

Budget Revision Requests 1/29/2019

Revision No.: 0006037
 Departments: General County Programs, General Revenues
 Title: Annual Adjustment to Teeter Tax Loss Reserve
 Budget Action: Establish appropriation of \$434,252 in General Revenues General Fund for Intrafund Expenditure Transfer (Out) funded by unanticipated revenue from Property Tax Penalties. Increase appropriations of \$434,252 in General County Programs General Fund to increase Nonspendable Teeter Tax Losses fund balance funded by an intrafund expenditure transfer (In) from the General Revenues General Fund.

Revision No.: 0006108
 Departments: Sheriff
 Title: Transfer appropriations for storage space
 Budget Action: Increase appropriations of \$13,473 in Sheriff General Fund for Services and Supplies (\$1,779) and Capital Assets-Equipment (\$11,694) funded by a release of Restricted Public Safety Prop 172 fund balance.

Revision No.: 0006117
 Departments: Public Works
 Title: PW: Replace 2000 - John-Deere/Tiger Mower
 Budget Action: Increase appropriations of \$185,000 in the Public Works Road-Operations Fund for Capital Assets - Equipment funded by a release of Restricted Purpose of Fund Balance.

Revision No.: 0006122
 Departments: General Services, Parks
 Title: CSD/Parks & GS - Jalama Water Line Replacement JOC Contract
 Budget Action: Transfer appr. of \$255,000 in Community Services Department, Parks Division, General Fund from Services and Supplies and Transfer appr. of \$249,000 in Parks Capital Fund from Capital Assets to Operating Transfer Out for completion of the Jalama Beach Water Line Replacement. Increase appr. of \$504,000 in General Services Department, Capital Fund, for Capital Assets funded by an Operating Transfer In funded by Parks General and Capital Funds for Jalama Beach Water Line Replacement.

Revision No.: 0006126
 Departments: Public Works
 Title: Increase Appropriations of \$1,664,000 in Public Works Fund 1930 and Fund 1932
 Budget Action: Increase appropriations of \$1,664,000 in Public Works Fund 1930 for Other Financing Uses funded by the release of retained earnings for the TRRP 2018 COP debt payments due in fiscal year 2018/19. Increase appropriations of \$1,664,000 in Public Works Fund 1932 funded by the operating transfer from Fund 1930 for TRRP 2018 COP debt payments.

Budget Revision Requests

Document Number: BJE - 0006037 Agenda Item: Agenda Date: 1/29/2019 Approval: BOS 4/5 Has Board Letter: No

Title: Annual Adjustment to Teeter Tax Loss Reserve

Budget Action: Establish appropriation of \$434,252 in General Revenues General Fund for Intrafund Expenditure Transfer (Out) funded by unanticipated revenue from Property Tax Penalties. Increase appropriations of \$434,252 in General County Programs General Fund to increase Nonspendable Teeter Tax Losses fund balance funded by an intrafund expenditure transfer (In) from the General Revenues General Fund.

Justification: This Budget Revision increased by \$434,252 that portion of the Nonspendable Fund Balance in the General County Programs General Fund to recognize the increase in this year's minimum Tax Losses Reserve to \$9,089,462 (1% of the current years secured tax levy) as required by the Teeter Plan.

By statute (Revenue & Taxation Code Section 4703), each year the Teeter Plan requires the Reserve for Tax Losses to be adjusted to a minimum of 1% of the current year' secured tax levy. These Reserves for Tax Losses are established to absorb potential losses arising out of the special sales of tax-defaulted property.

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	990 - General County Programs		80 - Intrafund Expenditure Transfers (-)	0.00	(434,252.00)
0001 - General	990 - General County Programs		91 - Changes to Nonspendable	0.00	434,252.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>0.00</u>	<u>0.00</u>
0001 - General	991 - General Revenues		15 - Fines, Forfeitures, and Penalties	434,252.00	0.00
0001 - General	991 - General Revenues		85 - Intrafund Expenditure Transfers (+)	0.00	434,252.00
Fund: 0001 - General, Department: 991 - General Revenues Total:				<u>434,252.00</u>	<u>434,252.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Trevor Lysek	Fund/Department	061-Auditor-Controller Funds	1/10/2019 3:14:06 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	1/14/2019 1:12:37 PM	Y
Claudia Ornelas		061-Auditor-Controller	1/14/2019 1:14:44 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	1/16/2019 10:09:53 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	1/16/2019 10:30:13 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	1/16/2019 10:53:12 AM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	1/16/2019 11:44:56 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	1/17/2019 8:22:21 AM	Y

Budget Revision Requests

Document Number: BJE - 0006108 Agenda Item: Agenda Date: 1/29/2019 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriations for storage space

Budget Action: Increase appropriations of \$13,473 in Sheriff General Fund for Services and Supplies (\$1,779) and Capital Assets-Equipment (\$11,694) funded by a release of Restricted Public Safety Prop 172 fund balance.

