



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: 11/14/2017
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: No Vote Required

TO: Board of Supervisors
FROM: Department Theodore A. Fallati, CPA, CPFO 568-2100
Director(s)
Contact Info: Kyle Slattery, CPA, CPFO 568-2134
SUBJECT: Receive and File the Santa Barbara County Adopted Operational Plan Schedules
and the State Controller Final Budget Schedules for Fiscal Year 2017-18

County Counsel Concurrence

As to form: N/A

Other Concurrence:

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

- a) Receive and file the Santa Barbara County Adopted Operational Plan Schedules for Fiscal Year 2017-18;
- b) Receive and file the State Controller Final Budget Schedules for Fiscal Year 2017-18; and
- c) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) per CEQA Guidelines Section 15378(b)(5), because they are government fiscal activities which do not involve commitment to any specific project which may result in potentially significant physical impact on the environment.

Summary Text:

The attached documents report the County of Santa Barbara's adopted budget for fiscal year 2017-18. Although budget revisions will occur during the fiscal year, the budget as adopted by the Board of Supervisors and recorded beginning July 1, 2017 is reported in both documents. The format of the Santa Barbara County Adopted Operational Plan Schedules is similar to the format of the County's Recommended Operational Plan. The format of the Final Budget Schedules is prescribed by the State Controller.

The County's Adopted Operational Plan Schedules show total adopted appropriations of \$1,494 million for fiscal year 2017-18, which is an increase of \$12 million from the total recommended appropriations printed in the County's Recommended Operational Plan. Reconciling schedules between the Recommended Budget and the Adopted Budget are provided in the Introduction of the Adopted Operational Plan Schedules.

The State Controller Final Budget Schedules show total adopted financing uses of \$1,492 million for fiscal year 2017-18. This is \$2 million less than the total adopted appropriations in the County's Adopted Operational Plan Schedules due to a difference in the presentation of the County's budgeted use of unassigned fund balance as required by the State Controller.

Background:

Santa Barbara County Adopted Operational Plan Schedules - The County's Adopted Operational Plan Schedules report the Adopted budget, as loaded into the County's financial system (FIN), for fiscal year 2017-18. The primary purpose of this document is to reflect and reconcile changes that occurred after printing of the Recommended Operational Plan, including the changes that occurred during the June 2017 Budget Hearings. The fiscal year 2018-19 Proposed budget is included in the schedules for informational purposes only.

State Controller's Final Budget Schedules - California Government Code Section 29093 requires that a copy of the County's adopted budget in the format prescribed by the State Controller be filed with the Office of the Clerk of the Board and the office of the State Controller no later than December 1 of each year. The County Budget Act, as presented in Government Code Sections 29005 and 30200, outlines the State Controller forms and schedules necessary for conformity among California counties. The Final Budget Schedules include the required State Controller schedules in the prescribed format.

Performance Measure:

The recommendation is primarily aligned with actions required by law or by routine business necessity.

Fiscal and Facilities Impacts:

Budgeted **Fiscal Analysis:**

Narrative: No fiscal impact

Attachments:

- A. County of Santa Barbara's Adopted Operational Plan Schedules for Fiscal Year 2017-18
- B. State Controller's Final Budget Schedules for Fiscal Year 2017-18

Authored by:

Kyle Slattery, CPA, CPFO (568-2134)