

Attachment A:
Fiscal Year End 25-26
Budget Revision Requests
4/5 Approval

Budget Revision Requests 7/14/2026

Revision No.: 0011153
Departments: Planning & Development
Title: Planning & Development: FY 2025-2026 Residual Fund Balance - 0045
Budget Action: Establish Appropriation of \$61,000 in the Planning and Development Department Petroleum Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0011164
Departments: Planning & Development
Title: Planning & Development: FY 2025-26 Fisheries Enhancement Contingency Residual Fund Balance
Budget Action: Establish appropriations of \$12,000 in the Planning and Development Fisheries Enhancement Contingency Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0011165
Departments: Planning & Development
Title: Planning & Development: FY 2025-26 Fishermen Contingency Residual Fund Balance
Budget Action: Establish appropriations of \$15,000 in the Planning and Development Fishermen Contingency Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations

Revision No.: 0011168
Departments: Planning & Development
Title: Planning & Development Coastal Resource Enhancement: FY 2025-26 Residual Fund Balance
Budget Action: Establish appropriations of \$150,000 in the Planning and Development Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0011170
Departments: Planning & Development
Title: Planning & Development: FY 2025-26 Isla Vista In Lieu Parking Fee Contingency Residual Fund Balance
Budget Action: Establish appropriations of \$16,000 in the Planning and Development Isla Vista In-Lieu Parking Fee Contingency Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0011177
Departments: Court Special Services
Title: ADR/CADRE Program Setup
Budget Action: Transfer fund balance of \$36,182 in Court Special Services Court Activities Fund from Restricted Dispute Resolution Fund balance to Committed Purpose of Fund Balance.

Revision No.: 0011179
Departments: Child Support Services
Title: Child Support Services FY 25/26 Residual Fund Balance

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Budget Action: Establish appropriations of \$15,000 in the Child Support Services Department, Child Support Services Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0011186
Departments: Community Services
Title: CSD/HCD - Affordable Housing: FY 25/26 Residual Fund Balance
Budget Action: Establish appropriations of \$200,000 in the CSD Affordable Housing Fund to increase Restricted Fund Balance funded by a decrease in Residual Fund Balance at Fiscal Year-End.

Budget Revision Requests

Document Number: BJE - 0011153 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2025-2026 Residual Fund Balance - 0045

Budget Action: Establish Appropriation of \$61,000 in the Planning and Development Department Petroleum Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflects the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision releases restricted fund balance to cover the negative residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to a gap between petroleum fee levels and the actual cost of providing service.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0045 - Petroleum Department	053 - Planning & Development		90 - Changes to Residual Fund Balance	0.00	61,000.00
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	61,000.00	0.00
Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:				<u>61,000.00</u>	<u>61,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Celeste Turbeville		053-Planning & Development	6/25/2026 7:06:52 AM	Y
Andrew Rasura	Fund/Department	053-Planning & Development Funds	6/25/2026 8:06:36 AM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/25/2026 9:00:26 AM	Y
Christopher Peterson	FACS	All Depts-All Funds	6/25/2026 10:00:16 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/25/2026 10:53:46 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/25/2026 2:16:21 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/25/2026 3:06:57 PM	Y

Budget Revision Requests

Document Number: BJE - 0011164 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2025-26 Fisheries Enhancement Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$12,000 in the Planning and Development Fisheries Enhancement Contingency Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to fewer reimbursement claims to local commercial fishermen occurring during the year than anticipated in the budget.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0061 - Fisheries Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	12,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	12,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:				<u>12,000.00</u>	<u>12,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Celeste Turbeville		053-Planning & Development	6/25/2026 12:28:39 PM	Y
Andrew Rasura	Fund/Department	053-Planning & Development Funds	6/25/2026 2:51:35 PM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/25/2026 3:32:10 PM	Y
Christopher Peterson	FACS	All Depts-All Funds	6/25/2026 5:02:33 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2026 3:03:14 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/26/2026 3:09:20 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/26/2026 3:21:31 PM	Y

Budget Revision Requests

Document Number: BJE - 0011165 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2025-26 Fishermen Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$15,000 in the Planning and Development Fishermen Contingency Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to fewer reimbursement claims to local commercial fishermen occurring during the year than anticipated in the budget.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0062 - Local Fishermen Contingency	053 - Planning & Development		90 - Changes to Residual Fund Balance	15,000.00	0.00
0062 - Local Fishermen Contingency	053 - Planning & Development		92 - Changes to Restricted	0.00	15,000.00
Fund: 0062 - Local Fishermen Contingency, Department: 053 - Planning & Development Total:				<u>15,000.00</u>	<u>15,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Celeste Turbeville		053-Planning & Development	6/25/2026 7:12:15 AM	Y
Andrew Rasura	Fund/Department	053-Planning & Development Funds	6/25/2026 8:17:15 AM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/25/2026 10:41:41 AM	Y
Christopher Peterson	FACS	All Depts-All Funds	6/25/2026 11:18:43 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/25/2026 11:42:55 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/25/2026 1:55:37 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/25/2026 3:05:07 PM	Y

