

Attachment 2

ATTACHMENT 2

**Santa Barbara County Capital Improvement
Guidebook**

Santa Barbara County Capital Improvement Plan

Guidebook

PORCHLIGHT
INSIGHTS
11.30.2022

In September 2022, Santa Barbara County retained the services of Change Agents Training and PorchLight Insights to accomplish the below scope:

- 1) The assessment of stakeholder needs and customer feedback on the capital improvements plan
- 2) Analysis of the current document and data infrastructure
- 3) Development of a Guidebook with recommendations on CIP document development and layout

This report seeks to satisfy all objectives of the project and provide a guide for efficient capital improvement planning.

A Capital Improvement Plan is a key planning document for any government. Santa Barbara County has made iterative improvements to the process of collecting and managing capital improvement project data and it is the goal of this report to further improve how capital project information is stored and presented.

Santa Barbara County Capital Improvement Plan

Guidebook

01 Customer Feedback on
Capital Improvement
Plan and Process

02 General
Recommendations

03 Process Maps,
Procedures and Annual
Timeline

04 Definitions and
Templates

05 Database Fields and
Shape

APPENDICES: Suggested
Financial and Project Tables,
Scoring Tables & Executive
Checklist

Customer Feedback

Through a series of facilitated focus groups and in partnership with the General Services Department (GS), PorchLight Insights has documented and summarized feedback about the Capital Improvements Plan (CIP) and process from over forty staff from fourteen different departments. Departments and staff who participated are listed in this section along with major themes that emerged during the sessions.

General Recommendations

This section details recommendations on general improvements that can be made to improve the content and process of the CIP.

Process Maps, Procedures and Annual Timeline

This section outlines the current and proposed future state of the CIP document process. An annual timeline that describes who needs what information and by when is also outlined.

Definitions and Glossary

This section contains relevant definitions of terms that are widely used as part of the CIP process.

Database Fields and Shape

This section provides recommended data fields for both the FY2023-24 temporary flat file and for future iterations thereof.

Section 01: Customer Feedback on Capital Improvement Plan and Process

Methodology: PorchLight Insights worked with the General Services Department to identify and schedule participants for small group feedback sessions, held virtually in September 2022. Participants were asked a series of questions about the Capital Improvement Plan (CIP) document. Participating Departments included:

- Behavioral Wellness
- Board of Supervisors
- County Executive Office
- Clerk-Recorder-Assessor
- Community Services - Parks
- Fire
- General Services
- Planning and Development
- Public Health
- Public Works
- Probation
- Public Defender
- Sheriff
- Social Services

Some questions were specific to departments, but generally, the questions included:

- What is the purpose and who is the audience of the CIP document?
- Do you read or use the information contained in the CIP?
- How do you prioritize what projects you submit to the CIP?
- What information about capital projects is important to you?

Themes and Major Findings: Several key themes emerged from the feedback sessions to help shape the document and process in the future. Feedback is summarized in the table below; a complete list of feedback can be found in Appendix B.

Purpose	Audience	Content
<ul style="list-style-type: none"> • The document does not serve a clear and singular purpose • The stated purpose in Section 1.1 Introduction is as a “multi-year planning tool” that “serves as a budgeting tool, proposing capital budget appropriations to be recommended for adoption within the County’s Operating Budget”. The entire document is not needed to serve this purpose • The clearest identified purpose is to provide a list of prioritized projects seeking immediate funding for the Board to approve • Data sheets in the appendix provide a central at-a-glance look at projects, but are not the proper mechanism for collecting and reporting information 	<ul style="list-style-type: none"> • The most commonly cited audience was the Board • The second most referenced potential audience was the public. However, the design and distribution of the document have not been aligned with public or community needs • CEO’s Office is also an audience, but only of the ranked table of projects for consideration • The Board of Supervisor Chiefs of Staff were neutral on the document overall but had several suggestions for additions to improve its usefulness for the Board (i.e. ROI and a more flexible format for prioritized projects) 	<ul style="list-style-type: none"> • A prioritized list of capital projects is the most needed element • Many department staff saw value in including “unfunded” projects: known capital needs that are not funded right away. However, if these projects are included there should be definition and clear categorization placed around them • The Accomplishments section, along with any areas of extensive narrative, was not highly valued by any stakeholders. • The Categories in the document were not clear to departments.

Process Notes: the process for collecting and compiling the information for the CIP has relied heavily on manual entry into Excel spreadsheets. Department feedback suggests that this can cause confusion and double entry of information. In addition, the current process requires General Services staff to compile department files into a single flat Excel file, which is a time consuming task. The Current and Future State is detailed in Section 3.

Other Findings To Consider: These findings were outside of the scope of this project, but should be considered:

- Departments would like a better understanding of how projects are prioritized and to have a closed loop on what projects are funded and why.
- Clerk-Assessor-Recorder said that financing options are not being maximized for capital needs
- Departments that have regular meetings with GS staff were highly complimentary of the work GS does for them
- There is a lack of established definition around which projects are considered deferred maintenance versus capital improvements

Section 02: General and Content Recommendations

The below list of recommendations is responsive to Santa Barbara County department feedback and aligned with best practices in capital improvement planning. Examples of best practice tables and content can be found in Appendix A.

General Recommendations:

- **Simplify information gathering and build a database that contains all information needed for decision-making and reporting of capital projects seeking funding each fiscal year**
 - Begin with a minimum viable product in the form of a consolidated flat file for the FY23-24 capital project selection process
 - Create an entry form that can build the basis of a flat file database and that can be updated throughout the year instead of only at the time of data collection for the CIP process
 - Minimize manual consolidation of data from multiple Excel files
 - Work with CEO's Office and Information Technology staff to create a permanent database for the FY24-25 capital project selection process
 - Prioritize providing tables to the CEOs Office no later than December of each year (see Section 3 for a recommended timeline)
 - Users must be able to filter, sort and analyze database and create views that meet their unique information needs.
 - **Section 5 illustrates examples of fields that will be needed.**
- **Develop definitions for various pieces of the CIP process, especially what projects qualify for submission:**
 - Define capital improvement and deferred maintenance \$ thresholds and communicate them clearly to departments as part of the Capital Improvements Process. This is a key policy recommendation from the GFOA.
 - Define which facility projects should be submitted to the capital improvement process and which should be covered with operating resources.
 - **Section 4 establishes several key definitions of terms.**
- **Staffing level and department responsibility should continue to be assessed in the CIP process:**
 - Establish which steps in the process most appropriately belong to General Services and which will be the responsibility of departments
 - Example: cost estimations should be solely the responsibility of General Services for facility projects

To ensure a sustainable and simplified process for creating the CIP, focus on what is needed, by who and by when.

