

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY**

**Compliance with Alternative Transportation
Investment Plan**

June 30, 2021

SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Alternative Transportation Investment Plan
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

Santa Barbara County Local Transportation Authority

We have performed the procedures enumerated below, which were agreed to by the Santa Barbara County Local Transportation Authority, solely to assist it in evaluating management's assertion that the cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria, and Solvang and the County of Santa Barbara complied with Ordinance Number Five of the Santa Barbara County Local Transportation Authority including Alternative Transportation requirements, during the fiscal year ended June 30, 2021. Management of each of the entities listed above is responsible for compliance with Ordinance Number Five of the Santa Barbara County Local Transportation Authority including the Investment Plan alternative transportation requirement. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the requested purpose of this report or for any other purpose.

Procedures Applied

1. Reviewed the allocation of funds received by the County of Santa Barbara on behalf of the Santa Barbara County Local Transportation Authority and determined that funds were allocated in accordance with Ordinance Number Five.
2. Determined that only 1% of Ordinance Number Five funds received during the fiscal year were spent for the Santa Barbara County Association of Governments' administrative salaries and benefits.
3. Determined that the Santa Barbara County Association of Governments had:
 - a. Approved each entity's five-year program of projects.
 - b. Approved the allocations made by the County Auditor-Controller.
4. Verified that each entity has spent the minimum percentage of funds on eligible alternative transportation projects as per percentages identified in the Investment Plan by the fifth year of the program and every fifth year thereafter.
5. Determined that total expenditures and revenues applied to sub categories identified in the Investment Plan to show progress towards milestone percentages.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures or had we made an examination of the Schedule of Alternative Transportation Compliance, other matters might have come to our attention that would have been reported to you. Our findings of non-compliance with the procedures performed above are referenced on page 13 of this report.

This report is intended solely for the information of the Board of Directors and management of the Santa Barbara County Local Transportation Authority, and is not intended to be and should not be used by anyone other than these specified parties.

Mosa, Kenz & Halgrain LLP

Santa Maria, California
November 17, 2022

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Alternative Transportation Investment Plan
FINDINGS
For the Fiscal Year Ended June 30, 2021**

Finding 2021-1

Finding: Cities and County compliance with Alternative Transportation requirements.

Result: Compliance procedures cannot be completed until the end of the stipulated period (five years). Each entity has five years to reach the minimum requirements for the Alternative Transportation Plan.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Buellton
For the Fiscal Year Ended June 30, 2021**

City of Buellton:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 425,069					\$ 425,069
Interest Earned	2,435					2,435
Total LSTI revenue available:	<u>\$ 427,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 427,504</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths						\$ -
Non-Street Pedestrian and Bike Path Planning	2,400					2,400
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services	22,000					22,000
Total expenditures used for alternative transportation:	<u>\$ 24,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,400</u>
Required percentage of investment:						<u>5.00%</u>
% Alternative Transportation Requirement Met:						5.71%

<p>Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.</p>
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**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Carpinteria
For the Fiscal Year Ended June 30, 2021**

City of Carpinteria:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 896,718					\$ 896,718
Interest Earned	7,676					7,676
Total LSTI revenue available:	<u>\$ 904,394</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 904,394</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 202,622					\$ 202,622
Non-Street Pedestrian and Bike Path Planning	4,000					4,000
Safe Routes to School	128,691					128,691
Reduced Transit Fare Projects						
Bus and Rail Transit Services	17,430					17,430
Total expenditures used for alternative transportation:	<u>\$ 352,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 352,743</u>
 Required percentage of investment:						<u>10.00%</u>
 % Alternative Transportation Requirement Met:						<u>39.00%</u>

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Goleta
For the Fiscal Year Ended June 30, 2021**

City of Goleta:

	20/21	21/22	22/23	23/24	24/25	Total
Total LSTI allocation per Ordinance Number Five	\$ 1,805,507					\$ 1,805,507
Interest Earned	15,537					15,537
Total LSTI revenue available:	<u>\$ 1,821,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,821,044</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 876,854					\$ 876,854
Non-Street Pedestrian and Bike Path Planning Safe Routes to School Reduced Transit Fare Projects Bus and Rail Transit Services	22,917					22,917
Total expenditures used for alternative transportation:	<u>\$ 899,771</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 899,771</u>
Required percentage of investment:						10.00%
% Alternative Transportation Requirement Met:						49.41%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Guadalupe
For the Fiscal Year Ended June 30, 2021**

City of Guadalupe:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 559,062					\$ 559,062
Interest Earned	4,146					4,146
Total LSTI revenue available:	<u>\$ 563,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 563,208</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ -					\$ -
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Required percentage of investment: 5.00%

% Alternative Transportation Requirement Met: 0.00%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
 Schedule of Alternative Transportation Compliance - Lompoc
 For the Fiscal Year Ended June 30, 2021**