Budget Revision Requests

Document Number: BJE - 0011168 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Coastal Resource Enhancement: FY 2025-26 Residual Fund Balance

Budget Action: Establish appropriations of \$150,000 in the Planning and Development Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0063 - Coast Resource Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	150,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	150,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>150,000.00</u>	<u>150,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Celeste Turbeville		053-Planning & Development	6/25/2026 7:14:49 AM	Y
Andrew Rasura	Fund/Department	053-Planning & Development Funds	6/25/2026 8:17:53 AM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/25/2026 11:06:56 AM	Y
Christopher Peterson	FACS	All Depts-All Funds	6/25/2026 11:36:21 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/25/2026 11:47:03 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/25/2026 2:38:03 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/25/2026 3:06:36 PM	Y

Budget Revision Requests

Document Number: BJE - 0011170 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2025-26 Isla Vista In Lieu Parking Fee Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$16,000 in the Planning and Development Isla Vista In-Lieu Parking Fee Contingency Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to no claims occurring during the year against the budget, as well as unanticipated interest revenue.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		90 - Changes to Residual Fund Balance	16,000.00	0.00
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		92 - Changes to Restricted	0.00	16,000.00
Fund: 1416 - Isla Vista In-Lieu Parking Fee, Department: 053 - Planning & Development Total:				<u>16,000.00</u>	<u>16,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Celeste Turbeville		053-Planning & Development	6/25/2026 7:16:22 AM	Y
Andrew Rasura	Fund/Department	053-Planning & Development Funds	6/25/2026 8:18:49 AM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/25/2026 10:34:48 AM	Y
Christopher Peterson	FACS	All Depts-All Funds	6/25/2026 11:18:09 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/25/2026 11:53:07 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/25/2026 2:37:33 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/25/2026 3:04:46 PM	Y

Budget Revision Requests

Document Number: BJE - 0011177 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: ADR/CADRE Program Setup

Budget Action: Transfer fund balance of \$36,182 in Court Special Services Court Activities Fund from Restricted Dispute Resolution Fund balance to Committed Purpose of Fund Balance.

Justification: County staff identified that revenue for the Court's Alternative Dispute Resolution (ADR) program is being collected in Fund 0069-Court Activities but is not earning interest as intended. This adjustment is needed to correct the interest allocation that was posted to Fund 0069-Court Activities.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0069 - Court Activities	025 - Court Special Services		92 - Changes to Restricted	36,182.00	0.00
0069 - Court Activities	025 - Court Special Services		93 - Changes to Committed	0.00	36,182.00
Fund: 0069 - Court Activities, Department: 025 - Court Special Services Total:				<u>36,182.00</u>	<u>36,182.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2026 4:54:08 PM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	7/1/2026 9:40:54 AM	Y
Luis Aguilar		72-Santa Barbara Superior Courts	7/1/2026 9:46:54 AM	Y
Marcos Ybarra		72-Santa Barbara Superior Courts	7/1/2026 10:51:40 AM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	7/1/2026 4:04:44 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2026 4:05:58 PM	Y

Budget Revision Requests

Document Number: BJE - 0011179 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Child Support Services FY 25/26 Residual Fund Balance

Budget Action: Establish appropriations of \$15,000 in the Child Support Services Department, Child Support Services Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0057 - Child Support Services	045 - Child Support Services		90 - Changes to Residual Fund Balance	0.00	15,000.00
0057 - Child Support Services	045 - Child Support Services		92 - Changes to Restricted	15,000.00	0.00
Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:				<u>15,000.00</u>	<u>15,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Mette Richardson	Fund/Department	045-Child Support Services Funds	6/29/2026 3:42:44 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/29/2026 3:43:52 PM	Y
Christopher Peterson	FACS	All Depts-All Funds	6/30/2026 8:09:26 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2026 8:33:13 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2026 8:59:12 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2026 2:00:41 PM	Y

Budget Revision Requests

Document Number: BJE - 0011186 Agenda Item: Agenda Date: 7/14/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD/HCD - Affordable Housing: FY 25/26 Residual Fund Balance

Budget Action: Establish appropriations of \$200,000 in the CSD Affordable Housing Fund to increase Restricted Fund Balance funded by a decrease in Residual Fund Balance at Fiscal Year-End.

Justification: Residual Fund Balance is a balanced set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year end. The residual fund balance was primarily due to unanticipated in-lieu housing fees.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0065 - Affordable Housing	057 - Community Services		90 - Changes to Residual Fund Balance	200,000.00	0.00
0065 - Affordable Housing	057 - Community Services		92 - Changes to Restricted	0.00	200,000.00
Fund: 0065 - Affordable Housing, Department: 057 - Community Services Total:				<u>200,000.00</u>	<u>200,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/30/2026 2:00:34 PM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	6/30/2026 3:10:57 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/30/2026 3:20:37 PM	Y
Nancy Figueroa Valdovinos	Fund/Department	057-Community Services Funds	6/30/2026 3:41:30 PM	Y
Christopher Peterson	FACS	All Depts-All Funds	6/30/2026 4:59:36 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2026 10:48:28 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2026 11:43:01 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2026 12:27:55 PM	Y