

Attachment B:
Fiscal Year End 24-25
Budget Revision Requests
4/5 Approval

Budget Revision Requests

7/15/2025

Revision No.: 0009842
Departments: General County Programs, Human Resources
Title: Increase appropriations for countywide Education reimbursement program
Budget Action: Increase appropriations of \$92,900 in Human Resources General Fund for Services & Supplies funded by an Intrafund Expenditure Transfer (-) from General County Programs. Increase appropriations of \$92,900 in General County Programs General Fund for Intrafund Expenditure Transfer (+) funded by release of Committed Program Stabilization Fund Balance.

Revision No.: 0010389
Departments: County Executive Office, General Services
Title: GS, Increase appropriations for the Hedges House Project
Budget Action: Increase appropriations of \$55,000 in the General Services Capital Outlay fund for Capital Assets funded by an operating transfer from the COVID-19 General Assistance Fund. Increase appropriations of \$55,000 in the County Executive Office COVID-19 General Assistance Fund for Other Financing Uses funded by unanticipated revenue from Intergovernmental Revenue-Federal.

Revision No.: 0010401
Departments: Sheriff
Title: Release Asset Forfeiture Fund Balance
Budget Action: Increase Appropriations of \$32,798 in Sheriff General Fund for Services and Supplies (\$24,832), Other Charges (\$3,846), and Capital Assets (\$4,120) funded by a release of Restricted Sheriff Asset Forfeiture - State fund balance.

Revision No.: 0010500
Departments: General Services, Public Works
Title: GS Transfer appropriations from Equipment to Oper Trsfr (Out)
Budget Action: transfer appropriations of \$367,500 in the GS Vehicle Ops Fund from Capital Assets to Other Financing Uses and decrease appropriations of \$367,500 in the GS Vehicle Ops Fund in Charges for Services offset by an Op Xfer in from the Resource Recovery Fund. Increase Appropriations of \$367,500 in Public Works Resource Recovery Fund for Capital Assets funded by an Op Xfer In from the Vehicle Ops Fund offset by a release of Retained Earnings and an Op Xfer Out to the Vehicle Ops fund.

Revision No.: 0010505
Departments: Behavioral Wellness
Title: 315 W Haley St Property Purchase Fund
Budget Action: Increase appropriations of \$3,848,200 in Behavioral Wellness Mental Health Services Act Fund for Capital Assets funded by unanticipated revenue from the Behavioral Health Continuum Infrastructure Program Round 4 Grant.

Revision No.: 0010509
Departments: General County Programs, Sheriff
Title: Drawdown Prop 172 funds for FY 24/25
Budget Action: Increase appropriations of \$2,000,000 in Sheriff's General Fund for Salaries and Benefits funded by an Intrafund Expenditure Transfer (-) from the General County Programs General Fund. Increase appropriations of \$2,000,000 in General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Restricted Public Safety Prop 172 fund balance.

Revision No.: 0010530
Departments: District Attorney
Title: DA - Recognize State Asset Forfeiture funds and place in Fund Balance

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Budget Action: Increase appropriations of \$10,000 in District Attorney General Fund to increase Restricted DA Asset Forfeiture-State fund balance funded by unanticipated Forfeitures and Penalties.

Revision No.: 0010536
Departments: Community Services
Title: CSD - Orcutt CFD: FY 24/25 Residual Fund Balance
Budget Action: Establish appropriations of \$80,000 in the CSD Orcutt CFD 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.

Revision No.: 0010537
Departments: Community Services
Title: CSD - CDBG Fund: FY 24/25 Residual Fund Balance
Budget Action: Establish appropriations of \$60,000 in the CSD CDBG 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.

Revision No.: 0010538
Departments: Community Services
Title: CSD - HOME Fund: FY 24/25 Residual Fund Balance
Budget Action: Establish appropriations of \$500,000 in the CSD HOME Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0010542
Departments: Community Services
Title: 057: FY 24/25 CSA 4 Residual Fund Balance
Budget Action: Establish appropriations of \$20,000 in the Community Services Department CSA 4 (Fund 2130) 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.

Revision No.: 0010543
Departments: Community Services
Title: 057: FY 24/25 Residual Fund Balance
Budget Action: Establish appropriations of \$150,000 in the Community Services Department CSA 5 (Fund 2140) 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.

Revision No.: 0010544
Departments: Community Services
Title: 057: FY 24/25 Parks Capital Residual Fund Balance

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Budget Action: Establish appropriations of \$100,000 in the Community Services Department CSA 4 (Fund 2130) to increase Restricted (\$50,000) and Committed (\$50,000) 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.

Revision No.: 0010546
Departments: Human Resources
Title: Increase Dental Insurance Claims funded by Self Funded Dental Fund reserves
Budget Action: Increase Appropriations of \$125,000 in Human Resources Self-Funded Dental Insurance Fund for Other Charges funded by release of Retained Earnings.

Revision No.: 0010548
Departments: Sheriff
Title: Release OWMH Fund Balance for FY 24/25 expenses
Budget Action: Increase Appropriations of \$62,000 in Sheriff General Fund for Services and Supplies of \$58,500 and Salaries and Employee Benefits of \$3,500 funded by release of Restricted Sheriff Categorical Grants fund balance.

Revision No.: 0010551
Departments: Community Services, General County Programs
Title: CSD: Parks Rec Master Plan & Percent for Arts
Budget Action: Increase appropriations of \$325,000 in Community Services General Fund for Services and Supplies, funded by an Intrafund Expenditure Transfer (-) from General County Programs General Fund. Increase appropriations of \$325,000 in General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Committed Emerging Issues fund balance.

Revision No.: 0010552
Departments: Agricultural Commissioner/W&M
Title: Agricultural Commissioner Weights and Measures Department FY 24/25 Residual Fund Balance
Budget Action: Establish appropriations of \$26,000 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.

Revision No.: 0010554
Departments: Behavioral Wellness
Title: Behavioral Wellness - Alcohol and Drug Fund
Budget Action: Establish appropriations of \$883,500 in Behavioral Wellness Alcohol & Drug Programs (ADP) Fund to increase Restricted Purpose of Fund Balance (\$860,500) and Other Charges (\$23,000) funded by Intergovernmental State Revenue.

