

Attachment:

FY 19-20

Residual Fund Balance

Budget Revision Requests

Budget Revision Requests
7/14/2020

Revision No.: 0006980
Departments: Parks
Title: CSD:Parks FY 19/20 Residual Fund Balance
Budget Action: Establish appropriations of \$5K in the Community Services Dept, Parks Division, Fund 0031 to increase Committed 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.: 0007002
Departments: Housing/Community Development
Title: CSD/HCD - CDBG/HOME/Affordable Housing: FY 19/20 Residual Fund Balance
Budget Action: Establish appropriations of \$50,000 in the HCD CDBG Fund to increase residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. Establish appropriations of \$50,000 in the HCD HOME Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$900,000 in the HCD Affordable Housing Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0007032
Departments: Planning & Development
Title: Planning & Development Fish and Wildlife: FY 2019-20 Residual Fund Balance
Budget Action: Establish Appropriation of \$50,000 in the Planning and Development Department Fish and Wildlife 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.: 0007033
Departments: Planning & Development
Title: Planning and Development Petroleum Fund: FY 2019-20 Residual Fund Balance
Budget Action: Establish Appropriations of \$300,000 in the Planning and Development Department Petroleum Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Revision No.: 0007035
Departments: Child Support Services
Title: Child Support Services FY19-20 Residual Fund Balance
Budget Action: Establish Appropriation of \$290,000 in the Child Support Services Department, Child Support Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0007039
Departments: Behavioral Wellness
Title: Behavioral Wellness - Alcohol & Drug Programs Fund: FY 19/20 Residual Fund Balance
Budget Action: Establish appropriations of \$220,000 in the Behavioral Wellness - Mental Health Fund to increase Restricted Fund Balance funded by decreases to appropriations for Services and Supplies (\$220,000) at fiscal year-end. This budget revision restricts this amount from the results of operations to fund balance.

Revision No.: 0007050
Departments: Public Works
Title: PW: Sandyland Seawall and Alternative Transportation Year-End Residual Fund Balance

Budget Revision Requests 7/14/2020

Budget Action: Increase Appropriations of \$15,000 in PW Sandyland Seawall Maint Fund to increase restricted Purpose of Fund fund balance funded by unanticipated revenue from interest income. Increase Appropriations of \$160,000 in PW Roads Alternative Transportation Fund to increase restricted Purpose of Fund fund balance funded by unanticipated revenue from sales tax (\$130K) and a decrease in Services & Supplies (\$30K).

Revision No.: 0007051
Departments: Public Works
Title: Public Works Water Resources: FY 19/20 Residual Fund Balance
Budget Action: Establish appropriations of \$8,455,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund 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.: 0007055
Departments: Planning & Development
Title: Planning & Development: FY 2019-20 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.: 0007056
Departments: Planning & Development
Title: Planning & Development Coastal Resource Enhancement: FY 2019-20 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.: 0007057
Departments: Planning & Development
Title: Planning & Development Fisheries Enhancement: FY 2019/20 Residual Fund Balance
Budget Action: Establish Appropriation of \$5,000 in the Planning and Development Department Fisheries Enhancement 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.: 0007067
Departments: Parks
Title: CSD:Parks FY 19/20 Residual Fund Balance
Budget Action: Establish appropriations of \$15K in the Community Services Dept, Parks Division, Fund 2130 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.: 0007087
Departments: First 5, Children & Families
Title: First 5 FY 19/20 Residual Fund Balance

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Budget Action: Establish appropriations of \$616,497 in the First 5 Children and Family Commission 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.

Budget Revision Requests

Document Number: BJE - 0006980 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 19/20 Residual Fund Balance

Budget Action: Establish appropriations of \$5K in the Community Services Dept, Parks Division, Fund 0031 to increase Committed 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 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 any residual fund balance resulting from operations at fiscal year-end. The residual fund balance was due to timing on the completion of Capital projects.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0031 - Parks Dept Capital Projects	052 - Parks		90 - Changes to Residual Fund Balance	5,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	5,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>5,000.00</u>	<u>5,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Sherman Hansen II	Fund/Department	057-Parks Funds	7/2/2020 11:21:40 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/2/2020 11:45:55 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/2/2020 11:50:47 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/2/2020 12:57:26 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/2/2020 1:13:30 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/2/2020 2:57:03 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2020 2:59:59 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/3/2020 1:56:28 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/6/2020 8:12:18 AM	Y

Budget Revision Requests

Document Number: BJE - 0007002 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD/HCD - CDBG/HOME/Affordable Housing: FY 19/20 Residual Fund Balance

Budget Action: Establish appropriations of \$50,000 in the HCD CDBG Fund to increase residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. Establish appropriations of \$50,000 in the HCD HOME Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$900,000 in the HCD Affordable Housing Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

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 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 appropriations to restrict positive residual fund balance in the HCD HOME Fund and HCD Affordable Housing Fund resulting from operations at fiscal year-end. The residual fund balances in these funds were due to unanticipated revenues.

