\$ 45,000	\$ 45,000
<i>Includes costs for transportation and transit coordination, planning, and Caltrans charges.</i>			



Department: 560/MEASURE A

Department Description:

Function: Public Works

In November 2008, the voters of Santa Barbara County passed Measure A which will continue the ½ cents sales tax authorized by Measure A became effective April 1, 2010, remaining in effect for 30 years, with an expiration date of March 31, 2040. The purpose of Measure A is to improve and maintain streets and sidewalks in accordance with Santa Barbara County Association of Governments (SBCAG) guidelines for the voter-approved measures.

2019-2020 and 2020-21 Accomplishments:

- Completed Road Maintenance Project 2018/19 – CIP#092-317
- Completed Road Maintenance Project 2019/20 – CIP#092-318
- Contract has been awarded for Road Maintenance Project 2020/21-CIP#092-319

Departmental Goals:

1. Continue to fund street and sidewalk improvement projects.

Objectives:

- A. Complete the following Capital Improvements Projects (CIP):
 - a. CIP Project#092-319: 2020-21 Road Maintenance Project
 - b. CIP Project#092-320: 2021-22 Road Maintenance Project
 - c. CIP Project #092-307: McMurray Road Widening

PROGRAM METRIC	PERFORMANCE INDICATOR	FY 2019-2021 TARGET	FY 2019-2021 ESTIMATED	FY 2021-2023 PROJECTED
<i>Structure & Sustainability</i>	<ul style="list-style-type: none"> • # of Capital funded Improvement Project 	2	2	3

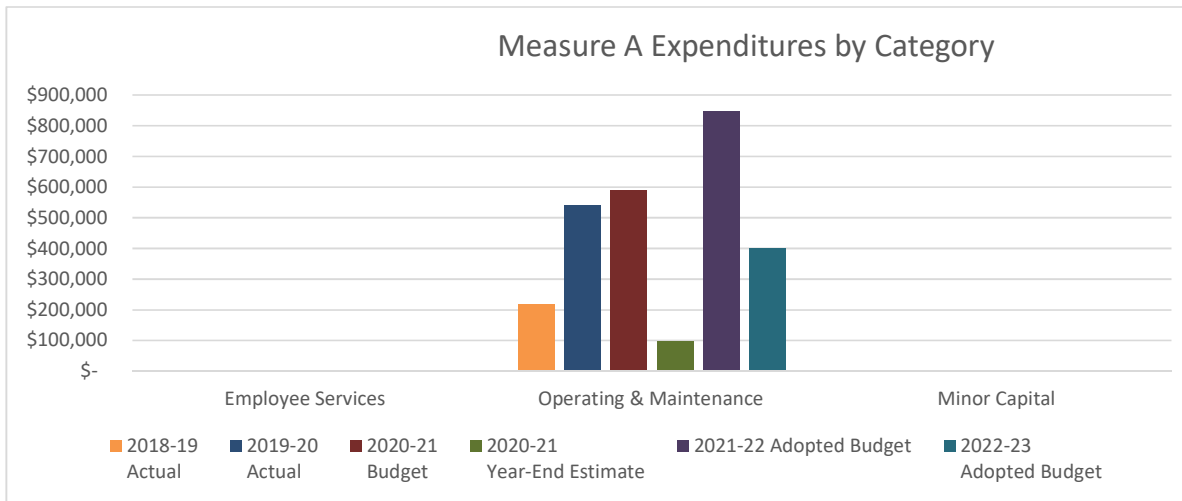
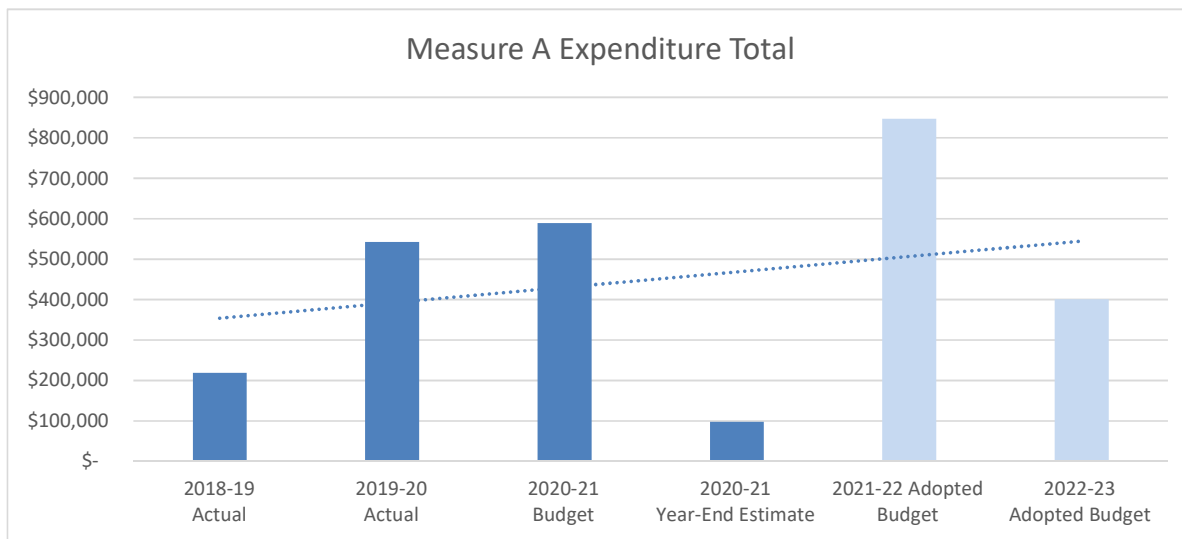


FUND 031 - MEASURE A

DEPARTMENT: 560/MEASURE A

Biennial Budget for FY 2021-22 and FY 2022-23

DEPARTMENT SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 218,800	\$ 541,795	\$ 589,093	\$ 97,353	\$ 847,245	\$ 400,736
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 218,800	\$ 541,795	\$ 589,093	\$ 97,353	\$ 847,245	\$ 400,736





DEPARTMENT EXPENDITURES

Measure A

Account: 031-560

Biennial Budget for FY 2021-22 and FY 2022-23

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Year-End Estimate	2021-22 Adopted Budget	2022-23 Adopted Budget
<u>OPERATING & MAINTENANCE</u>						
69100 Transfer to Other Funds	40,000	64,500	64,500	64,500	63,000	63,000
77000 Transfer to Other Funds for CIPs [1]	178,800	477,295	524,593	32,853	784,245	337,736
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	218,800	541,795	589,093	97,353	847,245	400,736
031 -MEASURE A TOTAL:	218,800	541,795	589,093	97,353	847,245	400,736

[1] New account was created in FY19/20 to record transfer for Capital Improvement Projects. Account 69100 will be used for transfer for operating expenditures. See Fund 092.



FUND 031 - MEASURE A

DEPARTMENT: 560/MEASURE A

EXPENDITURE DETAIL NARRATIVE

Biennial Budget for FY 2021-22 and FY 2022-23

		Budget 2020-21	Budget 2021-22	Budget 2022-23
<u>OPERATING AND MAINTENANCE</u>				
69100	Transfer to Other Funds <i>Includes transfer to Fund 027 (LTF) for transit operating costs (\$53,000) and allocation for Multi-Purpose Trail reserve (\$10,000).</i>	\$ 64,500	\$ 63,000	\$ 63,000
77000	Transfer to Other Funds for CIP <i>Includes charges for the following Capital Improvement Projects (CIP). Reference Fund 092.</i>	\$ 524,593	\$ 784,245	\$ 337,736
	<i>Project #207 - Santa Ynez River Trail</i>	\$ 232,325	\$ 10,000	\$ 10,000
	<i>Project #307 McMurray RD Widening</i>	\$ -	\$ 219,780	\$ -
	<i>Project #318 - Road Maintenance Project 19/20</i>	\$ 292,268	\$ -	\$ -
	<i>Project #319 - Road Maintenance Project 20/21</i>	\$ -	\$ 236,987	\$ -
	<i>Project #320 - Road Maintenance Project 21/22</i>	\$ -	\$ 317,478	\$ -
	<i>Project #321 - Road Maintenance Project 22/23</i>	\$ -	\$ -	\$ 327,736



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Capital Improvement Plan (CIP Budget)

2022 through 2027

CAPITAL IMPROVEMENT PROGRAM

CITY OF BUELLTON, CALIFORNIA

FY 2021-22 & 2022-23

Capital Improvement Program Summary

The Capital Improvement Plan (CIP) includes completion of current projects, new investments and important reinvestments in critical infrastructure projects. Funds allocated for capital projects will be spent during the first fiscal year of the biennial budget or will be rolled forward to future years if not expended in the first fiscal year. The CIP Plan includes line item details explaining expenditures, funding source and summarizes projects by category and funding source. The budgeted CIP for fiscal years 2021-22 and 2022-23 are \$7,460,837 and \$3,190,000, respectively. The funding source allocation for fiscal year 2022-23 is estimated for budget planning purposes. During the Mid-Cycle Budget review, appropriations for fiscal year 2022-23 will be allocated and funding sources will be identified.

The City defines a capital project as an asset that adds value to the City and allows the City to function. The CIP involves acquisition, design, and construction of major capital assets within the City. City policy is to capitalize all capital assets with costs exceeding a minimum threshold of \$5,000 and with useful life exceeding one year. Projects in the CIP are placed in the categories listed below with the following numbering scheme:

- 100's – Storm Drain Projects
- 200's – Facilities/Public Buildings
- 300's – Street Projects
- 400's – Parks
- 500's – Unassigned
- 600's – Water Projects
- 700's – Sewer Projects

A capital project is usually a one-time expenditure, but may be funded over several years. In some cases, some capital projects are ongoing through cycles and phases and budgeted every year. The City CIP program serves as a tool for long-term capital planning efforts. The City adopts a five-year CIP budget to provide budget forecasting for capital projects according to priority and available funding. The total five-year CIP budget for fiscal year beginning 7/1/2021 and ending 6/30/2027 is \$18,690,837.