Revision No.: 0010555
Departments: General County Programs, Treasurer-Tax Collector-Public
Title: Treasurer-Tax Collector funding for shortfall in Salaries & Benefits and Other Charges Object Level.

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Budget Action: Increase appropriations of \$140,000 in Treasurer-Tax Collector General Fund for Salaries & Benefits (\$130k) and Other Charges (\$10k) funded by a decrease in appropriations of \$70,000 in Services and Supplies and from a \$70,000 Intrafund Expenditure Transfer (-) from General County Programs General Fund. Increase appropriations of \$70,000 in General County Programs General Fund for Intrafund Expenditure Transfer (+) funded by release of Committed Emerging Issues fund balance.

Revision No.: 0010562
Departments: Sheriff
Title: Allocate SCAAP funding to Salaries and Benefits
Budget Action: Transfer appropriations of \$173,500 in Sheriff General Fund from Restricted Sheriff Categorical Grants fund balance to Salaries and Benefits for overtime.

Revision No.: 0010570
Departments: Sheriff
Title: Release fund balance for California Department of Health Medication Assisted Treatment Grant
Budget Action: Increase Appropriations of \$3,100 in Sheriff's General Fund for Services and Supplies funded by a release of Restricted Sheriff Categorical Grants fund balance.

Revision No.: 0010571
Departments: Public Works
Title: Intersection Signal at Hummel
Budget Action: Establish appropriations of \$5,000 in Public Works Roads-Capital Infrastructure Fund for Services and Supplies funded by an operating transfer from the Public Works Roads/AB 1600 Fees-Orcutt Fund. Establish appropriations of \$5,000 in the Public Works Roads/AB 1600 Fees-Orcutt Fund for Other Financing Uses funded by unanticipated revenue from Use of Money and Property Interest Income.

Revision No.: 0010575
Departments: Public Works
Title: Increase Appropriations in the Public Works Fund 1931 and Fund 1930.
Budget Action: Increase Appropriations of \$520,000 in the Public Works TRRP Capital Fund 1931 for Capital Assets (\$500,000) and to increase Retained Earnings (\$20,000) funded by release of Retained Earnings (\$500,000) and an operating transfer from the Resource Recovery and Waste Management Fund (\$20,000). Increase appropriations of \$20,000 in the Public Works Resource Recovery and Waste Management Fund 1930, for Other Financing Uses funded by the release of Retained Earnings.

Revision No.: 0010576
Departments: Social Services
Title: DSS: Increase Appropriations in DSS Fund 0056
Budget Action: Increase appropriations of \$130,000 in Social Services Department SB IHSS Public Authority Fund for Services and Supplies funded by unanticipated revenue from Intergovernmental - State (\$65,000) and Intergovernmental – Federal (\$65,000).

Revision No.: 0010579
Departments: Public Works
Title: Public Works: FY FY24-25 Residual Fund Balance - 1511 & 1512
Budget Action: Establish appropriations of \$843,020 in the Public Works Roads/AB 1600 Fees Funds 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.: 0010583
Departments: Public Works
Title: Public Works Roads: FY 24-25 Residual Fund Balance
Budget Action: Establish appropriations of \$500,500 in the Public Works CSA Funds 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.

Revision No.: 0010585
Departments: Agricultural Commissioner/W&M
Title: Transfer Appropriations from Salaries and Benefits to Ag Commissioner Committed Fund Balance
Budget Action: Increase appropriations of \$376,000 in the Agricultural Department, General Fund to increase Committed Ag Commissioner Projects fund balance funded by a decrease in appropriations for Salaries and Benefits.

Revision No.: 0010587
Departments: General Services
Title: Increase Appropriations for AB1600 Developer Fees Fund Balance Designation
Budget Action: Increase appropriations of \$400,000 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.

Budget Revision Requests

Document Number: BJE - 0009842 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase appropriations for countywide Education reimbursement program

Budget Action: Increase appropriations of \$92,900 in Human Resources General Fund for Services & Supplies funded by an Intrafund Expenditure Transfer (-) from General County Programs. Increase appropriations of \$92,900 in General County Programs General Fund for Intrafund Expenditure Transfer (+) funded by release of Committed Program Stabilization Fund Balance.

Justification: Human Resources is requesting to add \$92.9k to line item 9125 Intrafund Expenditure Transfers (-) to fund the Employee Development Reimbursement Program costs for FY24-25 that has been approved and reimbursed to various departments Countywide. The source of funding is being provided by the General County Programs General Fund Committed Program Stabilization fund balance where funds have been earmarked for this purpose.

On February 28, 2023, the Board approved the implementation of the Employee Development Reimbursement Policy where funds were budgeted as part of the costs of implementing recent Memoranda of Understanding with these bargaining groups and separately for unrepresented employees. Those agreements provided for funding for approximately 10% of each bargaining group's members to receive reimbursement from two equal increases to existing provisions for Tuition and Textbook Reimbursement, now expanded to include reimbursement for other types of employee development activities.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	064 - Human Resources		55 - Services and Supplies	0.00	92,900.00
0001 - General	064 - Human Resources		80 - Intrafund Expenditure Transfers (-)	0.00	(92,900.00)
Fund: 0001 - General, Department: 064 - Human Resources Total:				0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	92,900.00
0001 - General	990 - General County Programs		93 - Changes to Committed	92,900.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				92,900.00	92,900.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Steven Yee	CEO Analyst	All Depts-All Funds	6/24/2025 2:57:09 PM	Y
Luis Hernandez	Fund/Department	064-Human Resources Funds	6/24/2025 3:31:35 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/24/2025 4:16:47 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 11:38:11 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 11:41:45 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 1:53:20 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:29:34 PM	Y

Budget Journal Entry

Document Number: BJE - 0010389

Document Description: 24057 - Hedges House increase ARPA Funds

Post On: 6/30/2025

Batch ID: 3019363

Processed On: 6/30/2025 4:32:21 PM

Processed By: Sara Weal

Created On: 4/15/2025 4:32:27 PM

Created By: Toni Bailey

References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: FYE

Title: GS, Increase appropriations for the Hedges House Project

Budget Action: Increase appropriations of \$55,000 in the General Services Capital Outlay fund for Capital Assets funded by an operating transfer from the COVID-19 General Assistance Fund. Increase appropriations of \$55,000 in the County Executive Office COVID-19 General Assistance Fund for Other Financing Uses funded by unanticipated revenue from Intergovernmental Revenue-Federal.

