

Attachment A:  
Fiscal Year End 23-34  
Budget Revision Requests  
4/5 Approval

## Budget Revision Requests 8/20/24

Revision No.: 0009743  
Departments: General Services, Public Works  
Title: PW FC: Transfer Appropriations to Other Charges & Other Financing Uses  
Budget Action: Transfer appropriations of \$100,100 in Public Works Flood Control/Water Conservation District Fund from Services and Supplies to Other Charges (\$51,200) and to Other Financing Uses (\$48,900) to cover increased Motor Pool Charges and for an operating transfer to the Vehicle Ops/Maint Fund. Increase appropriations of \$48,900 in General Services Vehicle Ops/Maint Fund for Capital Assets funded by an operating transfer from the Flood Control/Water Conservation District Fund.

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Revision No.: 0009749  
Departments: General Services  
Title: Increase Appropriations for AB1600 Developer Fees Fund Balance Designation  
Budget Action: Increase appropriations of \$185,000 in General Services Department Capital Outlay Fund to increase to restricted Allocated for Capital Outlay Fund Balance funded by Miscellaneous Revenue from contributions for construction from AB1600 developer impact fees.

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Revision No.: 0009750  
Departments: General Services  
Title: Increase Capital Outlay Committed Fund Balance for Funding Received for Future Spend  
Budget Action: Increase appropriations of \$2,558,462.01 in General Services Department Capital Outlay Fund to increase Committed General Service Projects Fund Balance funded by a decrease of appropriations for Capital Assets(\$2,103,838.64) and Services and Supplies(\$454,623.37).

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Revision No.: 0009811  
Departments: General County Programs, Information Technology  
Title: IT Department (ITD) Admin Program Admin Fee/Rev Increase from Fund 1915/1919 Unreserved RE  
Budget Action: Increase approps of \$422,500 in Gen County Progs Gen Fund to increase Committed Emerging Issues Fund Bal funded by an increase in Intrafund Expenditure Transfers (-). Decr budgeted revenues of \$422,500 in ITD Gen Fund Intrafund Transfer (In) GFC offset by an increase in Chrgs for Svcs Admin Revenue (SBC). Incr approps of \$338k in ITD IT Services Fund for S&S funded by release of Retained Earnings. Incr approps of \$84.5k in ITD Comm Services Fund for S&S funded by release of Retained Earnings.

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Revision No.: 0009834  
Departments: Behavioral Wellness  
Title: Behavioral Wellness - Mental Health Services Act Fund: FY 23/24 Residual Fund Balance  
Budget Action: Establish appropriations of \$4,800,000 in Behavioral Wellness Mental Health Services Act (MHSA) Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue from Intergovernmental-State (\$4,000,000) and Charges for Services (\$800,000).

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Revision No.: 0009848  
Departments: Public Works  
Title: Close Out Fund 3060  
Budget Action: Increase appropriations of \$50 in Public Works Project Clean Water General Fund for Other Financing Uses funded by a transfer from Services and Supplies. Increase Appropriations of \$50 in Public Works Project Clean Water Fund to Increase Committed Purpose of Fund Balance funded by an Operating Transfer from the Public Works Project Clean Water General Fund.

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Revision No.: 0009854  
Departments: Sheriff  
Title: Place excess appropriation in fund balance for Air Support Unit

## Budget Revision Requests 8/20/24

**Budget Action:** Increase appropriations of \$700,000 in Sheriff General Fund to increase Committed Air Support Unit Maintenance Fund Balance funded by a decrease in appropriations for Services and Supplies.

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**Revision No.:** 0009871  
**Departments:** Public Works  
**Title:** PW: FY23/24 Residual Fund Balance - Flood Control District & Water Resources Division  
**Budget Action:** Establish appropriations of \$6,211,000, in various PW Flood Control Distr & Water Resources Division funds to increase Restricted Purpose of Fund Bal funded by a decrease to Residual Fund Bal at FYE. Establish appropriations of \$416,000 in various PW Flood Control Distr & Water Resources Division funds to increase Residual Fund Bal funded by a decrease to Restricted Fund Bal at FYE. This budget revision allocates fund balance between fund balance components for the results of operations.

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**Revision No.:** 0009876  
**Departments:** Behavioral Wellness  
**Title:** Behavioral Wellness - Mental Health Services Fund: FY 23/24 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$1,400,000 in Behavioral Wellness Mental Health Services Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue from Intergovernmental-State.

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**Revision No.:** 0009903  
**Departments:** District Attorney  
**Title:** Release of District Attorney Restricted Consumer Environmental Fund balance  
**Budget Action:** Decrease budgeted revenues of \$127,100 in District Attorney Forfeitures and Penalties in Fines, Forfeitures and Penalties offset by release of restricted Consumer Environmental fund balance

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**Revision No.:** 0009912  
**Departments:** General County Programs  
**Title:** Increase Criminal Justice Facility Construction Fund Appropriations for Unanticipated Revenue  
**Budget Action:** Increase appropriations of \$50,500 in General County Programs Criminal Justice Facility Construction Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Forfeitures and Penalties (\$12,500), and Interest Income revenue (\$38,000).

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**Revision No.:** 0009915  
**Departments:** Debt Service, Fire  
**Title:** 2024 COPs Capital Project Reimbursements - Fire Station 27  
**Budget Action:** Establish appropriations of \$100 in Debt Service 2024 COP Cap Project Fund for Other Financing Uses funded by release of Restricted COP Proceeds fund balance for Fire Station 27 capital project. Increase appropriations of \$100 in Fire, Fire Protection District Fund to increase Restricted Purpose of Fund balance funded by an Operating Transfer from the 2024 COP Cap Project Fund.

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**Revision No.:** 0009916  
**Departments:** General Services  
**Title:** GS Mail Center Purch V #5981 - Transfer Appropriations Between Object Levels

## Budget Revision Requests 8/20/24

**Budget Action:** Transfer Appropriations of \$12,600 in General Services General Fund from Capital Assets to Other Financing Uses for an Operating Transfer to the Vehicle Op/Maintenance Fund. Increase Appropriations of \$12,600 in General Services Vehicle Op/Maintenance Fund for Capital Assets funded by an Operating Transfer from the General Fund.

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**Revision No.:** 0009917  
**Departments:** Public Works  
**Title:** Public Works Roads: FY23-24 Residual Fund Balance Fund 0017 and Fund 0018  
**Budget Action:** Establish/Increase appropriations of \$322,000 in Public Works Roads-Capital Maintenance Fund for Services and Supplies funded by release of Restricted Purpose of Fund balance. Transfer appropriation of \$347,200 in Public Works Roads-Measure A from Restricted 9738 fund balance to Restricted 9737 fund balance.

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**Revision No.:** 0009918  
**Departments:** Community Services  
**Title:** CSD: Obligation of CERF 2  
**Budget Action:** Increase appropriations of \$578,000 in Community Services Department Affordable Housing Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services & Supplies.

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**Revision No.:** 0009920  
**Departments:** County Executive Office  
**Title:** Increase ARPA Fund Balance for Unanticipated Interest Income  
**Budget Action:** Increase appropriations of \$1,386,186 in County Executive Office COVID-19 General Assistance Fund to increase Committed County Executive Programs fund balance funded by unanticipated Interest Income.

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**Revision No.:** 0009922  
**Departments:** Debt Service  
**Title:** 2024 COP Capital Projects Fund: FY 23/24 Residual Fund Balance  
**Budget Action:** Increase appropriations of \$171,000 in Debt Service 2024 COP Capital Projects Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenues from Interest Income.

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**Revision No.:** 0009925  
**Departments:** Public Works  
**Title:** Public Works Roads: FY23-24 Residual Fund Balance Fund 0018  
**Budget Action:** Increase appropriations of \$11,800,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund Balance funded by a decrease in appropriations for Services and Supplies.

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**Revision No.:** 0009926  
**Departments:** County Executive Office  
**Title:** Release CEO Committed Fund Balance for Microbusiness Grant

## Budget Revision Requests 8/20/24

Budget Action: Increase appropriations of \$114,229 in County Executive Office General Fund for Services and Supplies funded by a release of Committed County Executive Programs fund balance.

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Revision No.: 0009927  
Departments: Social Services  
Title: Department of Social Services: FY23/24 Residual Fund Balance  
Budget Action: Establish appropriations of \$19,400 in the Social Services Department, Social Services 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.

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Revision No.: 0009929  
Departments: Community Services  
Title: CSD: Committed Fund Balance  
Budget Action: Increase appropriations of \$75,000 in Community Services Department General Fund to increase Committed Purpose of Fund Balance funded by a decrease of appropriations for Services & Supplies.

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Revision No.: 0009935  
Departments: Fire, General Services  
Title: Increase appropriations for Reimbursement to Fire for Vehicle purchase #6685  
Budget Action: Increase appropriations of \$37,700 in General Services Vehicle/Ops Maintenance fund for Other Financing Uses funded by a decrease of appropriations for Other Charges. Increase appropriations of \$37,700 in the Fire, Fire Protection Dist Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the Vehicle Ops/Maint Fund.

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Revision No.: 0009938  
Departments: Sheriff  
Title: Move CalMMET Grant Balance to Residual Fund Balance  
Budget Action: Establish appropriations of \$10,300 in Sheriff's General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries and Benefits.

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Revision No.: 0009940  
Departments: Public Works  
Title: PW: Increase Appropriations for Fund 0018 - Roads Measure A  
Budget Action: Increase appropriations of \$23,800 in Public Works Roads Measure A Fund to increase Restricted Measure A South fund balance funded by a decrease in appropriations for Changes to Restricted. Increase appropriations of \$1,062,700 in Public Works Roads Measure A Fund to increase Restricted Measure A North fund balance funded by a decrease in appropriations for Changes to Restricted.

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Revision No.: 0009941  
Departments: Public Health  
Title: Public Health: Place Opioid Settlement Revenue in Restricted Fund Balance  
Budget Action: Increase appropriations of \$1,541,848 in the Public Health Opioid Settlement Fund to increase Restricted PHD Special Projects Fund Balance funded by unanticipated revenue from opioid settlement funds (\$1,447,890) and interest earned in FY 22/23 and FY 23/24 (\$93,958).

## Budget Revision Requests 8/20/24

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Revision No.: 0009944  
Departments: General County Programs, Public Health  
Title: Increase Appropriations in Public Health for Opioid Settlement Funds  
Budget Action: Increase appropriations of \$2,466,278 in General County Programs General Fund for Other Financing Uses funded by release of Restricted Opioid Litigation Settlement Fund Balance. Increase appropriations of \$2,466,278 in Public Health Opioid Settlement Fund to increase Restricted PHD Special Projects fund balance funded by an operating transfer from the General Fund.

