

## Budget Revision Requests

Revision No.: 0007433  
Departments: Community Services  
Title: GASB 84 Conversion - CSD/Parks  
Budget Action: Increase Appropriations of \$3,355,000 in Community Services Department (CSD), Parks Division, Capital Project Fund to increase Restricted Fund Balance funded by unanticipated Charges for Services in recognition of Parks Quimby, Mitigation and Developmental Fees and increase appropriations of \$276,000 in the CSD Tidelands Trust fund to increase restricted purpose of fund balance funded by conversion of balances per the GASB 84.

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Revision No.: 0007505  
Departments: District Attorney  
Title: GASB 84 Conversion - District Attorney  
Budget Action: Establish appropriations of \$5,000 in the District Attorney's (DA) Office General Fund to increase Restricted DA Special Fund fund balance. Establish appropriations of \$11,203 in the DA Refugio Environmental Trust to increase Purpose of Fund Balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007509  
Departments: Fire  
Title: GASB 84 Conversion - Fire  
Budget Action: Establish appropriations of \$4,255,000 in the Fire Department AB 1600 Orcutt Fund 1128 (675,000), AB 1600 Goleta Fund 1129 (800,000), Fire Mitigation Trust Fund 1130 (750,000) and AB 1600 Fees Fund 1133 (2,000,000) to increase Restricted Purpose of Fund balances funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007511  
Departments: Sheriff  
Title: GASB 84 Conversion - Sheriff's  
Budget Action: Establish appropriations of \$800,600 in Sheriff's Sheriff AB1600 Fees Fund to increase Restricted Purpose of Fund balance and increase appropriations of \$300,000 for Other Financing Uses funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Decrease budgeted revenues of \$300,000 in the Sheriff's General Fund offset by an increase in Operating Transfers In.

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Revision No.: 0007520  
Departments: Agricultural Commissioner/W&M  
Title: GASB 84 Conversion - Agricultural Commissioner  
Budget Action: Establish appropriations of \$775,213 in the Agricultural Commissioner SB Oak Restoration Program fund to increase Restricted Purpose of Fund balance \$75,213 and Non-spendable Endowment \$700,000 funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007521  
Departments: Planning & Development  
Title: GASB 84 Conversion - Planning and Development  
Budget Action: Establish appropriations of \$430,000 in Planning and Development Isla Vista In-Lieu Parking Fee Fund to increase Restricted Purpose of Fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007523  
Departments: Public Works  
Title: GASB 84 Conversion - Public Works Transportation

## Budget Revision Requests

Budget Action: Establish appropriations of \$7M in PW AB1600 Fees Fund (Orcutt Fund 1510 \$1.5M, Goleta Fund 1511 \$3.1M and Countywide Fund 1512 \$2.4M) to increase Restricted Purpose of Fund balance and increase appropriations of \$73K in Fund 1511 for Other financing Uses for the conversion of balances held in County Agency funds in accordance with GASB 84. Decrease budgeted revenues of \$73K in the PW Roads fund in Charges for Services offset by an increase in Operating Transfers In from fund 1511.

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Revision No.: 0007527  
Departments: General Services  
Title: GASB 84 Conversion - General Services  
Budget Action: Establish appropriations of \$850,557 (Project GS/AB1600 Fees Orcutt Library of \$554,949 and Project GS/AB1600 Fees Goleta Library of \$295,608) in the General Services Capital Outlay Fund to increase Restricted Allocated for Capital Outlay fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007533  
Departments: Public Health  
Title: GASB 84 Conversion - Public Health Fund 0923  
Budget Action: Establish appropriations of \$557,441 in Public Health HazMat CUPA Enforcement to increase Restricted Health Care Programs fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007536  
Departments: Public Health  
Title: GASB 84 Conversion - Public Health Fund 0920  
Budget Action: Establish appropriations of \$345,354 in Public Health Animal Health/Reg-Trust to increase Restricted Animal Control Programs fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007538  
Departments: Public Health  
Title: GASB 84 Conversion - Public Health Fund 1180  
Budget Action: Establish appropriations of \$443,048 in Public Health HCS-AB75 Health Education fund to increase Restricted Health Care Programs fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007543  
Departments: Behavioral Wellness  
Title: GASB 84 Conversion - Behavioral Wellness Fund 1163  
Budget Action: Establish appropriations of \$120,000 in Behavioral Wellness Casa Del Mural Fund to increase Committed Purpose of Fund Balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007547  
Departments: Sheriff  
Title: GASB 84 Conversion - Sheriff's