This budget revision also releases restricted fund balance for the HCD CDBG Fund to cover the negative residual fund balance resulting from operations at fiscal year-end. The negative residual fund balance in this fund was due to prior year loan payments to be drawn from fund balance. Per HUD, loan repayments collected from prior years are to be used to fund current year CDBG projects, and are to be used first prior to drawing from entitlement funds.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0064 - CDBG Federal	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	0.00	50,000.00
0064 - CDBG Federal	055 - Housing/Community Development		92 - Changes to Restricted	50,000.00	0.00
Fund: 0064 - CDBG Federal, Department: 055 - Housing/Community Development Total:				<u>50,000.00</u>	<u>50,000.00</u>
0065 - Affordable Housing	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	900,000.00	0.00
0065 - Affordable Housing	055 - Housing/Community Development		92 - Changes to Restricted	0.00	900,000.00
Fund: 0065 - Affordable Housing, Department: 055 - Housing/Community Development Total:				<u>900,000.00</u>	<u>900,000.00</u>
0066 - HOME Program	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	50,000.00	0.00
0066 - HOME Program	055 - Housing/Community Development		92 - Changes to Restricted	0.00	50,000.00
Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:				<u>50,000.00</u>	<u>50,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ryder Bailey	Fund/Department	057-Parks Funds	6/26/2020 3:15:37 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	6/29/2020 12:25:33 PM	Y
Steven Fung	Fund/Department	055-Parks Funds	7/2/2020 12:34:03 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/2/2020 12:41:35 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/2/2020 12:54:34 PM	Y

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Sara Weal	FACS	All Depts-All Funds	7/2/2020 12:55:42 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2020 2:46:53 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2020 2:55:26 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/6/2020 1:04:58 PM	Y

Budget Revision Requests

Document Number: BJE - 0007032 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Fish and Wildlife: FY 2019-20 Residual Fund Balance

Budget Action: Establish Appropriation of \$50,000 in the Planning and Development Department Fish and Wildlife 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 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 establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to unanticipated revenue from fines and penalty assessments resulting from the sentencing of Plains All American Pipeline for the 2015 Refugio Oil Spill per criminal court case number #1495091.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0041 - Fish and Game	053 - Planning & Development		90 - Changes to Residual Fund Balance	50,000.00	0.00
0041 - Fish and Game	053 - Planning & Development		92 - Changes to Restricted	0.00	50,000.00
Fund: 0041 - Fish and Game, Department: 053 - Planning & Development Total:				<u>50,000.00</u>	<u>50,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2020 4:28:22 PM	Y
Vanessa Escobar		053-Planning & Development	6/30/2020 4:46:34 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	6/30/2020 6:30:47 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2020 9:00:13 AM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/1/2020 11:48:09 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2020 1:30:07 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/1/2020 1:42:19 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/2/2020 10:04:48 AM	Y

Budget Revision Requests

Document Number: BJE - 0007033 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning and Development Petroleum Fund: FY 2019-20 Residual Fund Balance

Budget Action: Establish Appropriations of \$300,000 in the Planning and Development Department Petroleum Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

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 unanticipated fine revenue and cost savings during the year.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0045 - Petroleum Department	053 - Planning & Development		90 - Changes to Residual Fund Balance	300,000.00	0.00
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	0.00	300,000.00
Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:				<u>300,000.00</u>	<u>300,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2020 4:40:38 PM	Y
Vanessa Escobar		053-Planning & Development	6/30/2020 4:49:00 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	6/30/2020 6:26:41 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2020 9:04:56 AM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/1/2020 12:02:51 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2020 1:31:49 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/1/2020 1:41:25 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/2/2020 10:04:36 AM	Y

Budget Revision Requests

Document Number: BJE - 0007035 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Child Support Services FY19-20 Residual Fund Balance

Budget Action: Establish Appropriation of \$290,000 in the Child Support Services Department, Child Support Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

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 primarily due to the elimination of a liability to the State upon completion of a State audit in FY19-20 showing no amounts were

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	290,000.00	0.00
0057 - Child Support Services	045 - Child Support Services		92 - Changes to Restricted	0.00	290,000.00
Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:				<u>290,000.00</u>	<u>290,000.00</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	7/1/2020 3:45:25 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/1/2020 4:03:55 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2020 4:20:09 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/1/2020 5:08:19 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2020 5:14:16 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/1/2020 5:54:03 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/2/2020 10:05:10 AM	Y

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Document Number: BJE - 0007039 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Alcohol & Drug Programs Fund: FY 19/20 Residual Fund Balance

Budget Action: Establish appropriations of \$220,000 in the Behavioral Wellness - Mental Health Fund to increase Restricted Fund Balance funded by decreases to appropriations for Services and Supplies (\$220,000) at fiscal year-end. This budget revision restricts this amount from the results of operations to fund balance.