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Revision No.: 0009949  
Departments: General Services  
Title: Insurance Proceeds for General Service Facilities  
Budget Action: Increase Appropriations of \$1,453,150 in General Services General Fund for Services and Supplies funded by unanticipated revenue from Insurance Proceeds

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Revision No.: 0009950  
Departments: Public Works  
Title: PW: FY23/24 Residual Fund Balance - Flood Control District & Water Resources Division  
Budget Action: Establish appropriations of \$1,033,000 in various PW Flood Control Distr & Water Resources Division funds to increase Restricted Purpose of Fund Bal funded by a decrease to Residual Fund Bal at FYE. Establish appropriations of \$54,000 in various PW Flood Control Distr & Water Resources Division funds to increase Residual Fund Bal funded by a decrease to Restricted Fund Bal at FYE. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0009955  
Departments: General County Programs, Information Technology  
Title: Reverse GFC Adjustment and Utilize Intrafund Transfer  
Budget Action: Transfer appropriations of \$422,500 in General County Programs General Fund from Intrafund Expenditure Transfers (-) (GFC) to Intrafund Expenditure Transfers (-) (ITD). Transfer appropriations of \$422,500 in ITD General Fund from Intrafund Expenditure Transfers (-) (GFC) to Intrafund Expenditure Transfers (+) (Gen County Progs).

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Revision No.: 0009956  
Departments: General Services  
Title: Transfer appropriations from Services and Supplies savings and designate in Committed Fund Balance  
Budget Action: Increase appropriations of \$1,608,500 in the General Services General Fund to Increase to Committed General Services Projects Fund Balance funded by a decrease of appropriations in Services and Supplies.

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Revision No.: 0009963  
Departments: Community Services  
Title: 057: FY 23/24 Residual Fund Balance  
Budget Action: Establish appropriations of \$3,000 in the Community Services Department Capital Projects (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.

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Revision No.: 0009964  
Departments: Community Services, General Services  
Title: GS, CSD Revenue transfer and Fund Balance for Bridgehouse Utility Extension

## Budget Revision Requests 8/20/24

**Budget Action:** Increase appropriations of \$108,073.19 in General Services Capital Outlay Fund to increase Committed General Services Projects Fund Balance funded by a decrease of appropriations for Capital Assets (\$58,073.19) and an operating transfer from the Affordable Housing Fund (\$50,000). Increase appropriations of \$50,000 in Community Services Affordable Housing Fund for Other Financing Uses funded by unanticipated grant revenue.

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**Revision No.:** 0009965  
**Departments:** General Services  
**Title:** Reserve Fiscal Year End Rental Maintenance  
**Budget Action:** Increase appropriations of \$4,700 in General Services General Fund to increase Committed Rental Maintenance Fund Balance funded by rental revenue.

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**Revision No.:** 0009966  
**Departments:** Behavioral Wellness  
**Title:** Behavioral Wellness - Alcohol & Drug Programs Fund: FY 23/24 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$1,600,000 in Behavioral Wellness Alcohol & Drug Programs (ADP) Fund to increase Restricted Purpose of Fund Balance funded by a decrease in appropriations for Salaries & Benefits(\$600,000) and Services & Supplies(\$1,000,000).

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**Revision No.:** 0009967  
**Departments:** Public Health  
**Title:** Public Health: Place Opioid Settlement Interest in Restricted Fund Balance  
**Budget Action:** Increase appropriations of \$350 in the Public Health Opioid Settlement Fund to increase Restricted PHD Special Projects Fund Balance funded by unanticipated interest revenue from opioid settlement funds.

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**Revision No.:** 0009968  
**Departments:** Probation  
**Title:** Increase Appropriations For AB109 FY 23-24 Unspent Funds  
**Budget Action:** Increase appropriations of \$2,665,123 in Probation General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries & Benefits (\$833,157) and Services & Supplies (\$1,831,966).

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**Revision No.:** 0009970  
**Departments:** Public Works  
**Title:** Public Works: FY 23-24 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$6,000 in the Public Works Sandyland Seawall Maintenance District 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.

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**Revision No.:** 0009972  
**Departments:** Probation  
**Title:** Increase Appropriations for YOBG FY 23-24 Unspent Funds

## Budget Revision Requests 8/20/24

Budget Action: Increase appropriations of \$625,776 in Probation General Fund to increase Restricted Probation YOYG Fund Balance funded by a decrease in appropriations for Salaries & Benefits (\$595,662) and Services & Supplies (\$30,114).

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Revision No.: 0009973  
Departments: Probation  
Title: Increase Appropriations for JJCPA FY22-23 Unanticipated Growth  
Budget Action: Increase appropriations of \$234,495 in Probation Department General Fund to increase Restricted Probation LESF/COPS fund balance funded by unanticipated FY22-23 growth.

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Revision No.: 0009976  
Departments: Probation  
Title: Increase Appropriations for SB678 FY 23-24 Unspent Funds  
Budget Action: Increase appropriations of \$251,496 in Probation General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Services & Supplies.

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Revision No.: 0009977  
Departments: General County Programs  
Title: Increase General County Programs Emerging Issues FB for DSH Grant Revenue  
Budget Action: Increase appropriations of \$100,000 in General County Programs General Fund to increase Committed Emerging Issues fund balance funded by DSH Grant Revenue.

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Revision No.: 0009981  
Departments: General County Programs  
Title: Dept 990 Disaster Recovery FB Draw for EY Expenditures  
Budget Action: Increase appropriations of \$250,034 in General County Programs General Fund for Services and Supplies funded by release of Committed Disaster Recovery fund balance.

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Revision No.: 0009988  
Departments: Court Special Services  
Title: Fund 0069: Designate Unanticipated Excess Funds for Future Use  
Budget Action: Establish appropriations of \$50,719 in Court Special Services Court Activities Fund 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.

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Revision No.: 0009989  
Departments: Agricultural Commissioner/W&M  
Title: Agricultural Commissioner Weights and Measures Department FY 23/24 Residual Fund Balance



**Budget Revision Requests**  
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Budget Action: Establish appropriations of \$5,700 in the Agricultural Commissioner Weights and Measures Department, SB Oak Restoration 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.

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Revision No.: 0009993  
Departments: Probation  
Title: Increase Appropriations for SB823 FY 23-24 Unspent Funds  
Budget Action: Increase appropriations of \$843,668 in Probation General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries and Employee Benefits (\$182,700), Services and Supplies (\$358,542) and an increase to unanticipated revenue (\$302,426).

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Revision No.: 0009995  
Departments: General Services  
Title: General Services - Special Aviation Fund: FY 23/24 Fund Balance  
Budget Action: Establish appropriations of \$28,595 in General Services Special Aviation Fund to increase Restricted Purpose of Fund balance funded by an unanticipated decrease in appropriations for Services and Supplies.

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Revision No.: 0009996  
Departments: General County Programs  
Title: Committed Fund Balance Adjustments for BOS Discretionary Funding  
Budget Action: Increase appropriations of \$35,565 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for Services and Supplies.

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Revision No.: 0009998  
Departments: First 5, Children & Families  
Title: First 5 FY 23/24 Residual Fund Balance  
Budget Action: Establish appropriations of \$49,800 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.

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Revision No.: 0009999  
Departments: General County Programs  
Title: Increase AB199 Fund Balance for Unanticipated Revenue  
Budget Action: Increase appropriations of \$651,458 in General County Programs General Fund to increase Committed AB 199 fund balance funded by unanticipated revenue from AB 199 revenues.

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Revision No.: 0010000  
Departments: Public Works  
Title: 1933 Retained Earnings to Purpose of Fund

**Budget Revision Requests**  
**8/20/24**

Budget Action: Transfer appropriations of \$800,000 in Public Works Insurance Proceeds Fund from Increase to Retained Earnings to Increase to Purpose of Fund Balance.

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Revision No.: 0010001  
Departments: General County Programs  
Title: Dept 990 Increase to Disaster Recovery Fund Balance  
Budget Action: Increase appropriations of \$429,878 in General County Programs General Fund to increase Committed Disaster Recovery fund balance funded by unanticipated revenue for disaster relief funding from the State.

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Revision No.: 0010002  
Departments: General County Programs  
Title: Dept 990 Increase to Disaster Recovery Fund Balance for Federal Revenue Received  
Budget Action: Increase appropriations of \$888,418 in General County Programs General Fund to increase Committed Disaster Recovery fund balance funded by unanticipated revenue from FEMA for reimbursement of COVID-19 expenses.

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Revision No.: 0010004  
Departments: General County Programs  
Title: Dept 990 Increase to Litigation Fund Balance for SCE Settlement  
Budget Action: Increase appropriations of \$1,547,593 in General County Programs General Fund to increase Committed Litigation fund balance funded by an unanticipated SCE settlement allocation.

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Revision No.: 0010005  
Departments: Planning & Development  
Title: Planning & Development: FY23/24 Residual Fund Balance - 0076  
Budget Action: Establish appropriations of \$166,000 in Planning & Development Department, Planning & Development Fund to increase Committed Purpose of 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.

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Revision No.: 0010006  
Departments: General County Programs  
Title: Dept 990 Draw from Litigation Fund Balance for Thomas Fire Legal Costs  
Budget Action: Establish appropriations of \$4,710,462 in General County Programs General Fund for Services and Supplies funded by release of Committed Litigation fund balance.

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Revision No.: 0010007  
Departments: General County Programs  
Title: Dept 990 Increase to Capital Fund Balance for SB Courthouse Roof Project  
Budget Action: Increase appropriations of \$459,201 in General County Programs General Fund to increase Committed Accumulated Capital Outlay fund balance funded by a decrease in Services and Supplies.

**Budget Revision Requests**  
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Revision No.: 0010009  
Departments: General County Programs  
Title: Dept 990 Increase to Capital Fund Balance for EOC HVAC Project  
Budget Action: Increase appropriations of \$148,510 in General County Programs General Fund to increase Committed Accumulated Capital Outlay fund balance funded by a decrease in Services and Supplies.

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Revision No.: 0010010  
Departments: General County Programs  
Title: Dept 990 Increase to Emerging Issues Fund Balance for Vintage Ranch Reimbursement  
Budget Action: Increase appropriations of \$61,972 in General County Programs General Fund to increase Committed Emerging Issues fund balance funded by a decrease in Services and Supplies.

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# Budget Revision Requests

Document Number: BJE - 0009743    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW FC: Transfer Appropriations to Other Charges & Other Financing Uses

Budget Action: Transfer appropriations of \$100,100 in Public Works Flood Control/Water Conservation District Fund from Services and Supplies to Other Charges (\$51,200) and to Other Financing Uses (\$48,900) to cover increased Motor Pool Charges and for an operating transfer to the Vehicle Ops/Maint Fund. Increase appropriations of \$48,900 in General Services Vehicle Ops/Maint Fund for Capital Assets funded by an operating transfer from the Flood Control/Water Conservation District Fund.