Recommendations on CIP Content:

The current CIP is formatted with a printed document in mind. To maximize the utility of the information contained in the CIP, the document itself should be reduced and contain only the most critical information needed by decision-makers. The information should also be accessible to the public in a format that is most useful for communicating about the County's capital projects.

- **Elements that can be omitted from future CIP documents:**
 - Accomplishments from prior years can be highlighted in an alternate report. This could take the form of an online, sharable document or map.
 - Any projects that are currently unfunded and have been deemed infeasible or unlikely to receive future funding should not be included in the overall list of unfunded projects.

- **Elements that should be retained in the CIP:**
 - Five-Year Capital table, with some alterations as detailed in Appendix A.
 - Tables that clearly show which projects are seeking funding in the current budget cycle
 - Tables for projects funded outside of the general fund (completed by each non-GF/18% department)
 - Unfunded projects seeking future funding that are feasible
 - Program area descriptions that help define programmatic funding
 - Individual projects funded through the program area funding should be detailed after budget adoption
 - Project descriptions and financial information

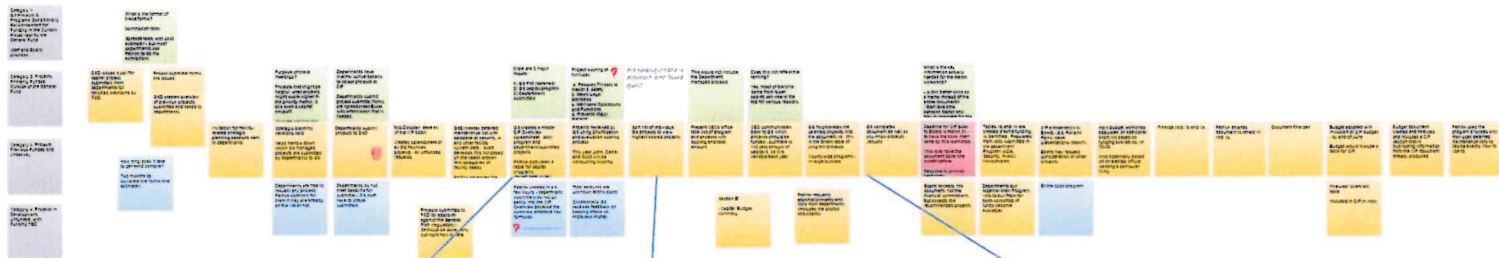
- **Elements that need to be added:**
 - Summary tables that aggregate project funding in ways that are common to capital plans
 - Charts, graphics and/or maps like
 - **Appendix A provides examples from other best practice capital plans**

- **Online report instead of a CIP document:**
 - Creating an online and interactive version of the CIP would be useful for presenting to the Board of Supervisors and communicating to the public; this may also serve the needs of departments who periodically use the CIP Data Sheets to recall information on capital projects their department submitted.
 - It is recommended that the County pursue creating an online dashboard
 - **See Appendix A for example**

Section 03: Process maps and annual timeline

Current State:

- The below map is simply an illustration of the number of current unique steps required for compilation and reporting of the information contained in the CIP document.
- Start: GSD issues a call for capital project submittals from departments for facilities maintained by GS
 - Typically happens in September
- Finish: CIP document complete for Board workshops
 - March/April
 - Additional information for tables 1b and 1c is put in the document after Budget Workshops before budget adoption



- Most critical steps:

GS creates a master CIP Overview spreadsheet - both program and department submitted projects

Patrick populates a table for capital programs (broad categories) based on information from CEOs AND from GS Facilities knowledge of facility needs - Patrick mentioned the Security as one of these categories - this ends up being a mix of small capital and deferred maintenance projects

Projects reviewed by GS using prioritization and evaluation scoring process

CEO communicates back to GS which projects should be funded - variable each year

GS incorporates the selected projects into the document 1a - this is the Green table of program projects

Future State:

- **Create yearly schedule of dates for all CIP related tasks (i.e., Master Schedule).**
 - From this master schedule, dates will be entered into the software and send automatic updates to all departmental staff.
 - Update recipients list each year (this would be an Error until the organization can ensure that the correct list is available automatically.)
- **Automated Issue of a Call for Projects to all Departments (or perhaps the software program used for the process can provide automated Call for Projects). First week of August is typical for the initial call for projects. Call includes the following:**
 - Overview on how to fill out the form (via link to a PowerPoint presentation.) (Only be required for the first year.)
 - Perhaps a definition of what constitutes a capital project (via link to a PowerPoint presentation.) (Only required for the first year.)
 - Scoring criteria
 - Direction to on-line portal (via link to a PowerPoint presentation.) (Only required for the first year.)
 - (Anticipate that every year some of the departments will reach out to GS Capital for further questions and clarification on how and what they should be nominating. This was one of the issues with the old system, was departments had no guidance and they just nominated everything they could think of whether it was an applicable capital project or not.)
- **Offer for GS Capital to Engage in Facility or Capital Strategic Planning (This could be considered a waste, transportation or motion under the downtime process since it does not contribute directly to the assembly of the project lists that are then tied into the budgeting process.)**
- **All Departments Enter Projects into Portal: Both facility requests, and “Departmental Programmatic Projects” (typical to Public Works, CSD – Parks, and Fire).**
 - Deadline – typically 30-45 Days (All data should be entered into the portal by September 30)
- **Machine Read Data:** All departmental submissions will be machine read and will produce project data sheets and tables of projects.
- **Project Table Distribution for Review:** Capital Committee Receives the Raw Tables of Projects, Begins Ranking Process.
- **Project Ranking Process (Undetermined Process)**
- **Project Rankings are Then Produced in a Table.** Presented to CEO’s Office for review and Decision making on projects to recommend to the Board.
- **CEO’s Office Reviews / Coordinate for Board Presentation (January)**
- **Final Projects Are Selected by the Board.** Then referred to the CEO’s Office for inclusion into the budget document.
- **Projects Accepted in Board Workshops Submitted to P&D for 65402 Review.**
- **Final (or Amended) List of Projects Included in Budget Workshop (April)**
- **Budget Adoption:** With projects identified and agreed upon in both the January presentation and the budget workshop. (June)
- **CEOs Office Posts Final Project Selections on the County Web Page.**