Justification: The Sheriff's Office has an urgent, unfunded need to expand storage space for the Sheriff's Business Back-ups to function properly. The updated Data Protection Management System requires additional space to index backups properly.

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		55 - Services and Supplies	0.00	1,779.00
0001 - General	032 - Sheriff		65 - Capital Assets	0.00	11,694.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	13,473.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>13,473.00</u>	<u>13,473.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	1/2/2019 2:17:57 PM	Y
Christina Sibley	Fund/Department	032-Sheriff Funds	1/2/2019 3:23:53 PM	Y
Paul Clementi	CEO Analyst	All Depts-All Funds	1/7/2019 4:53:01 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	1/8/2019 8:00:26 AM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	1/8/2019 8:46:23 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	1/10/2019 8:25:09 AM	Y

Budget Revision Requests

Document Number: BJE - 0006117 Agenda Item: Agenda Date: 1/29/2019 Approval: BOS 4/5 Has Board Letter: No

Title: PW: Replace 2000 - John-Deere/Tiger Mower

Budget Action: Increase appropriations of \$185,000 in the Public Works Road-Operations Fund for Capital Assets - Equipment funded by a release of Restricted Purpose of Fund Balance.

Justification: The tractor/mower stationed at the Santa Barbara Yard is no longer serviceable and needs to be replaced. 2000 - John-Deere/Tiger Mower - Originally scheduled for replacement in 15/16 at 15 years. Replacement postponed to 19/20 at the time because unit was functional and had not become excessively problematic. Unit has since failed to be serviceable and is experiencing major transmission issues requiring the tractor to be split in half to repair.

Cost of a replacement is estimated just below \$185K, so that a replacement mower can be ordered immediately and hopefully be delivered by next mowing season. Replacement units can take 90-150 days to deliver.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0015 - Roads-Operations	054 - Public Works		65 - Capital Assets	0.00	185,000.00
0015 - Roads-Operations	054 - Public Works		92 - Changes to Restricted	185,000.00	0.00
Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:				<u>185,000.00</u>	<u>185,000.00</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	1/9/2019 5:10:36 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	1/16/2019 9:15:35 AM	Y
Andrew Myung		054-Public Works	1/16/2019 2:34:46 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	1/17/2019 9:27:54 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	1/17/2019 1:56:53 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	1/17/2019 3:02:08 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	1/18/2019 12:59:05 PM	Y

Budget Revision Requests

Document Number: BJE - 0006122 Agenda Item: Agenda Date: 1/29/2019 Approval: BOS 4/5 Has Board Letter: No

Title: CSD/Parks & GS - Jalama Water Line Replacement JOC Contract

Budget Action: Transfer appr. of \$255,000 in Community Services Department, Parks Division, General Fund from Services and Supplies and Transfer appr. of \$249,000 in Parks Capital Fund from Capital Assets to Operating Transfer Out for completion of the Jalama Beach Water Line Replacement. Increase appr. of \$504,000 in General Services Department, Capital Fund, for Capital Assets funded by an Operating Transfer In funded by Parks General and Capital Funds for Jalama Beach Water Line Replacement.

Justification: The purpose of this revision is to shift budget between the Parks Department to the General Services Department, as the work is being completed using a Job Order Contract managed by General Services. The project budget is unchanged. This project will remove and replace the existing Jalama Beach Park water line carrying fresh water from the well on Vandenberg Air Force Base (VAFB) property delivering it to the park. The segment of the water line being replaced is 2,600 linear feet and is located along the Union Pacific Railroad (UPRR) right of way, and in part supported on the UPRR trestle. The existing line is a galvanized steel pipe which has outlived its useful life. As a result of exposure to UV rays from the sun, the pipe has degraded and become brittle, and is in constant need of repair. This waterline is the only source of fresh water for the park. The Community Services Department has received approval via a maintenance agreement with UPRR for replacement of this utility line.