City of Lompoc:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 2,557,031					\$ 2,557,031
Interest Earned	4,613					4,613
Total LSTI revenue available:	<u>\$ 2,561,644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,561,644</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 434,014					\$ 434,014
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 434,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 434,014</u>

Required percentage of investment: 15.00%

% Alternative Transportation Requirement Met: 16.94%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Santa Barbara
For the Fiscal Year Ended June 30, 2021**

City of Santa Barbara:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five Interest Earned	\$ 4,337,157 16,491					\$ 4,337,157 16,491
Total LSTI revenue available:	<u>\$ 4,353,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,353,648</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 240,254					\$ 240,254
Non-Street Pedestrian and Bike Path Planning Safe Routes to School Reduced Transit Fare Projects Bus and Rail Transit Services	258,000					258,000
Total expenditures used for alternative transportation:	<u>\$ 498,254</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 498,254</u>

Required percentage of investment: 10.00%

% Alternative Transportation Requirement Met: 11.44%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Santa Maria
For the Fiscal Year Ended June 30, 2021**

City of Santa Maria:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 6,577,601					\$ 6,577,601
Interest Earned	(1,786)					(1,786)
Prior-Period Adjustment						-
Total LSTI revenue available:	<u>\$ 6,575,815</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,575,815</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 440,672					\$ 440,672
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services	74,641					74,641
Education to Reduce Single Occupant Auto Trips						
Total expenditures used for alternative transportation:	<u>\$ 515,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,313</u>
Required percentage of investment:						15.00%
% Alternative Transportation Requirement Met:						7.84%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Solvang
For the Fiscal Year Ended June 30, 2021**

City of Solvang:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 447,070					\$ 447,070
Interest Earned	2,403					2,403
Total LSTI revenue available:	<u>\$ 449,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 449,473</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 7,961					\$ 7,961
Non-Street Pedestrian and Bike Path Planning Safe Routes to School Reduced Transit Fare Projects Bus and Rail Transit Services	6,000					6,000
Total expenditures used for alternative transportation:	<u>\$ 13,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,961</u>

Required percentage of investment: 15.00%

% Alternative Transportation Requirement Met: 3.11%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - County of Santa Barbara (North)
For the Fiscal Year Ended June 30, 2021**

County of Santa Barbara:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 3,882,493					\$ 3,882,493
Interest Earned	18,181					18,181
Total LSTI revenue available:	<u>\$ 3,900,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,900,674</u>
Expenditures used for alternative transportation (North):						
Pedestrian Ways and Bike Paths	\$ 349,184					\$ 349,184
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School	50,789					50,789
Reduced Transit Fare Projects	1,500					1,500
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 401,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 401,473</u>

Required percentage of investment: 10.00%

% Alternative Transportation Requirement Met: 10.29%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - County of Santa Barbara (South)
For the Fiscal Year Ended June 30, 2021**

County of Santa Barbara:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total LSTI received per Ordinance Number Five Interest Earned	\$ 4,254,249 30,593					\$ 4,254,249 30,593
Total LSTI revenue available:	<u>\$ 4,284,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,284,842</u>
Expenditures used for alternative transportation (South):						
Pedestrian Ways and Bike Paths	\$ 602,190					\$ 602,190
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School	3,197					3,197
Reduced Transit Fare Projects	72,000					72,000
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 677,387</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 677,387</u>

Required percentage of investment: 10.00%

% Alternative Transportation Requirement Met: 15.81%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY**

**Compliance with Ordinance Number Five
Maintenance of Effort**

June 30, 2021

SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Ordinance Number Five
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

Santa Barbara County Local Transportation Authority

We have performed the procedures enumerated below, which were agreed to by the Santa Barbara County Local Transportation Authority, solely to assist it in evaluating management's assertion that the cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria, and Solvang and the County of Santa Barbara complied with Ordinance Number Five of the Santa Barbara County Local Transportation Authority including Maintenance of Effort requirement, during the fiscal year ended June 30, 2021. Management of each of the entities listed above is responsible for compliance with Ordinance Number Five of the Santa Barbara County Local Transportation Authority including the Maintenance of Effort requirement. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the requested purpose of this report or for any other purpose.