**INSERT PROCESS MAP WITH FINAL STEPS AND TIMING-GETTING
FROM JEFF**

Section 04: Definitions and Templates

Definitions of Key Terms:

Capital Project

- A capital project is defined as "...a long-term, one-time investment requiring relatively large sums to acquire, develop, improve and/or maintain a capital asset..."
- Must meet capitalization thresholds and increase capacity, increase efficiency, or extend the asset's estimated useful life beyond the original expectation.
- The minimum dollar amount for a capital project is \$100,000

Facility Maintenance Request (Capital)

- Facility Maintenance requests can be submitted for capital funding if cost estimate is between \$0 and \$100,000 and it cannot be completed out of the operating budget of the requesting department.
- GS projects are typically identified through "run to failure" analysis or warranty information in Maintenance Connection system.

Program Area Funding

- Deferred Maintenance: Projects that do not exceed \$100,000 and address backlog of facility systems upgrades.
- Security/Safety: Front counter upgrades, video camera systems, etc.
- ADA / Parking Lot Repair / Roof Repair / Yearly SB Courthouse Maintenance
- Aesthetic: Painting, carpeting, and ceiling replacements
- Energy Efficiency & Electrical System Projects

Categories

- Recommended for Funding: Projects that have scored in the upper echelon of the County's ranking system, but funding has not been identified.
- Funded : Projects that bring departmental funding or other funding sources outside of the General Fund.
- Unfunded: Projects for which there is no designated funding source.

Section 5: Database Fields, Views and Pivot Tables

The below table details the columns required for a database that would contain adequate information to meet the needs of most stakeholders in the CIP process. The order of the columns can be reorganized as needed. This list may need additional fields over time and the database should be flexible enough to allow for new columns or rows as needed.

Column Header	Contains	Format	Notes
Title	Name of project	Text	Must be standardized to ensure the project is not duplicated under a slightly different name- title forms the base for the Unique ID field
Function	County grouping of service areas	Text	
Department	Name of department proposing the project	Text	Must be standardized
Fund Number	Fund number that corresponds to financial system	Number	See below note on row layout for projects with multiple funding sources
Funding Source	Name of funding source	Text	See below note on row layout for projects with multiple funding sources
Program Type	Project alignment with major priority areas (ex: Security, ADA, Energy)	Text	
Location	Address or other geospatial description of where the project is or will take place	Address	Necessary for mapping
Supervisory District	District where the project is or will take place	Number or Text	Allows sorting and summarizing by District
Start Date	Actual or anticipated start of project	Date	
End Date	Actual or anticipated end of project	Date	
Description	Detailed overview of the purpose of the project.	Text	Should be standardized to ensure complete information is submitted by departments
Status	Phase project is in	Text	Should include construction statuses and status for new (requesting funding for the first time) and completed projects
PY Cost	Prior Year costs associated with project	Dollar	Sum of all prior years
Estimated Actual	Estimated cost for current fiscal year – year end	Dollar	
Year 1	Year for which funding is being requested	Dollar	
Year 2	Second year of funding	Dollar	
Year 3	Third Year of funding	Dollar	
Year 4	Fourth year of funding	Dollar	
Year 5	Fifth year of funding	Dollar	
Future Year	Any funding anticipated beyond Five-Year CIP	Dollar	
Project Total Cost	Sum of all costs for project Prior Year through Future Year	Dollar	
Unique ID	Unique identifier based on project funding source and project title	Text	Code is Project Title Funding Source
Department Priority	Numerical priority level department places on each project	Number	Intended to help in decision making about projects recommended for funding
GSD Rating	General Services score for each project	Number	
CEO Rating	CEO's score for each project	Number	
Recommended to Board	Yes/No	Text	Can be numerical also

Database Rows: To maximize the usefulness of the database, it is essential that each project have a unique row in the database for each funding source being applied to the project. For example, below shows a project – New Cuyama Fire Station 27 Replacement – that has two recommended funding sources – Fire Service District and General Fund. Each funding source for this project receives a unique row, with Unique ID that corresponds to the Title of the project and Funding Source.

Title	Funding Source	PY Costs	Est Atc 21-22	Yr1 22-23	Yr2 23-24	Project Total	Unique ID
FD - New Cuyama Fire Station 27 Replacement	Fire Service District	0		5000	1,290.00	6290	FD - New Cuyama Fire Station 27 Replacement_Fire Service District
FD - New Cuyama Fire Station 27 Replacement	General Fund	0		500	250.00	750	FD - New Cuyama Fire Station 27 Replacement_General Fund

Other notes on Database: For the current capital improvement cycle, the minimum viable product already in development will meet the needs of General Services, the CEO’s Office and departments. For future years, the database should allow departments to search the database for information and for submission of projects throughout the year, not just during the capital improvement plan preparation cycle. To do this, the database must be stable enough to handle entry by multiple users, over multiple years. A sharable Excel file can be used for the short-term, but as the database grows, a more sustainable and reliable software system should be considered.