Justification: This budget revision transfers \$100,100 from the Santa Barbara County Flood Control District's Services and Supplies to Other Charges and Other Financing Uses. This budget revision is necessary to cover increased Motor Pool Charges due to more than anticipated use of county motor pool vehicles during the fiscal year, and to cover the cost of an unplanned vehicle replacement, which was acquired by General Services.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		55 - Services and Supplies	0.00	(100,100.00)
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		60 - Other Charges	0.00	51,200.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		70 - Other Financing Uses	0.00	48,900.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				0.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	48,900.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	48,900.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				48,900.00	48,900.00

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Melissa Wiseman	Fund/Department	063-General Services Funds	7/1/2024 3:06:41 PM	Y
Kimberly Ruiz		054-Public Works	7/3/2024 4:04:53 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/3/2024 4:30:15 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/5/2024 7:26:08 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/5/2024 7:58:08 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/5/2024 9:38:29 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/5/2024 9:44:56 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/5/2024 12:10:42 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/5/2024 12:38:26 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/5/2024 1:31:39 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/5/2024 3:44:10 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009749    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for AB1600 Developer Fees Fund Balance Designation

Budget Action: Increase appropriations of \$185,000 in General Services Department Capital Outlay Fund to increase to restricted Allocated for Capital Outlay Fund Balance funded by Miscellaneous Revenue from contributions for construction from AB1600 developer impact fees.

Justification: This budget revision request will increase Restricted Fund Balance for totals received from AB1600 developer fees toward unspent balances in Capital Projects for the 2023/24 Fiscal Year.

## 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	185,000.00	0.00
0030 - Capital Outlay	063 - General Services		92 - Changes to Restricted	0.00	185,000.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services 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>
Brant Markley	Fund/Department	063-General Services Funds	7/9/2024 7:23:05 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/10/2024 8:36:36 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 9:17:38 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 9:31:07 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 10:18:45 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 11:33:39 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009750    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Capital Outlay Committed Fund Balance for Funding Received for Future Spend

Budget Action: Increase appropriations of \$2,558,462.01 in General Services Department Capital Outlay Fund to increase Committed General Service Projects Fund Balance funded by a decrease of appropriations for Capital Assets(\$2,103,838.64) and Services and Supplies(\$454,623.37).

Justification: This budget revision request will increase Committed Fund Balance for revenue received toward future expenditures in Capital Projects for the 2023/24 Fiscal Year.

## 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		55 - Services and Supplies	0.00	(454,623.37)
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	(2,103,838.64)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	2,558,462.01
Fund: 0030 - Capital Outlay, Department: 063 - General Services 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>
Brant Markley	Fund/Department	063-General Services Funds	7/11/2024 9:00:04 AM	Y
Toni Bailey	Fund/Department	063-General Services Funds	7/11/2024 9:09:29 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/11/2024 9:12:17 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 10:28:11 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 10:40:56 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 11:34:09 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:43:55 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009811    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: IT Department (ITD) Admin Program Admin Fee/Rev Increase from Fund 1915/1919 Unreserved RE

Budget Action: Increase approps of \$422,500 in Gen County Progs Gen Fund to increase Committed Emerging Issues Fund Bal funded by an increase in Intrafund Expenditure Transfers (-). Decr budgeted revenues of \$422,500 in ITD Gen Fund Intrafund Transfer (In) GFC offset by an increase in Chrgrs for Svcs Admin Revenue (SBC). Incr approps of \$338k in ITD IT Services Fund for S&S funded by release of Retained Earnings. Incr approps of \$84.5k in ITD Comm Services Fund for S&S funded by release of Retained Earnings.

Justification: The Administration Program in ITD is funded with a combination of one-time General Fund Contributions and on-going revenue allocated annually from the ITD Shared Services Internal Service Fund 1915 and the ITD Communications Services Internal Service Fund 1919, to cover the costs of the administrative support positions to run the department. Funds 1915 and 1919 experienced positive net financial results last fiscal year, FY 2022-23, due to various favorable actual costs compared to budgeted expenditures, resulting in additional funds of approximately \$338,000 added to the Fund 1915 Unreserved Retained Earnings and \$84,500 added to the Fund 1919 Unreserved Retained Earnings. This budget revision uses these additional funds received by ratepayers to fund costs associated with the ITD Shared Services overall program, to further fund the Administrative Allocation revenue for the administrative support positions, which results in a reduction in the one-time GFC required for the ITD Administrative program, with GFC in the amount of \$422,500 going back to General County Programs General Fund Committed Emerging Issues 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	067 - Information Technology		30 - Charges for Services	422,500.00	0.00
0001 - General	067 - Information Technology		80 - Intrafund Expenditure Transfers (-)	0.00	422,500.00
Fund: 0001 - General, Department: 067 - Information Technology Total:				<u>422,500.00</u>	<u>422,500.00</u>
1915 - Information Technology Svcs	067 - Information Technology		55 - Services and Supplies	0.00	338,000.00
1915 - Information Technology Svcs	067 - Information Technology		89 - Changes to Retained Earnings	338,000.00	0.00
Fund: 1915 - Information Technology Svcs, Department: 067 - Information Technology Total:				<u>338,000.00</u>	<u>338,000.00</u>
1919 - Communications Services	067 - Information Technology		55 - Services and Supplies	0.00	84,500.00
1919 - Communications Services	067 - Information Technology		89 - Changes to Retained Earnings	84,500.00	0.00
Fund: 1919 - Communications Services, Department: 067 - Information Technology Total:				<u>84,500.00</u>	<u>84,500.00</u>
0001 - General	990 - General County Programs		80 - Intrafund Expenditure Transfers (-)	0.00	(422,500.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	422,500.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/8/2024 8:23:34 AM	Y
Onelia Rodriguez	Fund/Department	067-1915 ITD	7/8/2024 8:38:10 AM	Y

## Budget Revision Requests

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Jeremy Pena	FACS	All Depts-All Funds	7/8/2024 11:08:40 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/8/2024 12:39:20 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2024 2:51:48 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/9/2024 8:05:34 AM	Y



# Budget Revision Requests

Document Number: BJE - 0009834    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Mental Health Services Act Fund: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$4,800,000 in Behavioral Wellness Mental Health Services Act (MHSA) Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue from Intergovernmental-State (\$4,000,000) and Charges for Services (\$800,000).

Justification: This budget revision establishes appropriations to restrict amounts that would produce residual fund balance resulting from operations at fiscal year-end. The amounts that would produce residual fund balance were due to unanticipated MHSA and State Medi-Cal revenue.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	4,000,000.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		30 - Charges for Services	800,000.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	4,800,000.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:				<u>4,800,000.00</u>	<u>4,800,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2024 9:42:06 AM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2024 10:28:45 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2024 11:55:14 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 11:59:35 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 2:22:46 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:38:51 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:46:31 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009848    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Close Out Fund 3060

Budget Action: Increase appropriations of \$50 in Public Works Project Clean Water General Fund for Other Financing Uses funded by a transfer from Services and Supplies.  
 Increase Appropriations of \$50 in Public Works Project Clean Water Fund to Increase Committed Purpose of Fund Balance funded by an Operating Transfer from the Public Works Project Clean Water General Fund.

Justification: This BJE will transfer \$50 from the Public Works Project Clean Water General Fund to the Public Works Project Clean Water Special Revenue 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	054 - Public Works		55 - Services and Supplies	0.00	(50.00)
0001 - General	054 - Public Works		70 - Other Financing Uses	0.00	50.00
Fund: 0001 - General, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>
3060 - Project Clean Water	054 - Public Works		40 - Other Financing Sources	50.00	0.00
3060 - Project Clean Water	054 - Public Works		93 - Changes to Committed	0.00	50.00
Fund: 3060 - Project Clean Water, Department: 054 - Public Works Total:				<u>50.00</u>	<u>50.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Kimberly Ruiz		054-Public Works	7/10/2024 7:44:00 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/10/2024 7:56:53 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/10/2024 10:04:47 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 11:40:44 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 11:42:30 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 2:52:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 2:53:49 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009854    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Place excess appropriation in fund balance for Air Support Unit

Budget Action: Increase appropriations of \$700,000 in Sheriff General Fund to increase Committed Air Support Unit Maintenance Fund Balance funded by a decrease in appropriations for Services and Supplies.

Justification: Per MOU, this budget revision is needed to place excess appropriation in fund balance for future ASU needs.

## 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	(700,000.00)
0001 - General	032 - Sheriff		93 - Changes to Committed	0.00	700,000.00
Fund: 0001 - General, Department: 032 - Sheriff 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>
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/5/2024 10:22:58 AM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	7/5/2024 10:24:53 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/5/2024 11:41:04 AM	Y
Diane Sauer		031-Fire	7/8/2024 11:03:18 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/8/2024 11:08:43 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2024 3:01:36 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/9/2024 8:05:48 AM	Y

# Budget Revision Requests

Document Number: BJE - 0009871    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: FY23/24 Residual Fund Balance - Flood Control District & Water Resources Division

Budget Action: Establish appropriations of \$6,211,000, in various PW Flood Control Distr & Water Resources Division funds to increase Restricted Purpose of Fund Bal funded by a decrease to Residual Fund Bal at FYE. Establish appropriations of \$416,000 in various PW Flood Control Distr & Water Resources Division funds to increase Residual Fund Bal funded by a decrease to Restricted Fund Bal at FYE. 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 County's Capital Improvement Program.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		90 - Changes to Residual Fund Balance	364,000.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		92 - Changes to Restricted	0.00	364,000.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				<u>364,000.00</u>	<u>364,000.00</u>
2430 - Bradley Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	30,000.00	0.00
2430 - Bradley Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	30,000.00
Fund: 2430 - Bradley Flood Zone, Department: 054 - Public Works Total:				<u>30,000.00</u>	<u>30,000.00</u>
2480 - Lompoc Valley Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	163,000.00	0.00
2480 - Lompoc Valley Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	163,000.00
Fund: 2480 - Lompoc Valley Flood Zone, Department: 054 - Public Works Total:				<u>163,000.00</u>	<u>163,000.00</u>
2500 - Los Alamos Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	0.00	108,000.00
2500 - Los Alamos Flood Zone	054 - Public Works		92 - Changes to Restricted	108,000.00	0.00
Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:				<u>108,000.00</u>	<u>108,000.00</u>
2560 - SM Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	1,277,000.00	0.00
2560 - SM Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	1,277,000.00
Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:				<u>1,277,000.00</u>	<u>1,277,000.00</u>
2570 - SM River Levee Maint Zone	054 - Public Works		90 - Changes to Residual Fund Balance	0.00	308,000.00
2570 - SM River Levee Maint Zone	054 - Public Works		92 - Changes to Restricted	308,000.00	0.00
Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:				<u>308,000.00</u>	<u>308,000.00</u>

## Budget Revision Requests

2590 - Santa Ynez Flood Zone	054 - Public Works	90 - Changes to Residual Fund Balance	106,000.00	0.00
2590 - Santa Ynez Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	106,000.00
	Fund: 2590 - Santa Ynez Flood Zone, Department: 054 - Public Works Total:		106,000.00	106,000.00
2610 - So Coast Flood Zone	054 - Public Works	90 - Changes to Residual Fund Balance	1,770,000.00	0.00
2610 - So Coast Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	1,770,000.00
	Fund: 2610 - So Coast Flood Zone, Department: 054 - Public Works Total:		1,770,000.00	1,770,000.00
3050 - Water Agency	054 - Public Works	90 - Changes to Residual Fund Balance	2,501,000.00	0.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted	0.00	2,501,000.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		2,501,000.00	2,501,000.00

### Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Kimberly Ruiz		054-Public Works	7/5/2024 3:09:25 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/5/2024 4:30:33 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/8/2024 8:19:52 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/8/2024 9:50:15 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/8/2024 10:20:55 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2024 2:59:25 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/9/2024 8:06:05 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009876    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Mental Health Services Fund: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$1,400,000 in Behavioral Wellness Mental Health Services Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue from Intergovernmental-State.