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 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 appropriations to restrict the amount that would produce residual fund balance resulting from operations at fiscal year-end. The amount that would produce residual fund balance was due to Services and Supplies savings.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		55 - Services and Supplies	0.00	(220,000.00)
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	220,000.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/1/2020 8:05:24 AM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/1/2020 11:08:28 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/1/2020 11:13:30 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2020 11:25:10 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2020 2:54:55 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/1/2020 5:56:05 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/2/2020 10:06:32 AM	Y

Budget Revision Requests

Document Number: BJE - 0007050 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Sandyland Seawall and Alternative Transportation Year-End Residual Fund Balance

Budget Action: Increase Appropriations of \$15,000 in PW Sandyland Seawall Maint Fund to increase restricted Purpose of Fund fund balance funded by unanticipated revenue from interest income. Increase Appropriations of \$160,000 in PW Roads Alternative Transportation Fund to increase restricted Purpose of Fund fund balance funded by unanticipated revenue from sales tax (\$130K) and a decrease in Services & Supplies (\$30K).

Justification: This budget revision is necessary to close out current year activity and restrict funds for use in future years. 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 variance in Sandyland Seawall Maint District is due primarily to unanticipated interest earnings. The variance in Roads-Alternative Transportation is primarily due to greater than anticipated sales tax (Local Transportation Fund) and salary savings from a vacant transportation planner.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0019 - Roads-Alternative Transport	054 - Public Works		05 - Taxes	130,000.00	0.00
0019 - Roads-Alternative Transport	054 - Public Works		55 - Services and Supplies	0.00	(30,000.00)
0019 - Roads-Alternative Transport	054 - Public Works		92 - Changes to Restricted	0.00	160,000.00
Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works Total:				<u>130,000.00</u>	<u>130,000.00</u>
3000 - Sandyland Seawall Maint Dist	054 - Public Works		20 - Use of Money and Property	15,000.00	0.00
3000 - Sandyland Seawall Maint Dist	054 - Public Works		92 - Changes to Restricted	0.00	15,000.00
Fund: 3000 - Sandyland Seawall Maint Dist, Department: 054 - Public Works 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>
Andrew Myung		054-Public Works	7/1/2020 4:29:32 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/1/2020 5:01:37 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/2/2020 6:03:26 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/2/2020 6:07:10 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/6/2020 9:14:15 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/6/2020 12:33:19 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/6/2020 12:57:15 PM	Y

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Document Number: BJE - 0007051 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Water Resources: FY 19/20 Residual Fund Balance

Budget Action: Establish appropriations of \$8,455,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund 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 the delaying of many planned capital improvement projects as a result of increased focus on disaster recovery, storm cleanup, and storm and mitigation work. These funds will be needed in future periods to fund the projects detailed in Public Works Water Resources portion of the the County's Capital Improvement Program.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2460 - Guadalupe Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	50,000.00	0.00
2460 - Guadalupe Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	50,000.00
Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total:				50,000.00	50,000.00
2470 - Lompoc City Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	375,000.00	0.00
2470 - Lompoc City Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	375,000.00
Fund: 2470 - Lompoc City Flood Zone, Department: 054 - Public Works Total:				375,000.00	375,000.00
2480 - Lompoc Valley Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	175,000.00	0.00
2480 - Lompoc Valley Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	175,000.00
Fund: 2480 - Lompoc Valley Flood Zone, Department: 054 - Public Works Total:				175,000.00	175,000.00
2500 - Los Alamos Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	75,000.00	0.00
2500 - Los Alamos Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	75,000.00
Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:				75,000.00	75,000.00
2510 - Orcutt Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	300,000.00	0.00
2510 - Orcutt Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	300,000.00
Fund: 2510 - Orcutt Flood Zone, Department: 054 - Public Works Total:				300,000.00	300,000.00
2560 - SM Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	650,000.00	0.00
2560 - SM Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	650,000.00
Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:				650,000.00	650,000.00
2570 - SM River Levee Maint Zone	054 - Public Works		90 - Changes to Residual Fund Balance	15,000.00	0.00