Procedures Applied

1. Obtained the audited financial statements or draft financial statements of each of the entities for the fiscal year 2020-2021 and the annual Street Reports submitted to the State Controller per Sections 2151 through 2155 of the Streets and Highways Code.
2. Read the audited financial statements or draft financial statements and the annual Street Reports to determine total expenditures for street and road purposes for the fiscal year 2020-2021 for each jurisdiction.
3. Reconciled the expenditures and revenues per the Street Report charged to Ordinance Number Five to the general ledger and/or the audited financial statements or draft financial statements for each jurisdiction.
4. Obtained from the entity, or prepared based on data provided by the various entities (see number 5 below), a schedule classifying the total expenditures charged to Ordinance Number Five.
5. Made a determination based upon our review of the Street Reports, inquiries of governmental officials, and review of governing board resolutions as to whether total expenditures charged to Ordinance Number Five met the required maintenance of effort. We reviewed our findings with appropriate local governmental officials and with the Executive Director of Santa Barbara County Association of Governments.
6. Summarized our findings in the accompanying Schedule of Maintenance of Effort for the fiscal year ended June 30, 2021.
7. Selected several expenditures for each entity charged to Ordinance Number Five recorded on the entity's Street Report and general ledger, and compared the expenditures to invoices or other supporting documentation. Determined that the expenditures were made for local street and road purposes. Compared the description of the work to the entity's five-year local program of projects and determined that the expenditures were made in accordance with the program of projects.

8. Reviewed governing board resolutions:
 - a. Certifying that the maintenance of effort requirement would be met.
 - b. Adopting the five-year program of projects.
9. Determined that each entity segregated monies received pursuant to Ordinance Number Five in a separate Transportation Improvement Fund and has a reasonable method of allocating interest to unspent funds. For the entities that did not segregate funds in a separate Transportation Improvement fund, determined that accounting records were adequate to segregate Ordinance Number Five funds from other funds.
10. Obtained evidence that a public hearing was held to discuss the five-year program of projects.
11. Reviewed the allocation of funds received by the County of Santa Barbara on behalf of the Santa Barbara County Local Transportation Authority and determined that funds were allocated in accordance with Ordinance Number Five.
12. Determined that only 1% of Ordinance Number Five funds received during the fiscal year were spent for the Santa Barbara County Association of Governments' administrative salaries and benefits.
13. Determined that the Santa Barbara County Association of Governments had:
 - a. Approved each entity's five-year program of projects.
 - b. Approved the allocations made by the County Auditor-Controller.
 - c. Determined that each entity is receiving its fair share of federal and state highway funds per Article 4B of Ordinance Number Five.

We were not engaged to, and did not, perform a financial audit, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the Board of Directors and management of the Santa Barbara County Local Transportation Authority, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Remy & Spangheim LLP

Santa Maria, California
November 17, 2022

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Buellton
For the Fiscal Year Ended June 30, 2021**

City of Buellton:

	20/21	21/22	22/23	23/24	24/25	Total
Total expenditures per the Street Report	\$ 1,690,559	\$ -	\$ -	\$ -	\$ -	\$ 1,690,559
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	24,171					24,171
State Local Transportation Ordinance Number One Street Expenditures	2,400					2,400
Ordinance Number Five Street Expenditures	45,743					45,743
State and Federal Highway Aid Street Lighting						
Other	176,894					176,894
Total expenditures funded by non-discretionary revenues	249,208					249,208
Expenditures funded from discretionary revenues	\$ 1,441,351	\$ -	\$ -	\$ -	\$ -	\$ 1,441,351
Required level of maintenance of effort per Ord. 5, Sect. 27:	\$ 144,549	\$ -	\$ -	\$ -	\$ -	\$ 144,549
% Maintenance of Effort Requirement Met						997.14%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Carpinteria
For the Fiscal Year Ended June 30, 2021**

City of Carpinteria:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 4,313,963	\$ -	\$ -	\$ -	\$ -	\$ 4,313,963
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	172,547					172,547
State Local Transportation Ordinance Number One Street Expenditures	58,963					58,963
Ordinance Number Five Street Expenditures	1,334,046					1,334,046
State and Federal Highway Aid	53,029					53,029
Street Lighting	203,669					203,669
Other	931,853					931,853
Total expenditures funded by non-discretionary revenues	<u>2,754,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,754,107</u>
Expenditures funded from discretionary revenues	<u>\$ 1,559,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,559,856</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 126,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,412</u>
% Maintenance of Effort Requirement Met						1233.95%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Goleta
For the Fiscal Year Ended June 30, 2021**

City of Goleta:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 9,985,157	\$ -	\$ -	\$ -	\$ -	\$ 9,985,157
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	25,164					25,164
State Local Transportation Ordinance Number One Street Expenditures						
Ordinance Number Five Street Expenditures	1,632,518					1,632,518
State and Federal Highway Aid	2,558,782					2,558,782
Street Lighting	226,949					226,949
Other	3,951,629					3,951,629
Total expenditures funded by non-discretionary revenues	<u>8,395,042</u>		-	-		<u>8,395,042</u>
Expenditures funded from discretionary revenues	<u>\$ 1,590,115</u>				<u>\$ -</u>	<u>\$ 1,590,115</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 797,598</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 797,598</u>
% Maintenance of Effort Requirement Met						199.36%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Guadalupe
For the Fiscal Year Ended June 30, 2021**