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	052 - Parks		55 - Services and Supplies	0.00	(255,000.00)
0001 - General	052 - Parks		70 - Other Financing Uses	0.00	255,000.00
		Fund: 0001 - General, Department: 052 - Parks Total:		0.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		65 - Capital Assets	0.00	(249,000.00)
0031 - Parks Dept Capital Projects	052 - Parks		70 - Other Financing Uses	0.00	249,000.00
		Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:		0.00	0.00
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	504,000.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	504,000.00
		Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:		504,000.00	504,000.00

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	1/2/2019 3:34:54 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	1/2/2019 3:41:30 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	1/2/2019 4:08:32 PM	Y
Gail Hurd	Fund/Department	063-GS Department	1/2/2019 5:12:42 PM	Y
Brian Duggan	Fund/Department	063-General Services Funds	1/3/2019 6:57:48 AM	Y
Joseph Toney	Fund/Department	063-General Services Funds	1/3/2019 8:39:34 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	1/3/2019 12:19:34 PM	Y

Budget Revision Requests

C. Price	Chief Deputy Controller	All Depts-All Funds	1/3/2019 1:55:16 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	1/10/2019 8:24:13 AM	Y

Budget Revision Requests

Document Number: BJE - 0006126 Agenda Item: Agenda Date: 1/29/2019 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations of \$1,664,000 in Public Works Fund 1930 and Fund 1932

Budget Action: Increase appropriations of \$1,664,000 in Public Works Fund 1930 for Other Financing Uses funded by the release of retained earnings for the TRRP 2018 COP debt payments due in fiscal year 2018/19. Increase appropriations of \$1,664,000 in Public Works Fund 1932 funded by the operating transfer from Fund 1930 for TRRP 2018 COP debt payments.

Transfer appropriations of \$17,500,000 in Public Works Fund 1931 from Capital Structures to Capital Equipment to recognize actual capital cost allocation.

Justification: An increase of appropriations of \$1,664,000 in Public Works Fund 1930 is required to recognize the first COP 2018A principal and interest payments of \$1,650,000 and \$198,250, respectively, due on 06/01/19, and funded by the release of retained earnings. The COP 2018 debt payments will be disbursed from Fund 1932, funded by operating transfers from Fund 1930.

This entry increases appropriations of \$14,000 in Public Works Fund 1930 to recognize the total interest payment of \$198,250 (Fund 1930 currently has appropriations of \$185,000). This entry also reclassifies the appropriations of \$185,000 in Fund 1930 in line item account 7901 to 7905.

This entry increases appropriations of \$1,650,000 in Public Works Fund 1930 to recognize the principal payment of \$1,650,000 funded by the release of retained earnings. An increase of appropriations of \$1,650,000 in Public Works Fund 1932 will be funded by the operating transfer from Fund 1930.

This entry transfers appropriations of \$17,500,000 in Public Works Fund 1931 from Capital Structures and Structures Improvements to Capital Equipment to appropriately recognize the actual capital costs for the TRRP.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
1930 - Resource Recovery & Waste Mgt	054 - Public Works		70 - Other Financing Uses	0.00	1,664,000.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		89 - Changes to Retained Earnings	1,664,000.00	0.00
Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works Total:				<u>1,664,000.00</u>	<u>1,664,000.00</u>
1931 - TRRP Capital	054 - Public Works		60 - Other Charges	0.00	(3,600,000.00)
1931 - TRRP Capital	054 - Public Works		65 - Capital Assets	0.00	0.00
1931 - TRRP Capital	054 - Public Works		89 - Changes to Retained Earnings	(3,600,000.00)	0.00
Fund: 1931 - TRRP Capital, Department: 054 - Public Works Total:				<u>(3,600,000.00)</u>	<u>(3,600,000.00)</u>
1932 - TRRP Debt	054 - Public Works		40 - Other Financing Sources	1,664,000.00	0.00
1932 - TRRP Debt	054 - Public Works		60 - Other Charges	0.00	14,000.00
1932 - TRRP Debt	054 - Public Works		70 - Other Financing Uses	0.00	1,650,000.00
Fund: 1932 - TRRP Debt, Department: 054 - Public Works Total:				<u>1,664,000.00</u>	<u>1,664,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Gloria Alvarez		054-Public Works	1/16/2019 4:37:45 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	1/17/2019 11:46:12 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	1/17/2019 1:24:30 PM	Y

Budget Revision Requests

Suzann Uffelman	FACS	All Depts-All Funds	1/17/2019 2:32:04 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	1/18/2019 12:47:06 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	1/18/2019 12:59:32 PM	Y

7/1/2018 Beginning Balance	Detail of Board Approved Changes:	\$ 2,005,143.52	Status
Adopted Budget Use			
	Transfer Fund Balance for allocation in FY 2018-19 as per adopted Budget.	\$ 2,000,000.00	Completed
FY 2018-19 Board Adjustments			
8/28/2018	Community Outreach Liaison	\$ (70,000.00)	In Progress
6/30/2019 Adjusted Budget			
Ending Balance		<u>\$ 3,935,143.52</u>	