## Budget Revision Requests

Budget Action: Establish appropriations of \$10,100 in Sheriff's General Fund to increase Committed Imprest Cash balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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Revision No.: 0007550

Departments: Treasurer-Tax Collector-Public

Title: GASB 84 Conversion - Treasurer-Tax Collector

Budget Action: Establish appropriations of \$2,000 in the Treasurer-Tax Collector General Fund to increase Committed PAPG Revolving Fund fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

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# Budget Revision Requests

Document Number: BJE - 0007433    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - CSD/Parks

Budget Action: Increase Appropriations of \$3,355,000 in Community Services Department (CSD), Parks Division, Capital Project Fund to increase Restricted Fund Balance funded by unanticipated Charges for Services in recognition of Parks Quimby, Mitigation and Developmental Fees and increase appropriations of \$276,000 in the CSD Tidelands Trust fund to increase restricted purpose of fund balance funded by conversion of balances per the GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in County agency funds (Funds 1393, 1394, 1395, 1396, 1397, 1398, 1399, 1400, 1401, 1402, 1403, 1404, 1405, 1406, 1407, 1408, and 0190) which do not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from agency funds, which were classified in the fiduciary category, into governmental funds, while fund 0190 is being converted into a special revenue fund, in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0031 - Parks Dept Capital Projects	057 - Community Services		30 - Charges for Services	3,355,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		92 - Changes to Restricted	0.00	3,355,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>3,355,000.00</u>	<u>3,355,000.00</u>
0190 - Tidelands Trust	057 - Community Services		45 - Miscellaneous Revenue	276,000.00	0.00
0190 - Tidelands Trust	057 - Community Services		92 - Changes to Restricted	0.00	276,000.00
Fund: 0190 - Tidelands Trust, Department: 057 - Community Services Total:				<u>276,000.00</u>	<u>276,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	4/22/2021 2:43:12 PM	Y
Sherman Hansen II	Fund/Department	057-Parks Funds	5/6/2021 10:23:33 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	5/6/2021 1:01:00 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	5/6/2021 1:14:27 PM	Y
Sara Weal	FACS	All Depts-All Funds	5/6/2021 1:47:21 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/6/2021 1:48:55 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 3:45:57 PM	Y

# Budget Revision Requests

Document Number: BJE - 0007505    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - District Attorney

Budget Action: Establish appropriations of \$5,000 in the District Attorney's (DA) Office General Fund to increase Restricted DA Special Fund fund balance. Establish appropriations of \$11,203 in the DA Refugio Environmental Trust to increase Purpose of Fund Balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in County agency funds (Fund 0386 District Attorney Special and Fund 1122 Refugio Environmental Trust) which do not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE related to Fund 0386 are being moved to the General Fund while Fund 1122 is being converted from an agency fund, which was classified in the fiduciary category, into a special revenue fund in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of Fund 1122 is budgeted through the release of fund balance while the activity related to Fund 0386 is recorded in the General Fund.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		45 - Miscellaneous Revenue	5,000.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	5,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>5,000.00</u>	<u>5,000.00</u>
1122 - Refugio Environmental Trust	021 - District Attorney		45 - Miscellaneous Revenue	11,203.00	0.00
1122 - Refugio Environmental Trust	021 - District Attorney		92 - Changes to Restricted	0.00	11,203.00
Fund: 1122 - Refugio Environmental Trust, Department: 021 - District Attorney Total:				<u>11,203.00</u>	<u>11,203.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Myung	Fund/Department	021-District Attorney Funds	4/26/2021 4:47:16 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	4/26/2021 4:51:15 PM	Y
Joel Boyer		061-Auditor-Controller	4/27/2021 9:43:41 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	5/4/2021 8:36:37 AM	Y
Sara Weal	FACS	All Depts-All Funds	5/4/2021 6:01:37 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/5/2021 1:03:20 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 9:00:46 AM	Y

