



County of Santa Barbara

BOARD OF SUPERVISORS

Minute Order

May 18, 2021

Present: 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino

AUDITOR-CONTROLLER, COUNTY EXECUTIVE OFFICE

File Reference No. 21-00456

RE: Consider recommendations regarding Budget Revisions of Appropriations for Governmental Accounting Standards Board (GASB) 84 Conversion, as follows: (4/5 Vote Required)

a) Approve budget revisions necessary to transfer resources held in County fiduciary funds to County governmental funds in accordance with GASB Statement No. 84 which require 4/5 approval vote from the Board of Supervisors; and

b) 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.

A motion was made by Supervisor Williams, seconded by Supervisor Hartmann, that this matter be acted on as follows:

a) and b) Approved.

The motion carried by the following vote:

Ayes: 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino