



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 & CEO  
**Department No.:** 061 & 012  
**For Agenda Of:** July 2, 2019  
**Placement:** Administrative  
**Estimated Tme:**  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** 4/5

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**TO:** Board of Supervisors

**FROM:** Department Betsy Schaffer, CPA, Auditor-Controller  
Director(s) Mona Miyasato, County Executive Officer  
Contact Info: Kyle Slattery, CPA, Chief Deputy Controller  
Jeff Frapwell, Budget Director

**SUBJECT:** Year-End Transfers and Revisions of Appropriations

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**County Counsel Concurrence**

As to form: N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Other Concurrence:**

N/A

**Recommended Actions:**

That the Board of Supervisors:

- a) Approve capital asset budget revisions necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2019 (Fiscal Year 18-19) which require a majority approval vote (3/5) from the Board of Supervisors.
- b) Approve budget revisions and transfers necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2019 (Fiscal Year 18-19) which require 4/5 approval vote from the Board of Supervisors.
- c) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(c) of the CEQA Guidelines because they consist of the creation of government funding mechanisms which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

**Summary Text:**

On June 4<sup>th</sup>, 2019, your Board directed the Auditor-Controller to compile the transfers and revisions of appropriations necessary to close the County's accounting records for the Fiscal Year ended June 30, 2019 pending approval by your Board at the July 2<sup>nd</sup>, July 9<sup>th</sup>, July 16<sup>th</sup>, and August 13<sup>th</sup> meetings.

**Background:**

The year-end closing process is accomplished during the period from June 30<sup>th</sup> to July 10<sup>th</sup>. During this process, there may be certain inter-fund transfers, contingency transfers, revisions, or adjustments necessary to efficiently and effectively accomplish the closing process. Those revisions received as of the docketing deadline are attached.

**Performance Measure:**

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

**Fiscal and Facilities Impacts:**

Budgeted

**Attachments:**

Attachment A: Budget Revision Requests- Board of Supervisor 3/5 Approval Required

Attachment B: Budget Revision Requests- Board of Supervisor 4/5 Approval Required

**Authored by:**

Kyle Slattery, CPA, Chief Deputy Controller