Capital Projects are funded through the General Fund, Water Capital Fund, Wastewater Capital Fund and Special Revenue Funds. Revenue from Gas Tax, Local Transportation, and Measure A are used for street and traffic related improvements. Revenue from these sources must meet a “minimum of effort” (MOE) requirement to ensure that funds do not supplant existing levels of general revenue spending on streets and roads. The total amount allocated for Capital Projects for FY 2021/22 is \$7,460,837. The following is the Capital Project allocation per fund:

- 001- General Fund: \$2,316,696
- 006 – Wastewater Capital Fund: \$ 1,863,415
- 021 – Water Capital Fund: \$ 2,012,286
- 025- Gas Tax Fund: \$474,195

- 027 – Local Transportation Fund: \$10,000
- 031- Measure A Fund: \$784,245

Each project is reviewed and evaluated using three criteria dimensions: 1–Critical, 2–Urgent, and 3-High. The following are the considerations to make for each dimension:

1. *Critical: Need arising from safety issues and concerns, assessed need nearing critical failure.*
2. *Urgent: Need approaching critical failure, regulatory requirement, and scheduled maintenance/repair.*
3. *High: Scheduled repair, repair/replacement that has exceeded useful life, identified planned projects for future*
4. *Other: Does not meet any of the other criteria dimensions.*

Each individual project is budgeted according to its project phase. The project phase categories are:

- *70000: Conceptual Plan and Feasibility*
- *70005: Design and Permitting*
- *71200: Right of Way Acquisition*
- *71500: Project Management and Inspections*
- *74100: Construction/Improvements*

Impact on Operating Budget Maintenance of road, drainage and facility improvements is an ongoing obligation that is a normal part of the City’s operating budget. Many of the road and drainage projects included in the CIP are improvements to existing infrastructure. Each individual project description sheet that follows summarizes the anticipated impact of the project on the operating budget. In addition, a summary of the estimated impact of the entire CIP by year on the operating budget from 2021 – 2027 is included in this section of the budget document. Operating impacts are ongoing costs associated with the approval of a capital project. Examples of operating impacts are personnel costs, utility costs or operating supplies. The cumulative impact of all of the CIP projects, as detailed in the summary table, will be taken into consideration as the City creates future year operating budgets.



CITY OF BUELLTON, CALIFORNIA
CITY-WIDE CAPITAL IMPROVEMENT PROJECT (CIP) Budget
Capital Program Summary by Project (with 5-Year projections)
For Fiscal Year Beginning 7/1/21 and Ending 6/30/27

Project Number	Project Description	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Projected	FY 2024-25 Projected	FY 2025-26 Projected	FY 2026-27 Projected	Total Project Cost (includes prior year actuals & future budgets)
092-102	Storm Drain Outfall Repairs and Re-Establishment	40,000	40,000	40,000	-	-	-	120,000
092-205	City Hall Repairs (Roof)	50,000			-	-	-	50,000
092-207	Santa Ynez River Trail Conceptual Plan and Feasibility Study	50,000	75,000	75,000	75,000	75,000	75,000	425,000
092-212	The Avenue Improvements - Median 3		125,000	850,000	850,000			1,825,000
092-214	City Hall Emergency Generator/Electrical Improvements	40,000		-	-	-	-	40,000
092-215	Ave of Flags Specific Plan - Median 2							-
092-217	RVP Basketball Court Resurfacing	80,000		-				80,000
092-219	Engie Solar Project -092-612 and 092-711	3,683,837						3,683,837
092-307	McMurray Road Widening / TS	732,000	400,000					1,132,000
092-308	No. Ave of the Flags Park and Ride	50,000	50,000	400,000				500,000
092-311	Industrial Way Street Lights (General Fund)			-				-
092-319	2020-21 Road Maintenance Project	775,000		-				775,000
092-320	2021-2022 Road Maintenance Project	660,000						660,000
092-321	2022-2023 Road Maintenance Project		1,300,000	-				1,300,000
092-322	2023-2024 Road Maintenance Project			700,000	-			700,000
092-323	2024-2025 Road Maintenance Project				800,000	-		800,000
092-324	2025-2026 Road Maintenance Project					500,000		500,000
092-325	2026-2027 Road Maintenance Project						600,000	600,000
092-401	Misceallenous River View Park Improvements	50,000	50,000	-	-			100,000
092-603	WTP Facilities Improvement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
092-605	WTP Backwash Reclamation Improvement Project	100,000						100,000
092-607	Water Meter Upgrades		100,000	100,000	100,000			300,000
092-609	Supplemental Well/WTP Feasibility	50,000	50,000	-				100,000
092-610	Water Distribution System Improvements	100,000	100,000	100,000	100,000	100,000	100,000	600,000
092-703	WWTP and Lift Station Security and Reliability Project	-	-	100,000				100,000
092-704	Sewer Line Replacement	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
092-706	WWTP Facilities Improvements	300,000	300,000	150,000	150,000	150,000	150,000	1,200,000
092-710	WWTP Lift Station and Plant Power Reliability	300,000	300,000	-	-	-	-	600,000
TOTAL CAPITAL IMPROVEMENT PROGRAM:		7,460,837	3,290,000	2,915,000	2,475,000	1,225,000	1,325,000	18,690,837



**CITY-WIDE CAPITAL IMPROVEMENT PROJECT (CIP) Budget
FUND BALANCE ANALYSIS OF FUNDING SOURCES**

For Fiscal Year Beginning 7/1/2021 and Ending 6/30/2022

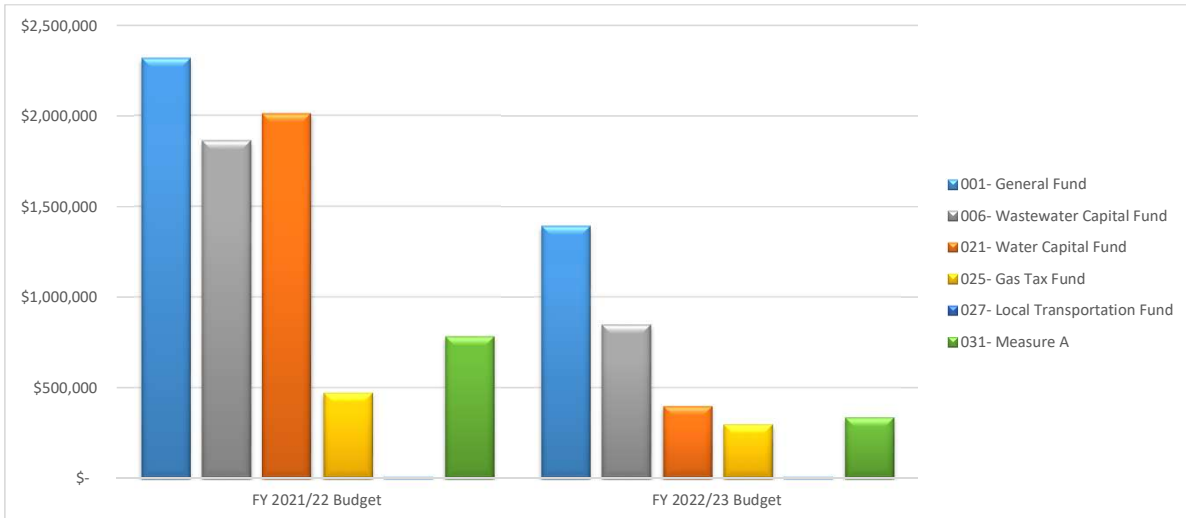
Fund Number		Est. 6/30/21 Fund	FY 21/22 Revenues	Use of Reserves	FY 21/22	FY 21/22 CIP	Est. 6/30/22 Fund
		Equity			Expenditures	Funding	Equity
001	Transfer from General Fund	\$ 7,543,913	\$ 8,850,232	\$ 2,316,696	\$ 8,122,500	\$ 2,316,696	\$ 5,954,948
005	Transfer from Wastewater Operating	4,093,611	1,228,828	2,059,871	2,275,285	1,013,415	2,033,739
006	Transfer from Wastewater Capital	227,704	886,000	-	36,000	850,000	227,704
020	Transfer from Water Operating	8,443,353	2,658,500	2,014,057	3,060,271	1,612,286	6,429,296
021	Transfer from Water Capital	397,372	437,000	-	37,000	400,000	397,372
025	Transfer from Gas Tax	491,490	321,542	249,653	97,000	474,195	241,837
027	Transfer from Local Transportation Fund	142,992	93,500	30,000	113,500	10,000	112,992
031	Transfer from Measure A	659,137	391,630	455,615	63,000	784,245	203,522
TOTAL TRANSFERS IN FROM ALL FUNDS		\$ 21,999,572	\$ 14,867,232	\$ 7,125,892	\$ 13,804,556	\$ 7,460,837	\$ 15,601,410