Appendix A: Examples of Best Practice Tables

General Notes On Capital Document Presentation:

GFOA Recommendations:

Sources and Uses: The GFOA recommends that capital plans should include both sources and uses of capital funding for proposed expenditures in the current and estimates for future years. Santa Barbara County has not previously included aggregate sources of funding in tables in the capital document.

“The capital presentation should focus on both sources and uses. The government should indicate the total dollar amount of capital expenditures for the budget year and for multi-year plan. The capital plan sources and uses summary should include all projects (regardless of fund) that fit within the government’s definition of capital expenditures. This information can be presented by fund, category, priority, strategic goal or geographic location.”

Source: GFOA Best Practices Capital Budget Presentation
<https://www.gfoa.org/materials/capital-budget-presentation>

In the FY22-23 Budget Workshop Presentation Special Issue Tab 26, the below table from the Budget Workshop slide deck would partially satisfy the above recommendation from GFOA. However, the CIP document does not contain this summary table by funding source, by department. Consider including this table in the CIP.

FY 2022-23 Maintenance Funding

	Public Works	General Services	CSD-Parks	Total
General Fund Allocations				
Baseline Funding	\$ 500,000	\$ 1,300,000	\$ 500,000	\$ 2,300,000
18% Maintenance Policy	5,800,000	3,803,500	1,740,900	11,344,400
Additional Project Funding		1,800,000		1,800,000
Subtotal	\$ 6,300,000	\$ 6,903,500	\$ 2,240,900	\$ 15,444,400
Major Special Revenue Fund Allocations				
Road Maintenance & Rehab Program (SB 1)	\$ 9,062,000	\$ --	\$ --	\$ 9,062,000
Grants, TIP, TDA, Other	636,000	--	2,013,670	2,649,670
Subtotal	\$ 9,698,000	\$ --	\$ 2,013,670	\$ 11,711,670
Total	\$ 15,998,000	\$ 6,903,500	\$ 4,254,570	\$ 27,156,070

FY 2022-23 Budget Workshops

3

Source: FY22-23 Budget Workshop Material - Tab 26 Special Issue Maintenance and Capital Projects

<https://ca-santabarbaracounty.civicplus.pro/3219/2022-to-2023>

Figure 1: Milwaukee Metro Sewerage District

2022 Capital Budget Summary of Revenues and Expenditures

(in thousands)

Revenues and Expenditures	2022 Actual	2021 Adopted Budget	2022 Capital Budget	Change from 2021 Budget	% Change from 2021 Budget
Revenues					
Tax Levy	\$101,853	\$102,873	\$105,948	\$3,075	3.0%
Non-member Communities	27,395	27,686	26,705	(981)	-3.5%
Interest and Other Income	2,226	119	22	(96)	-81.2%
Federal and State Aid	3,812	3,730	3,044	(686)	-18.4%
CWFL Loans	17,902	37,437	24,095	(13,343)	-35.6%
WIFIA Loans	-	-	902	902	100.0%
District Bonds and Notes	119,423	46,000	50,000	4,000	8.7%
Total Revenues	\$272,611	\$217,845	\$210,716	(\$7,129)	-3.3%
Available Funds					
Use of (Additions to) Available Funds	(36,011)	288	(1,651)	(1,939)	-673.3%
Total Revenues and Available Funds	\$236,600	\$218,133	\$209,065	(\$9,068)	-4.2%
Expenditures					
Capital Program Group					
Water Reclamation Facilities	51,183	43,850	37,294	(6,556)	-15.0%
Conveyance Facilities	5,550	16,118	16,918	801	5.0%
Watercourse and Flood Management	16,478	14,712	16,364	1,652	11.2%
Other Projects	26,055	31,452	40,666	9,214	29.3%
Total Capital Program Group Expenses	\$99,267	\$106,131	\$111,243	\$5,111	4.8%
Debt Services Payments*					
From Tax Levy and Available Funds	131,010	106,359	97,823	(8,536)	-8.0%
Reserved in Debt Service Fund	6,323	5,643	-	(5,643)	-100.0%
Debt Service	137,333	112,002	97,823	(14,179)	-12.7%
Total Expenditures	\$236,600	\$218,133	\$209,065	(\$9,068)	-4.2%
Tax Rate per \$1,000 of Equalized Value	\$1.73	\$1.58	\$1.49	(\$0.09)	-5.9%

Note: The sum of rounded components may not equal the total due to rounding.

In addition, another view that is common to capital budgets and capital documents is a summary table that includes both sources and uses as seen in Figure 1 in the capital plan for the Milwaukee Metropolitan Sewerage District, a recent recipient of the GFOA Distinguished Budget Award:

Source: [MilwaukeeMetropolitanSewerageDistrictWI.pdf](#)

Five-year plan: Sources of funding should also be included on a five-year forecast table. Santa Barbara County includes a five-year estimated expenditure table, but it is not clear on sources outside of General Fund and 18% Maintenance Funding. This table could be updated to more accurately reflect estimated revenue sources and uses of the funds.

The first table in the Santa Barbara CIP Document shows the five-year funding forecast for facilities (General Services), Public Works and CSD-Parks. This is a critical table for most capital documents and best practice is to also include revenue estimates for out-year funding as seen in Figure 2.