# Budget Revision Requests

Document Number: BJE - 0007509    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Fire

Budget Action: Establish appropriations of \$4,255,000 in the Fire Department AB 1600 Orcutt Fund 1128 (675,000), AB 1600 Goleta Fund 1129 (800,000), Fire Mitigation Trust Fund 1130 (750,000) and AB 1600 Fees Fund 1133 (2,000,000) to increase Restricted Purpose of Fund balances funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in County agency funds (Fund 1128, Fund 1129, Fund 1130, and Fund 1133) which do not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, these funds are being converted from agency funds, which were classified in the fiduciary category, into special revenue funds in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1128 - Fire AB 1600 Fees-Orcutt	031 - Fire		30 - Charges for Services	675,000.00	0.00
1128 - Fire AB 1600 Fees-Orcutt	031 - Fire		92 - Changes to Restricted	0.00	675,000.00
Fund: 1128 - Fire AB 1600 Fees-Orcutt, Department: 031 - Fire Total:				<u>675,000.00</u>	<u>675,000.00</u>
1129 - Fire/AB 1600 Fees-Goleta	031 - Fire		30 - Charges for Services	800,000.00	0.00
1129 - Fire/AB 1600 Fees-Goleta	031 - Fire		92 - Changes to Restricted	0.00	800,000.00
Fund: 1129 - Fire/AB 1600 Fees-Goleta, Department: 031 - Fire Total:				<u>800,000.00</u>	<u>800,000.00</u>
1130 - Fire District Mitigation Trust	031 - Fire		30 - Charges for Services	750,000.00	0.00
1130 - Fire District Mitigation Trust	031 - Fire		92 - Changes to Restricted	0.00	750,000.00
Fund: 1130 - Fire District Mitigation Trust, Department: 031 - Fire Total:				<u>750,000.00</u>	<u>750,000.00</u>
1133 - Fire AB1600 Fees	031 - Fire		30 - Charges for Services	2,000,000.00	0.00
1133 - Fire AB1600 Fees	031 - Fire		92 - Changes to Restricted	0.00	2,000,000.00
Fund: 1133 - Fire AB1600 Fees, Department: 031 - Fire Total:				<u>2,000,000.00</u>	<u>2,000,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Shawna Jorgensen	Fund/Department	031-Fire Funds	4/16/2021 3:51:24 PM	Y
Suzann Sturz		061-Auditor-Controller	4/20/2021 1:48:37 PM	Y
Diane Sauer	Fund/Department	031-Fire Funds	4/22/2021 11:20:36 AM	Y

## Budget Revision Requests

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Reese Ellestad	CEO Analyst	All Depts-All Funds	4/26/2021 4:32:44 PM	Y
Sara Weal	FACS	All Depts-All Funds	4/27/2021 5:06:07 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/3/2021 6:52:46 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 8:59:37 AM	Y

# Budget Revision Requests

Document Number: BJE - 0007511    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Sheriff's