Justification: This budget revision establishes appropriations to restrict amounts that would produce residual fund balance resulting from operations at fiscal year-end. The amounts that would produce residual fund balance were due to unanticipated State Realignment revenue.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0044 - Mental Health Services	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	1,400,000.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	1,400,000.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>1,400,000.00</u>	<u>1,400,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2024 9:26:15 AM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2024 11:00:10 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2024 12:06:11 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 12:44:45 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 2:26:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:39:02 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:47:14 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009903    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Release of District Attorney Restricted Consumer Environmental Fund balance

Budget Action: Decrease budgeted revenues of \$127,100 in District Attorney Forfeitures and Penalties in Fines, Forfeitures and Penalties offset by release of restricted Consumer Environmental fund balance

Justification: In FY 23-24, the revenue collected from Forfeitures & Penalties by the District Attorney Consumer and Environmental program was lower than anticipated. This budget action will release restricted fund balance from the District Attorney Consumer and Environmental fund, which pursuant to BPC 17206, these funds are to be used to support the District Attorney's prosecution efforts on civil cases within our office.

## 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		15 - Fines, Forfeitures, and Penalties	(127,100.00)	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	127,100.00	0.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				0.00	0.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/10/2024 10:25:11 AM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/10/2024 10:29:02 AM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	7/10/2024 10:58:25 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/10/2024 11:02:33 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 11:46:26 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 11:48:12 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 12:06:29 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009912    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Criminal Justice Facility Construction Fund Appropriations for Unanticipated Revenue

Budget Action: Increase appropriations of \$50,500 in General County Programs Criminal Justice Facility Construction Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Forfeitures and Penalties (\$12,500), and Interest Income revenue (\$38,000).

Justification: This budget revision establishes appropriations to transfer unanticipated Forfeitures and Penalties, and Interest Revenues to the Criminal Justice Facility Construction Fund Restricted Purpose of Fund fund balance in General County Programs.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0070 - Crim Justice Facility Constrt	990 - General County Programs		15 - Fines, Forfeitures, and Penalties	12,500.00	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		20 - Use of Money and Property	38,000.00	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		92 - Changes to Restricted	0.00	50,500.00
Fund: 0070 - Crim Justice Facility Constrt, Department: 990 - General County Programs Total:				<u>50,500.00</u>	<u>50,500.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	7/4/2024 2:20:36 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/5/2024 11:45:02 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/5/2024 12:30:33 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/5/2024 1:58:54 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/5/2024 3:45:02 PM	Y



# Budget Revision Requests

Document Number: BJE - 0009915    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: 2024 COPs Capital Project Reimbursements - Fire Station 27

Budget Action: Establish appropriations of \$100 in Debt Service 2024 COP Cap Project Fund for Other Financing Uses funded by release of Restricted COP Proceeds fund balance for Fire Station 27 capital project. Increase appropriations of \$100 in Fire, Fire Protection District Fund to increase Restricted Purpose of Fund balance funded by an Operating Transfer from the 2024 COP Cap Project Fund.

Justification: The proposed budget revision records the reimbursement of costs for capital projects funded by the issuance of Certificates of Participation (COP). This budget revision will increase estimated other financing sources from the debt issuance of \$100 for the Fire Protection District Fund to reimburse costs for capital projects funded by the COP proceeds.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2280 - Fire Protection Dist	031 - Fire		40 - Other Financing Sources	100.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	100.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				100.00	100.00
0034 - 2024 COP Capital Projects	992 - Debt Service		70 - Other Financing Uses	0.00	100.00
0034 - 2024 COP Capital Projects	992 - Debt Service		92 - Changes to Restricted	100.00	0.00
Fund: 0034 - 2024 COP Capital Projects, Department: 992 - Debt Service Total:				100.00	100.00

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Diane Sauer	Fund/Department	031-Fire Funds	7/5/2024 3:02:35 PM	Y
Le Anne Hagerty		065-Treasurer-Tax Collector-Public	7/7/2024 8:33:12 AM	Y
Kimberly Tesoro	Fund/Department	065-Debt Service Funds	7/8/2024 8:26:35 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/9/2024 11:38:55 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/9/2024 11:41:31 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/9/2024 11:52:41 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/9/2024 11:57:26 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2024 3:36:08 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/9/2024 5:33:49 PM	Y

# Budget Journal Entry

Document Number: BJE - 0009916  
 Document Description: GS Mail Center Purch V #5981 Budget Reallocation  
 Post On: 6/30/2024

Batch ID: 2925248  
 Processed On: 7/10/2024 7:23:00 AM  
 Processed By: Sara Weal

Created On: 7/5/2024 12:03:28 PM  
 Created By: Rosario Reyes-Garcia

**References**

Audit Trail: BJE0009583      Actualizing JE:

**Budget Revision Request**

Agenda Item:      Agenda Date: 8/20/2024      Approval: BOS 4/5      Has Board Letter: No

Related Event: FYE

Title:      GS Mail Center Purch V #5981 - Transfer Appropriations Between Object Levels

Budget Action: Transfer Appropriations of \$12,600 in General Services General Fund from Capital Assets to Other Financing Uses for an Operating Transfer to the Vehicle Op/Maintenance Fund. Increase Appropriations of \$12,600 in General Services Vehicle Op/Maintenance Fund for Capital Assets funded by an Operating Transfer from the General Fund.

Justification: In March 2024, the General Services Mail Center purchased a transit van with the County Vehicle Operations fund in General Services. A budget revision was done to provide funding for the purchase, which transferred appropriations of \$16,417 in General Services General Fund from Services and Supplies to Other Charges (\$3,817) and Capital Assets (\$12,600).

The purpose of this budget revision is to reallocate appropriations of \$12,600 in General Services General Fund from Capital Assets to Other Financing Uses that funded the purchase of a transit van in March 2024. In addition, this budget revision also transfers appropriation to reflect the increase in the General Services Fleet fund.

**Budget Revision Request Financial Summary**

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	063 - General Services		65 - Capital Assets	0.00	(12,600.00)
0001 - General	063 - General Services		70 - Other Financing Uses	0.00	12,600.00
	Fund: 0001 - General, Department: 063 - General Services Total:			0.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	12,600.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	12,600.00

# Budget Journal Entry

Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total: 12,600.00 12,600.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	063	2530	8300	12,600.00		1110			202403	GS Mail Cntr Purch V #5981
0001	063	2530	7903		12,600.00	1110			202403	GS Mail Cntr Purch V #5981
1900	063	2420	5910	12,600.00		4100			202403	GS Mail Cntr Purch V #5981
1900	063	2530	8300		12,600.00	4120			202403	GS Mail Cntr Purch V #5981
Total				<u>25,200.00</u>	<u>25,200.00</u>					

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Rosario Reyes-Garcia	Fund/Department	063-General Services Funds	7/9/2024 10:32:19 AM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/9/2024 11:41:49 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/9/2024 2:09:44 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/9/2024 2:36:04 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/9/2024 3:15:12 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2024 3:34:36 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 7:22:53 AM	Y

# Budget Revision Requests

Document Number: BJE - 0009917    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Roads: FY23-24 Residual Fund Balance Fund 0017 and Fund 0018

Budget Action: Establish/Increase appropriations of \$322,000 in Public Works Roads-Capital Maintenance Fund for Services and Supplies funded by release of Restricted Purpose of Fund balance. Transfer appropriation of \$347,200 in Public Works Roads-Measure A from Restricted 9738 fund balance to Restricted 9737 fund balance.

Justification: The purpose of this budget revision is to increase appropriations for Fund 0017 - Roads Capital Infrastructure for project closeouts from fund balance. This budget revision will increase the Contractual Services (7510) by \$225,000 to cover higher costs than anticipated. An increase is also needed to Road Services Provided (7666) by \$35,000 since mitigation activities started earlier than planned. In addition, the Vintage Ranch project has been completed, and we have unspent funds that Public Works will reimburse GFC. Therefore, we are adding appropriation to Increase to Restricted (9799). The additional appropriations of \$322,000 will be funded by a release of Fund 0017 restricted Fund Balance.

Also, Projects 862422 and 862430 must be funded by Fund Balance Measure A North (9737) instead of Measure A South Alternative (9738). This budget revision will reclassify the appropriation to the correct line item account.

## 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		55 - Services and Supplies	0.00	322,000.00
0017 - Roads-Capital Infrastructure	054 - Public Works		92 - Changes to Restricted	322,000.00	0.00
Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total:				<u>322,000.00</u>	<u>322,000.00</u>
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	0.00	0.00
Fund: 0018 - Roads-Measure A, Department: 054 - Public Works 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>
Ivan Lazaro		054-Public Works	7/9/2024 1:45:21 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/10/2024 4:11:57 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/10/2024 4:13:52 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 4:16:43 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 4:17:59 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 4:19:13 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 4:31:27 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009918    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD: Obligation of CERF 2

Budget Action: Increase appropriations of \$578,000 in Community Services Department Affordable Housing Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services & Supplies.

Justification: This budget revision is necessary to obligate California Encampment Resolution Funds to be utilized on the Santa Maria Riverbed Project. This project is state-funded and will require coordination across multiple jurisdictions which is underway. This project will be completed in following fiscal year.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0065 - Affordable Housing	057 - Community Services		55 - Services and Supplies	0.00	(578,000.00)
0065 - Affordable Housing	057 - Community Services		92 - Changes to Restricted	0.00	578,000.00
Fund: 0065 - Affordable Housing, Department: 057 - Community Services 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>
Andrew Myung	Fund/Department	057-Community Services Funds	7/5/2024 2:36:39 PM	Y
Steven Fung	Fund/Department	057-Housing/Community Development Funds	7/5/2024 2:37:54 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/5/2024 3:29:27 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/5/2024 3:34:52 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/5/2024 3:41:37 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/5/2024 5:15:39 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2024 9:54:48 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009920    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase ARPA Fund Balance for Unanticipated Interest Income

Budget Action: Increase appropriations of \$1,386,186 in County Executive Office COVID-19 General Assistance Fund to increase Committed County Executive Programs fund balance funded by unanticipated Interest Income.

Justification: This budget revision establishes appropriations to fund balance an additional \$1,386,186 of unanticipated Interest Income. These funds will be preserved in a Committed County Executive Programs fund balance within the ARPA fund for use in future years.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0002 - COVID-19 General Assistance	012 - County Executive Office		20 - Use of Money and Property	1,386,186.00	0.00
0002 - COVID-19 General Assistance	012 - County Executive Office		93 - Changes to Committed	0.00	1,386,186.00
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				<u>1,386,186.00</u>	<u>1,386,186.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	7/12/2024 7:53:54 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/12/2024 8:33:21 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/12/2024 8:55:07 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2024 9:05:29 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/12/2024 9:17:39 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009922    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: 2024 COP Capital Projects Fund: FY 23/24 Residual Fund Balance

Budget Action: Increase appropriations of \$171,000 in Debt Service 2024 COP Capital Projects Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenues from Interest Income.