For Fiscal Year Beginning 7/1/2022 and Ending 6/30/2023

Fund Number		Est. 6/30/22 Fund	FY 22/23 Revenues	Use of Reserves	FY 22/23	FY 22/23 CIP	Est. 6/30/23 Fund
		Equity			Expenditures	Funding	Equity
001	Transfer from General Fund	\$ 5,954,948	\$ 9,003,873	\$ 1,392,264	\$ 8,143,495	\$ 1,392,264	\$ 5,423,062
005	Transfer from Wastewater Operating	\$ 2,033,739	1,232,328	1,079,230	2,311,558	-	954,509
006	Transfer from Wastewater Capital	\$ 227,704	886,720	-	36,720	850,000	227,704
020	Transfer from Water Operating	\$ 6,429,296	2,704,328	302,952	3,007,280	-	6,126,344
021	Transfer from Water Capital	\$ 397,372	437,740	-	37,740	400,000	397,372
025	Transfer from Gas Tax	\$ 241,837	326,433	70,567	97,000	300,000	171,270
027	Transfer from Local Transportation Fund	\$ 112,992	93,500	30,000	113,500	10,000	82,992
031	Transfer from Measure A	\$ 203,522	401,911	-	63,000	337,736	204,697
TOTAL TRANSFERS IN FROM ALL FUNDS		\$ 15,601,410	\$ 15,086,833	\$ 2,875,013	\$ 13,810,293	\$ 3,290,000	\$ 13,587,950



CITY OF BUELLTON
Capital Improvement Projects (CIP) by Funding Source
For Fiscal Years 2021-22 and 2022-23



Fund: 092 - Capital Improvement Project Fund			FY 2021/22 Budget	FY 2022/23 Budget
Funding Source Summary				
092-49727	001- General Fund		\$ 2,316,696	\$ 1,392,264
092-49729	006- Wastewater Capital Fund		\$ 1,863,415	\$ 850,000
092-49732	021- Water Capital Fund		\$ 2,012,286	\$ 400,000
092-49726	025- Gas Tax Fund		\$ 474,195	\$ 300,000
092-49733	027- Local Transportation Fund		\$ 10,000	\$ 10,000
092-49728	031- Measure A		\$ 784,245	\$ 337,736
Total Funding:			\$ 7,460,837	\$ 3,290,000

Fund	Project No.	Project Title	FY 2021/22 Budget	FY 2022/23 Budget
001	092-102	Storm Drain Out Repairs & Re-Establishment	\$ 40,000	\$ 40,000
001	092-205	City Hall Repairs (Roof)	\$ 50,000	\$ -
001	092-207	Santa Ynez River Trail	\$ 30,000	\$ 55,000
001	092-212	The Avenue Improvements - Median 3	\$ -	\$ 125,000
001	092-214	City Hall Emergency Generator/Electrical Replacement	\$ 40,000	\$ -
001	092-217	River View Basketball Court Resurfacing	\$ 80,000	\$ -
001	092-219	Engie Inc. Energy Project	\$ 1,058,136	\$ -
001	092-307	McMurray Road Widening/TS	\$ 424,171	\$ 400,000
001	092-308	North Avenue of Flags Parks and Ride	\$ 50,000	\$ 50,000
001	092-319	Road Maintenance Project 2020/21	\$ 258,444	\$ -
001	092-320	Road Maintenance Project 2021/22	\$ 235,945	\$ -
001	092-321	Road Maintenance Project 2022/23	\$ -	\$ 672,264
001	092-401	River View Park Miscellaneous Improvements	\$ 50,000	\$ 50,000
001-General Fund Total:			\$ 2,316,696	\$ 1,392,264
006	092-704	Sewer Line Replacement	\$ 250,000	\$ 250,000
006	092-706	Wastewater Treatment Plant Facilities Improvement	\$ 300,000	\$ 300,000
006	092-710	Wastewater Treatment Plant Lift Station and	\$ 300,000	\$ 300,000
006	092-710	Plant Power Reliability	\$ 300,000	\$ 300,000
005	092-711	Engie Inc. Energy Project	\$ 1,013,415	\$ -
006-Wastewater Fund Total:			\$ 1,863,415	\$ 850,000
021	092-603	Water Treatment Plant Improvement	\$ 150,000	\$ 150,000
021	092-605	Water Treatment Plant	\$ 100,000	\$ -
021	092-607	Water Meter Upgrades	\$ -	\$ 100,000
021	092-609	Supplemental Well/Water Treatment Plant Feasibility	\$ 50,000	\$ 50,000
021	092-610	Water Distribution System Improvements	\$ 100,000	\$ 100,000
020	092-612	Engie Inc. Energy Project	\$ 1,612,286	\$ -
021-Water Fund Total:			\$ 2,012,286	\$ 400,000
025	092-307	McMurray Road Widening/TS	\$ 88,049	\$ -
025	092-319	Road Maintenance Project 2020/21	\$ 279,569	\$ -
025	092-320	Road Maintenance Project 2021/22	\$ 106,577	\$ -
025	092-321	Road Maintenance Project 2022/23	\$ -	\$ 300,000
025-Gas Tax Fund Total:			\$ 474,195	\$ 300,000
027	092-207	Santa Ynez River Trail	\$ 10,000	\$ 10,000
027-Local Transportation Fund Total:			\$ 10,000	\$ 10,000
031	092-207	Santa Ynez River Trail	\$ 10,000	\$ 10,000
031	092-307	McMurray Road Widening/TS	\$ 219,780	\$ -
031	092-319	Road Maintenance Project 2020/21	\$ 236,987	\$ -
031	092-320	Road Maintenance Project 2021/22	\$ 317,478	\$ -
031	092-321	Road Maintenance Project 2022/23	\$ -	\$ 327,736
031-Measure A Total:			\$ 784,245	\$ 337,736



City of Buellton
Capital Improvement Project (CIP) Funding by fund
For Fiscal Year: 2021-22

Project Number	PROJECT DESCRIPTION	2021-22 Fund Allocation - Estimates						FY 21-22 Budget	FY 22-23 Budget
		General Fund	Gas Tax	LTF	MA	Water	WW		
092-102	Storm Drain Outfall Repairs & Re-Establishment	40,000	-	-	-	-	-	40,000	40,000
092-205	City Hall Repair (Roof)	50,000	-	-	-	-	-	50,000	-
092-207	Santa Ynez River Trail	30,000	-	10,000	10,000	-	-	50,000	75,000
092-212	The Avenue Improvements - Median 3	-	-	-	-	-	-	-	125,000
092-214	City Hall Emergency Generator/Electrical Replacement	40,000	-	-	-	-	-	40,000	-
092-217	RVP Basketball Court Resurfacing	80,000	-	-	-	-	-	80,000	-
092-219	Engie Inc. Energy Project	1,058,136	-	-	-	1,612,286	1,013,415	3,683,837	-
092-307	McMurray Road Widening / TS Improvements	424,171	88,049	-	219,780	-	-	732,000	400,000
092-308	North Avenue of Flags Park and Ride	50,000	-	-	-	-	-	50,000	50,000
092-319	2020-2021 Road Maintenance Project	258,444	279,569	-	236,987	-	-	775,000	-
092-320	2021-22 Road Maintenance Project	235,945	106,577	-	317,478	-	-	660,000	-
092-321	2022-2023 Road Maintenance Project	-	-	-	-	-	-	-	1,300,000
092-401	Miscellaneous River View Park Improvements	50,000	-	-	-	-	-	50,000	50,000
092-603	WTP Facilities Improvement	-	-	-	-	150,000	-	150,000	150,000
092-605	Water Treatment Plant	-	-	-	-	100,000	-	100,000	-
092-607	Water Meter Upgrades	-	-	-	-	-	-	-	100,000
092-609	Supplemental Well/WTP Feasibility	-	-	-	-	50,000	-	50,000	50,000
092-610	Water Distribution System Improvements	-	-	-	-	100,000	-	100,000	100,000
092-704	Sewer Line Replacement	-	-	-	-	-	250,000	250,000	250,000
092-706	WWTP Facilities Improvements	-	-	-	-	-	300,000	300,000	300,000
092-710	Plant Power Reliability	-	-	-	-	-	300,000	300,000	300,000
		2,316,696	474,195	10,000	784,245	2,012,286	1,863,415	7,460,837	3,290,000

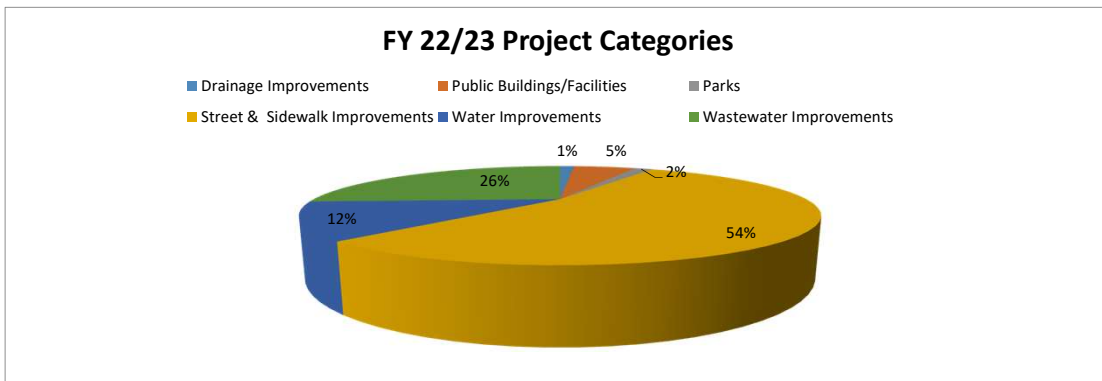
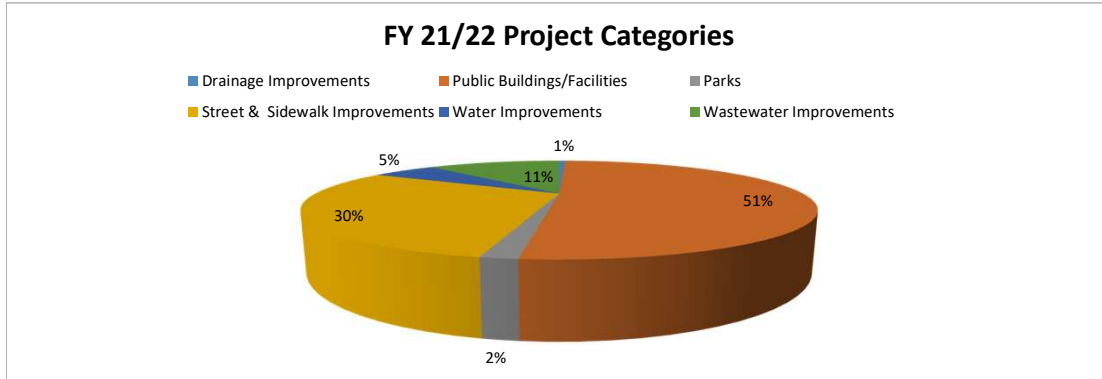
* Carryover allocations to specific funds will be done at mid-cycle for fiscal year 2022-23