Budget Action: Establish appropriations of \$800,600 in Sheriff's Sheriff AB1600 Fees Fund to increase Restricted Purpose of Fund balance and increase appropriations of \$300,000 for Other Financing Uses funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Decrease budgeted revenues of \$300,000 in the Sheriff's General Fund offset by an increase in Operating Transfers In.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in County agency funds (Fund 1570 Sheriff/AB 1600 Fees-Orcutt and Fund 1571 Sheriff/AB 1600 Fees-Goleta) which do not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from agency funds, which were classified in the fiduciary category, into a new special revenue fund in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	032 - Sheriff		40 - Other Financing Sources	300,000.00	0.00
0001 - General	032 - Sheriff		45 - Miscellaneous Revenue	(300,000.00)	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				0.00	0.00
0074 - Sheriff AB 1600 Fees	032 - Sheriff		45 - Miscellaneous Revenue	800,600.00	0.00
0074 - Sheriff AB 1600 Fees	032 - Sheriff		70 - Other Financing Uses	0.00	300,000.00
0074 - Sheriff AB 1600 Fees	032 - Sheriff		92 - Changes to Restricted	0.00	500,600.00
Fund: 0074 - Sheriff AB 1600 Fees, Department: 032 - Sheriff Total:				800,600.00	800,600.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Maria Mallow	Fund/Department	032-Sheriff Funds	4/22/2021 3:42:54 PM	Y
William Coulson	Fund/Department	032-Sheriff Funds	4/22/2021 3:44:09 PM	Y
Suzann Sturz		061-Auditor-Controller	4/22/2021 4:05:56 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	4/26/2021 4:34:05 PM	Y
Sara Weal	FACS	All Depts-All Funds	4/27/2021 5:47:17 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/3/2021 7:06:45 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 9:00:16 AM	Y



# Budget Revision Requests

Document Number: BJE - 0007520    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Agricultural Commissioner

Budget Action: Establish appropriations of \$775,213 in the Agricultural Commissioner SB Oak Restoration Program fund to increase Restricted Purpose of Fund balance \$75,213 and Non-spendable Endowment \$700,000 funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 0080 SB Oak Restoration Program) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from agency funds, which were classified in the fiduciary category, into a permanent (endowment) fund in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of the earnings on these endowment funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0080 - SB Oak Restoration Program	051 - Agricultural		20 - Use of Money and Property	10,000.00	0.00
0080 - SB Oak Restoration Program	051 - Agricultural		45 - Miscellaneous Revenue	765,213.00	0.00
0080 - SB Oak Restoration Program	051 - Agricultural		91 - Changes to Nonspendable	0.00	700,000.00
0080 - SB Oak Restoration Program	051 - Agricultural		92 - Changes to Restricted	0.00	75,213.00
Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total:				<u>775,213.00</u>	<u>775,213.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	4/20/2021 1:58:21 PM	Y
Jonathan Rodriguez		061-Auditor-Controller	5/3/2021 4:21:02 PM	Y
Traci Lewis	Fund/Department	051-Agriculture & Cooperative Exte Funds	5/4/2021 8:02:09 AM	Y
Alicia Morales	Fund/Department	051-Ag Comm Funds	5/4/2021 8:04:54 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	5/4/2021 2:14:40 PM	Y
Sara Weal	FACS	All Depts-All Funds	5/5/2021 11:21:16 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/5/2021 12:53:50 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 8:57:50 AM	Y

# Budget Revision Requests

Document Number: BJE - 0007521    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Planning and Development

Budget Action: Establish appropriations of \$430,000 in Planning and Development Isla Vista In-Lieu Parking Fee Fund to increase Restricted Purpose of Fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 1416 - Isla Vista In-Lieu Parking Fee) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from agency funds, which were classified in the fiduciary category, into governmental and proprietary fund categories in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## 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		20 - Use of Money and Property	44,900.00	0.00
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		45 - Miscellaneous Revenue	385,100.00	0.00
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		92 - Changes to Restricted	0.00	430,000.00
Fund: 1416 - Isla Vista In-Lieu Parking Fee, Department: 053 - Planning & Development Total:				<u>430,000.00</u>	<u>430,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Marisol Villalobos	FACS	All Depts-All Funds	4/19/2021 4:42:20 PM	Y
Suzann Sturz		061-Auditor-Controller	4/20/2021 1:59:46 PM	Y
Crysta Rider	Fund/Department	053-Planning & Development Funds	4/20/2021 2:01:34 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	4/20/2021 2:09:07 PM	Y
Sara Weal	FACS	All Depts-All Funds	4/26/2021 3:46:57 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	4/27/2021 5:42:44 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	4/29/2021 1:02:47 PM	Y