Justification: This budget revision increases Restricted fund balance funded by a increase in Use of Money and Property due to interest income for 2024 Certificate of Participation (COP) project funds held by trustee.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0034 - 2024 COP Capital Projects	992 - Debt Service		20 - Use of Money and Property	171,000.00	0.00
0034 - 2024 COP Capital Projects	992 - Debt Service		92 - Changes to Restricted	0.00	171,000.00
Fund: 0034 - 2024 COP Capital Projects, Department: 992 - Debt Service Total:				<u>171,000.00</u>	<u>171,000.00</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		065-Treasurer-Tax Collector-Public	7/9/2024 7:48:47 AM	Y
Kimberly Tesoro	Fund/Department	065-Debt Service Funds	7/9/2024 8:40:14 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/9/2024 11:37:06 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/9/2024 11:49:53 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/9/2024 12:05:44 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2024 3:45:16 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/9/2024 5:39:08 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009925    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Roads: FY23-24 Residual Fund Balance Fund 0018

Budget Action: Increase appropriations of \$11,800,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund Balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision is necessary to carry over residual project funds that will be spent in the next fiscal year. These projects have already been approved by the County Board of Supervisors through the County RdMAP process. The projects were delayed due to the storm disaster. A majority of these projects have been designed and advertised and will be spent in the Fiscal Year 2024/2025.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0016 - Roads-Capital Maintenance	054 - Public Works		55 - Services and Supplies	0.00	(11,800,000.00)
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	0.00	11,800,000.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works 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>
Ivan Lazaro		054-Public Works	7/7/2024 5:51:58 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/7/2024 5:57:12 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/8/2024 1:53:34 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/8/2024 3:20:28 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/8/2024 4:18:21 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2024 4:49:28 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/9/2024 8:06:21 AM	Y



# Budget Revision Requests

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Document Number: BJE - 0009926    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Release CEO Committed Fund Balance for Microbusiness Grant

Budget Action: Increase appropriations of \$114,229 in County Executive Office General Fund for Services and Supplies funded by a release of Committed County Executive Programs fund balance.

Justification: This budget revision establishes appropriations of \$114,229 for a draw from CEO Committed Fund Balance to fund a payment back to the State for unused Microbusiness Grant revenues. Microbusiness grant revenue was received in FY 2022-23 and this budget revision establishes the necessary funding to return the unused grant revenues back to the State.

## 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	012 - County Executive Office		55 - Services and Supplies	0.00	114,229.00
0001 - General	012 - County Executive Office		93 - Changes to Committed	114,229.00	0.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>114,229.00</u>	<u>114,229.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dawn Holden	CEO Analyst	All Depts-All Funds	7/9/2024 11:55:38 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/9/2024 11:58:06 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/9/2024 12:09:36 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/9/2024 2:23:49 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2024 3:50:30 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 7:21:24 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009927    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Department of Social Services: FY23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$19,400 in the Social Services Department, Social Services 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 unanticipated revenue for Marriage License and Penal Code Violation fees received in FY 23-24.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0055 - Social Services	044 - Social Services		90 - Changes to Residual Fund Balance	19,400.00	0.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	19,400.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>19,400.00</u>	<u>19,400.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Christopher Yuen		044-Social Services	7/8/2024 5:34:19 PM	Y
Myra Kunstmann	Fund/Department	044-Social Services Funds	7/9/2024 8:29:20 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/9/2024 8:31:50 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/9/2024 10:12:02 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/9/2024 11:19:11 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 9:33:52 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 9:58:29 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009929    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD: Committed Fund Balance

Budget Action: Increase appropriations of \$75,000 in Community Services Department General Fund to increase Committed Purpose of Fund Balance funded by a decrease of appropriations for Services & Supplies.

Justification: This budget revision is necessary to commit general funds for library projects and services that will be completed in the following fiscal year. A majority of these funds are for the purchase and installation of the Montecito book locker, which would help maintain service levels to mitigate the effects of the possible reduced hours. This project is funded with small library funds and was noted at budget workshops. Additionally, this revision sets aside possible utility reimbursements for Montecito, Solvang and Cuyama library branches as part of the 24-25 library agreement.

## 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	057 - Community Services		55 - Services and Supplies	0.00	(75,000.00)
0001 - General	057 - Community Services		93 - Changes to Committed	0.00	75,000.00
Fund: 0001 - General, Department: 057 - Community Services 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>
Andrew Myung	Fund/Department	057-Community Services Funds	7/9/2024 8:37:34 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/9/2024 8:53:39 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/9/2024 10:15:04 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/9/2024 11:20:26 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2024 11:45:15 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/9/2024 1:09:02 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009935    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase appropriations for Reimbursement to Fire for Vehicle purchase #6685

Budget Action: Increase appropriations of \$37,700 in General Services Vehicle/Ops Maintenance fund for Other Financing Uses funded by a decrease of appropriations for Other Charges. Increase appropriations of \$37,700 in the Fire, Fire Protection Dist Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the Vehicle Ops/Maint Fund.

Justification: Fleet was asked by the Fire Department to order a Peterbuilt Tractor Cab #6685 for the Fire Construction division in September of 2021. The order was submitted after the quote had expired which resulted in a price increase. Vehicle Operations will absorb the difference due to the delay, and refund the resulting \$37,700 to the Fire Department.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2280 - Fire Protection Dist	031 - Fire		40 - Other Financing Sources	37,700.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	37,700.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>37,700.00</u>	<u>37,700.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		60 - Other Charges	0.00	(37,700.00)
1900 - Vehicle Operations/Maintenance	063 - General Services		70 - Other Financing Uses	0.00	37,700.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services 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>
Melissa Wiseman	Fund/Department	063-General Services Funds	7/9/2024 12:59:32 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/9/2024 1:05:45 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/9/2024 2:11:23 PM	Y
Diane Sauer	Fund/Department	031-Fire Funds	7/9/2024 5:00:57 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 9:14:10 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 11:02:14 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 11:11:55 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 11:32:14 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009938    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Move CalMMET Grant Balance to Residual Fund Balance

Budget Action: Establish appropriations of \$10,300 in Sheriff's General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries and Benefits.

Justification: Project code 2590 is funded by state allocations for the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) to support the enforcement of laws, investigation of crimes, and education of the public in regard to the manufacturing, selling, trafficking, and use of meth. This project code is used to fund our Meth Enforcement Team as well as for the necessary supplies and equipment to support the work of that team. As this funding is restricted to that purpose, we do not always use the full allocation within the fiscal year. This budget revision is to move the cumulative unspent balance of SAFE Grant funds to fund balance for later use.

## 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		50 - Salaries and Employee Benefits	0.00	(10,300.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	10,300.00
Fund: 0001 - General, Department: 032 - Sheriff 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>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	7/9/2024 2:27:41 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/9/2024 3:55:05 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/9/2024 3:57:44 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/9/2024 4:41:11 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2024 4:50:46 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/9/2024 5:43:53 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009940    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for Fund 0018 - Roads Measure A

Budget Action: Increase appropriations of \$23,800 in Public Works Roads Measure A Fund to increase Restricted Measure A South fund balance funded by a decrease in appropriations for Changes to Restricted. Increase appropriations of \$1,062,700 in Public Works Roads Measure A Fund to increase Restricted Measure A North fund balance funded by a decrease in appropriations for Changes to Restricted.

Justification: The purpose of this Budget Revision Request is to release fund balance from Measure A South and North to close out the Fiscal Year. Public Works reclassified Measure A South and North revenue from Fund 0018 to Fund 0017 to close out the projects for Fiscal Year-End. As a result, we will need to release fund balance to compensate for the deficit in Fund 0018.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	1,086,500.00	0.00
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	0.00	1,086,500.00
Fund: 0018 - Roads-Measure A, Department: 054 - Public Works Total:				<u>1,086,500.00</u>	<u>1,086,500.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ivan Lazaro		054-Public Works	7/9/2024 4:02:27 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/9/2024 4:40:16 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/10/2024 9:37:12 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 11:54:49 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 12:04:49 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 3:14:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 3:23:10 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009941    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health: Place Opioid Settlement Revenue in Restricted Fund Balance

Budget Action: Increase appropriations of \$1,541,848 in the Public Health Opioid Settlement Fund to increase Restricted PHD Special Projects Fund Balance funded by unanticipated revenue from opioid settlement funds (\$1,447,890) and interest earned in FY 22/23 and FY 23/24 (\$93,958).

Justification: This budget revision recognizes program funding and interest received to-date in the newly established Opioid Settlement Fund, which will now be managed by the Public Health Department and places the funding in restricted FB for future distribution.

On June 18th, the Board of Supervisors authorized the Public Health Department to manage the Opioid Settlement Funds. The Opioid Settlements are the result of County-initiated litigation against distributors and manufacturers of prescription opioids to recover the County's damages from opioid drug misuse caused by the deceptive marketing and sale of prescription opioids, and to obtain other remedies to mitigate the problem going forward. The Opioid Settlement Funds must be expended on approved opioid abatement activities as set forth in the various settlement agreements and bankruptcy plans.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0043 - Opioid Settlement Fund	041 - Public Health		20 - Use of Money and Property	93,958.00	0.00
0043 - Opioid Settlement Fund	041 - Public Health		45 - Miscellaneous Revenue	1,447,890.00	0.00
0043 - Opioid Settlement Fund	041 - Public Health		92 - Changes to Restricted	0.00	1,541,848.00
Fund: 0043 - Opioid Settlement Fund, Department: 041 - Public Health Total:				<u>1,541,848.00</u>	<u>1,541,848.00</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	7/9/2024 5:01:37 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 9:10:49 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 9:58:48 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 10:02:51 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 11:47:38 AM	Y

# Budget Revision Requests

Document Number: BJE - 0009944    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations in Public Health for Opioid Settlement Funds

Budget Action: Increase appropriations of \$2,466,278 in General County Programs General Fund for Other Financing Uses funded by release of Restricted Opioid Litigation Settlement Fund Balance. Increase appropriations of \$2,466,278 in Public Health Opioid Settlement Fund to increase Restricted PHD Special Projects fund balance funded by an operating transfer from the General Fund.

Justification: On June 18th, the Board of Supervisors authorized the Public Health Department to manage the Opioid Settlement Funds. The Opioid Settlements are the result of County-initiated litigation against distributors and manufacturers of prescription opioids to recover the County's damages from opioid drug misuse caused by the deceptive marketing and sale of prescription opioids, and to obtain other remedies to mitigate the problem going forward. The Opioid Settlement Funds must be expended on approved opioid abatement activities as set forth in the various settlement agreements and bankruptcy plans.