CITY OF BUELLTON
Capital Improvement Projects (CIP) by Category
For Fiscal Years 2021-22 and 2022-23

Summary of Capital Improvement Program Expenditures

Project Category	FY 20/21 Current Budget	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget
Drainage Improvements	\$ 150,000	\$ 40,000	\$ 40,000
Public Buildings/Facilities	\$ 5,989,220	\$ 3,823,837	\$ 175,000
Parks	\$ 130,000	\$ 130,000	\$ 50,000
Street & Sidewalk Improvements	\$ 1,481,100	\$ 2,217,000	\$ 1,775,000
Water Improvements	\$ 350,000	\$ 400,000	\$ 400,000
Wastewater Improvements	\$ 550,000	\$ 850,000	\$ 850,000
Total CIP Expenditures:	\$ 8,650,320	\$ 7,460,837	\$ 3,290,000



Drainage Improvements

Project No.	Description	FY 20/21 Current Budget	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget
092-102	Storm Drain Outfall & Repairs & Re-Establishment	-	40,000	40,000
092-314	Storm Drain Inlet and Catch Basin retrofit improvement	150,000	-	-
Drainage Improvements:		150,000	40,000	40,000

Public Buildings/Facilities

Project No.	Description	FY 20/21 Current Budget	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget
092-205	City Hall Repairs (Roof)	-	50,000	-
092-212	The Avenue Improvements - Median 3	-	-	125,000
092-214	City Hall Emergency Generator/Electrical Replacement	-	40,000	-
092-215	Avenue of Flags Median 2	1,438,273	-	-
092-219	Engie Inc. Energy Improvements (092-612 and 092-711)	4,547,947	3,683,837	-
092-308	No. Ave of Flags Park & Ride	3,000	50,000	50,000
Public Buildings/Facilities Total:		5,989,220	3,823,837	175,000



CITY OF BUELLTON
Capital Improvement Projects (CIP) by Category
For Fiscal Years 2021-22 and 2022-23

Parks

Project No.	Description	FY 20/21 Current Budget	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget
092-217	RVP Basketball Court Resurfacing	80,000	80,000	-
092-401	Miscellaneous River View Park Improvements	50,000	50,000	50,000
Parks Total:		130,000	130,000	50,000

Streets and Sidewalks

Project No.	Description	FY 20/21 Current Budget	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget
092-207	Santa Ynez River Trail	50,000	50,000	75,000
092-307	McMurray Road Widening/TS Improvement	170,000	732,000	400,000
092-311	Industrial Way Street Lights	67,500	-	-
092-318	Road Maintenance (FY 19/20)	418,600	-	-
092-319	Road Maintenance (FY 20/21)	775,000	775,000	-
092-320	Road Maintenance (FY 21/22)	-	660,000	-
092-321	Road Maintenance (FY 22/23)	-	-	1,300,000
Streets and Sidewalks Total:		1,481,100	2,217,000	1,775,000

Water Improvements

Project No.	Description	FY 20/21 Current Budget	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget
092-603	WTP Facilities Improvement	150,000	150,000	150,000
092-605	Water Treatment Plant	-	100,000	-
092-607	Water Meter Upgrades	100,000	-	100,000
092-609	Supplemental Well/WTP Feasibility	-	50,000	50,000
092-610	Water Distribution System Improvements	100,000	100,000	100,000
Water Improvements Total:		350,000	400,000	400,000

Wastewater Improvements

Project No.	Description	FY 20/21 Current Budget	FY 21/22 Adopted Budget	FY 22/23 Adopted Budget
092-704	Sewer Line Replacement	250,000	250,000	250,000
092-706	WWTP Facilities Improvement	300,000	300,000	300,000
092-710	WWTP Lift Station & Plant Power Reliability	-	300,000	300,000
Wastewater Improvements Total:		550,000	850,000	850,000

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated Carryover from FY 2020-21	FY 2021-22 Adopted	FY 2022-23 Adopted
102-Storm Drain Outfall Repairs & Re-Establishment				

EXPENDITURES

092-102- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-102- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-102- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-102- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-102- 74100	Construction/Improvements	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Project: 102 - Totals:		\$ 40,000	\$ -	\$ 40,000	\$ 40,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Total Funding:		\$ 40,000	\$ -	\$ 40,000	\$ 40,000

Origination:	Staff	Start Date:	Jul-21
Priority Requirement:	Maintenance/Safety	End Date:	Jun-24
Priority Level:	1 - Critical	Total Project Cost (All Years):	\$ 120,000
Project Category:	Drainage		

Project Description:

Repair of various storm drain outfalls with rip-rap, or other structures to repair erosion and re-establish proper energy dissipation due to vegetation overgrowth, damage and wear.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
205-City Hall Repairs (Roof)		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-205- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-205- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-205- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-205- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-205- 74100	Construction/Improvements	\$ 50,000	\$ -	\$ 50,000	\$ -
Project: 205 - Totals:		\$ 50,000	\$ -	\$ 50,000	\$ -

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 50,000	\$ -	\$ 50,000	\$ -
Total Funding:		\$ 50,000		\$ 50,000	\$ -

Origination:	Staff	Start Date:	Jul-21
Priority Requirement:	Maintenance/Safety	End Date:	Jun-24
Priority Level:	3 - High	Total Project Cost (All Years):	\$ 50,000
Project Category:	Public Buildings/Facilities		

Project Description:

Repair of roof at City Hall buildings, including Planning building.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

Project: Number - Project Name	FY 2020-21 Budget	Estimated Carryover from FY 2020-21	FY 2021-22 Adopted	FY 2022-23 Adopted
207-Santa Ynez River Trail				

EXPENDITURES

092-207- 70000	Conceptual Plan and Feasibility	\$ 50,000	\$ -	\$ 50,000	\$ 75,000
092-207- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-207- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-207- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-207- 74100	Construction/Improvements	\$ -	\$ -	\$ -	\$ -
Project: 207 - Totals:		\$ 50,000	\$ -	\$ 50,000	\$ 75,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 30,000	\$ -	\$ 30,000	\$ 55,000
027	Local Transportation Fund	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
031	Measure A	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Total Funding:		\$ 50,000		\$ 50,000	\$ 75,000

Origination: City Council **Start Date:** Jul-17
Priority Requirement: Master Plan Implementation **End Date:** Jun-27
Priority Level: 3 - High **Total Project Cost (All Years):** \$ 425,000
Project Category: Streets and Sidewalk

Project Description:

Multi-purpose trail along the Santa Ynez River as recommended in the Bicycle and Pedestrian Master Plan.

Impact on Operating Budget:

Operating Budget will increase due to creation of new facilities. Costs are unknown at this time.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
212-The Avenue Improvements - Median 3		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-212- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ 125,000
092-212- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-212- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-212- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-212- 74100	Construction/Improvements	\$ -	\$ -	\$ -	\$ -
Project: 212 - Totals:		\$ -	\$ -	\$ -	\$ 125,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ -	\$ -	\$ -	\$ 125,000
Total Funding:		\$ -	\$ -	\$ -	\$ 125,000

Origination:	City Council	Start Date:	Jul-22
Priority Requirement:	Avenue of Flags Specific Plan	End Date:	Jun-25
Priority Level:	3 - High	Total Project Cost (All Years):	\$ 1,825,000
Project Category:	Public Buildings/Facilities		

Project Description:

Begin initial phase for the design of Median 3 on Avenue of Flags.

Impact on Operating Budget:

Operating Budget will increase due to creation of new facilities. Costs are unknown at this time.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated Carryover from FY 2020-21	FY 2021-22 Adopted	FY 2022-23 Adopted
214-City Hall Emergency Generator				

EXPENDITURES

092-214- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-214- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-214- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-214- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-214- 74100	Construction/Improvements	\$ 40,000	\$ -	\$ 40,000	\$ -
Project: 214 - Totals:		\$ 40,000	\$ -	\$ 40,000	\$ -

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 40,000	\$ -	\$ 40,000	\$ -
Total Funding:		\$ 40,000	\$ -	\$ 40,000	\$ -

Origination: Staff
Priority Requirement: Safety/Emergency Support
Priority Level: 1 - Critical
Project Category: Public Buildings/Facilities

Start Date: Jul-17
End Date: Jun-22
Total Project Cost (All Years): \$ 40,000

Project Description:

Replacement of generator at City Hall and repair of electrical services to ensure entire facility is operating during power outages. Staff is working on applying for a grant to fund this project.