Justification: This budget revision increases appropriations by \$55,000 from ARPA funds for the Hedges House of Hope Kitchen Renovation Capital Project to cover the remaining costs for Amendment 2 and project management.

The project will provide the facilities needed to allow the operator, Good Samaritan, to prepare and serve substantive meals to the unsheltered residents residing in the Isla Vista community.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0002 - COVID-19 General Assistance	012 - County Executive Office		26 - Intergovernmental Revenue-Federal	55,000.00	0.00
0002 - COVID-19 General Assistance	012 - County Executive Office		70 - Other Financing Uses	0.00	55,000.00
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				55,000.00	55,000.00
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	55,000.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	55,000.00

Budget Journal Entry

Fund: 0030 - Capital Outlay, Department: 063 - General Services Total: 55,000.00 55,000.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0030	063	2530	8200		55,000.00	1930		24057	202506	Increase appropriations for ARPA Funds
0030	063	2420	5911	55,000.00		1930		24057	202506	Increase appropriations for ARPA Funds
0002	012	2530	7901		55,000.00	6034		311HH	202506	063-GS: Hedges House reno, amendment 2
0002	012	2420	4610	55,000.00		6034		311HH	202506	063-GS: Hedges House reno, amendment 2
Total				110,000.00	110,000.00					

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Toni Bailey	Fund/Department	063-General Services Funds	6/17/2025 2:14:40 PM	N
Brant Markley	Fund/Department	063-General Services Funds	6/26/2025 5:21:15 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/27/2025 7:09:31 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	6/27/2025 4:39:49 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/30/2025 7:56:46 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/30/2025 9:26:14 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 10:26:18 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 2:09:34 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:31:23 PM	Y

Budget Revision Requests

Document Number: BJE - 0010401 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release Asset Forfeiture Fund Balance

Budget Action: Increase Appropriations of \$32,798 in Sheriff General Fund for Services and Supplies (\$24,832), Other Charges (\$3,846), and Capital Assets (\$4,120) funded by a release of Restricted Sheriff Asset Forfeiture - State fund balance.

Justification: Per the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies published July 2018 by the U.S. Department of Justice and the U.S. Department of the Treasury, agencies are prohibited from budgeting anticipated receipts from asset seizures. Therefore, the Sheriff's Office did not budget for any revenue and expenses and corresponding fund balance changes.

This BJE is to release an additional \$32,798 in asset forfeiture fund balance to cover eligible law enforcement services and supplies, other charges, and capital assets in appropriations from Sheriff Asset Forfeiture - State fund balance.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	24,832.00
0001 - General	032 - Sheriff		60 - Other Charges	0.00	3,846.00
0001 - General	032 - Sheriff		65 - Capital Assets	0.00	4,120.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	32,798.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>32,798.00</u>	<u>32,798.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
William Coulson	Fund/Department	032-Sheriff Funds	6/23/2025 12:15:59 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/24/2025 4:17:40 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/25/2025 7:38:01 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/25/2025 8:04:50 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 3:16:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:39:49 AM	Y

Budget Revision Requests

Document Number: BJE - 0010500 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: GS Transfer appropriations from Equipment to Oper Trsfr (Out)

Budget Action: transfer appropriations of \$367,500 in the GS Vehicle Ops Fund from Capital Assets to Other Financing Uses and decrease appropriations of \$367,500 in the GS Vehicle Ops Fund in Charges for Services offset by an Op Xfer in from the Resource Recovery Fund. Increase Appropriations of \$367,500 in Public Works Resource Recovery Fund for Capital Assets funded by an Op Xfer In from the Vehicle Ops Fund offset by a release of Retained Earnings and an Op Xfer Out to the Vehicle Ops fund.

Justification: This Budget Revision does not increase the overall budget for the Vehicle Operations Fund 1900. A total of \$367,500 in available funds is being transferred to the Other Financing Uses Object Level from the Capital Asset Object Level to fund Oper Trf(Out), and from Charges for Services to Other Fin Sources from Veh Ops to transfer capital outlay from Veh Ops to RRWM for Veh#6699 & #6479/ST02. A total of \$367,500 in available funds is a transfer of appropriations from Assigned Vehicle Revenue to Operating Transfers (In).

This Budget Revision increases appropriations of \$367,500 in the Public Works Resource Recovery and Waste Management Enterprise Fund 1930 (RRWM) in Operating Transfers (Out)-Vehicles and Capital Equipment to recognize the initial transaction for the EV vehicles purchased by GS on behalf of RRWM and the subsequent reclassification to capital equipment.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1930 - Resource Recovery & Waste Mgt	054 - Public Works		40 - Other Financing Sources	367,500.00	0.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		65 - Capital Assets	0.00	367,500.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		70 - Other Financing Uses	0.00	367,500.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		89 - Changes to Retained Earnings	367,500.00	0.00
Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works Total:				<u>735,000.00</u>	<u>735,000.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		30 - Charges for Services	(367,500.00)	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	367,500.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	(367,500.00)
1900 - Vehicle Operations/Maintenance	063 - General Services		70 - Other Financing Uses	0.00	367,500.00
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>
Gloria Alvarez		054-Public Works	6/20/2025 2:55:26 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/27/2025 8:10:33 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/27/2025 8:49:26 AM	Y
Melissa Wiseman	Fund/Department	063-General Services Funds	6/27/2025 8:49:54 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/27/2025 9:04:35 AM	Y

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Katrina Fernandez	Budget Director	All Depts-All Funds	6/27/2025 9:54:25 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/27/2025 11:22:41 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 7:57:48 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 2:52:09 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:28:04 PM	Y

Budget Revision Requests

Document Number: BJE - 0010505 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: 315 W Haley St Property Purchase Fund

Budget Action: Increase appropriations of \$3,848,200 in Behavioral Wellness Mental Health Services Act Fund for Capital Assets funded by unanticipated revenue from the Behavioral Health Continuum Infrastructure Program Round 4 Grant.