This budget revision transfers program funding and interest received to-date from General County Programs to the newly established Opioid Settlement Fund, which will now be managed by the Public Health Department.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0043 - Opioid Settlement Fund	041 - Public Health		40 - Other Financing Sources	2,466,278.00	0.00
0043 - Opioid Settlement Fund	041 - Public Health		92 - Changes to Restricted	0.00	2,466,278.00
Fund: 0043 - Opioid Settlement Fund, Department: 041 - Public Health Total:				<u>2,466,278.00</u>	<u>2,466,278.00</u>
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	2,466,278.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	2,466,278.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>2,466,278.00</u>	<u>2,466,278.00</u>

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Gustavo Mejia	Fund/Department	041-Public Health Funds	7/9/2024 5:43:49 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/10/2024 9:08:23 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/10/2024 9:22:36 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 11:15:58 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 11:21:42 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 12:02:09 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 12:17:48 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0009949    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Insurance Proceeds for General Service Facilities

Budget Action: Increase Appropriations of \$1,453,150 in General Services General Fund for Services and Supplies funded by unanticipated revenue from Insurance Proceeds

Justification: This budget revision represents the General Services Facilities portion of insurance proceeds for various incidents in which Facilities incurred costs to correct.

## 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	063 - General Services		45 - Miscellaneous Revenue	1,453,150.00	0.00
0001 - General	063 - General Services		55 - Services and Supplies	0.00	1,453,150.00
Fund: 0001 - General, Department: 063 - General Services Total:				<u>1,453,150.00</u>	<u>1,453,150.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Lynne Dible	Fund/Department	063-General Services Funds	7/10/2024 10:35:29 AM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/10/2024 10:38:15 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/10/2024 11:55:51 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 12:04:07 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 3:32:08 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 3:41:33 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009950    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: FY23/24 Residual Fund Balance - Flood Control District & Water Resources Division

Budget Action: Establish appropriations of \$1,033,000 in various PW Flood Control Distr & Water Resources Division funds to increase Restricted Purpose of Fund Bal funded by a decrease to Residual Fund Bal at FYE. Establish appropriations of \$54,000 in various PW Flood Control Distr & Water Resources Division funds to increase Residual Fund Bal funded by a decrease to Restricted Fund Bal at FYE. 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 County's Capital Improvement Program.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2470 - Lompoc City Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	24,000.00	0.00
2470 - Lompoc City Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	24,000.00
Fund: 2470 - Lompoc City Flood Zone, Department: 054 - Public Works Total:				<u>24,000.00</u>	<u>24,000.00</u>
2480 - Lompoc Valley Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	45,000.00	0.00
2480 - Lompoc Valley Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	45,000.00
Fund: 2480 - Lompoc Valley Flood Zone, Department: 054 - Public Works Total:				<u>45,000.00</u>	<u>45,000.00</u>
2500 - Los Alamos Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	0.00	54,000.00
2500 - Los Alamos Flood Zone	054 - Public Works		92 - Changes to Restricted	54,000.00	0.00
Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:				<u>54,000.00</u>	<u>54,000.00</u>
2510 - Orcutt Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	6,000.00	0.00
2510 - Orcutt Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	6,000.00
Fund: 2510 - Orcutt Flood Zone, Department: 054 - Public Works Total:				<u>6,000.00</u>	<u>6,000.00</u>
2610 - So Coast Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	420,000.00	0.00
2610 - So Coast Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	420,000.00
Fund: 2610 - So Coast Flood Zone, Department: 054 - Public Works Total:				<u>420,000.00</u>	<u>420,000.00</u>
3050 - Water Agency	054 - Public Works		90 - Changes to Residual Fund Balance	538,000.00	0.00
3050 - Water Agency	054 - Public Works		92 - Changes to Restricted	0.00	538,000.00
Fund: 3050 - Water Agency, Department: 054 - Public Works Total:				<u>538,000.00</u>	<u>538,000.00</u>

# Budget Revision Requests

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## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Kimberly Ruiz		054-Public Works	7/11/2024 8:17:31 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2024 8:32:32 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2024 9:46:36 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 11:56:46 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:02:50 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:21:12 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:30:56 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009955    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Reverse GFC Adjustment and Utilize Intrafund Transfer

Budget Action: Transfer appropriations of \$422,500 in General County Programs General Fund from Intrafund Expenditure Transfers (-) (GFC) to Intrafund Expenditure Transfers (-) (ITD). Transfer appropriations of \$422,500 in ITD General Fund from Intrafund Expenditure Transfers (-) (GFC) to Intrafund Expenditure Transfers (+) (Gen County Progs).

Justification: This budget revision reverses a portion of BJE #0009811 which attempted to establish appropriations for the ITD General Fund to refund the General County Program General Fund for a portion of GFC received, as the ITD department will draw funds from Retained Earnings instead. Rather than using the GFC accounting line items, the two departments have elected to perform the refund using intrafund expenditure line items.

## 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	067 - Information Technology		80 - Intrafund Expenditure Transfers (-)	0.00	(422,500.00)
0001 - General	067 - Information Technology		85 - Intrafund Expenditure Transfers (+)	0.00	422,500.00
Fund: 0001 - General, Department: 067 - Information Technology Total:				<u>0.00</u>	<u>0.00</u>
0001 - General	990 - General County Programs		80 - Intrafund Expenditure Transfers (-)	0.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/10/2024 11:32:04 AM	Y
Onelia Rodriguez	Fund/Department	067-1915 ITD	7/10/2024 12:00:13 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2024 12:03:33 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2024 1:45:24 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2024 1:53:33 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009956    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Transfer appropriations from Services and Supplies savings and designate in Committed Fund Balance

Budget Action: Increase appropriations of \$1,608,500 in the General Services General Fund to Increase to Committed General Services Projects Fund Balance funded by a decrease of appropriations in Services and Supplies.

Justification: This budget revision request will transfer appropriations of \$1,608,500 due to various building maintenance projects that weren't completed and designate the unspent funds into Committed General Services Projects Fund Balance. This balance will be released in FY 24-25 for committed projects.

## 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	063 - General Services		55 - Services and Supplies	0.00	(1,608,500.00)
0001 - General	063 - General Services		93 - Changes to Committed	0.00	1,608,500.00
Fund: 0001 - General, Department: 063 - General Services 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>
Rosario Reyes-Garcia	Fund/Department	063-General Services Funds	7/11/2024 9:13:13 AM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/11/2024 9:16:06 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/11/2024 9:17:11 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 10:27:42 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 11:42:58 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 11:46:47 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:46:20 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009963    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: 057: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$3,000 in the Community Services Department Capital Projects (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.

This residual fund balance is due to actual expenditures coming in less than accruals.

## 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		90 - Changes to Residual Fund Balance	3,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	3,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>3,000.00</u>	<u>3,000.00</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	7/10/2024 2:57:45 PM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	7/10/2024 3:05:45 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/10/2024 3:10:30 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 9:07:11 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 9:19:32 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 11:42:17 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:30:04 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009964    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: GS, CSD Revenue transfer and Fund Balance for Bridgehouse Utility Extension

Budget Action: Increase appropriations of \$108,073.19 in General Services Capital Outlay Fund to increase Committed General Services Projects Fund Balance funded by a decrease of appropriations for Capital Assets (\$58,073.19) and an operating transfer from the Affordable Housing Fund (\$50,000). Increase appropriations of \$50,000 in Community Services Affordable Housing Fund for Other Financing Uses funded by unanticipated grant revenue.

Justification: The purpose of this budget revision is to increase the budget for additional funding that was received for future expenditures and was received in the General Services Capital Outlay Fund by way of an operating transfer in from the Community Services Capital Outlay Fund. This budget revision allows the Capital Outlay fund to preserve those funds for use in the next fiscal year in committed fund balance. No cash will need to be transferred with this entry because the transaction has already occurred.

This budget revision also designates unspent funds to the fund balance for the project in the Capital Outlay Fund for Fiscal Year End.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0065 - Affordable Housing	057 - Community Services		25 - Intergovernmental Revenue-State	50,000.00	0.00
0065 - Affordable Housing	057 - Community Services		70 - Other Financing Uses	0.00	50,000.00
Fund: 0065 - Affordable Housing, Department: 057 - Community Services Total:				<u>50,000.00</u>	<u>50,000.00</u>
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	50,000.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	(58,073.19)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	108,073.19
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>50,000.00</u>	<u>50,000.00</u>

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Toni Bailey	Fund/Department	063-General Services Funds	7/10/2024 5:30:28 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/10/2024 6:37:17 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/11/2024 6:45:44 AM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	7/11/2024 9:11:16 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/11/2024 9:28:50 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 11:03:44 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 11:05:16 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 11:39:42 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:40:18 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009965    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Reserve Fiscal Year End Rental Maintenance

Budget Action: Increase appropriations of \$4,700 in General Services General Fund to increase Committed Rental Maintenance Fund Balance funded by rental revenue.

Justification: This budget revision will designate FYE 23-24 rents in excess of expenditures for future repairs at Los Prietos Modulares #1 & 3.

## 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	063 - General Services		20 - Use of Money and Property	4,700.00	0.00
0001 - General	063 - General Services		93 - Changes to Committed	0.00	4,700.00
Fund: 0001 - General, Department: 063 - General Services Total:				<u>4,700.00</u>	<u>4,700.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Rosario Reyes-Garcia	Fund/Department	063-General Services Funds	7/10/2024 4:06:50 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/10/2024 4:15:31 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/10/2024 4:18:26 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 9:09:09 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 9:18:31 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 10:28:16 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 11:14:29 AM	Y



# Budget Revision Requests

Document Number: BJE - 0009966    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Alcohol & Drug Programs Fund: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$1,600,000 in Behavioral Wellness Alcohol & Drug Programs (ADP) Fund to increase Restricted Purpose of Fund Balance funded by a decrease in appropriations for Salaries & Benefits(\$600,000) and Services & Supplies(\$1,000,000).

Justification: This budget revision establishes appropriations to restrict amounts that would produce residual fund balance resulting from operations at fiscal year-end. The amounts that would produce the Alcohol and Drug programs restricted fund balance were due to lower-than-expected Salaries & Benefits and Services & Supplies costs.

## 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		50 - Salaries and Employee Benefits	0.00	(600,000.00)
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		55 - Services and Supplies	0.00	(1,000,000.00)
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	1,600,000.00
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	7/11/2024 1:12:01 PM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2024 1:20:42 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2024 3:02:16 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 3:37:00 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 3:56:00 PM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2024 4:22:04 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 4:24:23 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 4:26:13 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009967    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health: Place Opioid Settlement Interest in Restricted Fund Balance

Budget Action: Increase appropriations of \$350 in the Public Health Opioid Settlement Fund to increase Restricted PHD Special Projects Fund Balance funded by unanticipated interest revenue from opioid settlement funds.

Justification: On June 18th, the Board of Supervisors authorized the Public Health Department to manage the Opioid Settlement Funds. The Opioid Settlements are the result of County-initiated litigation against distributors and manufacturers of prescription opioids to recover the County's damages from opioid drug misuse caused by the deceptive marketing and sale of prescription opioids, and to obtain other remedies to mitigate the problem going forward. The Opioid Settlement Funds must be expended on approved opioid abatement activities as set forth in the various settlement agreements and bankruptcy plans.