Impact on Operating Budget:

Annual permit fees will increase with new generator.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
217-River View Basketball Court Resurfacing		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-217- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-217- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-217- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-217- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-217- 74100	Construction/Improvements	\$ 80,000	\$ -	\$ 80,000	\$ -
Project: 217 - Totals:		\$ 80,000	\$ -	\$ 80,000	\$ -

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 80,000	\$ -	\$ 80,000	\$ -
Total Funding:		\$ 80,000	\$ -	\$ 80,000	\$ -

Origination: Staff
Priority Requirement: Maintenance
Priority Level: 3 - High
Project Category: Parks

Start Date: Jul-21
End Date: Jun-22
Total Project Cost (All Years): \$ 80,000

Project Description:

River View Park's basketball court has cracks and raveling on the surface. It needs to be filled and resurfaced to extend life of court foundation.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
219/612/711-Engie Inc. Energy Project - Split between General, Wastewater and Water Fund		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-219 74100	Construction/Improvements	\$ 1,229,590	\$ 1,058,136	\$ 1,058,136	\$ -
092-612 74100	Construction/Improvements	\$ 2,032,494	\$ 1,612,286	\$ 1,612,286	\$ -
092-711 74100	Construction/Improvements	\$ 1,285,863	\$ 1,013,415	\$ 1,013,415	\$ -
Project: 219/612/711 - Totals:		\$ 4,547,947	\$ 3,683,837	\$ 3,683,837	\$ -

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 1,229,590	\$ 1,058,136	\$ 1,058,136	\$ -
005	Wastewater Fund	\$ 1,285,863	\$ 1,013,415	\$ 1,013,415	\$ -
020	Water Fund	\$ 2,032,494	\$ 1,612,286	\$ 1,612,286	\$ -
Total Funding:		\$ 4,547,947	\$ 3,683,837	\$ 3,683,837	\$ -

Origination: Staff/City Council
Priority Requirement: Energy
Priority Level: 3 - High
Project Category: Public Buildings/Facilities

Start Date: Jan-21
End Date: Aug-21
Total Project Cost (All Years): \$ 4,547,947

Project Description:

Contract with Engie Inc. to install solar panels, LED lighting, energy efficient HVAC system and upgrade water meters throughout the City. Project is funded through Capital Lease Proceeds.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
307-McMurray Road Widening/TS		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-307- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-307- 70005	Design and Permitting	\$ 20,000	\$ 17,000	\$ 17,000	\$ -
092-307- 71200	Right of Way Acquisition	\$ 150,000	\$ 115,000	\$ 465,000	\$ -
092-307- 71500	Project Management and Inspections	\$ -	\$ -	\$ 50,000	\$ 100,000
092-307- 74100	Construction/Improvements	\$ -	\$ -	\$ 200,000	\$ 300,000
Project: 307 - Totals:		\$ 170,000	\$ 132,000	\$ 732,000	\$ 400,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 125,000	\$ 125,000	\$ 424,171	\$ 400,000
025	Gas Tax Fund	\$ 45,000	\$ 7,000	\$ 88,049	\$ -
031	Measure A Fund	\$ -	\$ -	\$ 219,780	\$ -
Total Funding:		\$ 170,000	\$ 132,000	\$ 732,000	\$ 400,000

Origination:	Staff	Start Date:	Jul-14
Priority Requirement:	Safety/General Plan	End Date:	Jun-23
Priority Level:	2 - Urgent	Total Project Cost (All Years):	\$ 1,132,000
Project Category:	Streets and Sidewalk		

Project Description:

Widening of the North leg of McMurray Road to allow for proper truck turning movements, relocating traffic signal frequency hit. *Note: costs regarding Right of way acquisition and mitigating improvements are not all inclusive or final. Project is ongoing and remaining.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all facilities are replaced. However, due to type of wear and use of these facilities, operating costs are on-going.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
308- No. Ave of Flags Park and Ride		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-308- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-308- 70005	Design and Permitting	\$ 3,000	\$ -	\$ 50,000	\$ 50,000
092-308- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-308- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-308- 74100	Construction/Improvements	\$ -	\$ -	\$ -	\$ -
Project: 308 - Totals:		\$ 3,000	\$ -	\$ 50,000	\$ 50,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ -	\$ -	\$ 50,000	\$ 50,000
027	Local Transportation Fund	\$ 3,000	\$ -	\$ -	\$ -
Total Funding:		\$ 3,000	\$ -	\$ 50,000	\$ 50,000

Origination: City Council
Priority Requirement: Historical Ridership need
Priority Level: 3 - High
Project Category: Public Buildings/Facilities

Start Date: Jul-14
End Date: Jun-22
Total Project Cost (All Years): \$ 500,000

Project Description:

Second Park and Ride facility at the North-end of Avenue of Flags due to overflow of existing Park and Ride at the South-end of Avenue of Flags.

Impact on Operating Budget:

Operational Budget will increase as new facility is added. Cost is unknown at this time.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
319-Road Maintenance Project (2020/21)		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-319- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-319- 70005	Design and Permitting	\$ 120,000	\$ -	\$ -	\$ -
092-319- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-319- 71500	Project Management and Inspections	\$ 20,000	\$ 20,000	\$ 75,000	\$ -
092-319- 74100	Construction/Improvements	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
Project: 319 - Totals:		\$ 840,000	\$ 720,000	\$ 775,000	\$ -

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 247,287	\$ 230,105	\$ 258,444	\$ -
025	Gas Tax Fund	\$ 300,445	\$ 279,569	\$ 279,569	\$ -
031	Measure A	\$ 292,268	\$ 271,960	\$ 236,987	\$ -
Total Funding:		\$ 840,000	\$ 781,634	\$ 775,000	\$ -

Origination: Staff **Start Date:** Nov-20
Priority Requirement: Safety/Maintenance - Pavement Management Plan **End Date:** Sep-21
Priority Level: 3 - High **Total Project Cost (All Years):** \$ 801,190
Project Category: Streets and Sidewalk

Project Description:

Annual road maintenance per pavement management plan. Streets included are all of Industrial Way.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all facilities are replaced. However, due to type of wear and use of these facilities, operating costs are on-going.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
320-Road Maintenance Project (2021/22)		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-320- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-320- 70005	Design and Permitting	\$ -	\$ -	\$ 75,000	\$ -
092-320- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-320- 71500	Project Management and Inspections	\$ -	\$ -	\$ 85,000	\$ -
092-320- 74100	Construction/Improvements	\$ -	\$ -	\$ 500,000	\$ -
Project: 320 - Totals:		\$ -	\$ -	\$ 660,000	\$ -

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ -	\$ -	\$ 235,945	\$ -
025	Gas Tax Fund	\$ -	\$ -	\$ 106,577	\$ -
031	Measure A	\$ -	\$ -	\$ 317,478	\$ -
Total Funding:		\$ -	\$ -	\$ 660,000	\$ -

Origination: Staff **Start Date:** Nov-21
Priority Requirement: Safety/Maintenance - Pavement Management Plan **End Date:** Sep-22
Priority Level: 3 - High **Total Project Cost (All Years):** \$ 660,000
Project Category: Streets and Sidewalk

Project Description:

Annual road maintenance per pavement management plan. Area includes Meadowview neighborhood, various R&R throughout city, including concrete repairs.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all facilities are replaced. However, due to type of wear and use of these facilities, operating costs are on-going.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
321-Road Maintenance Project (2022/23)		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-321- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-321- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-321- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-321- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ 150,000
092-321- 74100	Construction/Improvements	\$ -	\$ -	\$ -	\$ 1,150,000
Project: 321 - Totals:		\$ -	\$ -	\$ -	\$ 1,300,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ -	\$ -	\$ -	\$ 672,264
025	Gas Tax Fund	\$ -	\$ -	\$ -	\$ 300,000
031	Measure A	\$ -	\$ -	\$ -	\$ 327,736
Total Funding:		\$ -	\$ -	\$ -	\$ 1,300,000

Origination: Staff **Start Date:** May-23
Priority Requirement: Safety/Maintenance - Pavement Management Plan **End Date:** Jul-23
Priority Level: 3 - High **Total Project Cost (All Years):** \$ 1,300,000
Project Category: Streets and Sidewalk

Project Description:

Annual road maintenance per pavement management plan. Streets included are all of McMurray Road.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all facilities are replaced. However, due to type of wear and use of these facilities, operating costs are on-going.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
401-River View Park Miscellaneous Improvement		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-401- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-401- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-401- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-401- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-401- 74100	Construction/Improvements	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
Project: 401 - Totals:		\$ 50,000	\$ -	\$ 50,000	\$ 50,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
001	General Fund	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
Total Funding:		\$ 50,000	\$ -	\$ 50,000	\$ 50,000

Origination: City Council
Priority Requirement: Safety/Maintenance - Pavement Management Plan
Priority Level: 4 - Other
Project Category: Parks

Start Date: Jul-19
End Date: Jun-23

Total Project Cost (All Years): \$ 100,000

Project Description:

Funds allocated are to support installation of Electric Vehicle Charging Stations(s) (~15,000), Bocce Ball Courts and appurtenant facilities (~10,000), Bicycle Pump Tracks (~15,000) and Sustainable Water feature (~10,000) at River View Park. Funds identified here shall be used as the City's local match to pursue grant funding for implementation.