Justification: This budget revision establishes appropriations for the Behavioral Health Continuum Infrastructure Program Round 4 Grant awarded by the California Department of Health Care Services to the Department of Behavioral Wellness for the purchase of the 315 W Haley Street property.

Services at 315 W Haley Street will expand the community continuum of behavioral health treatment resources in settings that serve children and youth ages twenty-five and younger, including pregnant and postpartum women and their children, transition-age youth ages eighteen to twenty-five, and their families.

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	3,848,200.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		65 - Capital Assets	0.00	3,848,200.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:				<u>3,848,200.00</u>	<u>3,848,200.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Long Truong		043-Behavioral Wellness	6/27/2025 3:38:34 PM	Y
Raphael Meza	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/27/2025 4:45:51 PM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	6/30/2025 8:35:02 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/30/2025 9:16:46 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 9:19:12 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 4:27:34 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:33:10 PM	Y

Budget Revision Requests

Document Number: BJE - 0010509 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Drawdown Prop 172 funds for FY 24/25

Budget Action: Increase appropriations of \$2,000,000 in Sheriff's General Fund for Salaries and Benefits funded by an Intrafund Expenditure Transfer (-) from the General County Programs General Fund. Increase appropriations of \$2,000,000 in General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Restricted Public Safety Prop 172 fund balance.

Justification: FY 2024-25 Budget Development Policies included a minimum of \$2 million will be held in General County Programs Proposition 172 fund balance, only to be released to the Sheriff-Coroner's Office upon review and recommendation of the CEO and approval by the Board, to: mitigate baseline overtime usage related to shift relief backfill including academy training time, vacation, sick, and other lost time, and special events/emergencies not reimbursed from other sources, and; reimburse for costs incurred for the County New Hire Incentive Program or other recruitment efforts pre-authorized by the CEO.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	032 - Sheriff		50 - Salaries and Employee Benefits	0.00	2,000,000.00
0001 - General	032 - Sheriff		80 - Intrafund Expenditure Transfers (-)	0.00	(2,000,000.00)
Fund: 0001 - General, Department: 032 - Sheriff Total:				0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	2,000,000.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	2,000,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				2,000,000.00	2,000,000.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Steven Yee	CEO Analyst	All Depts-All Funds	6/18/2025 7:54:55 AM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/27/2025 3:20:12 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/27/2025 3:32:41 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/30/2025 1:43:07 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 3:20:09 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 4:00:10 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:33:28 PM	Y

Budget Revision Requests

Document Number: BJE - 0010530 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Recognize State Asset Forfeiture funds and place in Fund Balance

Budget Action: Increase appropriations of \$10,000 in District Attorney General Fund to increase Restricted DA Asset Forfeiture-State fund balance funded by unanticipated Forfeitures and Penalties.

Justification: Per the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies published July 2018 by the U.S. Department of Justice and the U.S. Department of the Treasury, agencies are prohibited from budgeting anticipated receipts from asset seizures. Therefore, the District Attorney's Office did not budget for any revenue and expenses and corresponding fund balance changes. This BJE is to recognize an additional \$10,000 in State asset forfeiture revenue and place in 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	021 - District Attorney		15 - Fines, Forfeitures, and Penalties	10,000.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	10,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>10,000.00</u>	<u>10,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Myung	Fund/Department	021-District Attorney Funds	6/20/2025 3:09:14 PM	Y
Caressa Stevenson	Fund/Department	021-District Attorney Funds	6/20/2025 4:12:59 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	6/23/2025 3:43:54 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/24/2025 9:43:55 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/24/2025 11:32:11 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/24/2025 11:33:11 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 3:37:02 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:38:40 AM	Y

Budget Revision Requests

Document Number: BJE - 0010536 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD - Orcutt CFD: FY 24/25 Residual Fund Balance

Budget Action: Establish appropriations of \$80,000 in the CSD Orcutt CFD 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 balanced 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 for FY 2024/25 was due to unanticipated tax and interest receipts.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2270 - Orcutt CFD	057 - Community Services		90 - Changes to Residual Fund Balance	80,000.00	0.00
2270 - Orcutt CFD	057 - Community Services		92 - Changes to Restricted	0.00	80,000.00
Fund: 2270 - Orcutt CFD, Department: 057 - Community Services Total:				80,000.00	80,000.00

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	6/25/2025 3:59:54 PM	Y
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/25/2025 4:02:40 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/25/2025 8:10:10 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 9:03:47 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 9:05:54 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 3:38:41 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:39:35 AM	Y

Budget Revision Requests

Document Number: BJE - 0010537 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD - CDBG Fund: FY 24/25 Residual Fund Balance

Budget Action: Establish appropriations of \$60,000 in the CSD CDBG 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 balanced 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 primarily due to unanticipated program income receipts from housing loans.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0064 - CDBG Federal	057 - Community Services		90 - Changes to Residual Fund Balance	60,000.00	0.00
0064 - CDBG Federal	057 - Community Services		92 - Changes to Restricted	0.00	60,000.00
Fund: 0064 - CDBG Federal, Department: 057 - Community Services Total:				60,000.00	60,000.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/25/2025 4:25:46 PM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	6/25/2025 8:54:16 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/26/2025 8:41:10 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 9:10:02 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 11:48:46 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 4:40:19 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:38:52 AM	Y

Budget Revision Requests

Document Number: BJE - 0010538 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD - HOME Fund: FY 24/25 Residual Fund Balance

Budget Action: Establish appropriations of \$500,000 in the CSD HOME Fund to increase Residual Fund Balance funded by a decrease to Restricted 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 balanced 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 primarily due to housing projects being funded with recycled loan payment receipts (program income).

