

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY**

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

June 30, 2020

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, 2020. 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 2019-2020 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 2019-2020 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, 2020.
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 an 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.

Santa Maria, California
August 11, 2021

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Buellton
For the Fiscal Year Ended June 30, 2020**

City of Buellton:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|
| Total expenditures per the Street Report | <u>\$ 804,698</u> | <u>\$ 667,635</u> | <u>\$ 1,375,902</u> | <u>\$ 687,428</u> | <u>\$ 2,360,945</u> | <u>\$ 5,896,608</u> |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 436,804 | 264,984 | 365,952 | 167,721 | 170,908 | 1,406,369 |
| State Local Transportation | 32,915 | 4,707 | | 5,716 | 2,000 | 45,338 |
| Ordinance Number One Street Expenditures | | | | | | |
| Ordinance Number Five Street Expenditures | 228,516 a | 344,599 | 497,846 b | 178,800 | 477,295 | 1,727,056 |
| State and Federal Highway Aid | | | | | | |
| Street Lighting | | | | | | |
| Other | <u>3,890</u> | <u>53,345</u> | <u>40,415</u> | <u>106,475</u> | <u>119,022</u> | <u>323,147</u> |
| Total expenditures funded by non-discretionary revenues | <u>702,125</u> | <u>667,635</u> | <u>904,213</u> | <u>458,712</u> | <u>769,225</u> | <u>3,501,910</u> |
| Expenditures funded from discretionary revenues | <u>\$ 102,573</u> | <u>\$ -</u> | <u>\$ 471,689</u> | <u>\$ 228,716</u> | <u>\$ 1,591,720</u> | <u>\$ 2,394,698</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 129,837</u> | <u>\$ 132,304</u> | <u>\$ 134,249</u> | <u>\$ 138,961</u> | <u>\$ 146,535</u> | <u>\$ 681,886</u> |
| % Maintenance of Effort Requirement Met | | | | | | 351.19% |

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.

- a The \$228,516 was listed as discretionary in the 2016 Street Report, however, this was actually Ordinance Number Five funds that were transferred into the City's Capital Project Fund and spent on projects.
- b \$39,100 of Measure A funding was transferred for use on alternative transportation services. This amount was reported on the Street Report under discretionary expenditures but has been corrected on this schedule.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Carpinteria
For the Fiscal Year Ended June 30, 2020**

City of Carpinteria:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Total expenditures per the Street Report | <u>\$ 2,485,635</u> | <u>\$ 2,012,444</u> | <u>\$ 2,905,220</u> | <u>\$ 4,232,016</u> | <u>\$ 2,115,530</u> | <u>\$ 13,750,845</u> |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 338,905 | 343,045 | 342,330 | 473,413 | 222,314 | 1,720,007 |
| State Local Transportation | 402 | 422 | 305 | 446 | 515 | 2,090 |
| Ordinance Number One Street Expenditures | 1,714 | 51,365 | 425,114 | 53,160 | | 531,353 |
| Ordinance Number Five Street Expenditures | 851,103 | 392,163 | 580,622 | 733,844 | 671,086 | 3,228,818 |
| State and Federal Highway Aid | | 32,330 | | | 86,387 | 118,717 |
| Street Lighting | 103,720 | 6,498 | 212,117 | 167,504 | 205,557 | 695,396 |
| Other | <u>19,072</u> | <u>34,973</u> | <u>1,092,082</u> | <u>2,220,251</u> | <u>761,627</u> | <u>4,128,005</u> |
| Total expenditures funded by non-discretionary revenues | <u>1,314,916</u> | <u>860,796</u> | <u>2,652,570</u> | <u>3,648,618</u> | <u>1,947,486</u> | <u>10,424,386</u> |
| Expenditures funded from discretionary revenues | <u>\$ 1,170,719</u> | <u>\$ 1,151,648</u> | <u>\$ 252,650</u> | <u>\$ 583,398</u> | <u>\$ 168,044</u> | <u>\$ 3,326,459</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 113,547</u> | <u>\$ 115,704</u> | <u>\$ 117,405</u> | <u>\$ 121,526</u> | <u>\$ 128,149</u> | <u>\$ 596,331</u> |
| % Maintenance of Effort Requirement Met | | | | | | 557.82% |

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, 2020**

City of Goleta:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| Total expenditures per the Street Report | <u>\$ 4,339,286</u> | <u>\$ 7,121,543</u> | <u>\$ 13,294,354</u> | <u>\$ 6,310,474</u> | <u>\$ 6,060,201</u> | <u>\$ 37,125,858</u> |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 537,767 | 278,435 | 957,138 | 1,023,873 | 7,465 | 2,804,678 |
| State Local Transportation Ordinance Number One Street Expenditures | 62,671 | 27,184 | 111,457 | 3,235 | 1,132 | 205,679 |
| Ordinance Number Five Street Expenditures | 510,454 | 1,557,063 | 3,109,648 | 1,197,212 | 686,996 | 7,061,373 |
| State and Federal Highway Aid | | | | 233,985 | 308,700 | 542,685 |
| Street Lighting | 253,526 | 254,883 | 227,655 | 239,070 | 452,662 | 1,427,796 |
| Other | <u>1,936,375</u> | <u>3,286,958</u> | <u>4,849,544</u> | <u>2,053,091</u> | <u>3,107,367</u> | <u>15,233,335</u> |
| Total expenditures funded by non-discretionary revenues | <u>3,300,793</u> | <u>5,404,523</u> | <u>9,255,442</u> | <u>4,750,466</u> | <u>4,564,322</u> | <u>27,275,546</u> |
| Expenditures funded from discretionary revenues | <u>\$ 1,038,493</u> | <u>\$ 1,717,020</u> | <u>\$ 4,038,912</u> | <u>\$ 1,560,008</u> | <u>\$ 1,495,879</u> | <u>\$ 9,850,312</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 716,422</u> | <u>\$ 730,034</u> | <u>\$ 740,765</u> | <u>\$ 766,766</u> | <u>\$ 808,555</u> | <u>\$ 3,762,542</u> |
| % Maintenance of Effort Requirement Met | | | | | | 261.80% |

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, 2020**

City of Guadalupe:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Total expenditures per the Street Report | <u>\$ 588,995</u> | <u>\$ 664,733</u> | <u>\$ 1,241,813</u> | <u>\$ 1,396,706</u> | <u>\$ 1,137,975</u> | <u>\$ 5,030,222</u> |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 167,761 | 214,927 | 758,031 | 468,774 | 110,159 | 1,719,652 |
| State Local Transportation Ordinance Number One Street Expenditures | 30,685 | 8,600 | | | | 39,285 |
| Ordinance Number Five Street Expenditures | 273,254 | 227,498 | 376,313 | 820,833 | 312,524 | 2,010,422 |
| State and Federal Highway Aid | | | | | | |
| Street Lighting | 63,412 | 60,449 | 53,990 | 64,336 | 43,720 | 285,907 |
| Other | <u>22,983</u> | <u>49,959</u> | <u>16,979</u> | <u>21,550</u> | <u>635,372</u> | <u>746,843</u> |
| Total expenditures funded by non-discretionary revenues | <u>558,095</u> | <u>561,433</u> | <u>1,205,313</u> | <u>1,375,493</u> | <u>1,101,775</u> | <u>4,802,109</u> |
| Expenditures funded from discretionary revenues | <u>\$ 30,900</u> | <u>\$ 103,300</u> | <u>\$ 36,500</u> | <u>\$ 21,213</u> | <u>\$ 36,200</u> | <u>\$ 228,113</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 30,842</u> | <u>\$ 31,428</u> | <u>\$ 31,890</u> | <u>\$ 33,009</u> | <u>\$ 34,808</u> | <u>\$ 161,977</u> |
| % Maintenance of Effort Requirement Met | | | | | | 140.83% |