Impact on Operating Budget:

Operation Budget will increase based on the facility installed. Costs are unknown at this time.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
603-Water Treatment Plant Facilities Improvement		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-603- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-603- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-603- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-603- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-603- 74100	Construction/Improvements	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
Project: 603 - Totals:		\$ 150,000	\$ -	\$ 150,000	\$ 150,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
021	Water Capital Fund	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
Total Funding:		\$ 150,000	\$ -	\$ 150,000	\$ 150,000

Origination: Staff
Priority Requirement: Maintenance
Priority Level: 1 - Critical
Project Category: Water

Start Date: Ongoing
End Date:
Total Project Cost (All Years): \$ 900,000

Project Description:

Various repairs and replacement of water treatment plant facilities, including source pumps and production, storage and treatment. Work is ongoing.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
605-Water Treatment Plant		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-605- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-605- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-605- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-605- 71500	Project Management and Inspections	\$ -	\$ -	\$ 35,000	\$ -
092-605- 74100	Construction/Improvements	\$ -	\$ -	\$ 65,000	\$ -
Project: 605 - Totals:		\$ -	\$ -	\$ 100,000	\$ -

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
021	Water Capital Fund	\$ -	\$ -	\$ 100,000	\$ -
Total Funding:		\$ -	\$ -	\$ 100,000	\$ -

Origination:	Staff	Start Date:	Jul-22
Priority Requirement:	Maintenance	End Date:	Jun-23
Priority Level:	1 - Critical	Total Project Cost (All Years):	\$ 100,000
Project Category:	Water		

Project Description:

Repair of water treatment plant backwash, including appurtenant facilities.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated Carryover from FY 2020-21	FY 2021-22 Adopted	FY 2022-23 Adopted
607-Water Meter Upgrades				

EXPENDITURES

092-607- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-607- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-607- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-607- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-607- 74100	Construction/Improvements	\$ 100,000	\$ -	\$ -	\$ 100,000
Project: 102 - Totals:		\$ 100,000	\$ -	\$ -	\$ 100,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
021	Water Capital Fund	\$ 100,000	\$ -	\$ -	\$ 100,000
Total Funding:		\$ 100,000		\$ -	\$ 100,000

Origination: Staff
Priority Requirement: Maintenance
Priority Level: 3 - High
Project Category: Water

Start Date: Jul-22
End Date: Jun-23
Total Project Cost (All Years): \$ 400,000

Project Description:

Replacement of water meters throughout the City. Meters have not been changed since original installation. New meters are able to store short-term data and are also outfitted with radios capable to connect to future fixed base meter systems.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
609-Supplemental Well/Water Treatment Plant Feasibility		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-609- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ 50,000	\$ -
092-609- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ 50,000
092-609- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-609- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-609- 74100	Construction/Improvements	\$ -	\$ -	\$ -	\$ -
Project: 102 - Totals:		\$ -	\$ -	\$ 50,000	\$ 50,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
021	Water Capital Fund	\$ -	\$ -	\$ 50,000	\$ 50,000
Total Funding:		\$ -	\$ -	\$ 50,000	\$ 50,000

Origination:	Staff	Start Date:	Jul-21
Priority Requirement:	Safety/Regulatory	End Date:	Jun-23
Priority Level:	2 - Urgent	Total Project Cost (All Years):	\$ 100,000
Project Category:	Water		

Project Description:

Review of potential groundwater well sites and water treatment plant facilities as capacity for existing facilities is being reached.

Impact on Operating Budget:

Operational Budget will increase due to additional facilities created. Costs are unknown at this time.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated Carryover from FY 2020-21	FY 2021-22 Adopted	FY 2022-23 Adopted
610-Water Distribution System Improvements				

EXPENDITURES

092-610- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-610- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-610- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-610- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-610- 74100	Construction/Improvements	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
Project: 610 - Totals:		\$ 100,000	\$ -	\$ 100,000	\$ 100,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
021	Water Capital Fund	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
Total Funding:		\$ 100,000		\$ 100,000	\$ 100,000

Origination: Staff **Start Date:** ongoing
Priority Requirement: Maintenance **End Date:**
Priority Level: 1 - Critical **Total Project Cost (All Years):** \$ 600,000
Project Category: Water

Project Description:

Various repairs and replacement of water distribution systems, including distribution lines, valves, pumps, booster stations, SCADA, hydrants, etc.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated Carryover from FY 2020-21	FY 2021-22 Adopted	FY 2022-23 Adopted
704-Sewer Line Replacement				

EXPENDITURES

092-704- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-704- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-704- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-704- 71500	Project Management and Inspections	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
092-704- 74100	Construction/Improvements	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Project: 704 - Totals:		\$ 250,000	\$ -	\$ 250,000	\$ 250,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
006	Wastewater Capital Fund	\$ 250,000	\$ -	\$ 250,000	\$ 250,000
Total Funding:		\$ 250,000	\$ -	\$ 250,000	\$ 250,000

Origination:	Staff	Start Date:	Jul-14
Priority Requirement:	Maintenance	End Date:	Jun-27
Priority Level:	2 - Urgent	Total Project Cost (All Years):	\$ 1,500,000
Project Category:	Wastewater		

Project Description:

Repair of damaged, bellied, cracked lines, within the City sewer collection system as identified from the prior annual inspections. This is an ongoing project.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
706-Wastewater Treatment Plant Facilities Improvement		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES

092-706- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-706- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-706- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-706- 71500	Project Management and Inspections	\$ -	\$ -	\$ -	\$ -
092-706- 74100	Construction/Improvements	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
Project: 706 - Totals:		\$ 300,000	\$ -	\$ 300,000	\$ 300,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
006	Wastewater Capital Fund	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
Total Funding:		\$ 300,000		\$ 300,000	\$ 300,000

Origination: Staff	Start Date: ongoing
Priority Requirement: Maintenance	End Date:
Priority Level: 1 - Critical	Total Project Cost (All Years): \$ 1,200,000
Project Category: Wastewater	

Project Description:

Various repairs and replacements of Wastewater Treatment Plant Facilities, including lift stations, SCADA, pumps, blowers, etc. This project is ongoing.

Impact on Operating Budget:

Expect to reduce Operating Budget in the long term after all aged equipment and facilities are replaced.

**Detail of Capital Improvement Projects
For Fiscal Years 2021-22 and 2022-23**

Project: Number - Project Name	FY 2020-21 Budget	Estimated	FY 2021-22	FY 2022-23
710-Wastewater Treatment Plant Lift Station and Plant Power Reliability		Carryover from FY 2020-21	Adopted	Adopted

EXPENDITURES					
092-710- 70000	Conceptual Plan and Feasibility	\$ -	\$ -	\$ -	\$ -
092-710- 70005	Design and Permitting	\$ -	\$ -	\$ -	\$ -
092-710- 71200	Right of Way Acquisition	\$ -	\$ -	\$ -	\$ -
092-710- 71500	Project Management and Inspections	\$ -	\$ -	\$ 20,000	\$ 20,000
092-710- 74100	Construction/Improvements	\$ -	\$ -	\$ 280,000	\$ 280,000
Project: 710 - Totals:		\$ -	\$ -	\$ 300,000	\$ 300,000

FUNDING SOURCE ALLOCATION

Fund	Fund Description	FY 2020-21 Funding Allocations	Estimated Carryover from FY 2020-21	FY 2021-22 Funding Allocation	FY 2022-23 Funding Allocation
006	Wastewater Capital Fund	\$ -	\$ -	\$ 300,000	\$ 300,000
Total Funding:		\$ -	\$ -	\$ 300,000	\$ 300,000

Origination: Staff **Start Date:** Jul-21
Priority Requirement: Safety/Emergency Support **End Date:** Jun-23
Priority Level: 1 - Critical **Total Project Cost (All Years):** \$ 600,000
Project Category: Wastewater

Project Description:

Installation and upgrade of power generator for Wastewater Treatment Plant and lift station to ensure continued treatment and operations during power outages.

Impact on Operating Budget:

Annual permit cost may increase depending on final design size to replace existing generator and for additional generator for lift station.

Appendices

- A – Resolutions
 - B – Account Categories
 - C - Glossary and Acronyms
-



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Appendix A: Resolutions

RESOLUTION NO. 21-10

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF BUELLTON, CALIFORNIA, ADOPTING
THE BIENNIAL FISCAL YEAR 2021-22 AND 2022-23
BUDGET**

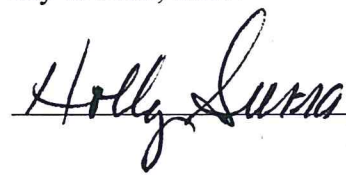
I. THE CITY COUNCIL OF THE CITY OF BUELLTON DOES HEREBY FIND AND DETERMINE AS FOLLOWS:

- A. City staff has presented a budget to the City Council which recognizes those known sources of City revenue and the expenditures anticipated during Fiscal Years 2021-22 and 2022-23.
- B. The City Council has reviewed and studied the Preliminary Budget for Fiscal Years 2021-22 and 2022-23.

II. NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BUELLTON DOES HEREBY RESOLVE AS FOLLOWS:

- A. The City Council hereby adopts the final Biennial Fiscal Year 2021-22 and 2022-23 Budget for the City of Buellton in those amounts which are hereby appropriated for the purposes as described therein.
- B. That a true and correct copy of the final Biennial Fiscal Year 2021-22 and 2022-23 Budget will be on file in the Office of the City Clerk.
- C. That the City Manager can approve budget transfers within funds, provided it has no impact on fund balance and the Council can amend this Budget at any time. In addition, the City Council will review the Budget quarterly, at mid-year and at the second meeting in May 2022.
- D. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 10th day of June, 2021.