This entry is to close out the final interest payment to this fund for the fiscal year.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0043 - Opioid Settlement Fund	041 - Public Health		20 - Use of Money and Property	350.00	0.00
0043 - Opioid Settlement Fund	041 - Public Health		92 - Changes to Restricted	0.00	350.00
Fund: 0043 - Opioid Settlement Fund, Department: 041 - Public Health Total:				<u>350.00</u>	<u>350.00</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	7/11/2024 9:22:40 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/11/2024 9:25:04 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 9:47:47 AM	Y
Gustavo Mejia	Fund/Department	041-Public Health Funds	7/11/2024 9:48:48 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/11/2024 9:51:34 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 10:28:25 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 11:33:23 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:27:40 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009968    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations For AB109 FY 23-24 Unspent Funds

Budget Action: Increase appropriations of \$2,665,123 in Probation General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries & Benefits (\$833,157) and Services & Supplies (\$1,831,966).

Justification: This Budget Revision Request increases appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance for AB109 FY 23-24 unspent funds. The unspent funds consist of salary savings due to vacancies and lower than anticipated services and supplies expenditures. The unspent funds will be available for the continuance of existing AB109 service levels or enhance them in future fiscal years.

GOV § 30025 (f)(11): "The moneys in and transferred from the Local Community Corrections Account, and the moneys in its successor subaccount, the Community Corrections Subaccount and the Community Corrections Growth Special Account, shall be the source of funding for the provisions of Chapter 15 of the Statutes of 2011. The funding shall not be used by local agencies to supplant other funding for Public Safety Services. This account, subaccount, and special account shall be the source of funding for the Postrelease Community Supervision Act of 2011, as enacted by Section 479 of Chapter 15 of the Statutes of 2011, and to fund the housing of parolees in county jails."

## 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	022 - Probation		50 - Salaries and Employee Benefits	0.00	(833,157.00)
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(1,831,966.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	2,665,123.00
Fund: 0001 - General, Department: 022 - Probation 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>
Vanessa Escobar	Fund/Department	022-Probation Funds	7/11/2024 8:58:52 AM	Y
Benjamin Meza	Fund/Department	022-Probation Funds	7/11/2024 9:00:28 AM	Y
Damon Fletcher		022-Probation	7/11/2024 9:04:19 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/11/2024 9:52:16 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 10:20:16 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 10:41:53 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 11:42:54 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:36:48 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009970    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works: FY 23-24 Residual Fund Balance

Budget Action: Establish appropriations of \$6,000 in the Public Works Sandyland Seawall Maintenance District 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 to be committed or restricted for financial reporting purposes, except the General Fund. This budget revision establishes appropriation to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to unanticipated revenues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
3000 - Sandyland Seawall Maint Dist	054 - Public Works		90 - Changes to Residual Fund Balance	6,000.00	0.00
3000 - Sandyland Seawall Maint Dist	054 - Public Works		92 - Changes to Restricted	0.00	6,000.00
Fund: 3000 - Sandyland Seawall Maint Dist, Department: 054 - Public Works Total:				<u>6,000.00</u>	<u>6,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2024 8:21:00 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2024 11:48:50 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 11:54:18 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:00:20 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:27:33 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:31:23 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009972    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for YOBG FY 23-24 Unspent Funds

Budget Action: Increase appropriations of \$625,776 in Probation General Fund to increase Restricted Probation YOBG Fund Balance funded by a decrease in appropriations for Salaries & Benefits (\$595,662) and Services & Supplies (\$30,114).

Justification: This Budget Revision Request increases appropriations to allow for an increase to Probation YOBG fund balance for YOBG FY 23-24 unspent funds. The unspent funds consist of salary savings due to vacancies and lower than anticipated services and supplies expenditures. The unspent funds will be available for the continuance of existing YOBG service levels or enhance them in future fiscal years.

GOV § 30025(f)(13)(A) "the Youthful Offender Block Grant Special Account shall be used to fund grants solely to enhance the capacity of county probation, mental health, drug and alcohol, and other county departments to provide appropriate rehabilitative, housing, and supervision services to youthful offenders....shall provide all necessary services related to the custody and parole of the offenders."

## 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	022 - Probation		50 - Salaries and Employee Benefits	0.00	(595,662.00)
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(30,114.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	625,776.00
Fund: 0001 - General, Department: 022 - Probation 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>
Vanessa Escobar	Fund/Department	022-Probation Funds	7/11/2024 9:42:27 AM	Y
Benjamin Meza	Fund/Department	022-Probation Funds	7/11/2024 9:45:34 AM	Y
Damon Fletcher		022-Probation	7/11/2024 9:53:01 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/11/2024 9:53:53 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 10:22:28 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 10:43:47 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 11:41:57 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:32:11 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009973    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for JJCPA FY22-23 Unanticipated Growth

Budget Action: Increase appropriations of \$234,495 in Probation Department General Fund to increase Restricted Probation LESF/COPS fund balance funded by unanticipated FY22-23 growth.

Justification: This Budget Revision Request increases appropriations of \$234,495 as a result of receiving higher than anticipated FY22-23 growth revenue in FY23-24 from Juvenile Justice Crime Prevention Act funds. These funds will be used in future fiscal years.

## 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	022 - Probation		25 - Intergovernmental Revenue-State	234,495.00	0.00
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	234,495.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>234,495.00</u>	<u>234,495.00</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	Fund/Department	022-Probation Funds	7/11/2024 11:13:35 AM	Y
Benjamin Meza	Fund/Department	022-Probation Funds	7/11/2024 11:17:34 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/11/2024 11:34:46 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 11:53:11 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:02:17 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:21:23 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:24:55 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009976    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for SB678 FY 23-24 Unspent Funds

Budget Action: Increase appropriations of \$251,496 in Probation General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Services & Supplies.

Justification: This Budget Revision Request increases appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance for SB678 FY 23-24 unspent funds. The unspent funds consist of lower than anticipated services and supplies expenditures. The unspent funds will be available for the continuance of existing SB678 service levels or enhance them in future fiscal years.

## 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	022 - Probation		55 - Services and Supplies	0.00	(251,496.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	251,496.00
Fund: 0001 - General, Department: 022 - Probation 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>
Vanessa Escobar	Fund/Department	022-Probation Funds	7/11/2024 11:49:36 AM	Y
Benjamin Meza	Fund/Department	022-Probation Funds	7/11/2024 11:50:00 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/11/2024 11:57:29 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 12:02:35 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:04:48 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:21:41 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:25:52 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009977    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase General County Programs Emerging Issues FB for DSH Grant Revenue

Budget Action: Increase appropriations of \$100,000 in General County Programs General Fund to increase Committed Emerging Issues fund balance funded by DSH Grant Revenue.

Justification: This budget revision establishes appropriations to fund balance \$100,000 of Department of State Hospitals (DSH) grant revenue in the General County Programs General Fund Committed Emerging Issues fund balance. This revenue received from DSH is the first installment of a five-year grant agreement for strategies to reduce felony Incompetent-to-Stand-Trial (IST) population from going to State hospitals utilizing a collaborative community work group.

## 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		25 - Intergovernmental Revenue-State	100,000.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	100,000.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>100,000.00</u>	<u>100,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 11:15:17 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 11:32:47 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 11:43:27 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:27:18 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:31:40 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0009981    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Disaster Recovery FB Draw for EY Expenditures

Budget Action: Increase appropriations of \$250,034 in General County Programs General Fund for Services and Supplies funded by release of Committed Disaster Recovery fund balance.

Justification: This budget revision increases appropriations in the amount of \$250,034 in the General County Programs General Fund for services and supplies funded by a draw from Committed Disaster Recovery fund balance to fund additional costs expended to vendor Ernst and Young (EY) for disaster cost recovery consulting services provided, relating to the recovery of State and Federal funds for prior local storm events. It is expected that all of these consulting services costs would be reimbursable by FEMA to the General County Programs General Fund, however, receipt of funds will likely take years.

## 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		55 - Services and Supplies	0.00	250,034.00
0001 - General	990 - General County Programs		93 - Changes to Committed	250,034.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>250,034.00</u>	<u>250,034.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 12:32:01 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 12:46:06 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 12:54:16 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:24:49 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 2:29:14 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009988    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund 0069: Designate Unanticipated Excess Funds for Future Use

Budget Action: Establish appropriations of \$50,719 in Court Special Services Court Activities Fund 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 (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 commit any residual fund balance resulting from operations at fiscal year-end.

Residual Fund Balanced due to less expenditures less than anticipated.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0069 - Court Activities	025 - Court Special Services		90 - Changes to Residual Fund Balance	50,719.00	0.00
0069 - Court Activities	025 - Court Special Services		93 - Changes to Committed	0.00	50,719.00
Fund: 0069 - Court Activities, Department: 025 - Court Special Services Total:				<u>50,719.00</u>	<u>50,719.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Marcos Ybarra		72-Santa Barbara Superior Courts	7/11/2024 1:31:15 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/11/2024 1:54:32 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 1:58:17 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 2:09:57 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:26:35 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:30:15 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009989    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Agricultural Commissioner Weights and Measures Department FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$5,700 in the Agricultural Commissioner Weights and Measures Department, SB Oak Restoration 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 commit/restrict any residual fund balance resulting from operations at fiscal year-end.

Residual Fund Balanced due to unanticipated revenue from interest income.

## 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		90 - Changes to Residual Fund Balance	5,700.00	0.00
0080 - SB Oak Restoration Program	051 - Agricultural		92 - Changes to Restricted	0.00	5,700.00
Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total:				5,700.00	5,700.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Matthew Maiten	Fund/Department	051-Ag Comm Funds	7/11/2024 1:03:22 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/11/2024 1:05:03 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 1:09:24 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 1:50:52 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:26:09 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:26:36 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009993    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for SB823 FY 23-24 Unspent Funds

Budget Action: Increase appropriations of \$843,668 in Probation General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries and Employee Benefits (\$182,700), Services and Supplies (\$358,542) and an increase to unanticipated revenue (\$302,426).

Justification: This Budget Revision Request increases appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance for SB823 FY 23-24 unspent funds. The unspent funds consist of salary savings due to vacancies and lower than anticipated services and supplies expenditures. The unspent funds will be available for the continuance of existing SB823 service levels or enhance them in future fiscal years.

## 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	022 - Probation		25 - Intergovernmental Revenue-State	302,426.00	0.00
0001 - General	022 - Probation		50 - Salaries and Employee Benefits	0.00	(182,700.00)
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(358,542.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	843,668.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>302,426.00</u>	<u>302,426.00</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	Fund/Department	022-Probation Funds	7/11/2024 1:15:08 PM	Y
Benjamin Meza	Fund/Department	022-Probation Funds	7/11/2024 1:15:48 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/11/2024 1:26:20 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 1:48:04 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 1:51:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 2:25:55 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 2:29:05 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009995    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: General Services - Special Aviation Fund: FY 23/24 Fund Balance

Budget Action: Establish appropriations of \$28,595 in General Services Special Aviation Fund to increase Restricted Purpose of Fund balance funded by an unanticipated decrease in appropriations for Services and Supplies.