2022 Capital Budget Long-Range Financing Plan
(Dollars in thousands)

Estimate	Six-Year Capital Improvements Program						Six-Year Total	
	2021	2022	2023	2024	2025	2026		2027
Beginning balance	\$75,009	\$51,353	\$53,004	\$54,212	\$71,326	\$81,875	\$58,832	
Sources of Funds								
Tax Levy	\$102,862	\$105,948	\$109,126	\$112,400	\$115,772	\$119,245	\$122,823	\$685,314
Non-member Billings	\$27,514	\$26,705	\$23,262	\$26,989	\$24,263	\$21,289	\$13,979	\$136,486
Interest & other	\$1,081	\$22	\$23	\$24	\$31	\$35	\$25	\$161
Federal and State Aid	\$4,355	\$3,044	\$5,610	\$8,257	\$3,662	\$6,261	\$2,915	\$29,749
CWF Loans	\$8,704	\$24,095	\$50,790	\$46,017	\$50,832	\$42,810	\$29,053	\$243,596
WIFIA loans	-	\$902	\$12,487	\$13,881	\$14,122	\$8,633	\$17,321	\$67,346
District Bonds/Notes	\$49,866	\$50,000	\$44,000	\$73,000	\$87,000	\$65,500	\$90,000	409,500
District Taxable Bonds/Notes	-	-	\$24,000	-	-	-	-	\$24,000
Total revenues	\$194,382	\$210,716	\$269,299	\$280,567	\$295,682	\$263,773	\$276,116	\$1,596,153
Use of (Additions to) available funds	\$23,656	(\$1,651)	(\$1,208)	(\$17,114)	(\$10,549)	\$23,043	\$24,312	\$16,834
Total sources	\$218,038	\$209,065	\$268,091	\$263,453	\$285,134	\$286,815	\$300,428	\$1,612,987
Expenditures								
Water Reclamation Facilities	\$31,879	\$37,294	\$50,897	\$40,681	\$51,871	\$49,822	\$45,810	\$276,376
Conveyance Facilities	\$13,043	\$16,918	\$22,516	\$27,092	\$25,547	\$17,198	\$14,776	\$124,047
Watercourse & Flood Mgmt	\$14,736	\$16,364	\$33,631	\$30,884	\$31,323	\$61,413	\$78,656	\$252,271
Other Projects / Programs	\$40,670	\$40,666	\$67,130	\$64,775	\$69,061	\$47,127	\$50,880	\$339,639
Projects / Programs	\$100,329	\$111,243	\$174,174	\$163,432	\$177,802	\$175,560	\$190,122	\$992,333
Existing MMSD GO debt	\$46,387	\$37,198	\$29,788	\$29,730	\$29,789	\$29,781	\$29,712	\$185,998
Existing CWFL debt	\$69,630	\$57,976	\$56,485	\$55,558	\$53,306	\$48,372	\$39,689	\$311,386
Existing Other Debt	\$1,691	\$1,691	\$1,691	\$1,690	\$1,690	\$1,689	\$1,689	\$10,140
Future CWF Loan Debt	-	\$208	\$1,878	\$4,910	\$7,750	\$10,789	\$13,301	\$38,835
Future WIFIA Loan Debt	-	-	-	-	-	-	\$7	\$7
Future MMSD GO debt	-	\$750	\$4,076	\$7,665	\$13,046	\$18,873	\$24,158	\$68,568
Future MMSD Taxable GO debt	-	-	-	\$468	\$1,750	\$1,750	\$1,750	\$5,719
Debt service	\$117,708	\$97,823	\$93,917	\$100,021	\$107,331	\$111,255	\$110,306	\$620,645
Total uses	\$218,038	\$209,065	\$268,091	\$263,453	\$285,134	\$286,815	\$300,428	\$1,612,987
Ending balance	\$51,353	\$53,004	\$54,212	\$71,326	\$81,875	\$58,832	\$34,520	
Tax rate / \$1000	\$1.58	\$1.49	\$1.51	\$1.52	\$1.54	\$1.55	\$1.57	
% Change in Tax Levy	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
Annual % cash financing	0%	33%	25%	19%	15%	33%	28%	25%
G.O. debt at year-end	\$753,906	\$833,039	\$870,098	\$926,656	\$997,307	\$1,029,973	\$1,084,192	
Debt as % of Eq. Value	1.08%	1.10%	1.12%	1.17%	1.24%	1.25%	1.29%	

In that same way, Santa Barbara County should consider providing an estimated facility improvement figure for the fiscal year being prepared and for the out years based on historical funding trends.

Figure 2: Milwaukee Sewerage District Five-Year Forecast with sources of funding and out-year estimates:

OpenGov Features of a Capital Improvement Plan:

- A listing of the capital projects, equipment and major studies
- A ranking of projects
- A financing plan
- A timetable for the construction or completion of the project
- A project justification
- A classification, itemization and explanation for the project expenditures

Source: *OpenGov May 15, 2022*
<https://opengov.com/article/capital-improvement-plans-101/>

Notes
 1. 2022 beginning balance is net of \$50.0M reserved for municipal capital reimbursement programs: Private Property [1] and Green Solutions
 2. Tax levy growth limited to 3.00% for 2022 and 3% thereafter. To achieve tax rates shown, available working capital is placed in a debt service fund to abate the tax levy, as necessary
 3. Change in District equalized value determined in 2021 for use in 2022 is 9.46% and averages 2.0% thereafter; and non-member determined in 2021 for use in 2022 is at an average of 6.36% and averages 3.4% thereafter
 4. Investment of available funds at 0.04% interest rate
 5. Future District bond issues structured as 20-year level debt service at 3.00% in 2022 and increasing to 4.00% through 2027
 6. Future Clean Water Fund Loan debt service assumed at 55% of District bond rate or 1.65% to 2.20% from 2022 through 2027
 7. WIFIA debt service is assumed for 49% of WIFIA projects and includes a 5-year debt service deferral
 8. Taxable debt is assumed for certain Green Infrastructure Projects on private property that are not eligible for tax-exempt financing

Summary Views of Information:

In Appendix 4 (Unfunded Projects), the below table summarizes the total projected costs of unfunded projects by department. This demonstrates need by department and may serve to illustrate the deferred maintenance needs of each department or program area. This table should be included in a summarization of capital need.

Unfunded Projects Summary*	Total Project Cost
General Services	\$ 182,525,000
Public Works - Transportation	12,484,000
Public Works - Flood Control	227,173,000
CSD - Parks	225,583,000
Renewable Energy Projects	32,925,000
Total	\$680,690,000

Capital projects could be grouped by category, department, type, function, or funding. Unfunded projects should be summarized. - GFOA

As GFOA recommends and given the above recommendation to store project data in an easily sortable database, it is also advised that tables by department, function and funding source be retained or created to provide summary views.

To expand on the above summary table, staff has requested that the below table also be included to show Projects by Department over the course of the five-year time period of each capital cycle. This will be easily accomplished using a future database with the fields detailed in Section 5 above.