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0066 - HOME Program	057 - Community Services		90 - Changes to Residual Fund Balance	0.00	500,000.00
0066 - HOME Program	057 - Community Services		92 - Changes to Restricted	500,000.00	0.00
Fund: 0066 - HOME Program, Department: 057 - Community Services Total:				<u>500,000.00</u>	<u>500,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/25/2025 4:12:54 PM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	6/25/2025 8:54:52 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/26/2025 8:40:46 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 9:23:42 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 11:39:12 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 5:14:00 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:40:08 AM	Y

Budget Revision Requests

Document Number: BJE - 0010542 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: 057: FY 24/25 CSA 4 Residual Fund Balance

Budget Action: Establish appropriations of \$20,000 in the Community Services Department CSA 4 (Fund 2130) 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 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.

The residual fund balance was due to higher than anticipated revenues 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>
2130 - CSA 4	057 - Community Services		90 - Changes to Residual Fund Balance	20,000.00	0.00
2130 - CSA 4	057 - Community Services		92 - Changes to Restricted	0.00	20,000.00
Fund: 2130 - CSA 4, Department: 057 - Community Services Total:				<u>20,000.00</u>	<u>20,000.00</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	6/26/2025 10:48:15 AM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	6/26/2025 12:18:12 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/26/2025 3:23:34 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 4:39:57 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 5:09:14 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 4:53:20 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:39:10 AM	Y

Budget Revision Requests

Document Number: BJE - 0010543 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: 057: FY 24/25 Residual Fund Balance

Budget Action: Establish appropriations of \$150,000 in the Community Services Department CSA 5 (Fund 2140) 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 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.

The residual fund balance was due to higher than anticipated revenues from taxes and 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>
2140 - CSA 5	057 - Community Services		90 - Changes to Residual Fund Balance	150,000.00	0.00
2140 - CSA 5	057 - Community Services		92 - Changes to Restricted	0.00	150,000.00
Fund: 2140 - CSA 5, Department: 057 - Community Services Total:				<u>150,000.00</u>	<u>150,000.00</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	6/23/2025 11:00:54 AM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	6/25/2025 4:00:48 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/25/2025 8:11:36 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 9:43:39 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 11:49:54 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 4:41:23 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:39:22 AM	Y

Budget Journal Entry

Document Number: BJE - 0010544

Document Description: CSD Parks FY 24-25 Residual Fund Balance

Post On: 6/30/2025

Batch ID: 3042800

Processed On: 6/30/2025 8:41:24 AM

Processed By: Sara Weal

Created On: 6/23/2025 11:45:48 AM

Created By: Sherman Hansen II

References

Audit Trail: Actualizing JE: 0283991

Budget Revision Request

Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: FYE

Title: 057: FY 24/25 Parks Capital Residual Fund Balance

Budget Action: Establish appropriations of \$100,000 in the Community Services Department CSA 4 (Fund 2130) to increase Restricted (\$50,000) and Committed (\$50,000) 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.

The residual fund balance was due to higher than anticipated revenues from interest income and timing of project completion using Developmental Impact Fees.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0031 - Parks Dept Capital Projects	057 - Community Services		90 - Changes to Residual Fund Balance	100,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		92 - Changes to Restricted	0.00	50,000.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	50,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				100,000.00	100,000.00

Accounting

Budget Journal Entry

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0031	057	2420	9601	50,000.00		1931		8300	202506	FY 24/25 Residual Fund Balance
0031	057	2530	9848		50,000.00	1931		8300	202506	FY 24/25 Residual Fund Balance
0031	057	2420	9601	50,000.00		1931		8301	202506	FY 24/25 Residual Fund Balance
0031	057	2530	9748		50,000.00	1931		8301	202506	FY 24/25 Residual Fund Balance
Total				100,000.00	100,000.00					

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Andrew Myung	Fund/Department	057-Community Services Funds	6/25/2025 8:57:29 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/26/2025 8:38:40 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 1:31:07 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 5:18:25 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 5:13:50 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:41:21 AM	Y

Budget Revision Requests

Document Number: BJE - 0010546 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Dental Insurance Claims funded by Self Funded Dental Fund reserves

Budget Action: Increase Appropriations of \$125,000 in Human Resources Self-Funded Dental Insurance Fund for Other Charges funded by release of Retained Earnings.

Justification: This Budget Revision Request will increase appropriations of \$125,000 to pay for Fiscal Year End Insurance claims in Other Charges funded by Self Funded Dental Fund reserves.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1914 - Dental Self-Insurance Fund	064 - Human Resources		60 - Other Charges	0.00	125,000.00
1914 - Dental Self-Insurance Fund	064 - Human Resources		89 - Changes to Retained Earnings	125,000.00	0.00
Fund: 1914 - Dental Self-Insurance Fund, Department: 064 - Human Resources Total:				<u>125,000.00</u>	<u>125,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Luis Hernandez	Fund/Department	064-Human Resources Funds	6/24/2025 2:31:22 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/24/2025 4:15:26 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/25/2025 9:12:05 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/25/2025 12:47:08 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 4:42:11 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:43:05 AM	Y

Budget Revision Requests

Document Number: BJE - 0010548 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release OWMH Fund Balance for FY 24/25 expenses

Budget Action: Increase Appropriations of \$62,000 in Sheriff General Fund for Services and Supplies of \$58,500 and Salaries and Employee Benefits of \$3,500 funded by release of Restricted Sheriff Categorical Grants fund balance.

Justification: The Officer Wellness and Mental Health Grant Program, established in the 2022 Budget Act (Assembly Bill 178, Chapter 45, Statutes of 2022), provides \$50 million for city and county law enforcement agencies for the purpose of improving officer wellness and expanding mental health sources. The Sheriff's Office was provided an award of \$348,233.00. Since the grant spans multiple years and is limited to specific uses, the full amount remaining was placed into fund balance last fiscal year. This budget revision is to draw down the current year's expenditures from that fund balance.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	032 - Sheriff		50 - Salaries and Employee Benefits	0.00	3,500.00
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	58,500.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	62,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>62,000.00</u>	<u>62,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/27/2025 4:36:40 PM	Y
Marisela Morales	Fund/Department	032-Sheriff Funds	6/27/2025 4:38:51 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	7/1/2025 12:52:05 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2025 3:03:28 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 3:07:03 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:01:01 PM	Y

Budget Revision Requests

Document Number: BJE - 0010551 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD: Parks Rec Master Plan & Percent for Arts

Budget Action: Increase appropriations of \$325,000 in Community Services General Fund for Services and Supplies, funded by an Intrafund Expenditure Transfer (-) from General County Programs General Fund. Increase appropriations of \$325,000 in General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Committed Emerging Issues fund balance.