Justification: The budget revision allocates fund balance between fund balance components to properly close the Special Aviation Fund for Year End.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0052 - Special Aviation	063 - General Services		90 - Changes to Residual Fund Balance	28,595.00	0.00
0052 - Special Aviation	063 - General Services		92 - Changes to Restricted	0.00	28,595.00
Fund: 0052 - Special Aviation, Department: 063 - General Services Total:				<u>28,595.00</u>	<u>28,595.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Brant Markley	Fund/Department	063-General Services Funds	7/11/2024 4:53:46 PM	Y
Toni Bailey	Fund/Department	063-General Services Funds	7/11/2024 4:59:52 PM	Y
Abraham Cabrera Jr	Fund/Department	063-General Services Funds	7/11/2024 5:05:22 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 5:09:19 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 5:24:24 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 5:27:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 5:30:51 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009996    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Committed Fund Balance Adjustments for BOS Discretionary Funding

Budget Action: Increase appropriations of \$35,565 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision decreases Services and Supplies appropriations in the amount of \$35,565 and increases Committed General County Programs fund balances for unused discretionary funding for Board Districts 2 and 5, as well as Board General, for use in future years (D-2 = \$3,065, D-5 = \$7,500, and Board General = \$25,000).

## 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		55 - Services and Supplies	0.00	(35,565.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	35,565.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 2:32:41 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 2:46:52 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 3:09:40 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 3:51:56 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 3:57:43 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009998    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: First 5 FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$49,800 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: The budget revision is necessary to establish residual fund balance due to increase in state allocations and 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	49,800.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	0.00	49,800.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>49,800.00</u>	<u>49,800.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Liliana Martinez		994-First 5, Children & Families	7/11/2024 5:30:41 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/11/2024 5:32:05 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 5:38:36 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 5:39:08 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 5:39:45 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 5:46:00 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009999    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase AB199 Fund Balance for Unanticipated Revenue

Budget Action: Increase appropriations of \$651,458 in General County Programs General Fund to increase Committed AB 199 fund balance funded by unanticipated revenue from AB 199 revenues.

Justification: This budget revision establishes appropriations to fund balance \$651,458 of unanticipated AB 199 revenue from the State in the General County Programs General Fund Committed AB 199 fund balance. These revenues are a result of legislation that made changes to the imposition of civil assessments requiring courts to vacate any civil assessments imposed prior to July 1, 2022 and made any amounts owed prior to this date uncollectable.

## 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		25 - Intergovernmental Revenue-State	651,458.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	651,458.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>651,458.00</u>	<u>651,458.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 4:00:43 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 4:24:20 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 4:27:05 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 4:31:03 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 4:34:31 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0010000    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: 1933 Retained Earnings to Purpose of Fund

Budget Action: Transfer appropriations of \$800,000 in Public Works Insurance Proceeds Fund from Increase to Retained Earnings to Increase to Purpose of Fund Balance.

Justification: To transfer appropriations in Public Works Insurance Proceeds Fund from Increase to Retained Earnings to Increase to Purpose of Fund Balance. This transfer is being done in anticipation of reclassing the fund type of Fund 1933 from a Special Revenue Fund to an Enterprise Fund.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1933 - Insurance Proceeds Fund	054 - Public Works		89 - Changes to Retained Earnings	0.00	(800,000.00)
1933 - Insurance Proceeds Fund	054 - Public Works		92 - Changes to Restricted	0.00	800,000.00
Fund: 1933 - Insurance Proceeds Fund, Department: 054 - Public Works 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>
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2024 4:42:17 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2024 4:52:39 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 4:58:41 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 5:24:46 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 5:25:40 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 5:27:20 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0010001    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Increase to Disaster Recovery Fund Balance

Budget Action: Increase appropriations of \$429,878 in General County Programs General Fund to increase Committed Disaster Recovery fund balance funded by unanticipated revenue for disaster relief funding from the State.

Justification: This budget revision increases appropriations of \$429,878 to increase Committed Disaster Recovery fund balance in the General County Programs General Fund, funded by unanticipated revenue for disaster relief funding received from the State. These funds will be preserved in the Disaster Recovery fund balance for future use.

## 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		25 - Intergovernmental Revenue-State	429,878.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	429,878.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>429,878.00</u>	<u>429,878.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 3:51:56 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 4:11:04 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 4:11:45 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 4:27:42 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 4:29:13 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0010002    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Increase to Disaster Recovery Fund Balance for Federal Revenue Received

Budget Action: Increase appropriations of \$888,418 in General County Programs General Fund to increase Committed Disaster Recovery fund balance funded by unanticipated revenue from FEMA for reimbursement of COVID-19 expenses.

Justification: This budget revision increases appropriations of \$888,418 in General County Program General Fund to increase Committed Disaster Recovery fund balance for unanticipated revenue received from FEMA for reimbursement of a portion of COVID-19 costs incurred. These funds will be preserved in a committed fund balance account for use in future years.

## 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		26 - Intergovernmental Revenue-Federal	888,418.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	888,418.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>888,418.00</u>	<u>888,418.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 4:05:45 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 4:11:47 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 4:12:22 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 4:27:31 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/11/2024 4:30:06 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0010004    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Increase to Litigation Fund Balance for SCE Settlement

Budget Action: Increase appropriations of \$1,547,593 in General County Programs General Fund to increase Committed Litigation fund balance funded by an unanticipated SCE settlement allocation.

Justification: This budget revision establishes appropriations in the amount of \$1,547,593 in the General County Programs General Fund to fund balance an unanticipated Southern California Edison (SCE) settlement payment related to the Thomas Fire and Debris Flow. Per the settlement, some of these funds will be used to reimburse CalOES and FEMA for certain costs related to the Thomas Fire and Debris Flow, which are currently still being calculated; the funds will be preserved in the General County Programs General Fund Committed Litigation fund balance until then.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	990 - General County Programs		45 - Miscellaneous Revenue	1,547,593.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	1,547,593.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>1,547,593.00</u>	<u>1,547,593.00</u>

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 5:40:23 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 5:48:42 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 6:36:07 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 6:38:14 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 7:22:23 PM	Y

# Budget Revision Requests

Document Number: BJE - 0010005    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY23/24 Residual Fund Balance - 0076

Budget Action: Establish appropriations of \$166,000 in Planning & Development Department, Planning & Development Fund to increase Committed Purpose of 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 for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed 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 primarily due to the higher than expected Land Use Permit revenues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0076 - Planning and Development	053 - Planning & Development		90 - Changes to Residual Fund Balance	166,000.00	0.00
0076 - Planning and Development	053 - Planning & Development		93 - Changes to Committed	0.00	166,000.00
Fund: 0076 - Planning and Development, Department: 053 - Planning & Development Total:				<u>166,000.00</u>	<u>166,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
David Mitchell	Fund/Department	053-Planning & Development Funds	7/11/2024 4:47:38 PM	Y
Andrew Rasura	Fund/Department	053-Planning & Development Funds	7/11/2024 5:09:14 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2024 5:12:33 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 5:19:57 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/11/2024 5:25:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2024 5:28:20 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2024 5:30:59 PM	Y

# Budget Revision Requests

Document Number: BJE - 0010006    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Draw from Litigation Fund Balance for Thomas Fire Legal Costs

Budget Action: Establish appropriations of \$4,710,462 in General County Programs General Fund for Services and Supplies funded by release of Committed Litigation fund balance.

Justification: This budget revision establishes appropriations to draw \$4,710,462 from the General County Programs General Fund Committed Litigation fund balance to fund legal costs incurred relating to litigation involving the Thomas Fire. Litigation is ongoing and is anticipated to continue over the next three-to-five years. This revision is a planned release of Litigation fund balance to cover costs from the past three fiscal years, including FY 2023-24. Insurance proceeds may reimburse some of these costs after the conclusion of litigation.

## 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		55 - Services and Supplies	0.00	4,710,462.00
0001 - General	990 - General County Programs		93 - Changes to Committed	4,710,462.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>4,710,462.00</u>	<u>4,710,462.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 6:36:18 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/11/2024 7:03:26 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/12/2024 8:27:24 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2024 8:28:32 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/12/2024 8:36:34 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0010007    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Increase to Capital Fund Balance for SB Courthouse Roof Project

Budget Action: Increase appropriations of \$459,201 in General County Programs General Fund to increase Committed Accumulated Capital Outlay fund balance funded by a decrease in Services and Supplies.

Justification: This budget revision establishes appropriations in the amount of \$459,201 to increase the Committed Accumulated Capital Outlay fund balance in the General County Programs General fund for funds that were previously transferred to the General Services department for their work on the Santa Barbara Courthouse Roof project. This project is being funded by both ARPA fund and General County Program general funds. At the end of fiscal year 22-23, prior to the final approval of ARPA project allocations, the General County Programs General Fund transferred funding to General Services for project costs incurred. It was later determined that ARPA funding should have been used first and subsequently, ARPA funding was provided to fund the project. Funding has since been refunded by General Services back to the General County Programs General Fund where it will be applied to project costs in the next fiscal year

## 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		55 - Services and Supplies	0.00	(459,201.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	459,201.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 8:07:33 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2024 7:58:24 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/12/2024 8:10:39 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/12/2024 8:53:57 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2024 9:04:46 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0010009    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Increase to Capital Fund Balance for EOC HVAC Project

Budget Action: Increase appropriations of \$148,510 in General County Programs General Fund to increase Committed Accumulated Capital Outlay fund balance funded by a decrease in Services and Supplies.

Justification: This budget revision establishes appropriations in the amount of \$148,510 to increase the Committed Accumulated Capital Outlay fund balance in the General County Programs General fund for funds that were previously transferred to the General Services department for their work on the OEM EOC HVAC. This project is being funded by both ARPA fund and General County Program general funds. At the end of fiscal year 22-23, prior to the final approval of ARPA project allocations, the General County Programs General Fund transferred funding to General Services for project costs incurred. It was later determined that ARPA funding should have been used first and subsequently, ARPA funding was provided to fund the project. Funding has since been refunded by General Services back to the General County Programs General Fund where it will be applied to project costs in the next fiscal year

## 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		55 - Services and Supplies	0.00	(148,510.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	148,510.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/12/2024 8:19:58 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/12/2024 8:27:08 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/12/2024 8:54:52 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2024 9:05:00 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/12/2024 9:16:55 AM	Y



# Budget Revision Requests

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Document Number: BJE - 0010010    Agenda Item:    Agenda Date: 8/20/2024    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Dept 990 Increase to Emerging Issues Fund Balance for Vintage Ranch Reimbursement

Budget Action: Increase appropriations of \$61,972 in General County Programs General Fund to increase Committed Emerging Issues fund balance funded by a decrease in Services and Supplies.

Justification: This budget revision establishes appropriations of \$61,972 to increase the General County Programs General Fund Committed Emerging Issues fund balance for a reimbursement provided by the Vintage Ranch Orcutt, LLC relating to a reimbursement agreement for construction of an undercrossing beneath Black Oak Drive in Orcutt to connect open space on either side of the new road that was constructed as part of the Key Site 7 development.

## 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		55 - Services and Supplies	0.00	(61,972.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	61,972.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2024 8:53:46 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/12/2024 8:13:53 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/12/2024 8:30:35 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2024 8:33:38 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/12/2024 8:36:07 AM	Y