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, 2020**

City of Lompoc:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Total expenditures per the Street Report | <u>\$ 6,393,457</u> | <u>\$ 5,829,588</u> | <u>\$ 5,417,314</u> | <u>\$ 7,728,429</u> | <u>\$ 6,099,560</u> | <u>\$ 31,468,348</u> |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 825,316 | 991,900 | 915,959 | 2,472,676 | 1,473,813 | 6,679,664 |
| State Local Transportation Ordinance Number One Street Expenditures | 666,587 | | | 2,355 | 14,651 | 683,593 |
| Ordinance Number Five Street Expenditures | 2,349,877 | 2,086,117 | 1,735,195 | 2,512,175 | 2,151,707 | 10,835,071 |
| State and Federal Highway Aid Street Lighting | 19,492 | 18,000 | 5,215 | | | 42,707 |
| Other | <u>730,405</u> | <u>931,455</u> | <u>436,830</u> | <u>859,364</u> | <u>270,629</u> | <u>3,228,683</u> |
| Total expenditures funded by non-discretionary revenues | <u>4,591,677</u> | <u>4,027,472</u> | <u>3,093,199</u> | <u>5,846,570</u> | <u>3,910,800</u> | <u>21,469,718</u> |
| Expenditures funded from discretionary revenues | <u>\$ 1,801,780</u> | <u>\$ 1,802,116</u> | <u>\$ 2,324,115</u> | <u>\$ 1,881,859</u> | <u>\$ 2,188,760</u> | <u>\$ 9,998,630</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 1,625,524</u> | <u>\$ 1,656,409</u> | <u>\$ 1,680,758</u> | <u>\$ 1,739,752</u> | <u>\$ 1,834,569</u> | <u>\$ 8,537,012</u> |
| % Maintenance of Effort Requirement Met | | | | | | 117.12% |

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, 2020**

City of Santa Barbara:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Total expenditures per the Street Report | <u>\$ 34,504,088</u> | <u>\$ 26,079,445</u> | <u>\$ 26,701,220</u> | <u>\$ 46,200,962</u> | <u>\$ 43,131,577</u> | <u>\$ 176,617,292</u> |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 1,911,185 | 1,712,000 | 1,798,889 | 1,773,787 | 1,976,257 | 9,172,118 |
| State Local Transportation | 9,674 | 142,252 | 38,111 | 69,903 | 160,754 | 420,694 |
| Ordinance Number One Street Expenditures | | | | | | |
| Ordinance Number Five Street Expenditures | 2,597,115 | 3,828,473 | 5,949,641 | 3,993,797 | 3,149,943 | 19,518,969 |
| State and Federal Highway Aid | | | | | | |
| Street Lighting | | | | | | |
| Other | 21,932,389 | 11,678,140 | 11,067,413 | 19,878,858 | 14,972,478 | 79,529,278 |
| Total expenditures funded by non-discretionary revenues | <u>26,450,363</u> | <u>17,360,865</u> | <u>18,854,054</u> | <u>25,716,345</u> | <u>20,259,432</u> | <u>108,641,059</u> |
| Expenditures funded from discretionary revenues | <u>\$ 8,053,725</u> | <u>\$ 8,718,580</u> | <u>\$ 7,847,166</u> | <u>\$ 20,484,617</u> | <u>\$ 22,872,145</u> | <u>\$ 67,976,233</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 7,834,110</u> | <u>\$ 7,982,958</u> | <u>\$ 8,100,307</u> | <u>\$ 8,384,628</u> | <u>\$ 8,841,590</u> | <u>\$ 41,143,593</u> |
| % Maintenance of Effort Requirement Met | | | | | | 165.22% |

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, 2020**

City of Santa Maria:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Total expenditures per the Street Report | \$ 10,821,279 | \$ 15,085,067 | \$ 17,482,177 | \$ 16,997,687 | \$ 19,913,900 | \$ 80,300,110 |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 1,473,231 | 3,908,013 | 3,840,099 | 3,370,253 | 3,434,085 | 16,025,681 |
| State Local Transportation Ordinance Number One Street Expenditures | 25,344 | | 134,024 | 52,133 | 126,491 | 337,992 |
| Ordinance Number Five Street Expenditures | 1,414,129 | 5,134,073 | 4,645,323 | 5,544,945 | 6,722,040 | 23,460,510 |
| State and Federal Highway Aid | | | 398,999 | 188,465 | 587,929 | 1,175,393 |
| Street Lighting | 799,773 | 599,879 | 401,414 | 318,296 | 398,582 | 2,517,944 |
| Other | 386,355 | 193,980 | 1,533,736 | 12,475 | 125,862 | 2,252,408 |
| Total expenditures funded by non-discretionary revenues | <u>4,098,832</u> | <u>9,835,945</u> | <u>10,953,595</u> | <u>9,486,567</u> | <u>11,394,989</u> | <u>45,769,928</u> |
| Expenditures funded from discretionary revenues | <u>\$ 6,722,447</u> | <u>\$ 5,249,122</u> | <u>\$ 6,528,582</u> | <u>\$ 7,511,120</u> | <u>\$ 8,518,911</u> | <u>\$ 34,530,182</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 2,794,513</u> | <u>\$ 2,847,609</u> | <u>\$ 2,889,469</u> | <u>\$ 2,990,889</u> | <u>\$ 3,153,893</u> | <u>\$ 14,676,373</u> |
| % Maintenance of Effort Requirement Met | | | | | | 235.28% |