Table 1 - 2022-2027 Capital Improvement Plan Requests										
Department	Projects - Ranked by Department	Contribution Per Fiscal Year					Long Range Comprehensive Plan Projects Beyond FY 2027	County Contributions	Notes	Total Project Costs
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027				
		Ensuing Fiscal Year	Year 2	Year 3	Year 4	Year 5				
Public Schools	Armel Elementary School Renovation/Expansion	\$2,000,000	\$12,600,000	\$3,700,000				\$18,300,000		\$18,300,000
	Sherando High School Renovation/Expansion			\$5,000,000	\$30,000,000	\$30,200,000	\$10,700,000	\$75,900,000		\$75,900,000
	Fourth High School				\$8,000,000	\$26,000,000	\$66,500,000	\$100,500,000		\$100,500,000
	Apple Pie Ridge Elementary School Phase 2 Renovation				\$1,000,000	\$13,400,000	\$4,300,000	\$18,700,000		\$18,700,000
	Onsite Traffic Safety Improvements							TBD		TBD
	Total	\$2,000,000	\$12,600,000	\$8,700,000	\$39,000,000	\$69,600,000	\$81,500,000	\$213,400,000		\$213,400,000
Parks & Recreation	Abrams Creek Greenway Trail	\$508,915	\$1,397,550				\$1,882,650	\$3,789,115		\$3,789,115
	Indoor Aquatic Facility		\$2,303,600	\$20,732,400				\$23,036,000		\$23,036,000
	Old Charlestown Road Park	\$3,570,000						\$3,570,000		\$3,570,000
	Recreation Center		\$1,039,854	\$9,358,686				\$10,398,540		\$10,398,540
	Sherando Park Softball Complex	\$90,000	\$900,000					\$990,000		\$990,000
	Clearbrook Park Development	\$210,000	\$210,000					\$420,000		\$420,000
	Playground Replacement	\$367,500	\$315,000	\$157,500	\$262,500			\$1,102,500		\$1,102,500
	Sherando Park Area 1 Rec Access Phase 2		\$147,400	\$1,326,604				\$1,474,004		\$1,474,004
	Sherando Park Area 3 Development		\$259,704	\$2,337,339				\$2,597,043		\$2,597,043
	Sherando Battlefield Light Replacement		\$950,927					\$950,927		\$950,927
	Community Parks		\$1,151,850	\$1,151,850				\$2,303,700		\$2,303,700
	Neighborhood Parks		\$543,795	\$543,795				\$1,087,590		\$1,087,590
	Regional Parks				\$1,087,590	\$3,324,300	\$3,262,770	\$5,437,950		\$5,437,950
	Water Slide/Sprayground/Eld Renovation				\$108,965	\$982,691	\$9,972,900	\$11,069,646		\$11,069,646
	South Sherando Park Development					\$2,587,292		\$2,587,292		\$2,587,292
	Gym Addition Jordan Springs Elem		\$153,154	\$1,378,384				\$1,531,538		\$1,531,538
	National Guard Army Gym Addition						\$661,500	\$661,500		\$661,500
	Fleet Trip Vehicles						\$358,313	\$358,313		\$358,313
	Sherando Park Area 1 & 2 Development						\$3,619,893	\$3,619,893		\$3,619,893
	Indoor Ice Rink				\$1,254,352	\$11,289,169		\$12,543,520		\$12,543,520
	Total	\$4,746,415	\$9,259,680	\$35,608,174	\$6,168,861	\$19,541,825	\$19,758,026	\$95,102,981		\$95,102,981
Regional Library	Gainesboro Library		\$162,773	\$1,407,000	\$237,022	\$134,688		\$1,941,483		\$1,941,483
	Senseny/Greenwood Library							TBD		TBD
	522 South Library							TBD		TBD
	Total	\$0	\$162,773	\$1,407,000	\$237,022	\$134,688		\$1,941,483		\$1,941,483
County Administration	Double Toll Gate Convenience Site	\$35,000	\$750,000					\$785,000	E	\$785,000
	County Office Annex (Sunnyside)							TBD		TBD
	General Government Capital Expenditures	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000		\$1,000,000		\$1,000,000
	County/School Board Administration Building							TBD		TBD
	Joint Judicial Center New Facility							TBD		TBD
	Total	\$235,000	\$950,000	\$200,000	\$200,000	\$200,000		\$1,785,000		\$1,785,000

Source: Fredrick County, VA 2022-27 Capital Improvement Plan

Online Dashboard: Using an ArcGIS Storymap, it is possible to create an interactive dashboard for capital projects.

<https://storymaps.arcgis.com/stories/cbff7fb7d9b34280831eefac6a6f7946>

There are other dashboarding software tools available and the County should utilize a system that is maintainable and useful for their needs. There will need to be instructions created so that the dashboard can be easily updated over time.

Pivot Tables for decision-making: With a comprehensive database that contains capital project information described in Section 5, there will be many ways to view and sort information. Several key pivot tables that may be useful in decision making are shown below (data is a sample of real County data):

PROJECT BY FUNDING SOURCE			
Row Labels	Sum of Yr1 22-23	Sum of Yr2 23-24	Sum of Yr3 24-25
California Sidewalk Infill	230	0	0
Measure A	50	0	
unfunded	180	0	0
Channel Drive Multi-Use Trail Restoration	230	400	0
Measure A	50	50	
Measure A grant	0	0	0
unfunded	180	350	
Clark Avenue Circulation Improvements	570	2050	0
OTIP	160	0	
Road fund	160	50	0
unfunded	250	2000	0
Equipment Replacement Program - PW Transportation	1000	1000	1000
RMRA	900	900	900
Unfunded:	100	100	100

Use: this table can be used to quickly view projects that have multiple funding sources

Use: this table can be used to quickly sort all projects within a specific funding source. In this example, projects and program areas seeking General Fund projects are listed.