# Budget Revision Requests

Document Number: BJE - 0007523    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Public Works Transportation

Budget Action: Establish appropriations of \$7M in PW AB1600 Fees Fund (Orcutt Fund 1510 \$1.5M, Goleta Fund 1511 \$3.1M and Countywide Fund 1512 \$2.4M) to increase Restricted Purpose of Fund balance and increase appropriations of \$73K in Fund 1511 for Other financing Uses for the conversion of balances held in County Agency funds in accordance with GASB 84. Decrease budgeted revenues of \$73K in the PW Roads fund in Charges for Services offset by an increase in Operating Transfers In from fund 1511.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in County agency funds which do not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, these funds (1510, 1511, and 1512) are being converted from agency funds, which were classified in the fiduciary fund category, into special revenue funds in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0017 - Roads-Capital Infrastructure	054 - Public Works		30 - Charges for Services	(73,000.00)	0.00
0017 - Roads-Capital Infrastructure	054 - Public Works		40 - Other Financing Sources	73,000.00	0.00
Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		30 - Charges for Services	1,500,000.00	0.00
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		92 - Changes to Restricted	0.00	1,500,000.00
Fund: 1510 - Roads/AB 1600 Fees-Orcutt, Department: 054 - Public Works Total:				<u>1,500,000.00</u>	<u>1,500,000.00</u>
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		30 - Charges for Services	3,100,000.00	0.00
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		70 - Other Financing Uses	0.00	73,000.00
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		92 - Changes to Restricted	0.00	3,027,000.00
Fund: 1511 - Roads/AB 1600 Fees-Goleta, Department: 054 - Public Works Total:				<u>3,100,000.00</u>	<u>3,100,000.00</u>
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		30 - Charges for Services	2,400,000.00	0.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		92 - Changes to Restricted	0.00	2,400,000.00
Fund: 1512 - Roads/AB 1600 Fees-Countywide, Department: 054 - Public Works Total:				<u>2,400,000.00</u>	<u>2,400,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	4/20/2021 9:49:15 AM	Y
Natalie Ruh		054-Public Works	4/22/2021 2:41:50 PM	Y

## Budget Revision Requests

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Andrew Myung		054-Public Works	4/26/2021 8:26:56 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	4/26/2021 9:15:12 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	4/26/2021 11:53:51 AM	Y
Sara Weal	FACS	All Depts-All Funds	4/28/2021 5:21:42 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/3/2021 2:13:59 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 8:58:07 AM	Y

# Budget Revision Requests

Document Number: BJE - 0007527    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - General Services

Budget Action: Establish appropriations of \$850,557 (Project GS/AB1600 Fees Orcutt Library of \$554,949 and Project GS/AB1600 Fees Goleta Library of \$295,608) in the General Services Capital Outlay Fund to increase Restricted Allocated for Capital Outlay fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in County agency funds (Fund 1495 GS/AB 1600 Fees-Orcutt-Library and Fund 1496 GS/AB 1600 Fees-Goleta-Library) which do not meet the fiduciary criteria under GASB Statement No. 84 and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from agency funds, which were classified in the fiduciary category, into the Capital Outlay Fund 0030 in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	063 - General Services		45 - Miscellaneous Revenue	850,557.00	0.00
0030 - Capital Outlay	063 - General Services		92 - Changes to Restricted	0.00	850,557.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>850,557.00</u>	<u>850,557.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	4/22/2021 2:10:42 PM	Y
Brian Duggan	Fund/Department	063-General Services Funds	4/28/2021 3:27:03 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	5/3/2021 1:09:04 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	5/3/2021 1:16:02 PM	Y
Sara Weal	FACS	All Depts-All Funds	5/5/2021 8:56:50 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/5/2021 1:09:31 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 8:58:48 AM	Y

# Budget Revision Requests

Document Number: BJE - 0007533    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Public Health Fund 0923