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, 2020**

City of Solvang:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total expenditures per the Street Report | <u>\$ 1,143,623</u> | <u>\$ 2,380,976</u> | <u>\$ 2,070,543</u> | <u>\$ 2,117,926</u> | <u>\$ 1,453,773</u> | <u>\$ 9,166,841</u> |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 164,076 | 115,787 | 115,306 | 115,001 | 118,122 | 628,292 |
| State Local Transportation Ordinance Number One Street Expenditures | | | | 3,121 | | 3,121 |
| Ordinance Number Five Street Expenditures | 361,153 | 400,639 | 182,456 | 120,075 | | 1,064,323 |
| State and Federal Highway Aid Street Lighting | | | | | | |
| Other | <u>134,598</u> | <u>1,129,809</u> | <u>726,609</u> | <u>621,699</u> | <u>488,820</u> | <u>3,101,535</u> |
| Total expenditures funded by non-discretionary revenues | <u>659,827</u> | <u>1,646,235</u> | <u>1,024,371</u> | <u>859,896</u> | <u>606,942</u> | <u>4,797,271</u> |
| Expenditures funded from discretionary revenues | <u>\$ 483,796</u> | <u>\$ 734,741</u> | <u>\$ 1,046,172</u> | <u>\$ 1,258,030</u> | <u>\$ 846,831</u> | <u>\$ 4,369,570</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 343,167</u> | <u>\$ 349,687</u> | <u>\$ 354,827</u> | <u>\$ 367,282</u> | <u>\$ 387,299</u> | <u>\$ 1,802,262</u> |
| % Maintenance of Effort Requirement Met | | | | | | 242.45% |

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, 2020**

County of Santa Barbara:

| | <u>15/16</u> | <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>Total</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Total expenditures per the Street Report | \$ 36,024,455 | \$ 29,875,319 | \$ 33,063,993 | \$ 35,503,806 | \$ 38,318,815 | \$ 172,786,388 |
| Less expenditures funded by non-discretionary revenues: | | | | | | |
| State Gas Tax | 8,961,769 | 8,129,349 | 8,351,811 | 8,241,192 | 9,141,437 | 42,825,558 |
| State Local Transportation Ordinance Number One Street Expenditures | 453,754 | 529,486 | 423,080 | 100,000 | | 1,506,320 |
| Ordinance Number Five Street Expenditures | 7,757,900 | 6,574,462 | 6,760,849 | 7,189,129 | 6,565,184 | 34,847,524 |
| State and Federal Highway Aid Street Lighting | | | | | | |
| Other | 14,538,322 | 10,215,264 | 10,857,553 | 14,946,687 | 17,082,094 | 67,639,920 |
| Total expenditures funded by non-discretionary revenues | <u>31,711,745</u> | <u>25,448,561</u> | <u>26,393,293</u> | <u>30,477,008</u> | <u>32,788,715</u> | <u>146,819,322</u> |
| Expenditures funded from discretionary revenues | <u>\$ 4,312,710</u> | <u>\$ 4,426,758</u> | <u>\$ 6,670,700</u> | <u>\$ 5,026,798</u> | <u>\$ 5,530,100</u> | <u>\$ 25,967,066</u> |
| Required level of maintenance of effort per Ord. 5, Sect. 27: | <u>\$ 1,478,513</u> | <u>\$ 1,506,605</u> | <u>\$ 1,528,752</u> | <u>\$ 1,582,411</u> | <u>\$ 1,668,653</u> | <u>\$ 7,764,934</u> |
| % Maintenance of Effort Requirement Met | | | | | | 334.41% |

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, 2020**

There were no compliance findings.