Holly Sierra
Mayor

ATTEST:



Linda Reid
City Clerk

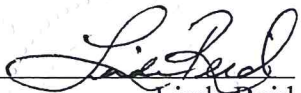
I, Linda Reid, City Clerk of the City of Buellton, do hereby certify that the foregoing Resolution No. 21-10 was duly adopted by the City Council of the City of Buellton at a regular meeting held on the 10th day of June 2021 by the following vote of the Council:

AYES: 5 Council Members Andrisek, King, Lewis, Vice Mayor Sanchez, and Mayor Sierra

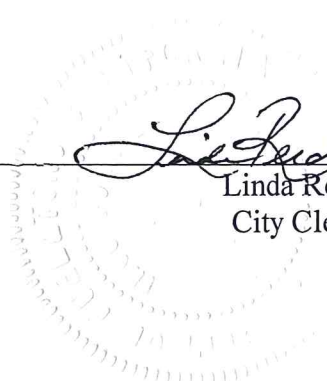
NOES: 0

ABSENT: 0

ABSTAIN: 0



Linda Reid
City Clerk



RESOLUTION NO. 21-11

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF BUELLTON, CALIFORNIA, ESTABLISHING AN
APPROPRIATION LIMIT FOR FISCAL YEAR 2021-22**

WHEREAS, Article XIII-B of the California Constitution provides that the total annual appropriations limit of this City shall not exceed the appropriations limit for the prior year, except as adjusted for changes in the cost of living or personal income and population, or as otherwise provided for in said Article XIII-B and implementing State statutes; and

WHEREAS, pursuant to said Article XIII-B of said California Constitution, the City is required to set its appropriation limit for each fiscal year, and has made available to the public the documentation used in the determination of said appropriation limit; and

WHEREAS, in 1990, the voters of California adopted Proposition 111 which amended Article XIII-B of the California Constitution; and

WHEREAS, among the changes implemented by Proposition 111 are adjustments to the growth factors used to calculate the annual appropriation limit; and

WHEREAS, Proposition 111 established Fiscal Year 1986-87 as the base year for calculating the annual Appropriation Limit and permits the City to re-establish the annual Appropriation Limit for all succeeding years based upon the new growth factors; and

WHEREAS, a resolution establishing the annual appropriations limit is to be adopted at a regularly scheduled meeting of the City Council; and

WHEREAS, all legal prerequisites have occurred prior to the adoption of this Resolution.

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE, AND REQUEST AS FOLLOWS:

SECTION 1. The City Council hereby finds that the above recitations are true and correct and, accordingly, are incorporated as a material part of this Resolution.


SECTION 2. The Council of the City of Buellton elects to use the change in California per capita income as the cost of living adjustment factor and the annual population change for the City of Buellton as the population adjustment.

SECTION 3. The appropriation limit is amended for Fiscal Year 2021-22 and is hereby set forth as Exhibit "A" in the amount of \$14,161,322.

SECTION 4. The City reserves the right to adjust or amend the appropriations limit based upon the use of alternative growth factors as authorized by Proposition 111 if such changes or revisions would result in a more advantageous appropriation limit, now or in the future.


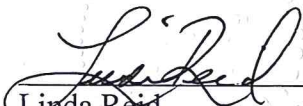
SECTION 5. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 24th day of June, 2021.



Holly Sierra
Mayor

ATTEST:

Linda Reid
City Clerk

I, Linda Reid, City Clerk of the City of Buellton, do hereby certify that the foregoing Resolution No. 21-11 was duly adopted by the City Council of the City of Buellton at a regular meeting held on the 24th day of June 2021 by the following vote of the Council:

AYES: 5 Council Members Andrisek, King, Lewis, Vice Mayor Sanchez, and Mayor Sierra

NOES: 0

ABSENT: 0

ABSTAIN: 0



Linda Reid
City Clerk

EXHIBIT "A"

CITY OF BUELLTON
Calculation Using Per Capita Personal Income and Population Change
Annual Appropriations Subject to Gann Limit
Fiscal Year 2021-22

Appropriations Subject to Limitation

Fiscal year 2021-22 adopted revenues	\$11,131,928
Less:	
Non-proceeds of tax	(3,153,070)
1. Qualified Capital Outlay*	-
Plus:	
User-fees in excess of costs	-
	<hr/>
Total Appropriations Subject to limitation	<u>\$7,978,858</u>

Appropriations Limit

Fiscal year 2020-21 appropriation limit, adopted	\$ 13,423,386
A. California per Capita adjustment	0.9978
B. Population adjustment	<u>1.0573</u>
Change factor (A X B)	1.0550
Increase in appropriation limit	<u>\$ 737,936</u>
Fiscal year 2021-22 appropriation limit	<u>\$14,161,322</u>

**Qualified Capital Outlay: Appropriation for a fixed asset with a useful life of 10 years or more and a value which equals or exceeds \$100,000.*



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Appendix B – Account Categories

Appendix B - Category Listings

Category	Description	Budget 2021-22	Budget 2022-23
50000	Salaries	\$ 1,863,893	\$ 1,944,004
50010	Planning Commission Salaries	\$ 5,000	\$ 5,000
50015	Assistant City Manager Pay	\$ 3,850	\$ 3,927
50020	Council Salaries	\$ 26,400	\$ 26,400
50025	Car Allowance	\$ 9,300	\$ 9,300
50030	Hourly Employees	\$ 110,900	\$ 70,586
50120	Employer SS/MC	\$ 36,779	\$ 34,760
50130	UI & Employee Training Tax	\$ 9,621	\$ 9,306
50200	PERS Retirement	\$ 231,660	\$ 240,770
50300	Workers Compensation	\$ 67,108	\$ 65,015
50400	Medical Benefit	\$ 358,400	\$ 379,437
50410	Employer Paid DCP	\$ 107,194	\$ 112,874
50500	Group Life Insurance Benefit	\$ 2,019	\$ 2,051
50600	Insurance - Liability	\$ 77,000	\$ 78,540
50610	Insurance - Property	\$ 30,816	\$ 31,433
60011	Code Enforcement Expenses	\$ -	\$ -
60012	Code Updates	\$ 3,060	\$ 3,121
60013	Election Expense	\$ 6,000	\$ 6,120
60014	Emergency Operations	\$ 10,000	\$ 10,000
60015	Animal Control	\$ 42,400	\$ 43,672
60016	Voting District	\$ 15,000	\$ -
60021	Audit	\$ 28,979	\$ 29,557
60022	Recruitment Expense	\$ 5,000	\$ 5,100
60059	Maintenance & Repair - Village Park	\$ 5,000	\$ 5,100
60131	Laundry - Uniform	\$ 3,100	\$ 3,162
60210	Computer Maintenance & Software	\$ 80,115	\$ 85,388
60211	Data Processing Contract Maintenance	\$ -	\$ -
60250	Maintenance and Repair	\$ 220,200	\$ 224,604
60252	Joint Use- Maintenance and Repair	\$ 10,000	\$ 10,200
60254	Maintenance & Repair - Ave of Flags Medians	\$ 10,000	\$ 10,200
60255	Maintenance & Repair - Golf Course	\$ 10,000	\$ 10,200
60256	Maintenance & Repair - Oak Park	\$ 10,000	\$ 10,200
60257	Maintenance & Repair - Paws Park	\$ 20,000	\$ 20,400
60258	Maintenance & Repair - River View Park	\$ 50,000	\$ 51,000
60259	Maintenance & Repair - Botanic Garden	\$ 27,000	\$ 27,000
60270	Maintenance - Vehicles	\$ 29,100	\$ 29,682
60310	Equipment Rental	\$ 20,820	\$ 21,080
60510	Advertising	\$ 7,000	\$ 7,140
60520	Advertising - Legal	\$ 5,570	\$ 5,641
60560	Signs	\$ 8,000	\$ 8,160
60650	Membership & Publication	\$ 28,603	\$ 29,263
60710	Travel & Training	\$ 38,200	\$ 38,780
60800	Contract Services	\$ 3,981,879	\$ 3,949,534
60810	Contract Services - Fire Dept.	\$ 234,520	\$ 246,246
60815	Contract Services - LEAP Grant	\$ 32,500	\$ 32,500
60820	Contract Services - REAP Grant	\$ 63,397	\$ 63,397
60830	Contract Services - Engineering	\$ 130,800	\$ 133,300
60840	Contract Services - Legal Fees	\$ 195,000	\$ 200,000
60900	Miscellaneous	\$ 40,010	\$ 40,788
60910	Misc. Recognition Items	\$ 1,000	\$ 1,000
60905	CalPERS Unfunded Accrued Liability	\$ 207,569	\$ 222,592