Budget Action: Establish appropriations of \$557,441 in Public Health HazMat CUPA Enforcement to increase Restricted Health Care Programs fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 0923 HazMat CUPA Enforcement) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, this fund is being converted from an agency fund, which was classified in the fiduciary category, into a special revenue fund classified in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0923 - HAZMAT CUPA Enforcement	041 - Public Health		15 - Fines, Forfeitures, and Penalties	552,441.00	0.00
0923 - HAZMAT CUPA Enforcement	041 - Public Health		20 - Use of Money and Property	5,000.00	0.00
0923 - HAZMAT CUPA Enforcement	041 - Public Health		92 - Changes to Restricted	0.00	557,441.00
Fund: 0923 - HAZMAT CUPA Enforcement, Department: 041 - Public Health Total:				<u>557,441.00</u>	<u>557,441.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Gustavo Mejia	Fund/Department	041-Public Health Funds	4/16/2021 2:51:09 PM	Y
Jonathan Rodriguez		061-Auditor-Controller	4/16/2021 3:33:29 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	4/19/2021 4:31:10 PM	Y
Suzann Sturz		061-Auditor-Controller	4/20/2021 12:01:05 PM	Y
Stacy Covarrubias	Fund/Department	041-Public Health Funds	4/20/2021 12:04:51 PM	Y
Brad Hendricks		041-Public Health	4/20/2021 12:06:37 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	4/22/2021 2:25:11 PM	Y
Sara Weal	FACS	All Depts-All Funds	4/26/2021 3:58:10 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/3/2021 6:40:37 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 8:59:24 AM	Y

# Budget Revision Requests

Document Number: BJE - 0007536    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Public Health Fund 0920

Budget Action: Establish appropriations of \$345,354 in Public Health Animal Health/Reg-Trust to increase Restricted Animal Control Programs fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 0920 Animal Health/Reg-Trust) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, this fund is being converted from an agency fund, which was classified in the fiduciary category, into a special revenue fund classified in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0920 - Animal Health/Reg-Trust	041 - Public Health		20 - Use of Money and Property	5,000.00	0.00
0920 - Animal Health/Reg-Trust	041 - Public Health		45 - Miscellaneous Revenue	340,354.00	0.00
0920 - Animal Health/Reg-Trust	041 - Public Health		92 - Changes to Restricted	0.00	345,354.00
Fund: 0920 - Animal Health/Reg-Trust, Department: 041 - Public Health Total:				<u>345,354.00</u>	<u>345,354.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Jonathan Rodriguez		061-Auditor-Controller	4/19/2021 8:47:52 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	4/19/2021 4:24:59 PM	Y
Stacy Covarrubias	Fund/Department	041-Public Health Funds	4/20/2021 12:04:12 PM	Y
Brad Hendricks		041-Public Health	4/20/2021 12:06:03 PM	Y
Suzann Sturz		061-Auditor-Controller	4/22/2021 2:16:40 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	4/22/2021 2:25:40 PM	Y
Sara Weal	FACS	All Depts-All Funds	4/26/2021 4:07:40 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/3/2021 6:45:05 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 9:01:29 AM	Y

# Budget Revision Requests

Document Number: BJE - 0007538    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Public Health Fund 1180

Budget Action: Establish appropriations of \$443,048 in Public Health HCS-AB75 Health Education fund to increase Restricted Health Care Programs fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 1180 HCS-AB75 Health Education) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the fund is being converted from an agency fund, which was classified in the fiduciary category, into a special revenue fund classified in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1180 - HCS-AB75 Health Education	041 - Public Health		20 - Use of Money and Property	1,000.00	0.00
1180 - HCS-AB75 Health Education	041 - Public Health		25 - Intergovernmental Revenue-State	442,048.00	0.00
1180 - HCS-AB75 Health Education	041 - Public Health		92 - Changes to Restricted	0.00	443,048.00
Fund: 1180 - HCS-AB75 Health Education, Department: 041 - Public Health Total:				<u>443,048.00</u>	<u>443,048.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	4/20/2021 12:08:32 PM	Y
Stacy Covarrubias	Fund/Department	041-Public Health Funds	4/20/2021 12:08:39 PM	Y
Gustavo Mejia	Fund/Department	041-Public Health Funds	4/20/2021 12:24:50 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	4/22/2021 2:26:27 PM	Y
Sara Weal	FACS	All Depts-All Funds	4/26/2021 4:10:31 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/3/2021 6:48:17 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 9:01:45 AM	Y