FUNDING SOURCE BY PROJECT		
Row Labels	Sum of Yr1 22-23	Sum of Yr2 23-24
General Fund	9814	5150
FD - New Cuyama Fire Station 27 Replacement	500	250
GS - Calle Real Campus Master Plan - Design Studies	350	
GS - Capital Improvement Program Planning & Project Administration	250	
GS - CEO Office - Hazardous Materials Abatement	750	
GS - CEO Office Renovation	750	
GS - Countywide ADA Implementation Plan - Projects	500	
GS - Countywide Electrical System Upgrade Program	150	
GS - Countywide Flooring Replacement	200	
GS - Countywide Painting Program - Exterior	150	
GS - Countywide Painting Program - Interior	150	
GS - Countywide Parking Lot Repair Program	400	
GS - Countywide Roof Repair Program	200	
GS - Countywide Roof Replacement/Rehabilitation	400	
GS - Countywide Security Upgrades	400	

Use: this table can be used to identify projects by the program area they fall into. Also, this creates a summary of total funding requested by program type.

PROJECT BY PROGRAM TYPE	
Row Labels	Sum of Yr1 22-23
ADA	3000
GS - Countywide ADA Implementation Plan - Projects	500
GS - Santa Barbara Main Jail Renovation & ADA Upgrades	2500
Aesthetic	300
GS - Countywide Painting Program - Interior	150
GS - Countywide Painting Program - Exterior	150
Deferred Maintenance	1101
GS - Deferred Maintenance Program - Projects	1101
Energy	1660
GS - Energy Upgrade Program	500
GS - San Anotinio Building HVAC Replacement	760
GS - SB Administration Building Basement - HVAC Replacement	400

Links to GFOA Best Practice Resources for Visualizing and Presenting Capital Information:

- Best Practices in Capital Budget Presentation <https://www.gfoa.org/materials/capital-budget-presentation>
- Best Practices Capital Improvement Policies <https://www.gfoa.org/materials/capital-planning-policies>

Appendix B: CIP Standard Ranking Sheet

Descriptive columns B-Q:

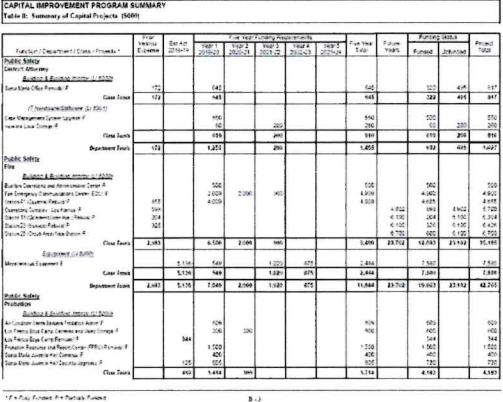
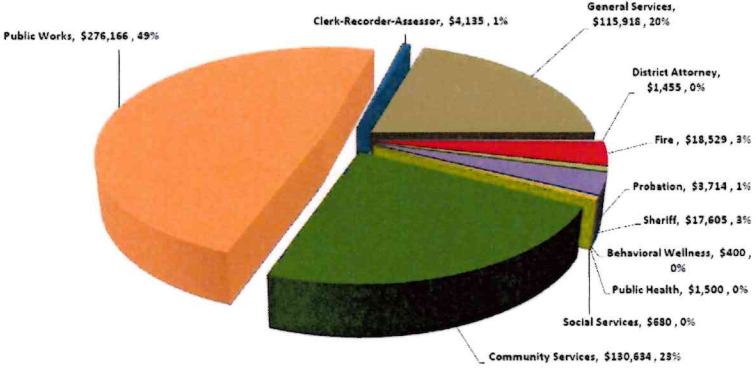
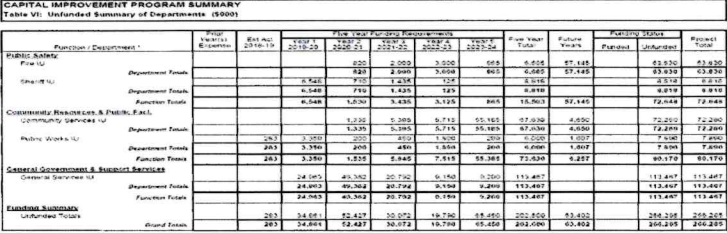
Santa Barbara County Capital Improvement Program (CIP)- Project Ranking

Year Submitted	Requested by:	Location	Project	Description	Estimated		Notes
					FY 00-00 Funding	Allocation FY 00-00	
Capital Maintenance & Facility Improvements Annual Program (General Fund - 18% Funding)							
0000-0000	GS	Countywide	Deferred Maintenance		1,101,100	1,101,100	Projects ranking highest on overall priority list. Projects will be performed by both the Facilities/Maintenance (F/M) Division staff and the Capital Division staff.

Scoring Matrix columns R-AC:

Removes Reduces Threats to Health & Safety	Meets Legal Mandates	Maintains Operations & Functions	Prevents Major Repair or Replacement Costs	Saves Energy	Meets County Goals	Large Aesthetic Benefit to User	Large Functional Benefit to User	Department Priority Ranking	Identified Funding Source Non-General Fund		Cumulative Total Cost
4	3	2	2	1	1	1	1	1	1		
Rating: 1 to 6 Group Rating	Rating: 1 to 6	Rating: 1 to 5	Rating: 1 to 5	Rating: 1 to 5	Rating: 1 to 5	Rating: 1 to 5	Rating: 1 to 5	Rating: 1 to 5	Rating: 1 to 2		
Group Rating	Group Rating	Group Rating	Group Rating	Group Rating	Group Rating	Group Rating	Group Rating	Department Ranking	Department Ranking	Total Weighted Score	
3	3	4	4	1	2	4	5	3	2	54	
1	2	3	2	1	3	1	5	2	2	34	