Justification: This budget revision is necessary to account for FY 24/25 expenditures by Community Services, passing through funding to Planning and Development (P&D), for work on P&D's portion of the Rec Master plan development, funded by the General County Programs General Fund Committed Emerging Issues fund balance. The Rec Master Plan is a comprehensive study on the recreational needs throughout the county. The revision also includes the FY 24-25 Percent for Arts allocation set aside from CIP funds in the General Fund. This revision actualized the revised ordinance adopted by the board in the current fiscal year.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	057 - Community Services		55 - Services and Supplies	0.00	325,000.00
0001 - General	057 - Community Services		80 - Intrafund Expenditure Transfers (-)	0.00	(325,000.00)
Fund: 0001 - General, Department: 057 - Community Services Total:				0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	325,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	325,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				325,000.00	325,000.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Andrew Myung	Fund/Department	057-Community Services Funds	6/27/2025 8:56:46 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/27/2025 10:07:50 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	6/27/2025 4:55:47 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/30/2025 8:41:48 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 9:15:27 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 2:58:07 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:37:08 PM	Y

Budget Revision Requests

Document Number: BJE - 0010552 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Agricultural Commissioner Weights and Measures Department FY 24/25 Residual Fund Balance

Budget Action: Establish appropriations of \$26,000 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	26,000.00	0.00
0080 - SB Oak Restoration Program	051 - Agricultural		92 - Changes to Restricted	0.00	26,000.00
Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total:				<u>26,000.00</u>	<u>26,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Anthony Ponce-Estrada	Fund/Department	051-Ag Comm Funds	6/24/2025 3:00:13 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/25/2025 8:08:32 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/26/2025 9:27:40 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2025 11:53:35 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 5:14:48 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:40:57 AM	Y

Budget Revision Requests

Document Number: BJE - 0010554 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Alcohol and Drug Fund

Budget Action: Establish appropriations of \$883,500 in Behavioral Wellness Alcohol & Drug Programs (ADP) Fund to increase Restricted Purpose of Fund Balance (\$860,500) and Other Charges (\$23,000) funded by Intergovernmental State Revenue.

Justification: This budget revision establishes appropriations to Restricted Fund Balance and Cost Report Settlements. It is funded by unanticipated 2011 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>
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	883,500.00	0.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		60 - Other Charges	0.00	23,000.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	860,500.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:				<u>883,500.00</u>	<u>883,500.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/24/2025 3:31:46 PM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/30/2025 3:54:01 PM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	7/1/2025 2:56:25 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2025 2:58:01 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 2:59:51 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:01:34 PM	Y

Budget Revision Requests

Document Number: BJE - 0010555 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Treasurer-Tax Collector funding for shortfall in Salaries & Benefits and Other Charges Object Level.

Budget Action: Increase appropriations of \$140,000 in Treasurer-Tax Collector General Fund for Salaries & Benefits (\$130k) and Other Charges (\$10k) funded by a decrease in appropriations of \$70,000 in Services and Supplies and from a \$70,000 Intrafund Expenditure Transfer (-) from General County Programs General Fund. Increase appropriations of \$70,000 in General County Programs General Fund for Intrafund Expenditure Transfer (+) funded by release of Committed Emerging Issues fund balance.

Justification: The Treasurer-Tax Collector has unanticipated costs of \$130,000 for Salaries & Benefits related to the implementation of SB43, and \$10,000 in costs for various Other Charges such as utilities and motor pool. The Treasurer-Tax Collector will fund these additional costs from a decrease of \$70,000 in their Professional & Special Services line item. The remaining \$70,000 will be funded by appropriations of \$70,000 from the General County Programs General Fund, Committed Emerging Issues fund balance. This commitment to provide funding from the General Fund was agreed to when the department brought their board letter request to allocate three additional positions for the SB43 expansion on October 8, 2024. The ongoing costs for these three positions will be funded by General Fund Allocation (GFC) starting in FY 2025-26.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	065 - Treasurer-Tax Collector-Public		50 - Salaries and Employee Benefits	0.00	130,000.00
0001 - General	065 - Treasurer-Tax Collector-Public		55 - Services and Supplies	0.00	(70,000.00)
0001 - General	065 - Treasurer-Tax Collector-Public		60 - Other Charges	0.00	10,000.00
0001 - General	065 - Treasurer-Tax Collector-Public		80 - Intrafund Expenditure Transfers (-)	0.00	(70,000.00)
Fund: 0001 - General, Department: 065 - Treasurer-Tax Collector-Public Total:				0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	70,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	70,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				70,000.00	70,000.00

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	6/26/2025 8:38:07 AM	Y
Le Anne Hagerty	Fund/Department	065-TTC General Fund	6/27/2025 1:22:57 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/30/2025 12:16:25 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 3:20:50 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 4:03:54 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:28:47 PM	Y

Budget Revision Requests

Document Number: BJE - 0010562 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Allocate SCAAP funding to Salaries and Benefits

Budget Action: Transfer appropriations of \$173,500 in Sheriff General Fund from Restricted Sheriff Categorical Grants fund balance to Salaries and Benefits for overtime.

Justification: Reduce fund balance increase and move budget to salaries and benefits for SCAAP revenue received FY 24/25. This budget revision increases custody overtime and reduces the increase in fund balance 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	032 - Sheriff		50 - Salaries and Employee Benefits	0.00	173,500.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	(173,500.00)
Fund: 0001 - General, Department: 032 - Sheriff 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>
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/25/2025 12:08:28 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/27/2025 8:14:38 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/27/2025 9:37:01 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/27/2025 11:20:51 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2025 5:18:10 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 8:38:23 AM	Y

Budget Revision Requests

Document Number: BJE - 0010570 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release fund balance for California Department of Health Medication Assisted Treatment Grant

Budget Action: Increase Appropriations of \$3,100 in Sheriff's General Fund for Services and Supplies funded by a release of Restricted Sheriff Categorical Grants fund balance.