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2570 - SM River Levee Maint Zone	054 - Public Works	92 - Changes to Restricted	0.00	15,000.00
	Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:		15,000.00	15,000.00
2610 - So Coast Flood Zone	054 - Public Works	90 - Changes to Residual Fund Balance	5,000,000.00	0.00
2610 - So Coast Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	5,000,000.00
	Fund: 2610 - So Coast Flood Zone, Department: 054 - Public Works Total:		5,000,000.00	5,000,000.00
3050 - Water Agency	054 - Public Works	90 - Changes to Residual Fund Balance	1,800,000.00	0.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted	0.00	1,800,000.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		1,800,000.00	1,800,000.00
3060 - Project Clean Water	054 - Public Works	90 - Changes to Residual Fund Balance	15,000.00	0.00
3060 - Project Clean Water	054 - Public Works	92 - Changes to Restricted	0.00	15,000.00
	Fund: 3060 - Project Clean Water, Department: 054 - Public Works Total:		15,000.00	15,000.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stephen Williams	Fund/Department	054-Water Resources	7/6/2020 11:22:09 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/6/2020 11:32:06 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/6/2020 11:54:58 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/6/2020 12:19:56 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/6/2020 2:41:50 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/6/2020 3:02:05 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/6/2020 3:11:41 PM	Y

Budget Revision Requests

Document Number: BJE - 0007055 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2019-20 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>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2020 6:34:05 PM	Y
Vanessa Escobar		053-Planning & Development	6/30/2020 11:08:16 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/1/2020 10:27:42 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2020 10:35:05 AM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/1/2020 11:46:59 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2020 1:27:24 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/1/2020 1:43:09 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/2/2020 10:05:39 AM	Y

Budget Revision Requests

Document Number: BJE - 0007056 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Coastal Resource Enhancement: FY 2019-20 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.

The residual fund balance was due to fewer grant payouts 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>
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>
Vanessa Escobar		053-Planning & Development	6/30/2020 11:09:47 PM	Y
Crysta Rider	Fund/Department	053-Planning & Development Funds	7/1/2020 11:36:20 AM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/1/2020 11:45:53 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2020 11:56:07 AM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/1/2020 12:01:57 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2020 1:28:50 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/1/2020 1:42:48 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/2/2020 10:06:46 AM	Y

Budget Revision Requests

Document Number: BJE - 0007057 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Fisheries Enhancement: FY 2019/20 Residual Fund Balance

Budget Action: Establish Appropriation of \$5,000 in the Planning and Development Department Fisheries Enhancement 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 delayed receipt of 2020 Fisheries Enhancement Fees and the actual cost of fisheries safety reimbursement claims.

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	0.00	5,000.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	5,000.00	0.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:				<u>5,000.00</u>	<u>5,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2020 7:32:19 PM	Y
Vanessa Escobar		053-Planning & Development	6/30/2020 11:08:59 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/1/2020 10:34:03 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2020 10:41:40 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2020 2:40:35 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/1/2020 5:50:21 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/2/2020 10:05:59 AM	Y

Budget Revision Requests

Document Number: BJE - 0007067 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 19/20 Residual Fund Balance

Budget Action: Establish appropriations of \$15K in the Community Services Dept, Parks Division, Fund 2130 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 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 lower than expected expenses.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2130 - CSA 4	052 - Parks		90 - Changes to Residual Fund Balance	15,000.00	0.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	0.00	15,000.00
Fund: 2130 - CSA 4, Department: 052 - Parks 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>
Sherman Hansen II	Fund/Department	057-Parks Funds	7/2/2020 8:24:01 AM	Y
Sherman Hansen II	Fund/Department	057-Parks Funds	7/2/2020 12:29:45 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/2/2020 12:32:35 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/2/2020 12:39:31 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/2/2020 1:01:53 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2020 2:36:42 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/2/2020 3:11:08 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/6/2020 12:33:52 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/6/2020 12:57:05 PM	Y

Budget Revision Requests

Document Number: BJE - 0007087 Agenda Item: Agenda Date: 7/14/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: First 5 FY 19/20 Residual Fund Balance

Budget Action: Establish appropriations of \$616,497 in the First 5 Children and Family Commission 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. The budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to higher than expected state revenues and unanticipated salary savings.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		90 - Changes to Residual Fund Balance	616,497.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	0.00	616,497.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>616,497.00</u>	<u>616,497.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzanne Hayes		994-First 5, Children & Families	7/6/2020 2:02:59 PM	Y
Georgette Sims-Moten	Fund/Department	994-First 5, Children & Families Funds	7/6/2020 2:15:34 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/6/2020 2:32:35 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/6/2020 2:35:38 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	7/6/2020 2:38:48 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/6/2020 2:49:57 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/6/2020 2:54:44 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/6/2020 3:10:32 PM	Y