# Budget Revision Requests

Document Number: BJE - 0007543    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Behavioral Wellness Fund 1163

Budget Action: Establish appropriations of \$120,000 in Behavioral Wellness Casa Del Mural Fund to increase Committed Purpose of Fund Balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 1163 Casa Del Mural) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, this fund is being converted from an agency fund classified in the fiduciary fund category into a special revenue fund classified in the governmental fund category in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1163 - Casa Del Mural/HCD/SBCHC-Loan	043 - Behavioral Wellness		45 - Miscellaneous Revenue	120,000.00	0.00
1163 - Casa Del Mural/HCD/SBCHC-Loan	043 - Behavioral Wellness		93 - Changes to Committed	0.00	120,000.00
Fund: 1163 - Casa Del Mural/HCD/SBCHC-Loan, Department: 043 - Behavioral Wellness Total:				<u>120,000.00</u>	<u>120,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	4/22/2021 1:57:42 PM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	5/4/2021 3:40:21 PM	Y
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	5/4/2021 3:41:27 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	5/4/2021 3:50:00 PM	Y
Sara Weal	FACS	All Depts-All Funds	5/5/2021 8:13:58 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/5/2021 8:34:38 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 9:01:59 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0007547    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Sheriff's

Budget Action: Establish appropriations of \$10,100 in Sheriff's General Fund to increase Committed Imprest Cash balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 0430 Sheriff's Revolving) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from the agency fund, which was classified in the fiduciary category, into the General Fund in order to comply with GASB Statement No 84. This transition will ensure that the future activity for these funds in recorded in the General Fund.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	032 - Sheriff		45 - Miscellaneous Revenue	10,100.00	0.00
0001 - General	032 - Sheriff		93 - Changes to Committed	0.00	10,100.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>10,100.00</u>	<u>10,100.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	4/22/2021 3:26:53 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	4/26/2021 4:35:02 PM	Y
Maria Mallow	Fund/Department	032-Sheriff Funds	4/27/2021 6:33:45 PM	Y
William Coulson	Fund/Department	032-Sheriff Funds	4/27/2021 6:45:51 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	4/28/2021 12:39:34 PM	Y
Sara Weal	FACS	All Depts-All Funds	4/28/2021 3:51:25 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/5/2021 2:24:17 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	5/6/2021 9:02:19 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0007550    Agenda Item:    Agenda Date: 5/18/2021    Approval: BOS 4/5    Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Treasurer-Tax Collector

Budget Action: Establish appropriations of \$2,000 in the Treasurer-Tax Collector General Fund to increase Committed PAPG Revolving Fund fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in a County agency fund (Fund 0399 Public Admin/Guardian/Veterans) which does not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from the agency fund, which was classified in the fiduciary category, into governmental and proprietary fund categories in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	065 - Treasurer-Tax Collector-Public		45 - Miscellaneous Revenue	2,000.00	0.00
0001 - General	065 - Treasurer-Tax Collector-Public		93 - Changes to Committed	0.00	2,000.00
Fund: 0001 - General, Department: 065 - Treasurer-Tax Collector-Public Total:				<u>2,000.00</u>	<u>2,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Le Anne Hagerty	Fund/Department	065-TTC General Fund	4/27/2021 11:30:23 AM	Y
Joel Boyer		061-Auditor-Controller	4/27/2021 11:40:54 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	4/27/2021 11:51:02 AM	Y
Sara Weal	FACS	All Depts-All Funds	4/27/2021 5:25:59 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	4/29/2021 12:09:51 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	5/3/2021 7:11:18 PM	Y

# Budget Revision Requests

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