Justification: The Sheriff's Office has received two iterations of a grant from the Department of Healthcare Services (DHCS) for Medication Assisted Treatment (MAT), one in FY18-19 for \$160,000 and one in FY21-22 for \$70,000. These grant funds are directed towards Expanding MAT in County Criminal Justice Settings. The Sheriff's Office has used this funding to support costs associated with required program meetings, training for staff, and resource material for inmates suffering from opioid use disorder as well as to fund a contracted MAT Coordinator for the jail. Since the funds have limited use, both remaining balances have been put into fund balance for use as needed. This budget revision is to draw down the funds from both grants to cover expenses this fiscal year for books and materials for inmates in the MAT program as well as lockboxes in both jails for storage of Narcan, a life-saving drug intended for opioid overdoses.

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	3,100.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	3,100.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				3,100.00	3,100.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/27/2025 4:51:00 PM	Y
Marisela Morales	Fund/Department	032-Sheriff Funds	6/27/2025 5:34:40 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	7/1/2025 12:57:48 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2025 2:56:57 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 3:06:20 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:06:48 PM	Y

Budget Journal Entry

Document Number: BJE - 0010571

Batch ID: 3045617

Created On: 6/27/2025 9:46:20 AM

Document Description: Intersection Signal at Hummel

Processed On: 6/30/2025 4:34:17 PM

Created By: Ivan Lazaro

Post On: 6/30/2025

Processed By: Sara Weal

References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: FYE

Title: Intersection Signal at Hummel

Budget Action: Establish appropriations of \$5,000 in Public Works Roads-Capital Infrastructure Fund for Services and Supplies funded by an operating transfer from the Public Works Roads/AB 1600 Fees-Orcutt Fund. Establish appropriations of \$5,000 in the Public Works Roads/AB 1600 Fees-Orcutt Fund for Other Financing Uses funded by unanticipated revenue from Use of Money and Property Interest Income.

Justification: The purpose of this budget revision is to establish appropriations in the FY24-25 Adopted Budget in the amount of \$5,000 for project 862453 - Intersection Signal at Hummel.

The project will install a traffic signal at the intersection of Union Valley Parkway and Hummel Drive in Orcutt. Union Valley Parkway is a heavily traveled arterial road. Hummel Drive is currently stop-controlled, and during peak traffic times, the queue and delay times on Hummel are very long. Students of nearby schools also use this intersection, and the crossing currently has a flashing pedestrian sign. The project will signalize the intersection and construct ADA-compliant ramps to provide a safer crossing condition. The budget adjustment is necessary to cover the costs of preliminary work and is funded by OTIP funds (Fund 1510).

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0017 - Roads-Capital Infrastructure	054 - Public Works		40 - Other Financing Sources	5,000.00	0.00
0017 - Roads-Capital Infrastructure	054 - Public Works		55 - Services and Supplies	0.00	5,000.00
Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total:				5,000.00	5,000.00
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		20 - Use of Money and Property	5,000.00	0.00
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		70 - Other Financing Uses	0.00	5,000.00

Budget Journal Entry

Fund: 1510 - Roads/AB 1600 Fees-Orcutt, Department: 054 - Public Works Total:

5,000.00

5,000.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0017	054	2530	7510		3,000.00	2830	0600	862453	202506	Est. Approp. for 862453 - Intersection Signal
0017	054	2530	7666		2,000.00	2830	0600	862453	202506	Est. Approp. for 862453 - Intersection Signal
0017	054	2420	5911	5,000.00		2830	0600	862453	202506	Est. Approp. for 862453 - Intersection Signal
1510	054	2530	7901		5,000.00	2110			202506	Est. Approp. for 862453 - Intersection Signal
1510	054	2420	3380	5,000.00		2110			202506	Est. Approp. for 862453 - Intersection Signal
Total				10,000.00	10,000.00					

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Ivan Lazaro		054-Public Works	6/27/2025 10:24:55 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/27/2025 11:53:13 AM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/27/2025 3:30:07 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/30/2025 10:35:01 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 11:13:46 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 2:59:13 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:34:12 PM	Y

Budget Revision Requests

Document Number: BJE - 0010575 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations in the Public Works Fund 1931 and Fund 1930.

Budget Action: Increase Appropriations of \$520,000 in the Public Works TRRP Capital Fund 1931 for Capital Assets (\$500,000) and to increase Retained Earnings (\$20,000) funded by release of Retained Earnings (\$500,000) and an operating transfer from the Resource Recovery and Waste Management Fund (\$20,000). Increase appropriations of \$20,000 in the Public Works Resource Recovery and Waste Management Fund 1930, for Other Financing Uses funded by the release of Retained Earnings.

Justification: This budget revision is required for fiscal year-end closing to recognize the final TRRP/RSC Project costs in the Public Works TRRP Capital Fund 1931, funded by a release of Retained Earnings. This budget revision also recognizes the cash shortfall in the Public Works TRRP Capital Fund of approximately \$20,000 as debt proceeds will be fully drawn down; the Public Works Resource Recovery and Waste Management Fund 1930 will transfer cash to Fund 1931 for this shortfall.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1930 - Resource Recovery & Waste Mgt	054 - Public Works		70 - Other Financing Uses	0.00	20,000.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		89 - Changes to Retained Earnings	20,000.00	0.00
Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works Total:				<u>20,000.00</u>	<u>20,000.00</u>
1931 - TRRP Capital	054 - Public Works		40 - Other Financing Sources	20,000.00	0.00
1931 - TRRP Capital	054 - Public Works		65 - Capital Assets	0.00	500,000.00
1931 - TRRP Capital	054 - Public Works		89 - Changes to Retained Earnings	500,000.00	0.00
1931 - TRRP Capital	054 - Public Works		89 - Changes to Retained Earnings	0.00	20,000.00
Fund: 1931 - TRRP Capital, Department: 054 - Public Works Total:				<u>520,000.00</u>	<u>520,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Gloria Alvarez		054-Public Works	6/27/2025 1:52:01 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/27/2025 2:08:45 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/27/2025 3:16:26 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	7/1/2025 8:20:19 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 8:23:24 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:18:58 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2025 8:05:06 AM	Y

Budget Revision Requests

Document Number: BJE - 0010576 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: DSS: Increase Appropriations in DSS Fund 0056

Budget Action: Increase appropriations of \$130,000 in Social Services Department SB IHSS Public Authority Fund for Services and Supplies funded by unanticipated revenue from Intergovernmental - State (\$65,000) and Intergovernmental – Federal (\$65,000).