City of Guadalupe:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 722,950	\$ -	\$ -	\$ -	\$ -	\$ 722,950
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	207,419					207,419
State Local Transportation Ordinance Number One Street Expenditures						-
Ordinance Number Five Street Expenditures	391,081					391,081
State and Federal Highway Aid Street Lighting	48,198					48,198
Other	20,085					20,085
Total expenditures funded by non-discretionary revenues	<u>666,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>666,783</u>
Expenditures funded from discretionary revenues	<u>\$ 56,167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,167</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 34,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,336</u>
% Maintenance of Effort Requirement Met						163.58%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Lompoc
For the Fiscal Year Ended June 30, 2021

City of Lompoc:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 8,619,994	\$ -	\$ -	\$ -	\$ -	\$ 8,619,994
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	1,727,906					1,727,906
State Local Transportation Ordinance Number One Street Expenditures	32,364					32,364
Ordinance Number Five Street Expenditures	3,614,868					3,614,868
State and Federal Highway Aid Street Lighting						
Other	998,721					998,721
Total expenditures funded by non-discretionary revenues	<u>6,373,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,373,859</u>
Expenditures funded from discretionary revenues	<u>\$ 2,246,135</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,246,135</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 1,809,708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,809,708</u>
% Maintenance of Effort Requirement Met						124.12%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Santa Barbara
For the Fiscal Year Ended June 30, 2021**

City of Santa Barbara:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	<u>\$ 36,327,034</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,327,034</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	1,997,061					1,997,061
State Local Transportation Ordinance Number One Street Expenditures	180,710					180,710
Ordinance Number Five Street Expenditures	2,804,700					2,804,700
State and Federal Highway Aid Street Lighting						
Other	<u>13,284,724</u>					<u>13,284,724</u>
Total expenditures funded by non-discretionary revenues	<u>18,267,195</u>					<u>18,267,195</u>
Expenditures funded from discretionary revenues	<u>\$ 18,059,839</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,059,839</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 8,721,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,721,773</u>
% Maintenance of Effort Requirement Met						207.07%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Santa Maria
For the Fiscal Year Ended June 30, 2021

City of Santa Maria:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	<u>\$ 20,403,615</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,403,615</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	5,263,420					5,263,420
State Local Transportation Ordinance Number One Street Expenditures	34,061					34,061
Ordinance Number Five Street Expenditures	4,825,008					4,825,008
State and Federal Highway Aid	77,923					77,923
Street Lighting	598,738					598,738
Other	449,868					449,868
Total expenditures funded by non-discretionary revenues	<u>11,249,018</u>		-			<u>11,249,018</u>
Expenditures funded from discretionary revenues	<u>\$ 9,154,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,154,597</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 3,111,152</u>					<u>\$ 3,111,152</u>
% Maintenance of Effort Requirement Met						294.25%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Solvang
For the Fiscal Year Ended June 30, 2021**

City of Solvang:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	<u>\$ 1,655,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,655,349</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	118,112					118,112
State Local Transportation Ordinance Number One Street Expenditures						
Ordinance Number Five Street Expenditures	46,175					46,175
State and Federal Highway Aid Street Lighting						
Other	<u>794,273</u>					<u>794,273</u>
Total expenditures funded by non-discretionary revenues	<u>958,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>958,560</u>
Expenditures funded from discretionary revenues	<u>\$ 696,789</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 696,789</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 382,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 382,050</u>
% Maintenance of Effort Requirement Met						182.38%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - County of Santa Barbara
For the Fiscal Year Ended June 30, 2021**

County of Santa Barbara:

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 49,356,303	\$ -	\$ -	\$ -	\$ -	\$ 49,356,303
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	9,053,002					9,053,002
State Local Transportation Ordinance Number One Street Expenditures						
Ordinance Number Five Street Expenditures	7,382,286					7,382,286
State and Federal Highway Aid Street Lighting						
Other	25,616,310					25,616,310
Total expenditures funded by non-discretionary revenues	42,051,598	-	-	-	-	42,051,598
Expenditures funded from discretionary revenues	\$ 7,304,705	\$ -	\$ -	\$ -	\$ -	\$ 7,304,705
Required level of maintenance of effort per Ord. 5, Sect. 27:	\$ 1,646,040	\$ -	\$ -	\$ -	\$ -	\$ 1,646,040
% Maintenance of Effort Requirement Met						443.77%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Compliance with Ordinance Number Five
Findings
For the Fiscal Year Ended June 30, 2021**

Finding 2021-1

Finding: Cities and County compliance with Maintenance of Effort requirements.

Result: Compliance procedures cannot be completed until the end of the stipulated period (five years). Each entity has five years to reach the minimum requirements for the Maintenance of Effort.