Appendix B - Category Listings

Category	Description	Budget 2021-22	Budget 2022-23
61111	Chemicals and Analysis	\$ 75,000	\$ 76,500
61125	Small Equipment	\$ 500	\$ 510
61127	Tools	\$ 6,000	\$ 6,120
61130	Office Supplies	\$ 20,450	\$ 20,819
61131	Postage	\$ 11,625	\$ 11,857
61140	Operational Supplies	\$ 15,500	\$ 15,810
61210	Utilities - Sewer	\$ 3,646	\$ 3,661
61211	Utilities - Water	\$ 164,600	\$ 167,892
61230	Utilities - Gas	\$ 2,745	\$ 2,800
61240	Meter Expense	\$ 25,000	\$ 25,500
61241	Utilities - Electric	\$ 339,125	\$ 231,426
61280	Fuel - Vehicles	\$ 28,200	\$ 28,764
61290	Telephone and Internet	\$ 3,500	\$ 3,570
61292	Internet Access/Website Maintenance	\$ 8,000	\$ 8,240
67115	Breeze Extension Pilot	\$ 42,000	\$ 42,000
67135	Buellton Rec. Program - Trips	\$ 8,000	\$ 8,160
67140	Buellton Recreation Program	\$ 60,000	\$ 61,200
67141	Arts and Culture	\$ 61,888	\$ 50,000
67200	Community Organization Support	\$ 36,000	\$ 36,720
67205	Senior Center Support	\$ 68,826	\$ 70,203
67265	Encroachment Permit Processing	\$ 10,000	\$ 10,000
67370	H/R Expense	\$ 1,200	\$ 1,224
67385	Housing Assistance	\$ -	\$ -
67430	LAFCO Contribution	\$ 1,500	\$ 1,530
67445	Lompoc - Wine Country Express	\$ 20,000	\$ 20,000
67470	Mobile Home Repair	\$ 3,000	\$ 3,000
67545	Principal and Interest	\$ 171,531	\$ 180,232
67550	Prior-Year Adjustment	\$ -	\$ -
67570	Recreation 50/50	\$ 3,000	\$ 3,000
67575	Regulatory Compliance	\$ 206,500	\$ 210,630
67600	Safety Equipment	\$ 5,000	\$ 5,100
67610	Santa Ynez River Appropriation	\$ 35,000	\$ 35,700
67620	SB County Mental Health Mobile Crisis Service	\$ 3,100	\$ 3,162
67635	State Water Project	\$ 1,300,000	\$ 1,326,000
67685	SYVT Dial-A-Ride Subsidy	\$ 1,500	\$ 1,500
67695	Annual Street Report	\$ 2,000	\$ 2,000
67705	Telephone	\$ 32,880	\$ 33,538
67790	Visitor Bureau	\$ 450,000	\$ 450,000
68110	Depreciation	\$ 577,900	\$ 589,458
69100	Transfer to Other Funds	\$ 5,287,280	\$ 2,662,941
69400	Transfer to Bikes and Trails Reserve	\$ 50,000	\$ 50,000
69600	Undesignated Misc. Support	\$ 4,000	\$ 4,000
71100	Property Acquisition	\$ -	\$ -
72100	Office Equipment	\$ 500	\$ 500
72200	Office Furniture	\$ 500	\$ 500
72300	Computer Equipment	\$ 6,500	\$ 2,000
73100	Vehicle Replacement	\$ -	\$ -
73500	Equipment	\$ 28,000	\$ 18,000
74100	Improvements	\$ 27,000	\$ 25,000
77000	Transfer to Other Funds for CIPs	\$ 3,585,136	\$ 2,040,000
Grand Total:		\$ 21,313,394	\$ 17,148,297



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Appendix C – Glossary & Acronyms

GLOSSARY OF TERMS

Accounting System	The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.
Accrual Accounting	Basis of accounting used in proprietary fund types (enterprise and Internal Service funds) and in government-wide financial statements; statements include all economic resources of fund, including capital assets and long-term debt.
Adoption	Formal action by the City Council, which sets the spending plan for the fiscal year.
Appropriation	A legal authorization granted by the City Council to expend monies, and incur obligations for specific purposes.
Assessed Property Value	The dollar value set upon real estate or other property by the County Assessor.
Audit	A view of the City's accounts by internal audit staff or an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves, and cash on hand.
Balanced Budget	A budget with no budget deficits, but could possibly have a budget surplus.
Bonds	A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.
Budget	An annual financial plan that identifies estimated revenues, specific types and levels of services to be provided, and establishes the amount of money which can be spent.
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.
CalPERS	The California Public Employees' Retirement System (CalPERS) is an agency in California that manages pension and health benefits to its 2 million members. Members include school, public agency and state members.
Capital Improvement Plan (CIP)	Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction, and various kinds of major facility

Appendix C – GLOSSARY and ACRONYMS

maintenance. Capital improvement projects are supported by a five-year expenditure plan, which details funding sources and expenditure amounts. They are often multi-year projects which require funding beyond the one-year period of the annual budget.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency

A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls and/or unknown expenditures; also referred to as appropriated reserves.

Debt Service

The payment of principal and interest on borrowed fund, such as bonds.

Deficit

An excess of expenditures or expenses over revenues.

Departments/Divisions/Activities

The budget organizes departmental expenditures into functional budget/organizational units called divisions. Each division contains an "activity summary" which describes the major services being provided and the personnel/financial resources required to provide the service.

Depreciation

An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy. Depreciation represents how much of an asset's value has been used up.

Enterprise Fund

A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting. The City enterprise funds are the water and sewer funds.

Expenditure

The actual payment for goods and services.

Franchise Fee

A regulatory fee charged to utility companies for the privilege of doing business in the City of Buellton. For example, Comcast, Marborg, PG&E and SoCal Gas.

Fiduciary Fund

Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations other governmental units and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose funds, and agency funds.

Appendix C – GLOSSARY and ACRONYMS

Fiscal Year	The period designated by the City for the beginning and ending of financial transactions. The City of Buellton's fiscal year begins July 1 and ends June 30 of each year.
Fringe Benefits	These include employee retirement, health, dental and vision insurance, workers compensation, uniforms and deferred compensation plans.
Full-time Equivalence (FTE)	The hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as: 8 hours per day x 5 work days per week.
Fund	An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.
Fund Balance	The difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) of a particular fund. Accumulated surplus of revenue over expenditures (equity) in the governmental funds.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of an entity. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund (e.g., enterprise or grant funds). Usually, the General Fund is the largest fund in a municipality.
Grants	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
Infrastructure	Facilities on which the continuance and growth of a community depend, such as roads, water lines, sewers, public buildings, parks and so forth.
Interfund Transfer	Money transferred into another fund to finance operations or capital projects.

Appendix C – GLOSSARY and ACRONYMS

Lease-Purchase Agreement	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
Levy	(verb) To impose taxes, special assessments or service charges for the support of governmental activities; (noun) The total amount of taxes, and/or special assessments and/or service charges imposed by a governmental agency.
Long-Term Debt	Debt with a maturity of more than one year after the date of issue.
Maintenance of Effort (MOE)	The required amount of discretionary expenditures to maintain city streets and roads.
Major Fund	Funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.
Modified Accrual	Basis of accounting used in governmental funds which focuses on current, available resources or a “working capital” approach; fund statements exclude long-term capital assets and debt.
Municipal Code	City Council approved ordinances currently in effect.
Objective	Desired output oriented accomplishments which can be measured and achieved within a given time frame.
Objects of Expenditure	<p>The individual expenditure accounts used to record each type of expenditure City operations may incur. For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major categories of expenditure. The principal objects of expenditure used in the budget are:</p> <ul style="list-style-type: none">➤ <u>Employee Services</u> - Salaries and fringe benefits paid to City employees. Includes items such as vision, health, dental insurance, retirement and deferred compensation.➤ <u>Operating and Maintenance Charges</u> - Supplies and other materials and services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts and internal service fund charges, advertising, travel and utilities.➤ <u>Minor Capital Outlay</u> - A budget category which budgets all equipment having a unit cost of more than \$500 and an

Appendix C – GLOSSARY and ACRONYMS

estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment and other relatively minor fixed assets.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled.

Operating Expenditures

Expenditures for salaries, material and supplies, services which are ordinary through its normal operations.

Operating Revenue

Annual income received by the City through sources such as taxes, fines, fees, grants, charges for current services or other revenues that can be used to finance operations or capital assets.

Ordinance

A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Performance Measure

Achievement of the objective/advances the organization has towards a corresponding goal.

Reserve

An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution

A special or temporary order of a legislative body requiring less formality than an ordinance.

Special Revenue Funds

Revenues are restricted/committed for specific purposes (other than debt or capital). Ex. Gas Tax and Measure A.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include charges for services rendered only to those paying for such charges as sewer or water service.

Transfers In/Out

Payments from one fund to another fund, primarily for work or services provided.

Unfunded Accrual Liability (UAL)

(UAL) obligation represents the market value of the assets, minus the discounted value of the future liabilities. When a plan or pool's Market Value of Assets is less than the Actuarial Accrued Liability, the difference is the plan or pool's UAL.

Appendix C – GLOSSARY and ACRONYMS

ACRONYMS

CAFR	Comprehensive Annual Financial Report	MC	Medicare
CalPERS	California Public Employees’ Retirement System	MOE	Maintenance of Effort
CERT	Community Emergency Response Team	NPDES	National Pollutant Discharge Elimination System
CIP	Capital Improvement Plan	OPEB	Other Post-Employment Benefits
CJPIA	California Joint Powers Insurance Authority	RDA	Redevelopment Agency
COLA	Cost of Living Adjustment	RMRA	Road Maintenance and Rehabilitation Account
COPS	Citizens’ Option for Public Safety	SB1	Senate Bill No.1: Road Repair and Accountability Act of 2017
DCP	Deferred Compensation Plan	SBCAG	Santa Barbara County Association of Governments
FEMA	Federal Emergency Management Agency	SCADA	Supervisory Control and Data Acquisition
FOG	Fats, Oils and Grease	SEMP	Socio-Economic Mitigation Program
FTE	Full-time Equivalence	SGMA	Sustainable Groundwater Management Act
FY	Fiscal Year	SS	Social Security
GAAP	Generally Accepted Accounting Principles	STA	State Transit Assistance
GASB	Governmental Accounting Standards Board	TDA	Transportation Development Act
GFOA	Governmental Finance Officers Association of the United States and Canada	TOT	Transient Occupancy Tax
HSC	Healthy and Safety Code	UAL	Unfunded Accrued Liability
IWD	Industrial Waste Discharge	VLF	Vehicle License Fee
LAFCO	Local Agency Formation Commission	WTP	Water Treatment Plant
LAIF	Local Agency Investment Fund	WWTP	Wastewater Treatment Plant
LTF	Local Transportation Fund		