Justification: An increase in appropriations within In-Home Supportive Services Public Authority - Individual Provider (IHSS-IP) is necessary due to the requirement to pay the full amount of the IHSS IP Vision and Dental Benefits to the UDWA Union. This is fully reimbursed by Federal and State funding sources.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0056 - SB IHSS Public Authority	044 - Social Services		25 - Intergovernmental Revenue-State	65,000.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services		26 - Intergovernmental Revenue-Federal	65,000.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services		55 - Services and Supplies	0.00	130,000.00
Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total:				<u>130,000.00</u>	<u>130,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Myra Kunstmann	Fund/Department	044-Social Services Funds	6/27/2025 3:05:01 PM	Y
Anacleto Quinoveva	Fund/Department	044-Social Services Funds	6/30/2025 11:50:46 AM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	6/30/2025 11:58:17 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/30/2025 12:03:54 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/30/2025 12:05:37 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/30/2025 4:05:45 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/30/2025 4:32:40 PM	Y

Budget Revision Requests

Document Number: BJE - 0010579 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works: FY FY24-25 Residual Fund Balance - 1511 & 1512

Budget Action: Establish appropriations of \$843,020 in the Public Works Roads/AB 1600 Fees Funds 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 higher interest income and mitigation reimbursement 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>
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		90 - Changes to Residual Fund Balance	800,520.00	0.00
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		92 - Changes to Restricted	0.00	800,520.00
Fund: 1511 - Roads/AB 1600 Fees-Goleta, Department: 054 - Public Works Total:				800,520.00	800,520.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		90 - Changes to Residual Fund Balance	42,500.00	0.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		92 - Changes to Restricted	0.00	42,500.00
Fund: 1512 - Roads/AB 1600 Fees-Countywide, Department: 054 - Public Works Total:				42,500.00	42,500.00

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	7/1/2025 1:02:02 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/1/2025 1:12:42 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	7/1/2025 1:13:34 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	7/1/2025 2:47:45 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 2:52:46 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:16:18 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2025 8:05:54 AM	Y

Budget Revision Requests

Document Number: BJE - 0010583 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Roads: FY 24-25 Residual Fund Balance

Budget Action: Establish appropriations of \$500,500 in the Public Works CSA Funds 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 resulted from unanticipated revenues and unspent proceeds for capital projects due to delays in design.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		90 - Changes to Residual Fund Balance	387,500.00	0.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		92 - Changes to Restricted	0.00	387,500.00
Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:				387,500.00	387,500.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works		90 - Changes to Residual Fund Balance	30,000.00	0.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works		92 - Changes to Restricted	0.00	30,000.00
Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:				30,000.00	30,000.00
2220 - CSA 31 Isla Vista	054 - Public Works		90 - Changes to Residual Fund Balance	34,000.00	0.00
2220 - CSA 31 Isla Vista	054 - Public Works		92 - Changes to Restricted	0.00	34,000.00
Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works Total:				34,000.00	34,000.00
2242 - CSA 41 Rancho SantaRita-Rd Mtc	054 - Public Works		90 - Changes to Residual Fund Balance	49,000.00	0.00
2242 - CSA 41 Rancho SantaRita-Rd Mtc	054 - Public Works		92 - Changes to Restricted	0.00	49,000.00
Fund: 2242 - CSA 41 Rancho SantaRita-Rd Mtc, Department: 054 - Public Works Total:				49,000.00	49,000.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Ivan Lazaro		054-Public Works	6/29/2025 2:12:46 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/29/2025 3:55:06 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	7/1/2025 1:16:14 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	7/1/2025 3:06:41 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 6:36:17 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:27:45 PM	Y

Budget Revision Requests

Sara Weal Clerk of the Board All Depts-All Funds 7/2/2025 8:06:29 AM Y

Budget Revision Requests

Document Number: BJE - 0010585 Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Transfer Appropriations from Salaries and Benefits to Ag Commissioner Committed Fund Balance

Budget Action: Increase appropriations of \$376,000 in the Agricultural Department, General Fund to increase Committed Ag Commissioner Projects fund balance funded by a decrease in appropriations for Salaries and Benefits.

Justification: This Budget adjustment transfers \$376,000 from salary savings to Ag Commissioner committed fund balance. These savings will be used to fund committed fund balance to smooth out State Unclaimed Gas Tax credit revenue fluctuation as a result of aligning accounting with County modified accrual practice. This budget adjustment does not increase overall department appropriation.

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	051 - Agricultural		50 - Salaries and Employee Benefits	0.00	(376,000.00)
0001 - General	051 - Agricultural		93 - Changes to Committed	0.00	376,000.00
Fund: 0001 - General, Department: 051 - Agricultural Commissioner/W&M 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>
Anthony Ponce-Estrada	Fund/Department	051-Ag Comm Funds	7/1/2025 1:58:22 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/1/2025 2:16:28 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2025 2:50:01 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 2:53:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:30:56 PM	Y

Budget Revision Requests

Document Number: BJE - 0010587 Agenda Item: Agenda Date: 7/15/2025 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 \$400,000 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 2024/25 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	400,000.00	0.00
0030 - Capital Outlay	063 - General Services		92 - Changes to Restricted	0.00	400,000.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>400,000.00</u>	<u>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>
Toni Bailey	Fund/Department	063-General Services Funds	6/30/2025 1:35:30 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/1/2025 2:19:53 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/1/2025 2:24:09 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/1/2025 2:37:03 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2025 2:59:21 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2025 3:01:05 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2025 10:38:19 PM	Y

Budget Revision Requests