Appendix C: Executive Summary Checklist

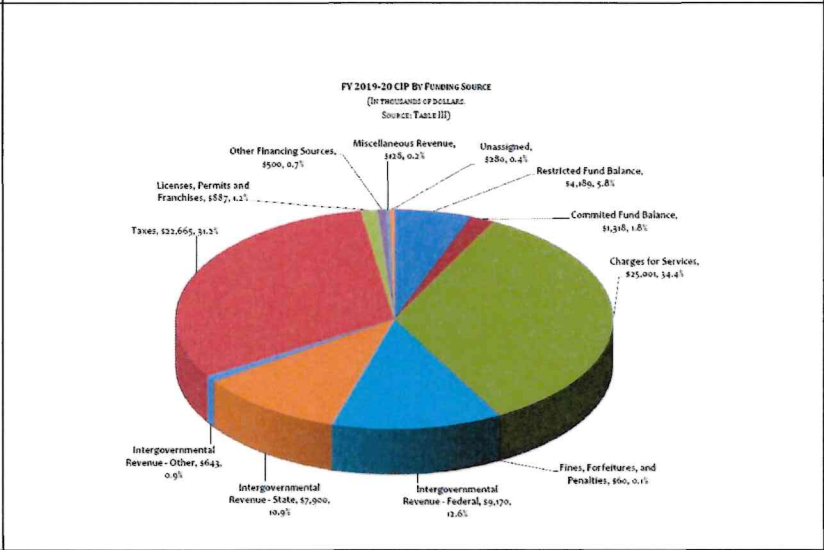
1	Acquire Departmental Entry Data form Smart Sheets.	Image Coming Soon
2	Input Program Summary Data Tables Into Executive Summary files by department.	
3	Graphic Generator TBD	
4	Develop Program Summary from SmartSheet Data	

5 Input FY Funding Data Generate Data Sheets

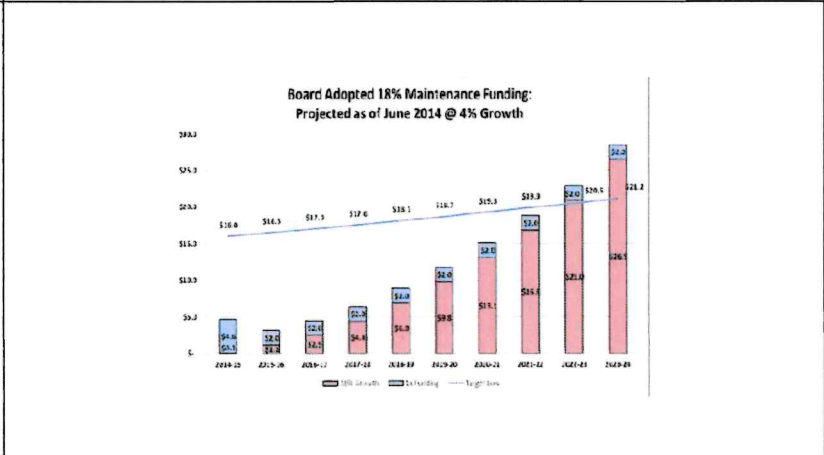
Glossary of Funding Sources

Source	Object Class	Description	Department
AD 100	Other Financial Assets	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 101	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 102	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 103	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 104	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 105	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 106	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 107	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 108	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 109	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services
AD 110	Intergovernmental Revenue-Other	Revenue Management System for the Department of Transportation. Includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California. The RMS is a web-based system that provides a single source of truth for all financial data related to the State of California's Department of Transportation. It includes the State of California's Department of Transportation's (Caltrans) Revenue Management System (RMS) for the State of California.	Community Services

6 Generate Funding Graphic



7 Update Maintenance Funding for FY 18% Funding



9 Update FY Construction Costs Data / Trends

Average Costs for Building Renovation and Construction		
Service	Cost for Office space (Non 24 Hour) Per sq. ft.	Cost for 24 Hour/Essential Service Facility Per sq. ft.
Renovation	\$80.00 to \$250.00 <i>(Cost of building only. Excludes all soft costs.)</i>	\$175.00 to \$450.00 <i>(Cost of building only. Excludes all soft costs.)</i>
New Construction	\$350.00 to \$550.00 <i>(Cost of building only. Excludes all soft costs.)</i>	\$390.00 to \$900.00 <i>(Cost of building only. Excludes all soft costs.)</i>
Construction Contingency	10% of construction cost <i>(only used during construction, does not cover any requested upgrades outside original scope of work)</i>	10% of construction cost <i>(only used during construction, does not cover any requested upgrades outside original scope of work)</i>
All Other Costs (Soft Costs) <i>(Includes General Services Admin, Consultant fees, utilities, cars, telephone, CEQA, etc.)</i>	Construction < \$2M: 1.50% Construction > \$2M: 1.25%	Construction < \$2M: 1.52% Construction > \$2M: 1.27%
Project Contingency	10% of total project cost <i>(used for any variation of estimate at this level)</i>	10% of total project cost <i>(used for any variation of estimate at this level)</i>
Maintenance & Operations <i>(including utilities)</i>	Maintenance - \$4.24 <i>(Utilities - \$7.47)</i>	Maintenance - \$0.59 <i>(Utilities - \$5.15)</i>
Landscape Maintenance	North County Building Grounds - \$0.26/sq.ft. South County Grounds - \$0.83/sq.ft.	

NOTE
 • Refer any cost questions to the Robert Coley, FAIA County Architect at 568-3085 or email countyarchitect@countyofsb.org.

10 Update CIP Funded and Unfunded Totals

FIVE YEAR CIP FUNDED AND UNFUNDED TOTALS
 BY FISCAL YEAR ENDING JUNE 30, 2024
 (IN THOUSANDS OF DOLLARS)

Fiscal Year	Funded	Unfunded*	Total
2019-20	\$72,741	\$56,536	\$129,277
2020-21	66,965	83,787	150,752
2021-22	57,055	67,810	124,865
2022-23	35,856	44,994	80,850
2023-24	3,371	81,621	84,992
Five Year Total	\$335,988	\$334,748	\$670,736

Note: *Unfunded is the sum of the unfunded amounts from the partially funded projects (Table I), and the unfunded projects (Table VI).

11 Run Sample Report for Review.

